

**VILLAGE OF TARRYTOWN
BOARD OF TRUSTEES
WORK SESSION 6:00 P.M.
WEDNESDAY, NOVEMBER 16, 2016
Tarrytown Village Hall
One Depot Plaza, Tarrytown, New York
*Amended November 15, 2016***

Board of Trustees Concerns

Open Session

1. Towing Policy
2. Meeting Rooms at Main Street Firehouse
3. Dredging
4. Request re Fitness Center/Pool
5. Assessment Roll
6. Credit Related to Taking of Property
7. Parking – Miller Avenue
8. Naming of Train Station Parking Lots
9. Execution of Agreement with Department of State
10. *Shed Adjacent to Skate Shack*

VILLAGE OF TARRYTOWN INTEROFFICE MEMORANDUM

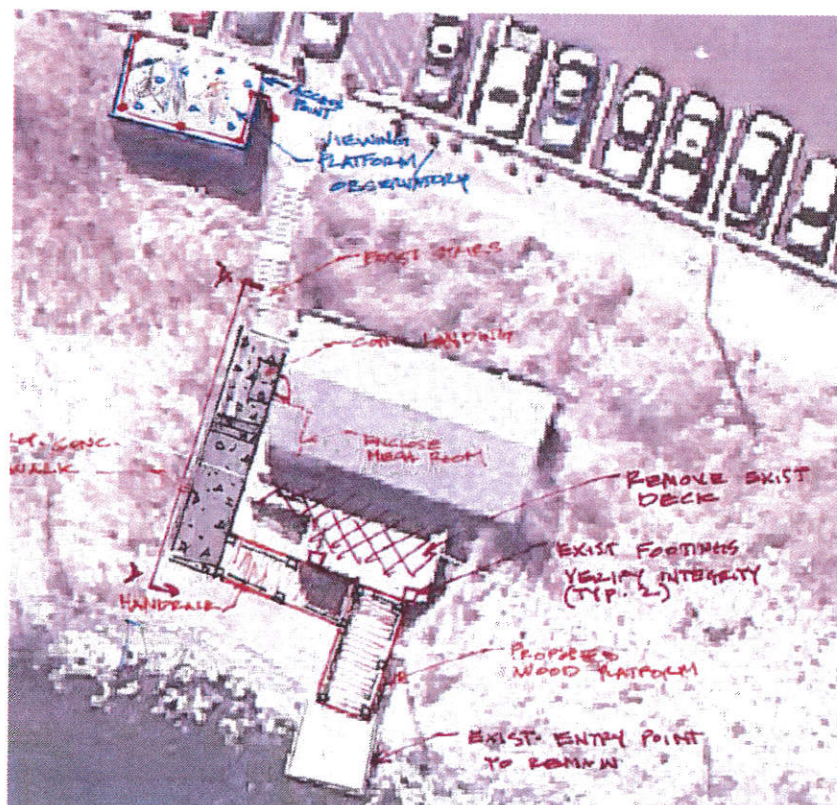
TO: Michael S. Blau, Village Administrator

FROM: Donato R. Pennella, P.E., Village Engineer

DATE: November 9, 2016

RE: Demolition of Existing Storage Shed at Skate Shack Parking Area

During my observation of the deck removal at the skate shack, I asked the contractor, Valvano & Son Construction Inc. to provide a quote for the removal and disposal of the storage shed. The cost for the removal of the 270 s.f. wood structure is \$3,800.00, which does not include the removal of the concrete slab. I would suggest leaving it in place and using it as a viewing platform. If improvements need to be made to the unknown condition of the slab, it can be included in the contract for the deck replacement. This proposal also includes a 4 feet high chainlink fence to provide protection for the steep slope. A proposal for the same work including the slab removal was provided to us by Peter J. Landi Inc. in January 6, 2016 at a cost of \$5,000.00. After speaking with the Board, please let me know if we want to have the shed removed immediately after the deck removal is complete.







**VILLAGE OF TARRYTOWN
VILLAGE ADMINISTRATOR'S OFFICE
MEMORANDUM**

TO: Mayor Fixell and the Board of Trustees
FROM: Michael Blau, Village Administrator
RE: Village as Assessing Unit
DATE: November 15, 2016

Please be advised that I met with the Town Assessor on Thursday afternoon to review the new assessment roll and to obtain information for the Board in your consideration of the legislation on November 21 for the Village to cease being an assessing unit. I also received an email from the Village's tax certiorari attorney with his thoughts regarding the said legislation and the Village no longer serving as an assessing unit. That email is attached herewith. The tax certiorari attorney correctly notes that the tax certioraris would be served against the Town as the Village assessing unit should the Village no longer be an assessing unit and that the Village could participate in the proceedings, but the ultimate decision regarding the settlement is one for the Town with input from the Village, School District and County. In most cases in the past, the Village and Town communicated on tax certiorari proceedings, although the settlement numbers were not always the same. However, absent a Village reassessment or accepting the Town's assessment roll, the tax certiorari proceedings filed against the Village will continue and most likely would increase based upon the reassessment completed by the Town and not the Village.

