

VILLAGE OF IRVINGTON
NEW YORK



William Irvington

INCORPORATED 1872

BRIAN C. SMITH
Mayor

Trustees

MARK GILLILAND
CONSTANCE M. KEHOE

CHRISTINA M. GILIBERTI
JANICE V. SILVERBERG

LAWRENCE S. SCHOPFER
Village Administrator

BRENDA M. JESELNİK
Village Clerk-Treasurer

MARIANNE STECICH
Village Attorney

April 13, 2016

Town Board
Town of Greenburgh
177 Hillside Ave.
Greenburgh, NY 10607

Dear Supervisor Feiner and Members of the Town Board,

We write to urge your adoption of the proposed local law to implement transitional assessments evenly in accordance with the provisions of NYS Real Property Tax Law sec. 1904.

The Irvington Village Board has long supported the reassessment of all properties within the Town and we have long encouraged a phased in approach. It was always our view that the accumulation of significant inaccuracies due to 60 years of neglect should not be corrected all in one year. The extreme swings resulting from the data captured during the current revaluation process have only fortified our view.

We understand that one interpretation of the existing State statute (RPTL sec. 1904) results in a front-loaded phase in, effectively rendering the law useless. But, we believe that sec. 1904, when read along with the Rules and Regulations promulgated by the New York State Tax Department, allows for a true and even phase in of the revaluation assessments. Specifically, Title 20 NYCRR 8190 provides for the use of an "adjusted prior assessment" and, in so doing, results in an even phase in over 5 years as the law intended. This is not an unreasonable interpretation given that these are the NYS Tax Department's own rules and regulations.

A lot has been said, over the years, about the need for revaluation. The one common theme, from Town and Village Officials alike, was the need to phase in the expected significant impacts. What was expected has now become reality and we believe there is a solution already in place to soften those impacts. Let's keep our word by enacting the transitional assessment local law and implementing it in accordance with the State's existing rules and regulations.

Sincerely,

Mayor Brian C. Smith
Trustee Constance M. Kehoe
Trustee Christina M. Giliberti
Trustee Mark Gilliland
Trustee Janice V. Silverberg

cc: Edye McCarthy, Town Assessor
Lawrence S. Schopfer, Village Administrator