

CITY OF RYE

NOTICE

There will be a regular meeting of the City Council of the City of Rye on Wednesday, February 29, 2012, at 8:00 p.m. in the Council Room of City Hall. The Council meeting will be preceded by a meeting of the Rye Town Park Commission beginning at 6:00 p.m. in Council Chambers. *The Council will convene at 7:30 p.m. and it is expected they will adjourn into Executive Session at 7:31 p.m. to discuss personnel matters. It is anticipated that the Council will adjourn into Executive Session at the end of the meeting to discuss real estate matters.*

AGENDA

1. Pledge of Allegiance.
2. Roll Call.
3. General Announcements.
4. Draft unapproved minutes of the regular meeting of the City Council held February 8, 2012.
5. Mayor's Management Report.
 - Request regarding the display of sculptures on Purchase Street during the Rye Arts Centers' Figurative Sculpture exhibition
 - Update from the Landmarks Advisory Committee
 - Legal Update
6. Presentation by the Finance Committee on Healthcare costs.
7. Public Hearing to amend the City of Rye Charter: Article 13, for the Board of Wardens to report directly to the City Manager.
8. Public Hearing to amend local law Chapter 191, Vehicles and Traffic, of the Rye City Code, Section 47, subsection (E) to delineate the hours for "all night" parking.
9. Consideration to set a Public Hearing to adopt a Home Rule Message to authorize the City of Rye to collect a transfer tax on the sale of real estate.
10. Consideration to increase the payment amount for the sole recipient of the Police Pension Fund.
11. Residents may be heard on matters for Council consideration that do not appear on the agenda.
12. Two appointments to the Conservation Commission/Advisory Council for a three-year term, by the Mayor with Council approval.
13. Consideration of proposed revision of the Rules and Regulations of the City of Rye Police Department: General Order# 103.10.

14. Resolution to declare the RTV Globecaster as surplus.
Roll Call.
15. Miscellaneous communications and reports.
16. Old Business.
17. New Business.
18. Adjournment.

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The next regular meeting of the City Council will be held on Wednesday, March 14, 2012 at 8:00 p.m.

** City Council meetings are available live on Cablevision Channel 75, Verizon Channel 39, and on the City Website, indexed by Agenda item, at www.ryeny.gov under "RyeTV Live".

* There will be no Office Hours of the Mayor on 2/29/12.



CITY COUNCIL AGENDA

NO. 4

DEPT.: City Clerk

DATE: February 29, 2012

CONTACT: Dawn F. Nodarse

AGENDA ITEM Draft unapproved minutes of the Regular Meeting of the City Council held February 8, 2012, as attached.

FOR THE MEETING OF:

February 29, 2012

RYE CITY CODE,

CHAPTER

SECTION

RECOMMENDATION: That the Council approve the draft minutes.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND:

Approve the minutes of the Regular Meeting of the City Council held February 8, 2012, as attached.

DRAFT UNAPPROVED MINUTES of the
Regular Meeting of the City Council of the City of
Rye held in City Hall on February 8, 2012 at 8:00
P.M.

PRESENT:

DOUGLAS FRENCH Mayor
LAURA BRETT
RICHARD FILIPPI
PETER JOVANOVICH
SUZANNA KEITH
CATHERINE F. PARKER
JOSEPH A. SACK
Councilmembers

ABSENT: None

1. Pledge of Allegiance

Mayor French called the meeting to order and invited the Council to join in the Pledge of Allegiance.

2. Roll Call

Mayor French asked the City Clerk to call the roll; a quorum was present to conduct official city business.

3. General Announcements

There were no announcements made.

4. Draft unapproved minutes of the regular meeting of the City Council held January 25, 2012

Councilman Jovanovich made a motion, seconded by Councilman Filippi and unanimously carried, to adopt the minutes of the regular meeting of the City Council held on January 25, 2012, as amended. Councilwoman Parker said she wanted it noted that she did not feel the workshop minutes accurately represented the workshop.

Mayor French reported that the Board of Ethics had met on the issues referred to them by Councilman Jovanovich and have ruled that there was no preferential treatment sought or received by the Mayor. Councilman Jovanovich read a statement regarding the issue. There was a lengthy discussion among the Council regarding the Board of Ethics process; how it worked in

this situation; if the makeup of the Board should be changed; and if there should have been an independent investigation of the issues in question.

5. Mayor's Management Report

- Update from the Golf Club Commission

Golf Club Manager Scott Yandrasevich provided an update on the Golf Club that touched on the following points:

- The Golf Club Enterprise Fund is responsible for all costs associated with the operation and maintenance of the Club, which is done through revenues and user fees.
- The Golf Commission, elected by the club members, meets at open monthly meetings to discuss rules, policies and budget considerations.
- The current business model may not be sustainable in the future to operate a self-sustaining business.
- Membership has dropped since 2008 due to an overall decrease in golf and the economy.
- The Club's Finance Committee and Commission decided to use Fund Balance to balance the budget this year and in the last two years, as a short-term solution in order to be sensitive to economic conditions.
- The Club's contribution back to the City for 2012 is budgeted in excess of \$950,000.
- Decisions made by the Commission are based on the overall good of the club.
- Elections for the Commission are always contested and in eight out of the last ten elections have resulted in a new member for the Commission.
- Once dues or policy changes are discussed and approved, they are changed in the new membership year in order for the changes to be included in the new member handbook and renewal paperwork.
- Information is posted at the Club, on the member's website, emailed and included in the member handbook.
- Rye Golf Club is not a public club, it is a membership club that is publicly owned, and puts no financial burden on city taxpayers.
- The Club has engaged in shared services with the Rye Nature Center, Rye Recreation summer camp, Rye High School and Rye Neck High School.
- Implementing a spending minimum has been discussed since 2008 and was implemented during this year's budget discussions and referenced on the 2012 fee schedule.

Members of the public commenting included Commission Member *Pat Geoghegan* and *Jessie Harper*, *Sis D'Angelo*, *Frank Kenny* and *Kate Tiedemann*. They spoke about the change in the Senior Membership to a House Membership; selling the Club; membership fees and structure; and applying the required minimum to additional areas other than Whitby Castle.

- Legal Update

Corporation Counsel Kristen Wilson said that as a result of an Article 78 proceeding brought against the City, *Townsend v. Board of Appeals*, it has come to the City's attention that an amendment to the City's Fence Ordinance might be considered. A proposed amendment to Chapter 90, Section 2 regarding fence height will be in the Council's packets.

6. Consideration to set a Public Hearing to amend the City of Rye Charter: Article 13, for the Fire Department reporting directly to the City Manager

City Manager Pickup said the proposed change is the first in a series of steps to deal with transitions in the Fire Department.

Councilman Jovanovich made a motion, seconded by Councilwoman Parker and unanimously carried, to adopt the following Resolution:

WHEREAS, the Council wishes to amend Article 13 "Fire Department" of the Charter of the City of Rye; and

WHEREAS, it is now desired to call a public hearing on such proposed amendments to the law, now, therefore, be it

RESOLVED, by the Council of the City of Rye as follows:

Section 1. Pursuant to Section 20 of the Municipal Home Rule Law and the Charter of the City of Rye, New York, a public hearing will be held by the Council of said City on February 29, 2012 at 8:00 P.M. at City Hall, Boston Post Road, in said City, for the purpose of affording interested persons an opportunity to be heard concerning such proposed local law.

Section 2. Such notice of public hearing shall be in substantially the following form:

**PUBLIC NOTICE
CITY OF RYE**

Notice of Public Hearing on a proposed local law to Amend Article 13 "Fire Department" of the City Charter of the City of Rye, to have the Board of Wardens report to the City Manager's office.

Notice is hereby given that a public hearing will be held by the City Council of the City of Rye on the 29th day of February, 2012 at 8:00 P.M. at City Hall, Boston Post Road, in said City, at which interested persons will be afforded an opportunity to be heard concerning a proposal to

amend Article 13 “Fire Department” of the City Charter of the City of Rye to have the Board of Wardens report to the City Manager’s office.

Copies of said local law may be obtained from the office of the City Clerk.

Dawn F. Nodarse
City Clerk
Dated: February 21, 2012

7. Consideration to set a Public Hearing to amend local law Chapter 191, Vehicles and Traffic, of the Rye City Code, Section 47, subsection (E) to delineate the hours for “all night” parking

Councilman Jovanovich made a motion, seconded by Councilwoman Keith and unanimously carried, to adopt the following Resolution:

WHEREAS, the Council wishes to amend Chapter 191, Vehicles and Traffic of the Code of the City of Rye by amending Section 191-47 (E); and

WHEREAS, it is now desired to call a public hearing on such proposed amendments to the law, now, therefore, be it

RESOLVED, by the Council of the City of Rye as follows:

Section 1. Pursuant to Section 20 of the Municipal Home Rule Law and the Charter of the City of Rye, New York, a public hearing will be held by the Council of said City on February 29, 2012 at 8:00 P.M. at City Hall, Boston Post Road, in said City, for the purpose of affording interested persons an opportunity to be heard concerning such proposed local law.

Section 2. Such notice of public hearing shall be in substantially the following form:

**PUBLIC NOTICE
CITY OF RYE**

Notice of Public Hearing on a proposed local law to amend Chapter 191, Vehicles and Traffic, Section 191-47 (E), “Parking applications, fees and locations” of the Code of the City of Rye in order to delineate the hours for all night parking.

Notice is hereby given that a public hearing will be held by the City Council of the City of Rye on the 29th day of February, 2012 at 8:00 P.M. at City Hall, Boston Post Road, in said City, at which interested persons will be afforded an opportunity to be heard concerning a proposal to amend Chapter 191, Vehicles and Traffic, Section 191-47 (E), "Parking applications, fees and locations" of the Code of the City of Rye in order to delineate the hours for all night parking.

Copies of said local law may be obtained from the office of the City Clerk.

Dawn F. Nodarse
City Clerk
Dated: February 21, 2012

8. Consideration of a Home Rule Message to authorize the City of Rye to collect a transfer tax on the sale of real estate

Councilwoman Parker said that she did not think this agenda item was ready for Council discussion yet. Information has been circulated to the Council regarding home sales in Rye as of December 29th, as well as a list of States and municipalities that have a transfer tax. City Manager Pickup said he is working with the Assessor to update some existing transfer tax legislation in Westchester County. He said it would be helpful to have a decision by the end of the month in order to get a request into the legislative hopper prior to the State budget discussions. Mr. Pickup said he would circulate any additional information the Council requests and place the issue on the next Council agenda.

9. Residents may be heard on matters for Council consideration that do not appear on the agenda

Arthur Stampleman, 720 Milton Road, spoke about the issue of restoring bus service to Milton Point. He provided comments that he had received from people impacted by the loss of the Route 76 bus and a map comparing the routes of the #13 and #17 buses. Councilwoman Parker said she would set up a meeting with the County Executive's Office.

Jim Amico, 350 Midland Avenue spoke about a proposal before the Planning Commission regarding 35 Cedar Place and said that signs should be posted on the property so people who do not live within the required noticing area can know what is going on. He also read a statement about the Board of Ethics procedures and membership.

Jordan Glass, Esq. read a statement about the recent Board of Ethics deliberations.

Leon Sculti, 6 Ridgeland Terrace, read a statement regarding the video he made on the rental property owned by Mayor French and responding to a City Update sent out by the Mayor.

10. Authorization for Vincent Toomey, Esq. to assist the Rye Free Reading Room in personnel contract negotiations

Roll Call.

City Manager Pickup said that in negotiating the IMA with the Library, the Council had asked to have input in their upcoming contract negotiations. The money is coming out of the City's standard labor relations budget. It was noted that this represented an increase to the Library's approved funding and a suggestion was made that if the savings realized in the new contract for library employees did not equal the amount expended by the City for the services of the labor attorney, it should be deducted from the Library's funding next year.

Councilman Jovanovich made a motion, seconded by Councilwoman Brett, to adopt the following Resolution:

RESOLVED, that the City Council of the City of Rye hereby authorizes Vincent Toomey, Esq. to assist the Rye Free Reading Room in personnel contract negotiation at the rate of Two Hundred (\$200.00) Dollars per hour, for an amount not to exceed Ten Thousand (\$10,000.00) Dollars.

ROLL CALL:

AYES: Mayor French, Councilmembers Brett, Filippi, Jovanovich and Keith
NAYS: None
ABSENT: Councilmembers Parker and Sack

The Resolution was adopted by a 5-0 vote.

11. Authorize payment of the balance of the 2011/2012 Rye Neck Union Free School District taxes collected by the City to the School District
Roll Call.

Councilman Jovanovich made a motion, seconded by Councilwoman Keith, to adopt the following Resolution:

RESOLVED that the City Council of the City of Rye hereby authorizes that payment of the balance of \$286,452.83 of unpaid Rye Neck U.F.S.D taxes, on property within the City of Rye as of December 31, 2011, be made to the Treasurer of the Rye Neck UFSD.

ROLL CALL:

AYES: Mayor French, Councilmembers Brett, Filippi, Jovanovich, Keith, and Sack
NAYS: None
ABSENT: Councilwoman Parker

The Resolution was adopted by a 6-0 vote.

12. Three appointments to the Flood Advisory Committee for three-year terms and three appointments for two-year terms, by the Mayor with Council approval

Councilwoman Keith made a motion, seconded by Councilman Filippi, and unanimously carried, to appoint Bernard Althoff, Rafael Elias-Linero and Larry Lehman to the Flood Advisory Committee for three-year terms, expiring on January 1, 2015.

Councilwoman Brett made a motion, seconded by Councilman Jovanovich and unanimously carried, to appoint Annette Guarino, Holly Kennedy, Richard Mecca and Dean Neely to the Flood Advisory Committee for two-year terms, expiring on January 1, 2014.

13. Designation of the Chairman of the Flood Advisory Committee by the Mayor

Mayor French appointed Rafael Elias-Linero to serve as the Chairman of the Flood Advisory Committee and Larry Lehman to serve as the Vice Chairman.

14. One appointment to the Board of Assessment Review for a five-year term expiring on September 30, 2016, by the Mayor with Council approval

Councilman Jovanovich made a motion, seconded by Councilwoman Keith and unanimously carried, to appoint Debbie Galliard to the Board of Assessment Review for a five-year term expiring on September 30, 2016.

15. Appointment of one member to the Emergency Medical Services Committee to fill a term expiring on June 30, 2014

Mayor French made a motion, seconded by Councilman Jovanovich and unanimously carried, to appoint Bart DiNardo to serve as the City of Rye Community Representative to the Emergency Medical Services Committee to fill a term expiring on June 30, 2014.

16. Acceptance of donation to the Rye Police Department from the National Philanthropic Trust/Edward and Elisabeth Wolfe Foundation in the amount of one thousand five hundred (\$1,500.00) dollars

Roll Call.

Councilman Jovanovich made a motion, seconded by Councilwoman Brett, to adopt the following Resolution:

WHEREAS, the National Philanthropic Trust/Edward and Elisabeth Wolfe Foundation desires to donate one thousand five hundred (\$1,500.00) dollars to the Rye Police Department; and

WHEREAS, the fiscal 2012 General Fund budget did not anticipate these donations; now therefore be it

RESOLVED, that the City Council of the City of Rye accepts the aforementioned donations; and be it further

RESOLVED, that the City Comptroller is authorized to amend the fiscal 2012 General Fund budget as follows:

Increase Deferred Revenues – Police Donations \$1,500.00.

ROLL CALL:

AYES: Mayor French, Councilmembers Brett, Filippi, Jovanovich, Keith, and Sack
NAYS: None
ABSENT: Councilwoman Parker

The Resolution was adopted by a 6-0 vote.

17. Miscellaneous Communications and Reports

Mayor French thanked Judge Carey for videotaping the off-site Council strategic workshop. He also said that Bob Clyatt has been asked to come to the February 29th meeting to make a presentation about putting sculpture on Purchase Street during May and June.

Councilwoman Brett said she believes the City can do a better job to make sure its processes appear fair and follow the law and would like to discuss her thoughts with Corporation Counsel Wilson.

Councilwoman Keith reported on the following items:

- The Finance Committee met and will focus on projects to get the City back on a financially sustainable path. They will make a presentation at the February 29th meeting.
- The Shared Roadways Committee had a Safe Routes to School meeting and decided that since All State is doing a school program on testing and driving, this may replace the “No texting pledge.”
- The discussion of using the \$20,000 grant from the YMCA to paint “sharrows” on Forest Avenue will be discussed at a March meeting.