The Village assessment roll for fiscal year 2016-2017 totals \$49,450,802. Utilizing the equalization rate established for the Village by the NYS Office of Real Property Services of 2.74, the full market value of taxable property in the Village equals \$1,804,773,795. The reassessment process places a full market value for all properties and not a percentage of value. The full market value for the Village per the Town reassessment is \$2,017,057,516. Based upon the reassessment numbers, there was an increase in the full market value for taxable properties in the Village of \$212,283,721. Based upon these assessment numbers (larger tax base), a property with a full market value of \$600,000 that remained the same before and after the reassessment, would see a decrease in their Village taxes of \$539.40. One reason why there was an increase in the tax base was that the reassessment could capture all improvements at a particular property. For example, if a building permit is issued for a bathroom improvement, when the work is completed the Assessor could only adjust the assessment on the property based upon that specific improvement. However, in that example, if there were other improvements completed at the property, the reassessment process captures all improvements and not strictly the one for which a building permit has been issued.

Should the Board decide that the Village will cease being an assessment unit, the tax rate number will decrease significantly even though the amount of taxes that will be collected

by the Village will remain the same. The amount of taxes to be collected is based upon the tax levy amount established during the budget process by the Board. In the budget adopted by the Board for FY 16-17, the tax levy was \$15,408,536 and the tax rate is \$311.59 per \$1,000 of assessed value. Please keep in mind that the \$49,450,802 final assessment is actually a percentage of full market value. Should the tax rate have been developed based upon the new full value assessment established by the Town of \$2,017,057,516, the actual tax rate per \$1,000 of assessed value would be \$7.639 per \$1,000 of assessed value.

I would like to note that the Village Treasurer and I have been working with our financial advisor on the upcoming bond issue, including discussion with Moody's Investor Services on the bond rating for the Village. Prior to Moody's issuing a bond rating, a conference call is conducted to answer a number of questions about the Villages operation. One continual question relates to tax certioraris and the stabilization of the Village tax roll. I noted during our conference call was that the Town had just completed a reassessment and that the Board was considering accepting the new Town roll and ceasing to be an assessing unit and this should help with the tax certioraris going forward. Moody's considered this action as a positive step to address the ongoing tax certiorari issues confronting the Village.

Two other issues that I wanted to bring to your attention are based upon my meeting last week with the Town Assessor and an email received from the Village Administrator from the Village of Elmsford. As noted in the previous memorandum on this matter, the Villages of Dobbs Ferry and Hastings have both adopted local laws to cease being assessing units and that the Villages of Ardsley and Irvington had taken these action years ago. The Village of Elmsford has scheduled a public hearing for November 21 to cease being an assessing unit. The Town Assessor noted that the Board will have to decide upon exemption levels for assessment purposes. The exemption levels for the Town are higher than exemption levels set by the Board for the Village and the question is whether the Board wants to adjust the exemption levels to match the Town. The exemptions for your consideration are the Senior Citizen Exemption, Alternate Veterans Exemption and exemption for firefighters.

Exemption	Tarrytown	Greenburgh
Veterans Exemption and Alternate Veterans Exemption	Veterans Exemption - \$5,000 off assessed value; Alternate Veterans Exemption – Veteran gets \$54,000 off of full market value assessment; veteran who fought in a war gets an addition \$36,000 off of full market value assessment; disabled veteran gets \$180,000 off of full market value assessment.	Alternate Veterans Exemption – Veteran gets \$54,000 off of full market value assessment; veteran who fought in a war gets an addition \$36,000 off of full market value assessment; disabled veteran gets \$180,000 off of full market value assessment.
Senior Citizen	50% at \$29,000; sliding scale to maximum income of \$37,399.99	50% at \$29,000; sliding scale to maximum income

		of \$37,399.99
Firefighter	\$500 + 10% of assessed value regardless of income; the \$500 is only applicable to firefighters who had the exemption prior to 2010 and I have the Village Attorney reviewing the applicability of this portion of the exemption	10% of assessed value regardless of income
Ambulance Corps	10% of assessed value regardless of income	10% of assessed value regardless of income

There are resolutions found in the minutes adopting the exemptions for senior citizens, firefighters and ambulance corps members. The only exemption where there is no resolution is for the exemptions associated with veterans. The Board will need to adopt a resolution associated with this exemption. The Board can adopt a very specific resolution that mirrors what is noted in the chart above or can adopt a generic resolution adopting all exemption levels that the Town of Greenburgh provides to its residents. In regards to the other exemptions, as the Town considers increasing the levels of the exemptions, there will be communication between the Town and the Village to adjust the Village levels accordingly.