

**COMMITTEE ON LEGISLATION JOINT
MINUTES: October 6, 2008**

LEGISLATION

MEMBERS:

Chair: Burton; Legislators: Harckham, Rogowsky, Bronz, Nonna Myers, Abinanti, Maisano, Oros

IN ATTENDANCE:

CE: B. Randolph, A. Neuman; **CA:** S. Dolgin-Kmetz, L. Trentacoste, L. Cipollo; **TAX:** D. Jackson, **BOL:** S. Bass, K. Delgado, R. Pezzullo, C. Giliberti, J. Sold, B. Desoye; **GUESTS:** E. McCarthy; L. Davis, J. Wiener; K. Roach, J. Vasi, G. Fried, D. Dwinell; **PRESS:** G. McKinstry (The Journal News),

With a quorum present, the Committee on Legislation was called to order at 1:53 p.m.

LOCAL LAW AMENDING THE WESTCHESTER COUNTY TAX CODE

The purpose of the meeting is to continue the discussion and hopefully draw some conclusions about the proposal which was submitted by the Westchester Association of Receivers of Taxes to revise the state law which controls county tax collection.

Chief Deputy County Attorney Stacey Dolgin Kmetz and Associate County Attorney Linda Trentacoste gave a legal analysis regarding the proposed legislation and what impacts may occur. They reminded the committee that we have a unique tax status which has allowed us to function in a way that no other county in New York State operates. The law department usually recommends not making any changes to the County Tax Code since it predates state law and they do not want to do anything which may risk losing our special status. If there are any amendments, the law department recommends they be consistent with state law.

There was a conversation about the elimination of the language regarding the interim bills that occurred before New York State Real Property Tax Law Article 11 because there would be none anymore. There are no liens prior to 1995 any longer. If the towns did not collect by 1997 the bills were suppose to be releived onto new bills and collected according to the new provisions. The receivers asked to end the confusing penalty schedule that related to trying to keep track of two different kinds of bills, those prior to

1995 and those after. Ms. Trentacoste pointed out that those provisions still exist in the New York State RPTL.

Chairman Burton along with consensus from the Committee agreed to move forward with legislation eliminating the confusing language.

The committee discussed removing language in our charter which will make the Receivers of Taxes personally liable for wrongful action. There are additional provisions in state law which will hold a public officer liable for malfeasance. Ms. Trentacoste said this would be consistent with NYS law. Chairman Burton received consensus of the committee to move forward with this amendment.

They talked about a report showing the amount of state and county taxes and assessments uncollected which is filed with the County Commissioner of Finance. The Commissioner doesn't find that document necessary anymore.

There was discussion about what the impact will be on municipalities who have chosen to opt out of our tax law.

Gloria Fried, Receiver of Taxes in Ossining and President of Westchester Receivers and Collectors Association, Karen Roach, North Salem Receiver of Taxes and district representative for New York State Tax Receivers, Lisa Davis, Executive Director of The Westchester County School Boards Association, Dave Dwinell Receiver of Taxes in Greenburgh, Judy Weiner, Lower Hudson Region Superintendents and School Boards Association, Edye McCarthy, Greenburgh Town Assessor and Westchester County Assessors Association and Joann Vasi Receiver of Town of Lewisboro discussed the amendments proposed to the Westchester County Tax Law.

Ms. Fried talked about the conflict when a tax lien is created in Westchester's towns. She also said there is an obsolete report required in May which is called the Supervisors Report of Unpaid Taxes. It was used so they can auction off those liens. Ms. Fried believes it is no longer necessary and the county should require it be replaced with providing the Supervisors a copy of the report of delinquent taxes which The Receivers file with the county in July.

The Receivers of Taxes are looking for clarification with the penalties, rollover and filing date.

The Receivers asked that the tax apportionment of school districts in multiple towns be done by the school districts. David Jackson of the County Tax Commission explained how the apportionment is currently done. Ms. Davis & Ms. Weiner expressed some concern about the shift in burden to the schools from the local taxing authority. Ms. Fried asked if shifting the responsibility was not possible then can the county clarify the deadlines for warrants to avoid a multiple school district scramble. Mr. Burton said he didn't believe the issue could be resolved by the Committee and asked that the receivers and school superintendents meet to make a recommendation to the legislators.

(Abinanti, Nonna) Move to adjourn the Committee on Legislation. The Committee adjourned at 3:27 pm.

AUDIO RECORDING ON FILE FOR REVIEW UPON REQUEST