18. Old Business

Councilwoman Keith asked the City Manager and Corporation Counsel for updates on the following items:

- Central Avenue Bridge – The City has responded to the comments from the Department of Transportation regarding the design report and construction management plan and is waiting for approval to bid the project.
- 2 Central Avenue (Black Bass Grill) – The contractor received a variance regarding the amount of tenting necessary to remove the asbestos. Confirmation has been received from the utility companies that the utilities have been shut off. The contractor is not available to demolish the building until the week of February 27th.
- Sluice Gate – The project will go out to bid and may come back to the Council in April.

Councilman Filippi asked if a suggestion he had made, at a previous meeting, of putting advertising on City vehicles could be added to the Home Rule discussion on February 29th.

19. New Business

Councilman Sack said that he understands that the January 25th Fire Department workshop was taped. He said he has a question related to that, which he would like to discuss in Executive Session.

Councilwoman Parker asked if the County Executive would be holding a press conference on flood mitigation.

Mayor French said that even though there is no capital budget for this year, there are simple things that can be done around town to make things look better.

20. Adjournment

There being no further business to discuss Councilman Jovanovich made a motion, seconded by Councilwoman Parker and unanimously carried, to adjourn the meeting at 11:07 p.m.

Respectfully submitted,

Dawn F. Nodarse
City Clerk



CITY OF RYE

CITY HALL • RYE, NEW YORK 10580

TELEPHONE (914) 967-5400

TO: Rye City Council

FROM: Scott Pickup and Kristen Kelley Wilson, Esq.

CC: Litigation and Case Management Committee

DATE: February 6, 2012

RE: 13 Richard Place – Building Violation and STAR Exemption

Below are the facts as presented to the Board of Ethics with respect to the two questions referred to it by Deputy Mayor Jovanovich.

Building Violation – Timeline of Events

- **July 2011** – Complaint logged in by building department staff. When any complaint is logged into the computer (a feature of the existing Govern software), it is automatically assigned a number beginning with a “V”. The current software product has no records capability for “notes” on a specific property.
- Between **July 2011 and August 31, 2011**, the Building Department commenced a “record search” of property records for 13 Richard Place. The commencement of the record search is known because when the City hired a new building inspector in November 2011, documents were located on the building inspector’s desk that related to plumbing and electrical work at 13 Richard Place. These permits were not originally located in the building department’s files in response to FOIL requests since they had been removed at some point and placed on the desk of the building inspector.
- **October 25, 2011** – City Manager requested that Acting Building Inspector request permission to inspect 13 Richard Place. Homeowner grants access.
- **November 1, 2011** – City hired new building inspector.
- **November 15, 2011** – Compliance letter is sent to homeowner informing owner of complaint. No time frame for compliance is set forth in the letter.
- On or around **December 9, 2011** – Homeowner meets with building inspector.

- **December 23, 2011** – Violation is issued for performing work without a permit and for change in occupancy from a two-family home to a single-family home.
- **December 29, 2011** – Second meeting with homeowner.
- **January 29, 2011** – Building inspector meets with homeowner’s architect.
- Approximately two weeks ago, building inspector has discussion with Department of State – Division of Code Enforcement and Administration regarding attic storage and occupancy in relation to previous building codes, and it’s time sensitivity to when work was completed.
- Currently – architect is working with building department to document the existing conditions of 13 Richard Place.
- In 2010, approximately 114 violations were issued to City of Rye homeowners.

STAR Exemption – Timeline of Events

- To receive the Basic STAR exemption, there is a one time application that, unlike other exemptions (enhanced star, senior citizens, not-for-profits), does not require annual renewals.
- **November 1992**, 13 Richard Place is purchased by homeowners
- **April 1998** – Homeowners file Basic STAR application for 13 Richard Place as their owner occupied primary residence.
- **November 1999** – Same homeowners purchase 46 Meadow Place.
- **August 2000** – Homeowners file Basic STAR application with utility bill (showing proof of residency) for 46 Meadow Place as their primary residence.
- **2011** – New York State amends STAR legislation establishing a new cap on income eligibility for Basic Star exemption.
- **February 2011** – State sends City Assessor’s office lists of those property owners who no longer qualify for the STAR exemption based on income levels and a list of property owners for which the state could not determine eligibility (the “Undetermined List”). According to New York State, there were 3,262 Basic Star exemptions in the City, of which 739 no longer qualified and 416 could not be determined (the “Undetermined List”).
- In **March/April 2011**, City assessor sends letter to all homeowners on the “Undetermined List” attaching a State form. Homeowners are asked to sign and return the State form if their income was under \$500,000. Homeowners advised that if the State form was not returned, the Basic STAR exemption on the property would be automatically cancelled.
- **April 2011**, homeowners for 46 Meadow Place returned form. Form for 13 Richard Place is never returned.
- **April 2011**, STAR exemption on 13 Richard Place is cancelled. On the Undetermined List, approximately 200 exemptions were removed as a result of rentals, duplicate exemptions (three), and for failure to return the required form.
- **June 2011**, a new process that permits for voluntary full restitution of taxes is developed and forms are created for the County to process the amount owed, collect the taxes and submit same to New York State.

- **December 2011**, after inquiring, Westchester County notifies City Assessor of voluntary restitution process. As of December 2011, the County had only processed one application for full voluntary restitution.
- **December 28, 2011** – City assessor sends voluntary restitution form to homeowners of 13 Richard Place. Homeowners subsequently send in form to County and send in full payment once notified of amount owed plus interest and processing fee.
- Homeowners of 13 Richard Place were treated in the same fashion as the other homeowners under their circumstances.



CITY COUNCIL AGENDA

NO. 5

DEPT.: City Council

DATE: February 29, 2012

CONTACT: Mayor Douglas French

AGENDA ITEM: Mayor's Management Report

FOR THE MEETING OF:

February 29, 2012

RYE CITY CODE,

CHAPTER

SECTION

RECOMMENDATION: That the City Manager provide a report on requested topics.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND: The Mayor has requested an update from the City Manager on the following:

- Request regarding the display of sculptures on Purchase Street during the Rye Arts Centers' Figurative Sculpture exhibition
- Update from the Landmarks Advisory Committee
- Legal Update

February 10, 2012

Dear Honorable Mayor French and Rye City Council:

I am requesting permission to display sculptures on Purchase Street during the Rye Arts Center's Figurative Sculpture exhibition which will be held in the springtime.

Attached are some images of the pieces that we have been offered for installation on Purchase Street/Village Green. I have spoken with people who have seen them in New York C and Los Angeles. The comments are universally enthusiastic and the 'nudity' factor has been a non-issue as the pieces are so abstracted. More pictures are available at the following website:

http://www.figurationstudio.com/WWW.FIGURATIONSTUDIO.COM/Fashion_Center_Pilings_Project.html

The pieces are made of a red/orange translucent resin and go on top of a wooden pole putting them up and out of harms way. The pole fits into a metal sleeve which is secured into a flat firm surface through bolts or other pinning methods. They will make available as many pieces as we wish to place.

Mayor French has asked me to present something to the City Council on Feb 29. As I mentioned to the Mayor, it has proven very hard to find clothed, outdoor-ready pieces in this genre that can be readily made available to us for free.

Thank you for your consideration of this request.

Bob

Bob Clyatt
www.clyattsculpture.com
(914) 921-4379

Public Sculpture Exhibition in Rye, NY, May 2012

Imagine walking down Purchase street and encountering a series of large ceramic sculpted faces strapped to lamp posts or trees. Share one of the new widened sidewalk areas with a lifesize standing bronze figure. Gaze across the Village Green at a 10-foot long giant red foot. The month of May, 2012 will see an unprecedented series of installations throughout Rye of works by the nations top figurative sculptors, drawing interest and visitors from across the region.

Background/Context

Rye Arts Center is sponsoring an exhibition, curated by Bob Clyatt, of figurative sculpture in May 2012—that is, sculpture depicting the human figure, face and form in a novel, contemporary way.

Other local venues have agreed to show pieces in conjunction with this show – Rye Nature Center, Rye Town Park and possible Purdy Street location (City of Rye).

Proposal:

Highest foot traffic area in the City is Purchase Street, creating best opportunity to make an impact.

Sculpture is from nationally active figurative sculptors and top NY-area talent. Many pieces are interior only, but we will have several suitable for outdoor installation in a public, high-foot-traffic environment.

Sculptors get recognition and a chance for sales inquiries, public gets fresh 'new' on Purchase Street and the CBD, city gets additional visitors and county-wide and regional credibility as a city with a vibrant arts culture.

Logistics:

Insurance – Rider to existing policy covering works during the exhibition period.

Rye Arts curatorial guidelines I am operating under: Since the work is figurative, tasteful nudity is OK but no 'erotic' and no 'mangled/brutality'. Pieces for Purchase Street area would be selected and installed using best-practices guidelines for this type of public installation. (e.g. not easily broken or vandalized, securely attached).

City DPW assistance would be sought for installations of larger pieces selected for City property – estimate 1-2 man hours for each, mainly lifting/groundwork. Rye Arts sponsor/fundraising is expected to cover any hard costs associated with fabrication of steel/welding/frames/bases/mounts etc.

Guidance sought on process to gain approval for exhibiting works in CBD, and framework for proceeding.









CITY COUNCIL AGENDA

NO. 6 DEPT.: City Manager's Office DATE: February 29, 2012
CONTACT: Scott D. Pickup, City Manager

AGENDA ITEM: Presentation by the Finance Committee on Healthcare costs.

FOR THE MEETING OF:
February 29, 2012
RYE CITY CODE,
CHAPTER
SECTION

RECOMMENDATION:

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND:

A presentation will be made by members of the Finance Committee on Healthcare costs.

See attached.

Retiree Health Care Trends

**A Presentation to
The Rye City Council
February 29th, 2012**

Agenda

- Current Challenges
- Future Challenges
- More Unfunded Liabilities
- A Look at the Private Sector
- Public/Private Sector Comparison
- What States are Doing
- What New York State Is Doing
- Empire Center Recommendations
- A Cautionary Tale
- Summary

Current Challenges

General Fund Expense Trends 2007-12

- Good news—at a price
- Total expenditures flat (\$25.7MM +0.5%)
- Salaries and Wages flat(\$11.7MM +0.4%)
- Staffing down 14%
- Benefits and Payroll Taxes up 65.7% (\$7.8MM)

See Appendix 1

General Fund Expense Trends 2007-12

- Salaries/Wages/Benefits/Taxes share of total expenditures:
 - 64% in '07
 - 76% in '12

See Appendix 1

Employee Expense Trends: All Funds 2007-12

- Salaries and Wages -3.6% (\$13.8MM)
 - Benefits and Payroll Taxes +72.4% (\$9.5MM)
- *****
- 2007: .38¢ in Benefits for \$1 in Salaries
 - 2012: 69¢ in Benefits for \$1 in Salaries
 - Nearly three times private sector average of .24¢

See Appendix 2

Benefits: All Funds 2007-12

- Retirement Contributions to NYS + 87.6%
- Employee Health Care +85.5%
- Retiree Health Care + 76%

- Total Retirement (contributions plus RHC): Up 82.2%
- Total Health Care: Up 80.9%

See Appendix 2

The Trend Is Not Encouraging

- A simple General Fund five year projection:
 - Continue to hold salaries and wages flat
 - Hold non employment expenses flat
 - Benefits increase just 10% a year (versus 13% average for past five years)

The Trend Is Not Encouraging

- Then, General Fund expenses increase 18.5% over five years (just 3.7% per year)
- But:
 - Salaries and Benefits will represent 80% of expenditures
 - \$1.06 in Benefits for every \$1 in Salaries

Future Challenges

Unfunded RHC Liabilities

- GASB 45 requires state and local governments
 - Treat retiree benefits as form of compensation
 - Record costs when earned not when paid
 - Periodically make estimates of future liabilities
- Liabilities amortized over 30 years
- Annual contribution calculated
- But governments not required to reserve funds to cover obligations

City's Unfunded RHC liabilities

- 12/31/08 Estimate:
 - \$53,028,308
- 12/31/10 Estimate:
 - \$59,721,315
- 12.6% increase
- This “Unbonded Debt” is four times City’s bonded debt

Source: City Comprehensive Financial Reports

City's Unfunded RHC Liabilities

- Discount and inflation rates used suggest \$59.7 million estimate is low
 - Discount rate 4%: Impossible to earn given limitations on City's investment activities
 - Health care inflation 5%: will not happen
- So actual liability much higher
 - \$70Million? \$75 Million? \$80 Million? More?

Impact on Balance Sheet

- Minimal so far
 - \$9.4 Million of liabilities recognized as “OPEB obligations payable”
- But if full amount recognized
 - As private firms must
 - And New York City does
 - Total net assets would drop 77%
 - From \$65.3 Million to \$15 Million

Source: City Comprehensive Financial Reports

Impact on Balance Sheet

- And if unfunded liabilities actually \$75 million or more...
 - City has negative net assets
 - Balance sheet insolvency
 - Like New York City

More Unfunded Liabilities

Rye's Other Unfunded RHC Liabilities

- School District: \$55,161,012
- Westchester County: nearly \$2.6 Billion—third largest of 20 counties audited
- Up \$1.5 Billion from last estimate
- New York State: \$60 billion—third largest liability in the nation just behind California and NYC

Source: School District and County Comprehensive Financial Reports, Empire Center For New York State Policy

Rye's Total Unfunded Liabilities

- City: \$59,721,315
- School District: \$55,161,012
- Share of County's: \$40,560,000
- Share of State's: \$46,200,000

Rye's Total Unfunded Liabilities

- Total “Unbonded Debt”: \$201,642,327
- About four times current City and School District bonded debt
- Debt burden for a family of four:



\$54,000

A Look At The Private Sector

Very Few Firms Offer RHC

- FASB requires private sector firms book health care promises as long term liabilities
- Rule change (similar to GASB 45) resulted in elimination of RHC by majority of firms
 - Only 13% of private sector employers offer RHC ('02 versus 22% on '97)
 - Between '02 and '04, 32% of large firms terminated subsidized RHC
 - Only 3% of small firms (who employ majority of workers) offer RHC

Source: Pew Center on the States, Employee Benefit Research Institute 2005, Empire Center for New York State Policy

Those That Do Are Making Changes

- 37% of large firms (500+ employees) offering RHC require retirees pay full premium
- 54% have cap on firm's contribution
- Of private sector firms still offering RHC:
 - 59% very likely to increase retiree contribution
 - 49% very likely to increase dependent contribution
 - 20% very likely to increase co-insurance or co-pay (31% somewhat likely)
 - 15% very likely to increase deductibles (28% somewhat likely)

Source: Employee Benefit Research Institute 2005

Public/Private Sector Comparison

RHC for Early Retirees (% Employees)

Public Sector

- Less than 50 33.1
- 50-999 58.8
- 1000+ 89.6

Private Sector

- Less than 50 3.5
- 50-999 11.0
- 1000+ 46.5

Source: Agency for Healthcare Research and Quality
2003

RHC for 65+ Retirees (% Employees)

Public Sector

- Less than 50 23.8
- 50-999 36.5
- 1000+ 80.0

Private Sector

- Less than 50 3.0
- 50-999 9.4
- 1000+ 39.6

Source: Agency for Healthcare Research and Quality
2003

Smaller Governments Eliminating RHC

250-999 Employees

- 35% offered 65+ RHC in 2002 (47% in '97)
- 55% offered under 65 RHC (62% in '97)

5000+ Employees/ States

- 86% offered 65+ RHC (69% in '97)
- 92% offered under 65 RHC (76% in '97)

Source: Employee Benefits Research Institute Issue Brief #279, March 2005

What States Are Doing

Major Changes In Some States

- Increase years of service for vesting
 - 24% have /likely will
 - 22% somewhat likely
- Limit health care subsidy for future retirees
 - 14% have /likely will
 - 30% somewhat likely
- Increase age at which RHC becomes available
 - 10% have /likely will
 - 16% somewhat likely

Source: Center for State and Local Government Excellence

Major Changes In Some States

- During past five years half to two thirds of states have increased
 - Retiree contributions (66%)
 - Dependent contributions (68%)
 - Family deductible amounts (50%)
 - Co payment amounts (56%)
 - Co payments for prescription drugs (66%)
- Over 60% considering further increases

Source: Center for State and Local Government Excellence

Major Changes In Local Governments

- Survey of 206 local governments found
 - Increasing years of service: 35% had/were doing; 30% considering
 - Increasing retirement age 11% had/were doing; 33% considering
 - Eliminating retiree health care for new hires: 39% had/were doing; 39% considering

Source: Center for State and Local Government Excellence

What New York State Is Doing

Unlike Other States, Not Much

- Governor Patterson's 2009-2010 Executive Budget proposed
 - Sliding scale of coverage; full coverage only for 30 years service
 - State's share of premium reduced to 50% for individual coverage, 35% for dependent coverage for employees retiring with only 10 years service
 - Increases two percentage points per year for every extra year of service
 - Proposal died

