

MINUTES OF THE TOWN BOARD
Special Meeting December 26, 2017

Minutes of a Special Meeting of the Town Board held on December 26, 2017 at 4:00 p.m. in the Supervisor's Conference Room, 40 Mill Road, Eastchester, New York.

Supervisor Colavita called the meeting to order at 4:00 p.m. noting the presence of Councilman Marcoccia, Councilman Dooley, Councilwoman Nicholson, Comptroller Dawn Donovan, Receiver of Taxes Rocco Cacciola, Town Attorney Lou Reda and Town Clerk Linda Laird. The Supervisor stated the purpose of considering a Resolution to authorize the Town of Eastchester Receiver of Taxes to accept partial payments of 2018 Town property taxes based on the Town's 2017 property tax bills.

Further, the Supervisor stated the Town Board had been notified of the need for the Special Meeting at 2:00 p.m. on December 26th and noted each Councilmember acknowledged receipt of the notice. Councilman Bellitto was unable to attend.

Supervisor Colavita offered a motion that was seconded by Councilman Marcoccia to approve the following RESOLUTION:

WHEREAS, on December 22, 2017 Congress passed the Tax Cuts and Capital Jobs Act;

WHEREAS, Governor Andrew Cuomo has issued Executive Order #172 dated December 22, 2017 temporarily suspending the following laws:

1. Section 283.301 (1) of the Westchester County Tax Law so as to now authorize the issuance of warrants for the collection of taxes by Town Supervisors and to deliver said warrants to the collecting officers immediately upon the adoption of the budget or upon the issuance of this order , whichever is later, but no later than 11:59pm on December 28th, 2017; and
2. Section 283.301 (2) of the Westchester County Tax Law so as to now authorize the collection of taxes upon delivery of the Warrant for the collection of taxes to the Receiver of Taxes; and
3. Section 902 (2) of the Real Property Tax Law so as to authorize each collection officer to receive tax payments on each business day of December 2017 including and following the receipt of the warrant; and
4. Section 928-a (1) of the Real Property Tax Law so as to authorize each collection officer to accept partial payments of taxes from receipt of the warrant for the collection of taxes until the close of business on December 29, 2017 for purposes of payments made in person and until receipt, for purposes of payment made by mail, that are Unites States Post Office postmarked on or before December 31, 2017.

NOW, THEREFORE, THE FOLLOWING SHALL BE RESOLVED:

1. As the Town of Eastchester has adopted its 2018 budget on Tuesday, December 5, 2017 and has received a copy of the Governor's Executive Order #172 on December 22, 2017, and has further received necessary documentation from the Eastchester Fire District, the Town Board hereby authorizes the Town Supervisor to issue a Warrant for the collection of State, County and Town and Fire District taxes and Special District taxes and in this instance, partial payment of Town taxes and Fire District taxes and to deliver said warrant to the collecting officer; and
2. The Town Board authorizes collection of said Town taxes and Fire District taxes and Special District taxes to begin upon the delivery of the warrant to the Receiver of Taxes; and
3. The Town Board authorizes the Receiver of Taxes to receive said tax payments on each business day of December 2017 including and following the receipt of the warrant; and
4. The Town Board hereby authorizes and directs the Receiver of Taxes to accept partial payments of said Town taxes, Fire District taxes and Special District taxes from the receipt of

the warrant for the collection of taxes until the close of business on Friday, December 29, 2017 for the purposes of payment made in person (or such later period that the Receiver of Taxes shall make his office available to the public) and until receipt, for purposes of payment made by mail, that are United States Post Office postmarked on or before December 31, 2017. The Receiver of Taxes shall use the 2017 Town/Eastchester Fire District tax amounts as the amount of the partial payment accepted for the 2018 Town tax, Fire District tax and Special District tax; and

5. The Town Board hereby holds harmless and indemnifies the Receiver of Taxes, the Deputy Receiver of Taxes, Tax Assessor and Town Comptroller from and against any and all claims, disputes, proceedings, litigation or any other legal/equitable actions of any kind, judgements, awards and the like, including legal fees, as may arise from this Executive Order or Resolution and the Town Board further agrees to defend said parties during the course of any said claims or proceedings; and
6. That there shall be no refunds made of any early payment of the 2018 Town tax, Fire District tax and Special District tax which may be paid to the Receiver of Taxes in conjunction with the Governor's Executive Order #172 and the resulting Warrant and that no one or no entity making the early payment as of foresaid taxes shall be entitled to any interest accumulation accruing upon said funds; and
7. The Receiver of Taxes shall recalculate the surplus or balance remaining on any tax parcel for which taxes have been prepaid in accordance with this resolution and the Governor's Executive Order #172. Said recalculation shall be made prior to the first day of April 2018. The balance, if any, shall be set forth in the regularly scheduled Town tax bill and payment of same shall be made in accordance with existing State/County/Local Law; and
8. The payments collected by the Receiver of Taxes hereunder are only estimates of the actual tax bill final amount for the Town tax, Fire District tax and Special District tax and therefore all payments shall be deemed estimated and not payment in full. The Town Board reserves the right to issue an additional non-provisional, supplemental, corrective, final or other warrant hereinafter for further tax collection, clarification or correction and for the purposes of collecting the County Tax, Sewer Tax, Water Tax, Special District Tax, School Tax and such other and further taxes as may be the responsibility of the Receiver of Taxes to collect.

NOW, THEREFORE, be it further resolved that the Supervisor of the Town of Eastchester offered a motion that authorized the Town of Eastchester Receiver of Taxes to accept the 2018 tax warrant and further to accept partial payments of the 2018 Town taxes, 2018 Fire District taxes and the Town's 2018 Special District taxes only. The motion was seconded and approved by unanimous vote by the Eastchester Town Board members present.

On the roll call, all voted "AYE," except Councilman Bellitto, who was "ABSENT." Motion carried.

There being no further business, the meeting was adjourned at 4:30 p.m.

Minutes prepared by;

Linda Laird
Town Clerk