Source: Empire Center for New York State Policy

Empire Center Recommendations

Seminal Paper on RHC: Iceberg Ahead

- Empire Center for New York State Policy clarifies key issues:
 - NYS constitution says pension income cannot be “diminished or impaired”
 - But State Supreme Court rules this does not apply to retiree health insurance
 - Taylor Law makes employee health insurance a mandatory subject of collective bargaining
 - If RHC stipulated in contract, it can only be changed through collective bargaining
 - But if not so stipulated, can be changed unilaterally

Iceberg Ahead

- Believes Governor and Legislature “retain considerable leeway to reduce the state’s massive OPEB liability by restructuring benefits”
- Recommends
 - Amending Taylor Law to prohibit collective bargaining of retiree health benefits
 - Repeal of 2009 law restricting school districts from altering retiree health benefits

Iceberg Ahead

- Recommends
 - Keep benefits for current retirees but stop paying Medicare Part B premiums
 - Require early retirees pay a larger share of premiums
 - Give greatest benefits to those who worked longest
 - Allow trust funds to cover OPEB liabilities but estimate returns based on conservative low risk strategies

Iceberg Ahead

- Eliminate retiree health coverage for new hires and employees with less than ten years service
- Place these workers in “retirement medical trusts”
- Require active and retired employees to contribute at least 10% to individual premiums and 25% to family coverage

A Cautionary Tale

Boomerang by Michael Lewis

- Hat tip: David Mullane
- Interview with Chuck Reed, Mayor of San Jose CA.
- San Jose
 - 10th largest city in USA
 - Highest per capita income of large cities after NYC
 - Highest credit rating of any large CA city
 - AAA rating

Boomerang by Michael Lewis

- Grappling with same issues Rye faces
- Pension costs tripled from '02
- Could double in next four years
- Pension and RHC are more than half the City's budget
- Cut staffing 28% from peak
- '98 staffing levels

Boomerang by Michael Lewis

- Reed says City is experiencing Service-Level Insolvency to pay benefits
 - Partial closing of libraries
 - Newly built Community Center not opened
 - Fewer police on the streets
 - Fewer firefighters in the stations
 - Staffing cuts everywhere
 - Not financial bankruptcy—cultural bankruptcy

Summary

- General Fund expenditure trends are unsustainable
 - Can we really keep wages flat for five years?
 - Can we reduce staff further?
 - Can we hold other non employment costs steady?
 - Can we afford to pay \$1 in benefits for \$1 in salaries?

Summary

- City unfunded RHC liabilities a substantial future tax burden
 - Estimated \$59 million understates true liability
 - School District, County, State liabilities compound problem
 - \$54,000 owed by each family of four
 - Unfunded pension liabilities make bad situation worse

Summary

- RHC essentially terminated in private sector
 - Ten years ago only 13% of firms offered
 - Those few firms offering are capping company contributions and increasing employee contributions
- Small to mid sized governments eliminating RHC
 - Ten years ago just over half offered for early retirees
 - Only a third offered for 65+ retirees

Summary

- New York State doing little about this problem
- Other states/local governments addressing rising RHC costs in variety of ways
 - Increasing employee contributions
 - Increasing years of service
 - Increasing retirement age
 - Eliminating RHC for new hires

Summary

- Council and City Staff have an unenviable task in dealing with RHC
- Many cities offer cautionary tales
- Failing to deal with the problem will result in “Service Level Insolvency”
- Empire Center recommendations on controlling RHC costs are a good starting point
 - Iceberg Ahead is suggested reading

Appendix

General Fund Expense Trends 2007-12

	2007 Actual	2012 Tentative	% Chge	2007 Share	2012 Share
Salaries and Wages	\$11,703,055	\$11,745,205	0.4	45.8	45.7
Equipment	218,514	289,712	32.5	0.8	1.1
Materials and Supplies	1,936,896	2,187,448	12.9	7.6	8.5
Contractual Costs	6,879,660	3,283,386	-52	26.9	12.7
Benefits and Taxes	4,698,676	7,787,038	65.7	18.4	30.3
Debt Service	138,549	403,348	191.1	0.5	1.7
Total	25,575,350	25,696,137	0.5	100	100

Employment Costs All Funds 2007-12

	2007	2012	Change 2007-12
Salaries and Wages	14,286,449	13,777,062	-3.6
Retirement Contributions	1,379,402	2,587,828	87.6
Employee Health Care	1,321,458	2,450,677	85.5
Retiree Health /Medicare	1,200,990	2,113,576	76
All Other Benefits and Taxes	1,599,635	2,331,785	45.8
Total Benefits and Taxes	5,501,485	9,483,866	72.4
Total Retirement Contributions + Retiree Health Care	2,580,392	4,701,404	82.2
Total Health Care	2,522,448	4,564,253	80.9

Population Assumptions For Debt Burden Calculations

- Rye: 14,955
- County: 955,962—Rye is 1.56%
- State: 19,378,106—Rye is .077%

Five Year Projection

- Salaries and wages flat: \$11,745,205
- Non-employment costs flat: 6,163,894
- Benefits increase at 10%/year: 12,541,102
- Total: 30,450,201
- Salaries and benefits are 79.8% are expenditures
- \$1.07 in benefits for \$1 in salaries



CITY COUNCIL AGENDA

NO. 7

DEPT.: City Manager's Office

DATE: February 29, 2011

CONTACT: Scott Pickup, City Manager

ACTION: Public Hearing to amend the City of Rye Charter: Article 13, for the Board of Wardens to report directly to the City Manager.

FOR THE MEETING OF:

February 29, 2011

RYE CITY CODE,

CHAPTER

SECTION

RECOMMENDATION:

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND: The proposed changes to the Rye City Charter, Article 13 include establishing a direct reporting relationship of the Board of Wardens to the City Manager. These changes would codify and clarify the responsibilities of the Fire Department. The Board of Wardens has voted to support the proposed draft.

See attached.

DRAFT PROPOSED CHANGES TO CITY CHARTER 2012

Article 13. Fire Department

§ C13-1. Head of Department; Board of Fire Wardens.

The members of the several fire companies of the city shall constitute the Fire Department of the City of Rye, the head of which shall be the Board of Fire Wardens. The maximum number of members of each company shall be fixed by the Council. The Fire Chief, the First and Second Assistant Fire Chiefs and the Wardens of such companies shall constitute the Board of Fire Wardens.

§ C13-2. Election of officers.

- A.** The members of the Fire Department shall elect annually by ballot from their members a Fire Chief, a First Assistant Fire Chief and a Second Assistant Fire Chief and their election shall be subject to the approval of the Council.
- B.** Each of the several fire companies shall elect annually by ballot from their own members a Warden for a term of two years.

§ C13-3. Powers and duties of the Board.

- A.** The Board of Fire Wardens, ***IN CONJUNCTION WITH THE CITY MANAGER***, shall have control and supervision of the Fire Department and of all equipment and apparatus thereof, subject to the authority and control of the Council.
- B.** The Board ***IN CONJUNCTION WITH THE CITY MANAGER*** shall make recommendations with respect to the employment of such persons as the Council may deem necessary and proper in the Department within budgetary limitations.
- C.** The Board shall fill any vacancies in the offices of Fire Chief and First and Second Assistant Fire Chiefs, subject to the approval of the Council.
- D.** The Board ***IN CONJUNCTION WITH THE CITY MANAGER*** shall, subject to the approval of the Council, adopt and enforce rules and regulations, not inconsistent with the provisions of the Civil Service Law or any other law, for the control, disposition and discipline of the officers, members and employees of the Department, for their training and efficiency, and for the use and care of equipment and apparatus of the Department.
- E.** The Board shall approve the by-laws adopted by the several fire companies for the government and discipline of their members.
- F.** The Fire Department shall comply with city regulations, practices and procedures relating to administration, employees, purchasing and accountability of city property, except as otherwise provided by the Council.

§ C13-4. Powers of Fire Chief.

- A.** The Fire Chief shall be Chairman of the Board of Fire Wardens and preside at meetings of the Board and Fire Department.

DRAFT PROPOSED CHANGES TO CITY CHARTER 2012

B. He shall, under the direction and control of the Board, ***IN CONJUNCTION WITH THE CITY MANAGER*** have supervision of the officers, members and employees, and the equipment and apparatus of the Fire Department and also, shall have exclusive control of the officers, members and employees of the Department at all fires, inspections and reviews.

C. He may appoint from members of the Department "call men" on a part-time basis when necessary, subject to the approval by the Board of Fire Wardens, and their compensation shall be fixed by the Council.

§ C13-5. City Manager.

The Board of Fire Wardens shall report to the City Manager. The City Council shall be the final authority over the Fire Department.

Notes from RFD Board of Fire Wardens Meeting 1/16/12 – Peter Donahue

The meeting started with several ideas from members and then an initial discussion of general focus/needs of the department. Items were prioritized as:

1. Public safety
2. Supervision
3. \$\$ savings/city budget restrictions
4. Inspections/code enforcement

Additionally, it was stated that the training involved for fire inspector was a minimum of 6 classes for certification and 3 classes for others who might assist.

Spurred on by the initial ideas that were offered, a larger list of potential department ideas was presented. They included:

1. Hire new LT. or (deputy chief) – keeping basically the same format as exists today.
2. Promote 4 men to LT. (one per shift) with part time inspector.
3. Commissioner of Public Safety proposal
4. Paid Chief (M-F days)
5. Present CLERK duties expansion
6. Promote 2 LT.s and change format back to regular hours/shifts – NO 24 hr shifts
7. Add a 4th vol. chief

After much discussion, the ideas that were favored and discussed further concentrated on #1 and #2 above.

In the discussion of Item #1, new LT. or possibly a dept. chief etc, it was determined that the following items had to be included:

1. Cost
2. Detailed job description – a) weekday IC, b) shift supervisor, c) Fire Inspections
3. Qualifications
4. Desirability

Item #2 received the same type of parameters for cost, job description, qualifications, and desirability.

Throughout the discussion, an important and determining factor of the Civil Service requirements/rulings was discussed. No one at the meeting could speak with authority or knowledge of the relevant civil service impact.

The meeting ended with the following action plan.

CITY MANAGER: - would get the Civil Service definitions as related to shift supervision, incident command, and code enforcement, rank impact (deputy chief vs LT vs captain etc.)

WARDENS: - would continue the work on the job descriptions and continue the analysis of both #1 and #2 items.



CITY COUNCIL AGENDA

NO. 8

DEPT.: City Manager's Office

DATE: February 29, 2011

CONTACT: Scott Pickup, City Manager

AGENDA ITEM: Public Hearing to amend local law Chapter 191, Vehicles and Traffic, of the Rye City Code, Section 47, subsection (E) to delineate the hours for "all night" parking.

FOR THE MEETING OF:

February 29, 2011

RYE CITY CODE,

CHAPTER 191

SECTION 47

RECOMMENDATION:

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND: The City Clerk's office issues parking permits for "all night" parking in certain lots in the City. Cars parked in these lots (1) without a permit sticker, or (2) beyond the "all night" hours, are subject to ticketing and fines. For enforcement purposes, the Local Law is being amended to clarify the hours for "all night" parking.

See attached draft Local Law.

**CITY OF RYE
LOCAL LAW NO. 1 2012**

**A Local Law to amend Rye City Code Chapter 191, Vehicles & Traffic,
Section 191- 47-47 (E), Parking applications fees and location of
the Code of the City of Rye.**

Be it enacted by the City Council of the City of Rye as follows:

Section 1:

**§191-47 (E) Parking time limits and fee.
(Amended 10-6-2010 by L,L. No. 8-2010)**

Residents of the City of Rye desiring an all-night parking permit shall, upon application to the City Clerk and payment of an annual fee, receive a tag or license permitting him/her to park his/her automobile [or other vehicle] **between the hours of 7:00 p.m. and 7:00 a.m.**

Section 2: This local law will take effect immediately on filing in the office of the Secretary of State.



CITY COUNCIL AGENDA

NO. 9

DEPT.: CITY MANAGER

DATE: February 29, 2012

CONTACT: Scott Pickup, City Manager

AGENDA ITEM: Consideration to set a Public Hearing to adopt a Home Rule Message to authorize the City of Rye to collect a transfer tax on the sale of real estate paid fully in cash.

FOR THE MEETING OF:

February 29, 2012

RYE CITY CODE,

CHAPTER

SECTION

RECOMMENDATION:

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND: The City is considering Home Rule legislation for a new transfer tax on real estate transactions which meet certain criteria including:

- 1) The real estate sale is paid fully in cash
- 2) The sales price of the home is over a certain amount **
- 3) The transfer tax will be a certain percentage of the sales price **
- 4) The transfer tax will be paid by the Seller or Purchaser **

** (to be determined)

Other cities which have enacted a real estate transfer tax on all sales (cash and mortgage based) include Mount Vernon, Peekskill, and Yonkers.

See attached:

- Information on taxes currently applied on real estate transactions
- Transfer tax information for Mount Vernon, Peekskill, and Yonkers
- Examples of recent sales in the City of Rye

Taxes Applied on Real Estate Transactions

Tax Type	Property Type	Tax Rate	Who Pays the Tax	Who Receives the Tax
New York State Real Estate Transfer Tax (TP-584)	All Types which includes 1-3 family dwellings, and Condos & Co-ops, Commercial and vacant land	\$4.00 per \$1000 \$2.00 per \$500.00	Seller	New York State
Mansion Tax	Residential Only	1% tax on any purchase price exceeding \$1,000,000	Purchaser	New York State
Mortgage Recording Tax	All Types which includes 1-3 family dwellings, and Condos & Co-ops which carry a mortgage	In Westchester, the mortgage tax is \$1.30 per \$100 of mortgage.	The borrower pays 1.05% minus \$30.00 if the property is 1-2 family. The lender pays .25% if the property is a 1-6 family.	Westchester County City of Rye (Note: the City receives a % based on a formula applied by Westchester County)

Transfer Tax

General Information

Westchester County Municipalities w/Transfer Tax

<u>City</u>	<u>Tax Paid on Sales Price</u>	<u>Payor</u>
Yonkers	1.5% over \$25k	Seller
Mt. Vernon	1.0% over \$100k	Seller
Peekskill	1.0% (no minimum)	Seller

Mount Vernon

Mount Vernon legislation was adopted on 9/5/1984 (revised 4/1992 and 11/3/2000)

Mount Vernon collected \$1,188,721 in transfer tax for their fiscal year January 1, 2010 to December 31, 2010

Peekskill

Peekskill legislation was adopted on 9/27/2010

Peekskill collected \$210,825.27 in transfer tax for their fiscal year January 1, 2011 to December 31, 2011

Yonkers

**Yonkers legislation was adopted on 7/16/1973 (revised 4/1984, 10/1989,
3/1998, 7/2005)**

Yonkers collected \$5,399,044 in transfer tax for their fiscal year July 1, 2010 to June 30, 2011

ERIE COUNTY,
CITY OF MOUNT VERNON
CITY OF YONKERS

Broome County Transfer Tax

Rate is \$.50 for each \$500 of consideration or fractional part thereof payable by the grantor

Columbia County Transfer Tax

Rate is \$1.00 for each \$500, or part thereof, of consideration payable by the grantor effective December 1, 2007.

For a one family residence the first \$150,000 of consideration is exempt

Erie County Real Estate Transfer Tax

Rate is \$2.50 for each \$500 of consideration or fractional part thereof payable by the grantor

Essex County Transfer Tax

Rate is \$1.00 for each \$500 of consideration or fractional part thereof payable by the grantor on deeds delivered on and after January 1, 2010

City of Mount Vernon Transfer Tax

Rate is 1% of consideration in excess of \$100,000 payable by the grantor on deeds delivered on and after January 1, 2001
(Had been payable by the grantee)

City of Peekskill Transfer Tax

Rate is 1% of consideration payable by the grantor on deeds delivered on and after December 1, 2010

City of Yonkers Transfer Tax

Rate was 2.75% of the total consideration when the consideration was in excess of \$25,000 for deeds delivered prior to January 1, 1999

Rate was 1.4% of the total consideration when the consideration was in excess of \$25,000 for deeds delivered on and after January 1, 1999 and prior to January 3, 2000

Rate was 1% of the total consideration when the consideration is in excess of \$25,000 for
deeds delivered on and after January 3, 2000

Rate is 1.5% of the total consideration when the consideration is in excess of \$25,000 for
deeds delivered on and after July 1, 2005

Payable by the grantor

Suffolk County/Peconic Bay Region **Transfer Tax**

Chapter 114 of the Laws of 1998 authorized each town in the Peconic Bay Region (East Hampton, Riverhead, Shelter Island, Southampton, and Southold) to establish by local law a transfer tax of 2% of consideration on the conveyance of real property or an interest therein where the consideration exceeds \$500. All revenue from this tax will be deposited in the applicable Town's Community Preservation Fund. Application of the additional transfer tax was approved in each town in referendums on the November 3 election ballot. The tax was effective April 1, 1999, except in the Town of Southold where the tax was effective March 1, 1999. The tax applies to conveyances recorded after the effective date. However, the tax does not apply to conveyances made after the effective date of the applicable Local Law pursuant to a binding written contract entered into prior to the effective date.

1. The tax is payable by the grantee. If, however, the grantee does not pay the tax or is exempt from payment, the grantor must pay the tax. The grantor and the grantee are jointly and severally liable for payment.
2. In the Towns of Shelter Island, East Hampton and Southampton, the first \$250,000 of consideration for improved land is exempt. For unimproved land the first \$100,000 of consideration is exempt.
3. In the Towns of Riverhead and Southold the first \$150,000 of consideration for improved land is exempt. For unimproved land the first \$75,000 of consideration is exempt.
4. The additional transfer tax must be paid to the Suffolk County Clerk at the same time that the State's Real Estate Transfer Tax is paid. A form to accompany payment will be issued by the County Treasurer.
5. The transfer tax will be in effect until December 31, 2010.

Nassau County Transfer Tax
Repealed for Transfers on and after December 25, 1999

Rate was \$5.00 for each \$500 of consideration or part thereof payable
by the grantor effective August 15, 1999

Town of Red Hook (Dutchess County)
Community Preservation Fund Transfer Tax
Effective August 1, 2007

**2% of consideration on the conveyance of real property or
an interest therein in the Town of Red Hook. There is
an exemption from consideration equal to the median
sales price of real property in Dutchess County**

Tompkins County Transfer Tax
Effective August 16, 2006

Rate is \$1.00 for each \$500 of consideration or fractional part thereof, payable by the
Grantor.

Town of Warwick, Orange County
Community Preservation Fund Real Estate Transfer Tax
For Transfers on and after April 1, 2007

Real Estate Transfer Tax of 0.75% of consideration on the transfer of real property or an interest therein in the Town of Warwick when the the amount of consideration exceeds \$500. On the conveyance of improved real property or an interest therein the first \$100,000 of consideration is exempt. On the conveyance of unimproved real property or an interest therein the first \$50,000 of consideration is exempt. The Transfer Tax is payable by the Grantor but the Grantee is required to pay the tax if it is not paid by the Grantor or if the Grantor is exempt from payment of the Tax.

Transfer Tax

City of Mount Vernon

- application



CITY OF MOUNT VERNON
DEPARTMENT OF FINANCE
REAL PROPERTY TRANSFER TAX RETURN INSTRUCTIONS

CITY HALL
ROOSEVELT SQUARE
MOUNT VERNON, NY 10550
(914) 665-2312
FAX NO. (914) 665-8314

Page 1 of Form

1. Enter the name, address and zip code of the Grantee (buyer), the Grantor (seller), the Grantee's Attorney and the Grantor's Attorney in the spaces provided.
2. Enter the address of the location of the property transferred with the page number on the City tax map and section, block and lot numbers. Information as to the City tax map page and section, block and lot numbers can be obtained in the City Assessor's office, City Hall, Room 8. The Assessor's phone number is 914-665-2326.
3. Enter the date of the delivery of the deed to the Grantee.
4. Enter the total tax due after calculating same on back of form.
5. Both the Grantee and Grantor must complete their respective affidavits. Where a deed has more than one Grantor or more than one grantee, the return may be signed by any one of the grantors and any one of the grantees provided, however, that those not signing shall not be relieved of any liability for the Real Property Transfer Tax imposed.

Page 2 of Form

1. Fill in the date of the contract of sale. This should be the date of the last signature of the parties to the contract.
2. Fill in the date of closing.
3. Complete Section I or Section II (but not both) by following the line by line instructions.

Section I & II

Line 1 Enter full amount of consideration paid without deduction for mortgages, liens, or encumbrances whether paid or required to be paid by money, property or any other thing of value.

Section II

Lines 4 & 5 Full value may be derived by using the last assessed value in effect at date of contract of sale divided by the equalization rate corresponding to the assessed value used.

4. Call the City of Mount Vernon Finance Department at 914-665-2312 if you need forms or further information.

PLEASE NOTE:

Starting with properties entering into a contract of sale after December 31, 2000 the tax shall be paid by the Grantor. Properties entering into a contract of sale on or prior to December 31, 2000 the tax shall continue to be paid by the Grantee.

Revised 9/5/84
 4/92
 11/3/00



CITY OF MOUNT VERNON

DEPARTMENT OF FINANCE

CITY HALL

ROOSEVELT SQUARE

MOUNT VERNON, NY 10550

REAL PROPERTY TRANSFER TAX RETURN

PURSUANT TO CHAPTER 234 OF THE CODE OF THE CITY OF MOUNT VERNON, NY

(Grantee/Buyer)	Name	Address	Zip Code	For Department Use Only
(Grantor/Seller)	Name	Address	Zip Code	
(Grantee's Atty.)	Name	Address	Zip Code	
(Grantor's Atty.)	Name	Address	Zip Code	
LOCATION OF PROPERTY TRANSFERRED				
Address _____				
City Tax Map _____ Section _____ Block _____ Lot _____				
DATE OF DELIVERY OF DEED TO GRANTEE			20	
TOTAL AMOUNT DUE (from page two of form)			\$	

MAKE CERTIFIED CHECK PAYABLE TO THE ORDER OF THE CITY OF MOUNT VERNON

Notes:

1. This return must be completed and filed with the Comptroller of the City of Mount Vernon.
2. The tax due thereon must be paid within thirty (30) days after delivery of the deed by the grantor to the grantee but before the recording of such deed. This return must be filed by both the grantee and the grantor whether or not a tax is due thereon and although the consideration for the deed is \$100,000 or less.
3. Where the transfer is by a corporation in liquidation or to a corporation in exchange for capital stock, submit balance sheet.
4. Penalty of 8% of the tax due for the first month of delay plus interest at the rate of 1 1/2% of such tax for each additional month of delay must be added if payment is not made on or before the due date.

AFFIDAVIT OF GRANTEE

I swear (or affirm) that this return, including the accompanying schedules or statements, has been examined by me, and is, to the best of my knowledge and belief, a true and complete return, made in good faith, pursuant to Chapter 234, Section 234-48 of the Code of the City of Mount Vernon, NY and the regulations issued under authority thereof.

Sworn to and subscribed to before me
this _____ day of _____, 20

Name of Grantee

Signature of Officer Administering Oath

Signature of owner, partner, officer of corporation, etc

AFFIDAVIT OF GRANTOR

I swear (or affirm) that this return, including the accompanying schedules or statements, has been examined by me, and is, to the best of my knowledge and belief, a true and complete return, made in good faith, pursuant to Chapter 234, Section 234-48 of the Code of the City of Mount Vernon, NY and the regulations issued under authority thereof.

Sworn to and subscribed to before me
this _____ day of _____, 20

Name of Grantor

Signature of Officer Administering Oath

Signature of owner, partner, officer of corporation, etc

**CITY OF MOUNT VERNON
COMPUTATION OF REAL PROPERTY TRANSFER TAX**

Date of Contract of Sale _____

Section I

Use only for property located wholly within the city of Mount Vernon, NY

1. Total consideration paid or required to be paid (cash and non cash)	\$	
2. Exclusion.....	(100,000.00)	
3. Amount subject to tax (line 1 less line 2).....		
4. Tax due – 1% of line 3.....		
5. Add – Penalty and Interest Due (See note 2 & 4 on front of Form)		
6. Total Tax, Penalty & Interest Due (enter here and as total amount due on page one of form).....		

Section II

Use only for property located partly within and partly without of the City of Mount Vernon

1. Total consideration paid or required to be paid (cash and non cash).		
2. Exclusion.....	(100,000.00)	
3. Amount subject to Pro-Ration (line 1 less line 2).....		
4. Full value of property located within the City of Mt. Vernon.....		
5. Full value of property located outside the City of Mt. Vernon.....		
6. Total full value (line 4 & line 5).....		
7. Percentage of total full value of property located within the City of Mt. Vernon (line 4 divided by line 6).....		
8. Amount subject to tax (line 7 x line 3).....		
9. Tax Due – 1% of line 8.....		
10. Add – Penalty and interest (see note 2 & 4 on front of form)....		
11. Total tax, penalty & interest due (enter here and as total amount due on front of form).....		

Transfer Tax

City of Peekskill

- Local Law
- application

CITY OF PEEKSKILL

Article XI. Real Property Transfer Tax

[Adopted 9-27-2010 by L.L. No. 11-2010]

§ 521-52. Definitions.

When used in this article, the following terms shall mean and include:

AFFIXED

Includes attached or annexed by adhesion, stapled or otherwise, or a notation by stamp, imprint or writing.

CITY

The City of Peekskill.

COMPTROLLER

The Comptroller of the City of Peekskill.

CONSIDERATION

The price actually paid or required to be paid for the real property or interest therein, without deduction for mortgages, liens or encumbrances, whether or not expressed in the deed and whether paid or required to be paid by money, property or any other thing of value. It shall include the cancellation or discharge of an indebtedness or obligation.

DEED

Any document, instrument or writing (other than a will), regardless of where made, executed or delivered, whereby any real property or interest therein is created, vested, granted, bargained, sold, transferred, assigned or otherwise conveyed.

GRANTEE

The person accepting the deed or who obtains any of the real property which is the subject of the deed or any interest therein.

GRANTOR

The person making, executing or delivering the deed.

PERSON

An individual, partnership, society, association, joint-stock company, corporation, estate, receiver, trustee, assignee, referee or any other person acting in an fiduciary or representative capacity, whether appointed by a court or otherwise, any combination of individuals and any other form of unincorporated enterprise owned or conducted by two or more persons.

REAL PROPERTY OR INTEREST THEREIN

Every estate or right, legal or equitable, present or future, vested or contingent, in lands, tenements or hereditaments which are located in whole or in part within the City of Peekskill. It shall not include a mortgage, a release of mortgage or a leasehold for a stated term of years or part of a year. It shall not include rights to sepulture.

§ 521-53. Imposition of tax.

A tax is hereby imposed on each conveyance of real property or interest therein as authorized by § 1206 of the New York Tax Law. The tax shall be at the rate of 1%. Where any real property is situated partly within and partly without the boundaries of the City of Peekskill, the consideration subject to tax shall be such part of the total consideration attributable to that portion of such real property situated within the City of Peekskill or to the interest in such portion.

§ 521-54. Presumptions and burden of proof.

For the purpose of the proper administration of this article and to prevent evasion of the tax hereby imposed, it shall be presumed that all deeds are taxable. Where the net consideration includes property other than money, it shall be presumed that the consideration is the value of the real property or interest therein. Such presumptions shall prevail until the contrary is established, and the burden of proving the contrary shall be on the taxpayer.

§ 521-55. Payment.

The tax imposed hereunder shall be paid by the grantor to the City of Peekskill within 30 days after the delivery of the deed by the grantor to the grantee, but before the recording of such deed. Evidence of the payment of the tax shall be affixed to the deed. The Comptroller may provide for the use of stamps or other suitable means as evidence of payment and that evidence of payment shall be affixed or attached to the deed before it is recorded.

§ 521-56. Returns.

- A. A joint return shall be filed by both the grantor and the grantee for each deed whether or not a tax is due thereon. Such return shall be filed with the Comptroller at the time of payment of any tax imposed hereunder or, in the case of a deed not subject to tax, before the recording of such deed. Filing shall be accomplished by delivering the

return to the Comptroller. The Comptroller shall prescribe the form of the return and the information which it shall contain. The return shall be signed under oath by both the grantor or his agent and the grantee or his agent. Where either the grantor or grantee has failed to sign the return, it shall be accepted as a return, but the party who has failed to sign the return or file a separate return shall be subject to the penalties applicable to a person who has failed to file a return and the period of limitations for assessment of tax or of additional tax shall not apply to such party.

- B. Returns shall be preserved for three years and thereafter until the Comptroller permits them to be destroyed.
- C. The Comptroller may require amended returns to be filed within 20 days after notice and to contain the information specified in the notice.
- D. If a return required by this article is not filed or if a return, when filed, is incorrect or insufficient on its face, the Comptroller shall take the necessary steps to enforce the filing of such a return or of a corrected return.
- E. Where a deed has more than one grantor or more than one grantee, the return may be signed by any one of the grantors and by any one of the grantees; provided, however, that those not signing shall not be relieved of any liability for the tax imposed by this article.

§ 521-57. Exemptions.

- A. The following shall be exempt from the payment of the tax imposed by this article and from filing a return:
 - (1) The State of New York or any of its agencies, instrumentalities, public corporations (including a public corporation created pursuant to agreement or compact with another state) or political subdivisions.
 - (2) The United States of America and any of its agencies and instrumentalities, insofar as they are immune from taxation; provided, however, that the exemption of such governmental bodies or persons shall not relieve a grantee from liability for the tax or from filing a return.

B. The tax imposed by this article shall not apply to any of the following deeds:

- (1) A deed by or to the United Nations or other worldwide international organizations of which the United States of America is a member.
- (2) A deed by or to any corporation or association, or trust or community chest, fund or foundation organized and operated exclusively for religious, charitable or educational purposes or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefits of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda or otherwise attempting to influence legislation; provided, however, that nothing in this subsection shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this subsection.
- (3) A deed to any governmental body or person exempt from payment of the tax pursuant to Subsection A of this section.
- (4) A deed delivered pursuant to a contract made prior to the effective date of this article.
- (5) A deed delivered by any governmental body or person exempt from payment of the tax pursuant to Subsection A of this section as a result of a sale at a public auction held in accordance with the provisions of a contract made prior to the effective date of this article.
- (6) A deed from a mere agent, dummy, straw man or conduit to his principal or a deed from the principal to his agent, dummy, straw man or conduit.

§ 521-58. Determination of tax.

If a return required by this article is not filed or if a return, when filed, is incorrect or insufficient, the amount of tax due shall be determined by the Comptroller from such information as may be obtainable, including the assessed valuation of the real property or interest therein. Notice of such determination shall be given to the person liable for the tax. Such determination shall finally and irrevocably fix the tax, unless the person against whom it is

assessed, within 30 days after the giving of notice of such determination, shall apply to the Comptroller for a hearing or unless the Comptroller of his own motion shall redetermine the same. After such hearing, the Comptroller shall give notice of his determination to the person against whom the tax is assessed. The determination of the Comptroller shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under Article 78 of the Civil Practice Law and Rules if application for such is made to the Supreme Court within four months after the giving of the notice of such determination. A proceeding under Article 78 of the Civil Practice Law and Rules shall not be instituted unless:

- A. The amount of any tax sought to be reviewed, with penalties and interest thereon, if any, shall be first deposited with the Comptroller and there shall be filed with the Comptroller an undertaking, issued by a surety company authorized to transact business in this state and approved by the Superintendent of Insurance of this state as to solvency and responsibility, in such amount and with such sureties as a Justice of the Supreme Court shall approve, to the effect that if such proceeding is dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of the proceeding; or
- B. At the option of the applicant, such undertaking filed with the Comptroller may be in a sum sufficient to cover the taxes, penalties and interest thereon stated in such determination, plus the costs and charges which may accrue against it in the prosecution of the proceeding, in which event the applicant shall not be required to deposit such taxes, penalties and interest as a condition precedent to the application.

§ 521-59. Refunds.

- A. In the manner provided in this section, the Comptroller shall refund or credit, without interest, any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid if application to the Comptroller for such refund shall be made within one year from the payment thereof. Whenever a refund is made by the Comptroller, he shall state his reason for doing so in writing. Such application may be made by the grantor, grantee or other person who has actually paid the tax. The Comptroller may, in lieu of any refund required to be made, allow a credit in the same amount on other payments due to the City of Peekskill from the applicant.

- B. An application for a refund or credit made as herein provided shall be deemed an application for a revision of any tax, penalty or interest complained of, and the Comptroller may receive evidence with respect thereto. After making his determination, the Comptroller shall give notice thereof to the applicant, who shall be entitled to review such determination by a proceeding pursuant to Article 78 of the Civil Practice Law and Rules, provided that such proceeding is instituted within four months after the giving of notice of such determination and provided that a final determination of tax due was not previously made. Such a proceeding shall not be instituted unless an undertaking is filed with the Comptroller in such amount and with such sureties as a Justice of the Supreme Court shall approve, to the effect that if such proceeding is dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.
- C. A person shall not be entitled to a revision, refund or credit, under this section, of a tax, interest or penalty which has been determined to be due pursuant to the provisions of § 521-58 of this article where he has had a hearing or an opportunity for a hearing, as provided in said section, or has failed to avail himself of the remedies therein provided. No refund or credit shall be made of a tax, interest or penalty paid after a determination by the Comptroller made pursuant to this § 521-59 of this article, unless it be found that such determination was erroneous, illegal or unconstitutional or otherwise improper by the Comptroller after a hearing, or on his own motion, or in a proceeding under Article 78 of the Civil Practice Law and Rules, pursuant to the provisions of said section, in which event, refund or credit without interest shall be made of the tax, interest or penalty found to have been overpaid.

§ 521-60. Remedies exclusive.

The remedies provided by §§ 521-58 and 521-59 of this article shall be exclusive remedies available to any person for the review of tax liability imposed by this article; and no determination or proposed determination of tax or determination on any application for refund shall be enjoined or reviewed by an action for declaratory judgment, an action for money had and received or by any action or proceeding other than a proceeding in a nature of a certiorari proceeding under Article 78 of the Civil Practice Law and Rules; provided, however, that a taxpayer may proceed by declaratory judgment if he institutes suit within 30 days after a deficiency assessment is made and pays the amount

of the deficiency assessment to the Comptroller prior to the institution of such suit and posts a bond for costs as provided in § 521-58 of this article.

§ 521-61. Proceedings to recover tax.

- A. Whenever any grantor or grantee shall fail to pay any tax, penalty or interest imposed by this article as herein provided, the Corporation Counsel shall, upon the request of the Comptroller, bring or cause to be brought an action to enforce the payment of the same on behalf of the City of Peekskill in any court of the State of New York or of any other state or of the United States. If, however, the Comptroller, in his discretion, believes that any such grantor or grantee subject to the provisions of this article is about to cease business, leave the state or remove or dissipate the assets out of which the tax or penalty might be satisfied and that any such tax or penalty will not be paid when due, he may declare such tax or penalty to be immediately due and payable and may issue a warrant immediately.

- B. As an additional or alternate remedy, the Comptroller may issue a warrant directed to the Sheriff of Westchester County commanding him to levy upon and sell the real and personal property of the grantor, grantee or other person liable for the tax which may be found within the City for the payment of the amount thereof, with any penalty and interest, and the cost of executing the warrant, and to return such warrant to the Comptroller and to pay to him the money collected by virtue thereof within 60 days after the receipt of such warrant. The said Sheriff shall, within five days after the receipt of the warrant, file with the Clerk of Westchester County a copy thereof, and thereupon such Clerk shall enter in the judgment docket the name of the person mentioned in the warrant and the amount of the tax, penalty and interest for which the warrant is issued and the date when such copy is filed. Thereupon, the amount of such warrant so docketed shall become a lien upon the title to and the interest in real and personal property of the person against whom the warrant is issued. The Sheriff shall then proceed upon the warrant in the same manner, and with like effect, as that provided by law in respect to executions issued against property upon judgments of a court of record, and for services in executing the warrant, he shall be entitled to the same fees, which he may collect in the same manner. In the discretion of the Comptroller, a warrant of like terms, force and effect may be issued and directed to an officer or employee of the Department of Finance, and in the execution thereof such officer or employee shall have all the powers

conferred by law upon sheriffs, but shall be entitled to no fee or compensation in excess of the actual expenses paid in the performance of such duty. If a warrant is returned not satisfied in full, the Comptroller may, from time to time, issue new warrants and shall also have the same remedies to enforce the amount due thereunder as if the City had recovered judgment for the same and execution thereon had been returned unsatisfied.

§ 521-62. Powers and duties of Comptroller.

In addition to the powers granted to the Comptroller in this article, he is hereby authorized and empowered to:

- A. Make, adopt and amend rules and regulations appropriate to the carrying out of this article and the purposes thereof.
- B. Extend, for cause shown, the time for filing any return for a period not exceeding 90 days and, for cause shown, to remit or waive some, or all of any penalties, but not interest, imposed under § 521-64; and to compromise disputed claims in connection with the taxes hereby imposed.
- C. Request information from the Tax Commission of the State of New York or the Treasury Department of the United States relative to any person; and to afford returns, reports and other information to such Tax Commission or such Treasury Department relative to any person, any other provision of this article to the contrary notwithstanding.
- D. Delegate his functions hereunder to the City Auditor or any employee or employees of the Department of Finance.
- E. Prescribe the methods for determining the consideration attributable to that portion of real property located partly within and partly without the City of Peekskill which is located within the City of Peekskill or any interest therein.
- F. Require any grantor or grantee to keep such records and for such length of time as may be required for the proper administration of this article and to furnish such records to the Comptroller upon request.
- G. Assess, determine, revise and adjust the taxes imposed under this article.

§ 521-63. Administration of oaths; subpoena power.

- A. The Comptroller or his employees or agents duly designated and authorized by him shall have power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of their powers and duties under this article. The Comptroller shall have power to subpoena and require the attendance of witnesses and the production of books, papers and documents to secure information pertinent to the performance of his duties hereunder and of the enforcement of this article and to examine them in relation thereto and to issue commissions for the examination of witnesses who are out of the state or unable to attend before him or excused from attendance.
- B. A Justice of the Supreme Court, either in court or at chambers, shall have power summarily to enforce, by proper proceedings, the attendance and testimony of witnesses and the production and examination of books, papers and documents called for by the subpoena of the Comptroller under this article.
- C. Any person who shall refuse to testify or to produce books or records or who shall testify falsely in any material matter pending before the Comptroller under this article shall be guilty of a misdemeanor, punishment for which shall be a fine payable to the City of Peekskill of not more than \$2,000 or imprisonment for not more than one year, or both such fine and imprisonment.
- D. The officers who serve the summons or subpoena of the Comptroller and witnesses attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of record, except as herein otherwise provided. Such officers shall be the Sheriff of Westchester County and his duly appointed deputies or any officers or employees of the Department of Finance, designated to serve such process.

§ 521-64. Penalties and interest.

- A. Any person failing to file a return or to pay any tax within the time required by this article shall be subject to a penalty of 8% of the amount of tax due, plus interest at the rate of 1 1/2% of such tax, for each month of delay or fraction thereof, excepting the first month, after such return was required to be filed or such tax became due, but the Comptroller, if satisfied that the delay was excusable, may remit or

waive all or any part of such penalty, but not interest at the rate of 1 1/2% per month. Such penalties and interest shall be paid and disposed of in the same manner as other revenues from this article. Unpaid penalties and interest may be enforced in the same manner as the tax imposed by this article.

- B. Any grantor, grantee or officer of a corporation failing to file a return required by this article or filing or causing to be filed or making or causing to be made or giving or causing to be given any return, certificate, affidavit, representation, information, testimony or statement required or authorized by this article which is willfully false, and any grantor, grantee or officer of a corporation failing to keep the records required by § 521-62F of this article, shall, in addition to the penalties herein or elsewhere prescribed, be guilty of a misdemeanor, punishment for which shall be a fine to the City of Peekskill of not more than \$2,000 or imprisonment for not more than one year, or both such fine and imprisonment.
- C. The certificate of the Comptroller to the effect that a tax has not been paid or that information has not been supplied pursuant to the provisions of this article shall be presumptive evidence thereof.
- D. Any person willfully simulating, altering, defacing, destroying or removing any evidence of the filing of a return or the payment of a tax provided for in this article shall be guilty of a misdemeanor, punishment for which shall be a fine to the City of Peekskill of not more than \$2,000 or imprisonment for not more than one year, or both such fine and imprisonment.

§ 521-65. Returns to be secret.

Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the Comptroller or any officer or employee of the Department of Finance to divulge or make known, in any manner, any information contained in or relating to any return provided for by this article. Any request for such information under the Freedom of Information Law of the State of New York shall be considered, by the City of Peekskill, an unwarranted invasion of personal privacy. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the Comptroller in an action or proceeding under the provisions of this article or on behalf of any party to an action or proceeding

under the provisions of this article when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the Court may require the production of, and may admit in evidence, so must of said returns or of the facts shown thereby as are pertinent to the action or proceeding and no more. Nothing herein shall be construed to prohibit the delivery to a grantor or grantee of a deed or to any subsequent owner of the real property conveyed by such deed or to the duly authorized representative of any of them of a certified copy of any return filed in connection with the tax on such deed; nor to prohibit the delivery of such a certified copy of such return or of any information contained in or relating thereto to the United States of America or any department thereof, the State of New York or any department thereof, the City of Peekskill or any department thereof, provided that the same is required for official business; nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns or items thereof.

§ 521-66. Notices and limitations of time.

- A. Any notice authorized or required under the provisions of this article may be given by mailing the same to the person for whom it is intended in a postpaid envelope addressed to such person at the address given in the last return filed by him pursuant to the provisions of this article, in any application made by him or in any deed which is the subject of the notice, or, if no return has been filed or application made or address stated in the deed, then to such address as may be obtainable. The mailing of such notice shall be presumptive evidence of the receipt of the same by the person to whom addressed. Any period of time which is determined according to the provisions of this article by the giving of notice shall commence to run from the date of mailing of such notice.
- B. The provisions of the Civil Practice Law and Rules or any other law relative to limitations of time for the enforcement of a civil remedy shall not apply to any proceeding or action taken by the City to levy, appraise, assess, determine or enforce the collection of any tax or penalty provided by this article. However, except in the case of a willfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of the filing of a return; provided, however, that where no return has been filed as provided by law, the tax may be assessed at any time.

C. Where, before the expiration of the period prescribed herein for the assessment of an additional tax, a taxpayer has consented in writing that such period be extended, the amount of such additional tax due may be determined at any time within such extended period. The period so extended may be further extended by subsequent consents in writing made before the expiration of the extended period.

§ 521-67. Construction and enforcement.

This article shall be construed and enforced in conformity with Subdivision (b) of § 1206 of the Tax Law of the State of New York, as authorized by Chapter 228 of the Laws of 2009 as it may amended from time to time.

§ 521-68. Severability.

If any provision or provisions of this article are held to be invalid, ineffective, unconstitutional, in whole or in part, or inapplicable to any person or situation, it is the purpose and intent of this article that such determination shall not affect the validity, force and effect of any other provisions thereof.

§ 521-69. Deposit of revenues.

All revenues resulting from the imposition of the tax under this article, including any penalties or interest collected, shall be paid into the treasury of the City and shall be credited to and deposited in the general fund of the City.

§ 521-70. Effective date.

This article shall take effect on December 1, 2010, and the tax hereby imposed shall be imposed on all deeds delivered by a grantor to a grantee on or after said effective date.

CITY OF PEEKSKILL
DEPARTMENT OF FINANCE
REAL PROPERTY TRANSFER TAX RETURN INSTRUCTIONS

CITY HALL
840 Main Street
Peekskill, NY 10550
(914)734-4118
FAX NO. (914) 734-4113

Page 1 of Form

1. Enter the name, address and zip code of the Grantee (buyer), the Grantor (seller), the Grantee's Attorney and the Grantor's Attorney in the spaces provided.
2. Enter the address of the location of the property transferred with the page number on the City tax map and section, block and lot numbers. Information as to the City tax map page and section, block and lot numbers can be obtained in the City Assessor's office, City Hall. The Assessor's phone number is 914-734-4190.
3. Enter the date of the delivery of the deed to the Grantee.
4. Enter the total tax due after calculating same on back of form.
5. Both the Grantee and Grantor must complete their respective affidavits. Where a deed has more than one Grantor or more than one grantee, the return may be signed by any one of the grantors and any one of the grantees provided, however, that those not signing shall not be relieved of any liability for the Real Property Transfer Tax imposed.

Page 2 of Form

1. Fill in the date of the contract of sale. This should be the date of the last signature of the parties to the contract.
2. Fill in the date of closing.
3. Complete Section I or Section N (but not both) by following the line by line instructions.

Section I a II

Line 1 Enter full amount of consideration paid without deduction for mortgages, liens, or encumbrances whether paid or required to be paid by money, property or any other thing of value.

Section II

Lines 4 & 5 Full value may be derived by using the last assessed value in effect at date of contract of sale divided by the equalization rate corresponding to the assessed value used.

4. Call the City of Peekskill Finance Department at 914-734-4118 if you need forms or further information.

**CITY OF PEEKSKILL
DEPARTMENT OF FINANCE
CITY HALL
840 Main Street
Peekskill, NY 10566**

**REAL PROPERTY TRANSFER TAX RETURN PURSUANT TO
CHAPTER 521 OF THE CODE OF THE CITY OF PEEKSKILL, NY**

		For Office Use Only
Grantee/Buyer		
Grantor Seller		
Grantee Atty.		
Grantor Atty.		
Name Address Zip		
LOCATION OF PROPERTY TRANSFERRED		
Address		
City Tax Map Lot	Section Block	
DATE OF DELIVERY OF DEED TO GRANTEE 20		
TOTAL AMOUNT DUE (from page two of form)		

MAKE CERTIFIED CHECK PAYABLE TO THE ORDER OF THE CITY OF PEEKSKILL

Notes:

1. This return must be completed and filed with the Comptroller of the City of Peekskill.
2. The tax due thereon must be paid within thirty (30) days after delivery of the deed by the grantor to the grantee but before the recording of such deed.
3. Where the transfer is by a corporation in liquidation or to a corporation in exchange for capital stock, submit balance sheet.
4. Penalty of 8% of the tax due for the first month of delay plus interest at the rate of 1.5% of such tax for each additional month of delay must be added if payment is not made on or before the due date.

AFFIDAVIT OF GRANTEE

I swear (or affirm) that this return, including the accompanying schedules or statements, has been examined by me. And is, to the best of my knowledge and belief, a true and complete return, made in good faith, pursuant to Chapter 521, Section 521-52 of the Code of the City of Peekskill, NY and the regulations issued under authority thereof.

Sworn to and subscribed to before me
this _____ day of _____, 20 _____ Name of Grantee

Signature of Officer Administering Oath _____ Signature of owner, partner, officer of corporation, etc

AFFIDAVIT OF GRANTOR

I swear (or affirm) that this return, including the accompanying schedules or statements, has been examined by me. And is, to the best of my knowledge and belief, a true and complete return, made in good faith, pursuant to Chapter 521, Section 521-52 of the Code of the City of Peekskill, NY and the regulations issued under authority thereof.

Sworn to and subscribed to before me on _____
this _____ day of _____, 20 _____ Name of Grantor

Signature of Officer Administering Oath _____ Signature of owner, partner, officer of corporation, etc

CITY OF PEEKSKILL

COMPUTATION OF REAL PROPERTY TRANSFER TAX

Date of Contract of Sale _____

Section I

Use only for property located wholly within the City of Peekskill, NY

- 1. Total consideration paid or required to be paid (cash and non cash) \$ _____
- 2. Tax due - 1 % of line 1..... _____
- 3. Add - Penalty and Interest Due (See note 2 & 4 on front of Form) _____
- 4. Total Tax, Penalty & Interest Due (enter here and as total amount due on page one of form) _____

Section II

Use only for property located partly within and partly without of the City of Peekskill

- 1. Total consideration paid or required to be paid (cash and non cash). _____
- 3. Amount subject to Pro-Ration _____
- 4. Full value of property located within the City of Peekskill. _____
- 5. Full value of property located outside the City of Peekskill _____
- 6. Total full value (line 4 & line 5) _____
- 7. Percentage of total full value of property located within the City of Peekskill (line 4 divided by line 6 _____
- 8. Amount subject to tax (line 7 x line 3)..... _____
- 9. Tax Due- 1% of line 8 _____
- 10. Add - Penalty and interest (see note 2 & 4 on front of form).... _____
- 11. Total tax, penalty & interest due (enter here as total due) _____

Transfer Tax

City of Yonkers

- Local Law
- application

Real Estate Transfer Tax

There is a Real Estate Transfer Tax on the sale of all real property in the City of Yonkers. This tax is 1.5% of the selling price and the seller is required to pay the tax. The tax is due thirty days after the closing date.

If a sale is under \$25,000, no tax is required.

[Download the Real Estate Transfer Tax Form Here](#)

CITY OF YONKERS

Article V. Real Estate Transfer Tax

[Adopted 7-16-1973 by G.O. No. 8-1973]

§ 15-59. Definitions.

When used in this article, the following terms shall mean and include:

AFFIXED

Includes attached or annexed by adhesion, stapled or otherwise or a notation by stamp, imprint or writing.

CITY

The City of Yonkers.

COMPTROLLER

The Comptroller of the City of Yonkers.

CONSIDERATION

The price actually paid or required to be paid for the real property or interest therein, without deduction for mortgages, liens or encumbrances, whether or not expressed in the deed and whether paid or required to be paid by money, property or any other thing of value. It shall include the cancellation or discharge of an indebtedness or obligation.

DEED

Any document, instrument or writing (other than a will), regardless of where made, executed or delivered, whereby any real property or interest therein is created, vested, granted, bargained, sold, transferred, assigned or otherwise conveyed.

GRANTEE

The person accepting the deed or who obtains any of the real property which is the subject of the deed or any interest therein.

GRANTOR

The person making, executing or delivering the deed.

PERSON

An individual, partnership, society, association, joint-stock company, corporation, estate, receiver, trustee, assignee, referee or any other person acting in a fiduciary or representative capacity, whether appointed by a court or

otherwise, any combination of individuals and any other form of unincorporated enterprise owned or conducted by two or more persons.

REAL PROPERTY OR INTEREST THEREIN

Every estate or right, legal or equitable, present or future, vested or contingent, in lands, tenements or hereditaments, which are located in whole or in part within the City of Yonkers. It shall not include a mortgage, a release of mortgage or a leasehold for a stated term of years or part of a year. It shall not include rights to sepulture.

§ 15-60. Imposition of tax.

[Amended 7-11-1984 by G.O. No. 4-1984; 10-10-1989 by G.O. No. 10-1989; 6-23-1998 by G.O. No. 3-1998; 5-31-2005 by G.O. No. 7-2005

Editor's Note: This local law provided that it shall take effect 7-1-2005.]

A tax is hereby imposed on each deed at the time of delivery by a grantor to a grantee when the consideration for real property and any improvement thereon (whether or not included in the same deed) exceeds \$25,000. The tax shall be at the rate of 1 1/2% of the consideration.

Where any real property is situated partly within and partly without the boundaries of the City of Yonkers, the consideration subject to tax shall be such part of the total consideration attributable to that portion of such real property situated within the City of Yonkers or to the interest in such portion.

§ 15-61. Presumptions and burden of proof.

For the purpose of the proper administration of this article and to prevent evasion of the tax hereby imposed, it shall be presumed that all deeds are taxable. Where the net consideration includes property other than money, it shall be presumed that the consideration is the value of the real property or interest therein. Such presumptions shall prevail until the contrary is established, and the burden of proving the contrary shall be on the taxpayer.

§ 15-62. Payment.

The tax imposed hereunder shall be paid by the grantor to the City of Yonkers within 30 days after the delivery of the deed by the grantor to the grantee, but before the recording of such deed. The grantee shall also be

liable for the payment of such tax in the event that the grantor is exempt from tax. Evidence of the payment of the tax shall be affixed to the deed. The Comptroller may provide for the use of stamps as evidence of payment and that they shall be affixed to the deed before it is recorded.

§ 15-63. Returns.

- A. A joint return shall be filed by both the grantor and the grantee for each deed, whether or not a tax is due thereon. Such returns shall be filed with the Comptroller at the time of payment of any tax imposed hereunder or, in the case of a deed not subject to tax, before the recording of such deed. Filing shall be accomplished by delivering the return to the Comptroller. The Comptroller shall prescribe the form of the return and the information which it shall contain. The return shall be signed under oath by both the grantor or his agent and the grantee or his agent. Where either the grantor or grantee has failed to sign the return, it shall be accepted as a return, but the party who has failed to sign the return or file a separate return shall be subject to the penalties applicable to a person who has failed to file a return, and the period of limitations for assessment of tax or of additional tax shall not apply to such party.
- B. Returns shall be preserved for three years and thereafter until the Comptroller permits them to be destroyed.
- C. The Comptroller may require amended returns to be filed within 20 days after notice and to contain the information specified in the notice.
- D. If a return required by this article is not filed or if a return when filed is incorrect or insufficient on its face, the Comptroller shall take the necessary steps to enforce the filing of such a return or of a corrected return.
- E. Where a deed has more than one grantor or more than one grantee, the return may be signed by any one of the grantors and by any one of the grantees; provided, however, that those not signing shall not be relieved of any liability for the tax imposed by this article.

§ 15-64. Exemptions.

A. The following shall be exempt from the payment of the tax imposed by this article and from filing a return:

- (1) The State of New York, or any of its agencies, instrumentalities, public corporations (including a public corporation created pursuant to agreement or compact with another state) or political subdivisions.
- (2) The United States of America, and any of its agencies and instrumentalities, insofar as they are immune from taxation; provided, however, that the exemption of such governmental bodies or persons shall not relieve a grantee from them of liability for the tax or from filing a return.

B. The tax imposed by this article shall not apply to any of the following deeds:

- (1) A deed by or to the United Nations or other worldwide international organizations of which the United States of America is a member.
- (2) A deed by or to any corporation, association, trust, community chest, fund or foundation organized and operated exclusively for religious, charitable or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures to the benefits of any private shareholder or individual and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; provided, however, that nothing in this subsection shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this subsection.
- (3) A deed to any governmental body or person exempt from payment of the tax pursuant to Subsection A of this section.
- (4) A deed delivered pursuant to a contract made prior to the effective date of this article.
- (5) A deed delivered by any governmental body or person exempt from payment of the tax pursuant to Subsection A of this

section as a result of a sale at a public auction held in accordance with the provisions of a contract made prior to the effective date of this article.

- (6) A deed from a mere agent, dummy, straw man or conduit to his principal or a deed from the principal to his agent, dummy, straw man or conduit.

§ 15-65. Determination of tax.

If a return required by this article is not filed, or if a return when filed is incorrect or insufficient, the amount of tax due shall be determined by the Comptroller from such information as may be obtainable, including the assessed valuation of the real property or interest therein. Notice of such determination shall be given to the person liable for the tax. Such determination shall finally and irrevocably fix the tax unless the person against whom it is assessed, within 30 days after the giving of notice of such determination, shall apply to the Comptroller for a hearing, unless the Comptroller, of his own motion, shall redetermine the same. After such hearing, the Comptroller shall give notice of his determination to the person against whom the tax is assessed. The determination of the Comptroller shall be reviewable for error, illegality or unconstitutionality of any other reason whatsoever by a proceeding under Article 78 of the Civil Practice Law and Rules if application therefor is made to the Supreme Court within four months after the giving of the notice of such determination. A proceeding under Article 78 of the Civil Practice Law and Rules shall not be instituted unless the amount of any tax sought to be reviewed, with penalties and interest thereon, if any, shall be first deposited with the Comptroller and there shall be filed with the Comptroller an undertaking, issued by a surety company authorized to transact business in this state and approved by the Superintendent of Insurance of this state as to solvency and responsibility, in such amount and with such sureties as a Justice of the Supreme Court shall approve, to the effect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of the proceeding; or, at the option of the applicant, such undertaking filed with the Comptroller may be in a sum sufficient to cover the taxes, penalties and interest thereon stated in such determination plus the costs and charges which may accrue against it in the prosecution of the proceeding, in which event the applicant shall not be required to

deposit such taxes, penalties and interest as a condition precedent to the application.

§ 15-66. Refunds.

- A. In the manner provided in this section, the Comptroller shall refund or credit, without interest, any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid if application to the Comptroller for such refund shall be made within one year from the payment thereof. Whenever a refund is made by the Comptroller he shall state his reason therefor in writing. Such application may be made by the grantor, grantee or other person who has actually paid the tax. The Comptroller may, in lieu of any refund required to be made, allow credit therefor on payments due from the applicant.
- B. An application for a refund or credit made as herein provided shall be deemed an application for a revision of any tax, penalty or interest complained of, and the Comptroller may receive evidence with respect thereto. After making his determination, the Comptroller shall give notice thereof to the applicant, who shall be entitled to review such determination by a proceeding pursuant to Article 78 of the Civil Practice Law and Rules, provided that such proceeding is instituted within four months after the giving of notice of such determination and provided that a final determination of tax due was not previously made. Such a proceeding shall not be instituted unless an undertaking is filed with the Comptroller in such amount and with such sureties as a Justice of the Supreme Court shall approve to the effect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.
- C. A person shall not be entitled to a revision, refund or credit under this section of a tax, interest or penalty which had been determined to be due pursuant to the provisions of § 15-65 of this article where he has had a hearing or an opportunity for a hearing, as provided in said section, or has failed to avail himself of the remedies therein provided. No refund or credit shall be made of a tax, interest or penalty paid after a determination by the Comptroller made pursuant to this section unless it be found that

such determination was erroneous, illegal or unconstitutional or otherwise improper, by the Comptroller after a hearing, or on his own motion, or in a proceeding under Article 78 of the Civil Practice Law and Rules, pursuant to the provisions of said section, in which event refund or credit without interest shall be made of the tax, interest or penalty found to have been overpaid.

§ 15-67. Remedies exclusive.

The remedies provided by §§ 15-65 and 15-66 of this article shall be exclusive remedies available to any person for the review of tax liability imposed by this article; and no determination or proposed determination of tax or determination on any application for refund shall be enjoined or reviewed by an action for declaratory judgment, an action for money had and received or by any action or proceeding other than a proceeding in a nature of a certiorari proceeding under Article 78 of the Civil Practice Law and Rules; provided, however, that a taxpayer may proceed by declaratory judgment if he institutes suit within 30 days after a deficiency assessment is made and pays the amount of the deficiency assessment to the Comptroller prior to the institution of such suit and posts a bond for costs as provided in § 15-65 of this article.

§ 15-68. Proceedings to recover tax.

- A. Whenever any grantor or grantee shall fail to pay any tax, penalty or interest imposed by this article as herein provided, the Corporation Counsel shall, upon the request of the Comptroller, bring or cause to be brought an action to enforce the payment of the same on behalf of the City of Yonkers in any court of the State of New York or of any other state or of the United States. If, however, the Comptroller in his discretion believes that any such grantor or grantee subject to the provisions of this article is about to cease business, leave the state or remove or dissipate the assets out of which the tax or penalty might be satisfied, and that any such tax or penalty will not be paid when due, he may declare such tax or penalty to be immediately due and payable and may issue a warrant immediately.
- B. As an additional or alternate remedy, the Comptroller may issue a warrant directed to the Sheriff of Westchester County commanding him to levy upon and sell the real and personal

property of the grantor, grantee or other person liable for the tax which may be found within the City, for the payment of the amount thereof, with any penalty and interest, and the cost of executing the warrant, and to return such warrant to the Comptroller and to pay to him the money collected by virtue thereof within 60 days after the receipt of such warrant. Said sheriff shall, within five days after the receipt of the warrant, file with the Clerk of Westchester County a copy thereof, and thereupon such Clerk shall enter in the judgment docket the name of the person mentioned in the warrant and the amount of the tax, penalty and interest for which the warrant is issued and the date when such copy is filed. Thereupon, the amount of such warrant so docketed shall become a lien upon the title to and the interest in real and personal property of the person against whom the warrant is issued. The Sheriff shall then proceed upon the warrant in the same manner, and with like effect, as that provided by law in respect to executions issued against property upon judgments of a court of record and for services in executing the warrant, he shall be entitled to the same fees, which he may collect in the same manner. In the discretion of the Comptroller, a warrant of like terms, force and effect may be issued and directed to an officer or employee of the Department of Finance and Management Services, and, in the execution thereof, such officer or employee shall have all the powers conferred by law upon sheriffs, but shall be entitled to no fee or compensation in excess of the actual expenses paid in the performance of such duty. If a warrant is returned not satisfied in full, the Comptroller may from time to time issue new warrants and shall also have the same remedies to enforce the amount due thereunder as if the City had recovered judgment therefor and execution thereon had been returned unsatisfied.

§ 15-69. General powers of Comptroller.

In addition to the powers granted to the Comptroller in this article, he is hereby authorized and empowered:

- A. To make, adopt and amend rules and regulations appropriate to the carrying out of this article and the purposes thereof.

- B. To extend, for cause shown, the time for filing any return for a period not exceeding 90 days and for cause shown, to remit penalties but not interest computed at the rate of 8% per annum; and to compromise disputed claims in connection with the taxes hereby imposed. *Editor's Note: Amended at time of adoption of Code; see Ch. 1, General Provisions, Art. I.*
- C. To request information from the Tax Commission of the State of New York or the Treasury Department of the United States relative to any person, and to afford returns, reports and other information to such Tax Commission or such Treasury Department relative to any person, any other provision of this article to the contrary notwithstanding.
- D. To delegate his functions hereunder to the City Auditor or any employee or employees of the Department of Finance and Management Services.
- E. To prescribe the methods for determining the consideration attributable to that portion of real property located partly within and partly without the City of Yonkers which is located within the City of Yonkers or any interest therein.
- F. To require any grantor or grantee to keep such records and for such length of time as may be required for the proper administration of this article and to furnish such records to the Comptroller upon request.
- G. To assess, determine, revise and adjust the taxes imposed under this article.

§ 15-70. Administration of oaths and compelling testimony.

- A. The Comptroller or his employees or agents duly designated and authorized by him shall have power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of their powers and duties under this article. The Comptroller shall have power to subpoena and require the attendance of witnesses and the production of books, papers and documents to secure information pertinent to the performance of his duties hereunder and of the enforcement of this article and to examine them in relation thereto and to issue commissions for the

examination of witnesses who are out of the state or unable to attend before him or excused from attendance.

- B. A Justice of the Supreme Court either in court or at chambers shall have power summarily to enforce by proper proceedings the attendance and testimony of witnesses and the production and examination of books, papers and documents called for by the subpoena of the Comptroller under this article.
- C. Any person who shall refuse to testify or to produce books or records or who shall testify falsely in any material matter pending before the Comptroller under this article shall be guilty of a misdemeanor, punishment for which shall be a fine of not more than \$1,000 or imprisonment for not more than one year, or both such fine and imprisonment.
- D. The officers who serve the summons or subpoena of the Comptroller and witnesses attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of record, except as herein otherwise provided. Such officers shall be the Sheriff of Westchester County and his duly appointed deputies or any officers or employees of the Department of Finance and Management Services, designated to serve such process.

§ 15-71. Penalties and interest.

- A. Any person failing to file a return or to pay any tax within the time required by this article shall be subject to a penalty of 8% of the amount of tax due, plus interest at the rate of 1% of such tax for each month of delay or fraction thereof, except the first month, after such return was required to be filed or such tax became due, but the Comptroller, if satisfied that the delay was excusable, may remit all or any part of such penalty, but not interest, at the rate of 8% per year. Such penalties and interest shall be paid and disposed of in the same manner as other revenues from this article. Unpaid penalties and interest may be enforced in the same manner as the tax imposed by this article.
- B. Any grantor, grantee or officer of a corporation failing to file a return required by this article, or filing or causing to be filed or making or causing to be made or giving or causing to be given

any return, certificate, affidavit, representation, information, testimony or statement required or authorized by this article which is willfully false, and any grantor, grantee or officer of a corporation failing to keep the records required by § 15-69F of this article, shall, in addition to the penalties herein or elsewhere prescribed, be guilty of a misdemeanor, punishment for which shall be a fine of not more than \$1,000 or imprisonment for not more than one year, or both such fine and imprisonment.

- C. The certificate of the Comptroller to the effect that a tax has not been paid or that information has not been supplied pursuant to the provisions of this article shall be presumptive evidence thereof.
- D. Any person willfully simulating, altering, defacing, destroying or removing any evidence of the filing of a return or the payment of a tax provided for in this article shall be guilty of a misdemeanor, punishment for which shall be a fine of not more than \$1,000 or imprisonment for not more than one year, or both such fine and imprisonment.

§ 15-72. Returns to be confidential; penalties for offenses.

- A. Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the Comptroller or any officer or employee of the Department of Finance and Management Services to divulge or make known in any manner any information contained in or relating to any return provided for by this article. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the Comptroller in an action or proceeding under the provisions of this article, or on behalf of any party to an action or proceeding under the provisions of this article when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby, as are pertinent to the action or proceeding and no more. Nothing herein shall be construed to prohibit the delivery to a grantor or grantee of a deed or to any subsequent owner of the real property

conveyed by such deed or to the duly authorized representative of any of them of a certified copy of any return filed in connection with the tax on such deed, nor to prohibit the delivery of such a certified copy of such return or of any information contained in or relating thereto to the United States of America or any department thereof, the State of New York or any department thereof, the City of Yonkers or any department thereof, provided that the same is required for official business, nor to prohibit the inspection for official business of such returns by the Corporation Counsel or other legal representatives of the City or by the District Attorney of the County of Westchester; nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns or items thereof.

- B. Any violation of Subsection A of this section shall be punishable by a fine not exceeding \$1,000, or by imprisonment not exceeding one year, or both, in the discretion of the court, and if the offender be an officer or employee of the City he shall be dismissed from office and be incapable of holding any public office in this City for a period of five years thereafter.

§ 15-73. Notices and limitations of time.

- A. Any notice authorized or required under the provisions of this article may be given by mailing the same to the person for whom it is intended in a postpaid envelope addressed to such person at the address given in the last return filed by him pursuant to the provisions of this article, in any application made by him, or in any deed which is the subject of the notice, or, if no return has been filed or application made or address stated in the deed, then to such address as may be obtainable. The mailing of such notice shall be presumptive evidence of the receipt of the same by the person to whom addressed. Any period of time which is determined according to the provisions of this article by the giving of notice shall commence to run from the date of mailing of such notice.
- B. The provisions of the Civil Practice Law and Rules or any other law relative to limitations of time for the enforcement of a civil remedy shall not apply to any proceeding or action taken by the City to levy, appraise, assess, determine or enforce the collection

of any tax or penalty provided by this article. However, except in the case of a willfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of the filing of a return; provided, however, that where no return has been filed as provided by law, the tax may be assessed at any time.

- C. Where, before the expiration of the period prescribed herein for the assessment of an additional tax, a taxpayer has consented in writing that such period be extended, the amount of such additional tax due may be determined at any time within such extended period. The period so extended may be further extended by subsequent consents in writing made before the expiration of the extended period.

§ 15-74. Implementation.

[Added 8-13-1973 by G.O. No. 9-1973]

In order to implement the purpose of this article, the Mayor is authorized to enter into an agreement with the County of Westchester to save harmless said county, the County Clerk and his Deputies and Assistants, from any liability arising from the said Clerk's, his Deputies' or Assistants' refusal or failure to file a deed unless proof of the payment of the tax provided in this article is submitted to him or from any liability arising from recording a deed without such proof. The Mayor is also authorized to enter into similar agreements with real estate title insurance companies saving them harmless from any liability arising out of their cooperation in collecting the tax provided herein on behalf of the City of Yonkers.

§ 15-75. through § 15-76. (Reserved)



CITY OF YONKERS
REAL PROPERTY TRANSFER TAX RETURN
 FINANCE DEPARTMENT

PURSUANT TO CHAPTER 15 TAXES, ARTICLE V, GENERAL ORDINANCE 8-1973 AS AMENDED
 BY G.O. 4-1984, G.O. 10-1989, G.O. 3-1998 and G.O. 7-2005

<i>Please Print</i>			
(Grantor)	NAME		
	ADDRESS	ZIP CODE	
(Grantee)	NAME		
	ADDRESS	ZIP CODE	
(Grantor's Att'y)	NAME	ADDRESS	ZIP CODE
(Grantee's Att'y)	NAME	ADDRESS	ZIP CODE
LOCATION OF PROPERTY TRANSFERRED			
Address			
FOR DEPARTMENT USE ONLY			
City Tax Map	Section	Block	Lot
DATE OF DELIVERY OF DEED TO GRANTEE			

NOTE: FILING OF THIS RETURN DOES NOT CONSTITUTE NOTICE TO THE CITY OF YONKERS TO CHANGE THE ADDRESS FOR PROPERTY TAXES. PROPERTY OWNERS MUST PROVIDE A WRITTEN NOTICE ADVISING THE CITY OF CORRECT NAME AND MAILING ADDRESS. SEND INFORMATION TO:
 CITY OF YONKERS
 ROOM 401
 87 NEPPERHAN AVENUE
 YONKERS, N.Y. 10701

COMPUTATION OF TAX

NOTES:

- If item 1 is \$25,000 or less, enter zero in items 3 and 5. If exemption is claimed, attach signed affidavit showing grounds for exemption.
- Where the transfer is by a corporation in liquidation or to a corporation in exchange for capital stock, complete Schedule B on Page 2.

1. Total Consideration Paid or Required to Be Paid	\$	
2. Allocated Consideration Subject to Tax (Schedule A)		
3. Tax Due-1.5% of Item 1 or 2 Whichever is Applicable		
4. Add - Penalty and Interest		
5. Total Tax, Penalty and Interest Due		

MAKE CERTIFIED CHECK PAYABLE TO THE CITY OF YONKERS
 CITY HALL - ROOM 210, 40 SOUTH BROADWAY, YONKERS, NEW YORK 10701

AFFIDAVIT OF GRANTOR

I swear (or affirm) that this return including the accompanying schedules or statements, has been examined by me, and is, to the best of my knowledge and belief, a true and complete return, made in good faith, pursuant to Chapter 15, Article V, of the General Ordinance 8-1973 as amended by G.O. 4-1984, G.O. 10-1989, G.O. 3-1998 and G.O. 7-2005

Sworn to and subscribed to before me this _____ day of _____

 (Name of Grantor)

 Signature of Officer Administering Oath (Signature of owner, partner, officer of corporation, etc.)

AFFIDAVIT OF GRANTEE

I swear (or affirm) that this return including the accompanying schedules or statements, has been examined by me, and is, to the best of my knowledge and belief, a true and complete return, made in good faith, pursuant to Chapter 15, Article V of the General Ordinance 8-1973 as amended by G.O. 4-1984, G.O. 10-1989, G.O. 3-1998 and G.O. 7-2005

Sworn to and subscribed to before me this _____ day of _____

 (Name of Grantee)

 Signature of Officer Administering Oath (Signature of owner, partner, officer of corporation, etc.)

SCHEDULE A

Item No.	ALLOCATION OF CONSIDERATION WHERE THE PROPERTY TRANSFERRED IS SITUATED PARTLY WITHIN AND PARTLY WITHOUT THE CITY OF YONKERS		
6.	Consideration (Item 1, Page 1)	\$.....	
7.	* Total Assessed Valuations of Property Situated Within and Without the City of Yonkers	
8.	Deduct - Assessed Valuations of Property Situated Outside the City of Yonkers	\$.....	
9.	Assessed Valuation of Property Situated Within the City of Yonkers	\$.....	
10.	Percentage of Total Assessed Valuations of Property Attributable to Property Situated Within the City of Yonkers (Item 9 ÷ Item 7)%	
11.	Allocated Consideration Subject to Tax (Item 6 x Item 10) (Enter as Item 2, Page 1 of Return)	\$.....	
<p>* NOTE: The assessed valuations to be used are those in effect at the time of transfer of property. In lieu of assessed valuations, the equalized valuations may be used provided that they are applied to the property both within and without the City of Yonkers.</p>			

SCHEDULE B

Balance Sheet of Grantor Grantee as of

(Check Applicable Box)

NOTE: If the transfer is in liquidation of a corporation, the financial statement of the grantor is required as of the date nearest the date of transfer and before the liquidation.

If the transfer is to a corporation in exchange for its capital stock, the financial statement of the grantee is required as of the date immediately after the effective date of the transfer. The balance sheet data required by this schedule may be attached as a separate rider to the return in lieu of completion of this schedule or if more space is required.

ASSETS (Itemize :)	\$	
Total Assets	\$	
LIABILITIES PLUS CAPITAL (Itemize :)	\$	
Total Liabilities plus Capital	\$	

This completed return must be filed with the Comptroller of the City of Yonkers.

The tax due thereon must be paid within thirty (30) days after delivery of the deed by the grantor to the grantee but before the recording of such deed. A return must be filed by both the grantor and the grantee whether or not a tax is due thereon and although the consideration for the deed is \$25,000 or less.

IMPORTANT :

Penalty of 8% of the tax due for the first month of delay plus interest at the rate of 1% of such tax for each additional month of delay must be added if payment is not made on or before the due date.

City of Rye

Examples of Recent Sales

- Land Sale – no mortgage
- Home sale – mortgage

LAND SALE (NO MORTGAGE)

The Office of the Westchester County Clerk. This page is part of the instrument; the County Clerk will rely on the information provided on this page for purposes of indexing this instrument. To the best of submitter's knowledge, the information contained on this Recording and Endorsement Cover Page is consistent with the information contained in the attached document.



503273545DED002Y

Westchester County Recording & Endorsement Page

Submitter Information

Name:	Fidelity National Title (Pick-up By Carol Glover)	Phone:	516-741-5050
Address 1:	1415 Kellum Place	Fax:	516-741-5363
Address 2:	Suite 202	Email:	dciccarello@fnf.com
City/State/Zip:	Garden City NY 11530	Reference for Submitter:	57925CA

Document Details

Control Number:	503273545	Document Type:	Deed (DED)
Package ID:	2010112300237001002	Document Page Count:	5
		Total Page Count:	6

Parties

<input type="checkbox"/> Additional Parties on Continuation page	
1st PARTY	2nd PARTY
1: [REDACTED] - Individual	1: 8 PARSONAGE POINT LLC - Individual
2: [REDACTED] - Individual	2: - Individual

Property

<input type="checkbox"/> Additional Properties on Continuation page			
Street Address:	8 PARSONAGE POINT	Tax Designation:	153.18-1-12-4
City/Town:	RYE CITY	Village:	

Cross-References

<input type="checkbox"/> Additional Cross-Refs on Continuation page			
1:	2:	3:	4:

Supporting Documents

1: RP-5217 2: TP-584

Recording Fees

Statutory Recording Fee:	\$40.00
Page Fee:	\$30.00
Cross-Reference Fee:	\$0.00
Mortgage Affidavit Filing Fee:	\$0.00
RP-5217 Filing Fee:	\$250.00
TP-584 Filing Fee:	\$5.00
Total Recording Fees Paid:	\$325.00

Mortgage Taxes

Document Date:	
Mortgage Amount:	
Basic:	\$0.00
Westchester:	\$0.00
Additional:	\$0.00
MTA:	\$0.00
Special:	\$0.00
Yonkers:	\$0.00
Total Mortgage Tax:	\$0.00
Dwelling Type:	Exempt: <input type="checkbox"/>
Serial #:	

Transfer Taxes

Consideration:	\$6,340,000.00
Transfer Tax:	\$25,360.00
Mansion Tax:	\$0.00
Transfer Tax Number:	23682

RECORDED IN THE OFFICE OF THE WESTCHESTER COUNTY CLERK



Recorded: 01/03/2011 at 01:13 PM
 Control Number: **503273545**
 Witness my hand and official seal

Timothy C. Ideri

Timothy C. Ideri
Westchester County Clerk

Record and Return To

Pick-up at County Clerk's office

MCCULLOUGH, GOLDBERGER & STAUDT, LLP
1311 MAMARONECK ROAD

WHITE PLAINS, NY 10605

The Office of the Westchester County Clerk: This page is part of the instrument; the County Clerk will rely on the information provided on this page for purposes of indexing this instrument. To the best of submitter's knowledge, the information contained on this Recording and Endorsement Cover Page is consistent with the information contained in the attached document.



513333458DED003Z

Westchester County Recording & Endorsement Page

Submitter Information

Name:	CHICAGO TITLE INSURANCE COMPANY (PICK UP)	Phone:	(914) 684-3661
Address 1:	245 MAIN STREET	Fax:	(914) 949-5845
Address 2:	2ND FLOOR	Email:	sabrina.kessler@ctt.com
City/State/Zip:	WHITE PLAINS NY 10601	Reference for Submitter:	3711-00410

Document Details

Control Number:	513333458	Document Type:	Deed (DED)
Package ID:	2011112900191001001	Document Page Count:	3
		Total Page Count:	4

Parties

1st PARTY		2nd PARTY	
1:	[REDACTED]	- Other	1: [REDACTED] - Individual
2:	[REDACTED]	- Individual	2: [REDACTED] - Individual

Property

Street Address:	12 PARSONAGE POINT	Tax Designation:	153.18-1-12-6
City/Town:	RYE CITY	Village:	

Cross-References

1:	2:	3:	4:
----	----	----	----

Supporting Documents

1: RP-5217 2: TP-584

Recording Fees

Statutory Recording Fee:	\$40.00
Page Fee:	\$20.00
Cross-Reference Fee:	\$0.00
Mortgage Affidavit Filing Fee:	\$0.00
RP-5217 Filing Fee:	\$125.00
TP-584 Filing Fee:	\$5.00
Total Recording Fees Paid:	\$190.00

Mortgage Taxes

Document Date:	
Mortgage Amount:	
Basic:	\$0.00
Westchester:	\$0.00
Additional:	\$0.00
MTA:	\$0.00
Special:	\$0.00
Yonkers:	\$0.00
Total Mortgage Tax:	\$0.00

Transfer Taxes

Consideration:	\$19,748,000.00
Transfer Tax:	\$78,992.00
Mansion Tax:	\$197,480.00
Transfer Tax Number:	36555

Dwelling Type: _____ Exempt:

Serial #: _____

RECORDED IN THE OFFICE OF THE WESTCHESTER COUNTY CLERK

Record and Return To



Recorded: 12/22/2011 at 04:12 PM
 Control Number: **513333458**
 Witness my hand and official seal

Timothy C. Idoni
 Westchester County Clerk

Pick-up at County Clerk's office

Kim Kirk, Esq
 Fried, Frank, Harris, Shriver, Jacobson LLP
 One New York Plaza
 New York, NY 10017
 Attn: Kim Kirk, Esq.

The Office of the Westchester County Clerk. This page is part of the instrument; the County Clerk will rely on the information provided on this page for purposes of indexing this instrument. To the best of submitter's knowledge, the information contained on this Recording and Endorsement Cover Page is consistent with the information contained in the attached document.



513473406MTG002X

Westchester County Recording & Endorsement Page

Submitter Information

Name: CHICAGO TITLE INSURANCE COMPANY (PICK UP) Phone: (914) 684-3661
 Address 1: 245 MAIN STREET Fax: (914) 949-5845
 Address 2: 2ND FLOOR Email: sabrina.kessler@ctt.com
 City/State/Zip: WHITE PLAINS NY 10601 Reference for Submitter: 3711-00410

Document Details

Control Number: **513473406** Document Type: **Mortgage (MTG)**
 Package ID: 2011112900191001001 Document Page Count: **8** Total Page Count: **9**

Parties

Additional Parties on Continuation page
 1st PARTY 2nd PARTY
 1: [REDACTED] - Individual 1: JPMORGAN CHASE BANK NA - Other
 2: [REDACTED] - Individual 2:

Property

Additional Properties on Continuation page
 Street Address: 12 PARSONAGE POINT Tax Designation: 153.18-1-12-6
 City/Town: RYE CITY Village:

Cross-References

Additional Cross-Refs on Continuation page
 1: 2: 3: 4:

Supporting Documents

Recording Fees

Statutory Recording Fee: \$40.00
 Page Fee: \$45.00
 Cross-Reference Fee: \$0.00
 Mortgage Affidavit Filing Fee: \$0.00
 RP-5217 Filing Fee: \$0.00
 TP-584 Filing Fee: \$0.00
 Total Recording Fees Paid: **\$85.00**

Mortgage Taxes

Document Date: 12/1/2011
 Mortgage Amount: **\$4,000,000.00**
 Basic: \$20,000.00
 Westchester: \$10,000.00
 Additional: \$11,970.00
 MTA: \$10,000.00
 Special: \$0.00
 Yonkers: \$0.00
 Total Mortgage Tax: **\$51,970.00**

Transfer Taxes

Consideration: \$0.00
 Transfer Tax: \$0.00
 Mansion Tax: \$0.00
 Transfer Tax Number:

Dwelling Type: 1-2 Family Exempt:
 Serial #: DC23551

RECORDED IN THE OFFICE OF THE WESTCHESTER COUNTY CLERK



Recorded: 12/22/2011 at 04:13 PM
 Control Number: **513473406**
 Witness my hand and official seal

Timothy C Idoni
 Westchester County Clerk

Record and Return To

Pick-up at County Clerk's office

JPMORGAN CAHSE BANK, NA
 NY PRIVATE BANK
 270 PARK AVENUE
 NEW YORK, NY 10017

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512413376DED002W

Westchester County Recording & Endorsement Page

Submitter Information

Name: Benchmark Title Phone: 914-250-2400
 Address 1: Lisa Pejril Fax: 914-250-2402
 Address 2: 222 Bloomingdale Road Email: lpejril@benchmarkta.com
 City/State/Zip: White Plains NY 10605 Reference for Submitter: bta68799

Document Details

Control Number: **512413376** Document Type: **Deed (DED)**
 Package ID: 2011082900173001001 Document Page Count: **3** Total Page Count: **5**

Parties

Additional Parties on Continuation page

1st PARTY		2nd PARTY	
1: [REDACTED]	- Individual	1: [REDACTED]	- Individual
2: [REDACTED]	- Individual	2: [REDACTED]	- Individual

Property

Additional Properties on Continuation page

Street Address: 290 STUVESANT AVENUE Tax Designation: 153.18-1-3
 City/Town: RYE CITY Village:

Cross-References

Additional Cross-Refs on Continuation page

1: 2: 3: 4:

Supporting Documents

1: RP-5217 2: TP-584

Recording Fees

Statutory Recording Fee: \$40.00
 Page Fee: \$20.00
 Cross-Reference Fee: \$0.00
 Mortgage Affidavit Filing Fee: \$0.00
 RP-5217 Filing Fee: \$125.00
 TP-584 Filing Fee: \$5.00
 Total Recording Fees Paid: **\$190.00**

Mortgage Taxes

Document Date:
 Mortgage Amount:
 Basic: \$0.00
 Westchester: \$0.00
 Additional: \$0.00
 MTA: \$0.00
 Special: \$0.00
 Yonkers: \$0.00
 Total Mortgage Tax: **\$0.00**

Transfer Taxes

Consideration: **\$11,600,000.00**
 Transfer Tax: \$46,400.00
 Mansion Tax: \$116,000.00
 Transfer Tax Number: 33425

Dwelling Type: Exempt:
 Serial #:

RECORDED IN THE OFFICE OF THE WESTCHESTER COUNTY CLERK



Recorded: 09/14/2011 at 12:49 PM
 Control Number: **512413376**
 Witness my hand and official seal

Timothy C. Idoni
 Westchester County Clerk

Record and Return To

Pick-up at County Clerk's office

stephen holden iii, esq.
 124 court street

white plains, NY 10601

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512523359MTG002Z

Westchester County Recording & Endorsement Page

Submitter Information

Name:	Benchmark Title	Phone:	914-250-2400
Address 1:	Lisa Pejril	Fax:	914-250-2402
Address 2:	222 Bloomingdale Road	Email:	lpejril@benchmarkta.com
City/State/Zip:	White Plains NY 10605	Reference for Submitter:	bta68799

Document Details

Control Number:	512523359	Document Type:	Mortgage (MTG)
Package ID:	2011082900173001001	Document Page Count:	21
		Total Page Count:	23

Parties

1st PARTY		2nd PARTY	
1:	[REDACTED]	- Individual	1: BANK OF AMERICA NA
2:	[REDACTED]	- Individual	2: [REDACTED]

Additional Parties on Continuation page

Property

Street Address:	290 STUVESANT AVENUE	Tax Designation:	153.18-1-3
City/Town:	RYE CITY	Village:	

Additional Properties on Continuation page

Cross-References

1:	2:	3:	4:
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Additional Cross-Refs on Continuation page

Supporting Documents

Recording Fees

Statutory Recording Fee:	\$40.00
Page Fee:	\$110.00
Cross-Reference Fee:	\$0.00
Mortgage Affidavit Filing Fee:	\$0.00
RP-5217 Filing Fee:	\$0.00
TP-584 Filing Fee:	\$0.00
Total Recording Fees Paid:	\$150.00

Transfer Taxes

Consideration:	\$0.00
Transfer Tax:	\$0.00
Mansion Tax:	\$0.00
Transfer Tax Number:	

Mortgage Taxes

Document Date:	9/7/2011
Mortgage Amount:	\$3,500,000.00
Basic:	\$17,500.00
Westchester:	\$8,750.00
Additional:	\$10,470.00
MTA:	\$8,750.00
Special:	\$0.00
Yonkers:	\$0.00
Total Mortgage Tax:	\$45,470.00
Dwelling Type:	1-2 Family
Serial #:	DC14204

Exempt:

RECORDED IN THE OFFICE OF THE WESTCHESTER COUNTY CLERK



Recorded: 09/14/2011 at 12:49 PM
 Control Number: 512523359
 Witness my hand and official seal

Timothy C. Idoni
Westchester County Clerk

Record and Return To

Pick-up at County Clerk's office

bank of america na
9700 bissonnet street

houston, TX 77036



CITY COUNCIL AGENDA

NO. 10

DEPT.: City Council

DATE: February 29, 2012

CONTACT: Councilwoman Catherine Parker

AGENDA ITEM: Consideration to increase the payment amount for the sole recipient of the Police Pension Fund.

FOR THE MEETING OF:

February 29, 2012

RYE CITY CODE,

CHAPTER

SECTION

RECOMMENDATION: That the City Council consider raising the payment for the sole recipient of the Police Pension Fund.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND: The Police Pension Fund provides payments to one recipient. A proposal has been put forward to provide a cost of living increase for this recipient.



CITY COUNCIL AGENDA

NO. 12

DEPT.: City Council

DATE: February 29, 2012

CONTACT: Mayor French

ACTION: Two appointments to the Conservation Commission/Advisory Council for three-year terms expiring on January 1, 2015, by the Mayor with Council approval.

FOR THE MEETING OF:

February 29, 2012

RYE CITY CODE,

CHAPTER

SECTION

RECOMMENDATION: That the Council approve the appointment of Christopher Mignone and Tracy Stora.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND:



CITY COUNCIL AGENDA

NO. 13 DEPT.: Police DATE: February 29, 2012
CONTACT: William R. Connors, Police Commissioner

AGENDA ITEM: Consideration of proposed revision of the Rules and Regulations of the City of Rye Police Department: General Order #103.10.

FOR THE MEETING OF:

February 29, 2012

RYE CITY CODE,
CHAPTER
SECTION

RECOMMENDATION: Approval of revisions to General Order #103.10, "Deployment of Electro-muscular Disruption Device (Taser)."

IMPACT: Environmental Fiscal Neighborhood Other:
Enhancement of the operational effectiveness of the Department.

BACKGROUND: The proposed revision of General Order #103.10 amends guidelines for the deployment of Electro-muscular Disruption Devices, most commonly referred to by the brand name Taser. The electro-muscular disruption device is a conducted energy weapon that may be used to immobilize and control dangerous or violent subjects when it is reasonable to expect that it will be unsafe for officers to approach within contact range, or attempts to subdue a subject by other means have been or will be ineffective.

The Department's policy is based on analysis of our experience with the device and review of the best practices in the field by other departments, addressing training, deployment, aftercare, and reporting requirements. The proposed revision expands the availability of the Taser to police officers on patrol. The device had previously been assigned to the Tour Supervisor and/or one post car; with proposed revision, it will be available to additional officers at their option, or as directed by the Police Commissioner or the Patrol Commander.

The Taser was introduced to the Department in February, 2006, at which time it was deployed on a limited basis in the Tour Supervisor's vehicle. Effective June 18, 2009, deployment was expanded to one officer per tour, and the device has been worn on the duty belt of the assigned

officer. During this nearly six-year period, the Taser has been used only once, at the termination of a vehicle pursuit in neighboring communities that ended in a violent struggle and the injury of an officer from the Rye Brook Police Department in St. Mary's Cemetery in Rye Brook. During this time, it is believed that the presence of the device has significantly lowered the number of injuries to our officers by deterring potentially combative suspects from engaging in violent behavior.

The Taser has proven itself to be an effective alternative to lethal force when properly deployed, and has been an effective addition to the Department's use of force continuum. Based on our lengthy period of testing and evaluation, expansion of deployment is appropriate and in the best interest of the Department and the City.

A copy of the proposed order is attached in "strike and replace" format. It has been provided to the Rye Police Association for review pursuant to the provisions of the collective bargaining agreement.

CITY OF RYE POLICE DEPARTMENT

General Order #103.10		New [x]	Revised []
Supersedes: G.O. #103.10 (12/14/10)			
Subject: Deployment of Electro-muscular Disruption Device (TASER)			
Date Issued	Date Effective	Page 1 of 4	
02/xx/12	02/xx/12		
Issuing Authority: William R. Connors, Police Commissioner			

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PURPOSE:

To establish uniform procedures for training, deployment, use, and aftercare regarding the electro-muscular disruption device (TASER).

BACKGROUND:

The electro-muscular disruption device is a conducted energy weapon which may be used to immobilize and control dangerous or violent subjects when it is reasonable to expect that it will be unsafe for officers to approach within contact range of a subject, or attempts to subdue a subject by other conventional tactics have been or will be ineffective.

The X26 ADVANCED TASER, which is the device currently utilized by this Department, is a handheld electrical immobilization device that uses compressed nitrogen to fire two probes up to a distance of 21 feet. These probes are discharged from a replaceable air cartridge and are connected to the weapon by insulated wire. When the tool is deployed and the probes are discharged from the cartridge, the X26 ADVANCED TASER transmits electrical impulses along the wires, through up to two inches of clothing and into the subject. The pulses send 26-watt electrical signals along the wires to the subject to temporarily override the central nervous system and directly control the skeletal muscles. This causes an uncontrollable contraction of the muscle tissue, allowing the Taser to cause temporary physical debilitation to a person, regardless of pain tolerance, mental focus, or intoxication. There are no long-term effects from the electrical impulses of the Taser.

The Taser is also equipped with 2 contact probes at the front of the unit, and can be used as a contact device to give an immobilizing electrical shock to a more limited area of the subject or to a subject who is actively resisting arrest.

Tasers used by this Department will be equipped with Taser Cams unless otherwise authorized by the Police Commissioner or Patrol Commander. The Taser Cam is a recording device for use with the Taser X26 that does not change any of the existing functions of the weapon. The Taser Cam, with its microphone and sensitive camera, adds to the Taser X26 the capability to record audio and video, even in low light

environments, while powered by a rechargeable battery. The audio/video files are stored in a searchable library within the Taser Cam that can be downloaded from the device to a computer.

POLICY:

It shall be the policy of this department to use only the level of force that is reasonable and necessary to control or otherwise subdue violent, potentially violent, resistive, or unlawfully fleeing individuals. Electronic control devices have been proven effective in furthering this policy, and are authorized for use in appropriate circumstances by trained personnel.

PROCEDURE:

A. Authorized Users

Only officers who have satisfactorily completed the department's Taser training program, or who have completed the manufacturer's certification course of instruction, are authorized to carry and deploy the Taser.

B. Weapon Readiness

The Taser will be assigned as follows, or as otherwise authorized or limited by the Police Commissioner:

1. When the Tour Supervisor is assigned to patrol duty, he or she will be equipped with a Taser secured in the Tour Supervisor vehicle or on his or her person.
2. On all tours, one Taser will be assigned to a trained and authorized police officer on a patrol post.
3. Additional police officers assigned to patrol posts may carry the Taser at their option, or at the direction of the Tour Supervisor, based on availability of the devices.
4. Assignment of Tasers to members of the Department assigned to special details or other than patrol post assignments will be as directed by the Police Commissioner or the Patrol Commander.

The device shall be carried by authorized officers or supervisors in an approved holster on the support side (opposite side of the firearm) or secured and stored with the safety on, in a carrying case in close proximity to the user, so as to be readily available for deployment. The device shall be carried with an air cartridge affixed, safety on, and one spare cartridge at the ready. It will also be equipped with a properly charged Taser Cam at all times. It shall be the responsibility of the assigned member at the start of each shift to ensure that the device is in working order, is properly charged, and is equipped with two (2) air cartridges and a Taser Cam.

C. Display

Simply displaying the Taser or initiating a cycle without firing the probes will not constitute a *use* of the device. However, the officer or supervisor

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- Deleted: supervisor or his or her designee
- Deleted: insure
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will document the circumstances surrounding the display of the Taser in a standard incident report.

D. Deployment

The purpose of the Taser is to minimize injuries to police officers, members of the public, or persons who are actively resisting or may resist arrest. The Taser is considered to be on the same level as OC spray on the department's use of force continuum and decisions to deploy the device should require the same level of justification. The decision of the officer to use either a Taser or OC spray will be based on the totality of the circumstances, together with the benefits and capabilities of each tool. If OC spray has already been deployed on a subject, the Taser **SHALL NOT** be deployed on that subject.

Note: As the Taser causes temporary physical debilitation, contact or confrontation with a subject who gains possession or control of an officer's Taser, or engages an officer with such a device, would be deemed a deadly physical force situation.

Tactical Considerations in the deployment of the Taser:

- The Taser should be used in conjunction with verbal commands unless circumstances make it tactically inadvisable.
- Point laser sight at subject prior to firing.
- When practical, have backup present to prepare to arrest the subject or use other force or restraint options as appropriate.
- Avoid use where the subject is at risk of falling off an elevated location such as a roof, high platform, or staircase.
- Avoid use where the subject is in deep water, or may be in danger of falling into water and runs the risk of drowning.
- Avoid use on obviously pregnant females, elderly persons, or young children.
- DO NOT deploy the Taser near flammable or combustible liquids or materials or where OC spray has been used.
- NEVER intentionally aim the Taser at the subject's face or eyes.
- Announce the word "Taser" to alert other officers or persons on the scene when deploying the device except in situations where this may compromise officer safety.
- When loading and unloading the Taser, or when handling the Taser, point it in a safe direction, such as at the ground, with the safety on.
- DO NOT deploy the Taser on a subject in control of a moving motor vehicle.
- The Taser SHALL NOT be deployed if a subject is handcuffed or otherwise safely in custody unless the subject continues to pose an

imminent threat of harm or injury to the officer, the public, or him- or herself.

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- When it is tactically appropriate, the officer deploying the Taser shall announce to other officers on the scene that the Taser is about to be deployed.

After the Taser has been deployed, and has run through its five (5) second duty cycle, the deploying officer shall re-evaluate the situation as a whole, with consideration to both officer safety and the safety of the subject. If the subject continues to resist arrest, refuses to comply with verbal commands, and continues to present a threat to officers, the Taser may be applied again. Each subsequent application of the Taser should be accompanied by an evaluation of the situation.

Consistent with this Department's policy regarding the use of force, application of the device shall be limited to only the minimum number of cycles necessary to take the subject into custody.

The Taser may also be used in a "Touch Stun" mode. The air cartridge is removed and the unit is pressed firmly into an appropriate area such as the abdominal region, hips, thighs, side of the neck, or pelvis girdle.

E. Aftercare

Once the Taser has been effectively deployed and the subject has been secured in handcuffs or other restraints, the officers on the scene shall ensure that appropriate medical care is administered. The Taser officer shall remove the air cartridge from the device and EMS shall be summoned to the scene (whenever practical) to examine the subject and determine whether they can remove the probes at the scene, or if hospital transport is necessary. Universal precautions should be used when contacting subjects where probes have penetrated the skin and when handling the spent cartridges due to the potential biohazard.

E. Evidence and Reporting

Photographs of the affected area should be taken once the probes have been removed by EMS personnel. The wires are to be wrapped around the cartridge casing and the sharp ends of the probes shall be placed in the portals. Tape should be placed over the portals to secure the probes and the air cartridge and probes shall be retained and submitted as evidence. The evidence bag shall be clearly marked "Biohazard" and secured in an evidence locker. The probes shall be kept in evidence for one year from the date of deployment.

Each discharge of the Taser shall be investigated and documented. This shall include all discharges except those occurring during authorized training conducted by a certified Taser instructor. If a supervisor is not present, one will be notified without delay. A use of force report will be completed after each discharge, along with a supplementary report detailing the circumstances of the discharge. Each use of the Taser will be reported through the chain of command consistent with the Department's current use of force policy as set forth in General Order #120.4. The officer will have the Taser and Taser Cam downloaded by a supervisor or designee as soon as practical after the discharge. The data from a Taser deployment shall be saved in both electronic form on a disc and hard copy (printed) form, and attached to the incident report and use of force report. All reports from the deployment will be forwarded to the Patrol Commander.

F. Training

Personnel authorized to carry and deploy the Taser shall be re-certified in the use of the device annually. Personnel issued Taser Cams will also receive training regarding the proper operation, care, and charging of that device.



CITY COUNCIL AGENDA

NO. 14

DEPT.: RCTV

DATE: February 29, 2012

CONTACT: Nicole Levitsky, Access Coordinator

AGENDA ITEM: Resolution to declare the RTV Globecaster as surplus.

FOR THE MEETING OF:

February 29, 2012

RYE CITY CODE,

CHAPTER

SECTION

RECOMMENDATION: That the City Council adopt the following resolution:

Whereas, the staff of RCTV has recommended that said equipment be declared surplus, now, therefore, be it

Resolved that said equipment is declared surplus, and, be it further

Resolved, that authorization is given to the City Comptroller to sell or dispose of said equipment in a manner that will serve in the best interests of the City.

IMPACT: Environmental Fiscal Neighborhood Other: Obsolete equipment should be disposed of to minimize wasted space.

BACKGROUND: The RTV Globecaster production switcher, Serial Number PA 199829, purchased in 2000 has experienced multiple failure issues. The system was replaced at the end of 2011.