

The Tax Levy Cap, Tax Freeze and You

January Calendar

- 1 New Year's Day.**
- 5 & 20** Village Bd. Mtg.
- 13 & 27** Planning Bd. Mtg.
- 14** Zoning Bd. Of Appeals
- 7** Cons. Advisory Comm.
- 7** Comp. Plan Comm.
- 8** Bike/Ped Comm.
- 13** Rec. Advisory Comm.
- 19 Martin Luther King Day**
- 21** Visual Environ. Bd.
- 28** Trails Comm.

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In 2012, NYS implemented the Tax Levy Cap. In 2014, the State implemented the Tax Freeze program. The Tax Levy Cap was intended to limit the amount individual taxing entities could increase their tax levy by the lesser of 2% or the rate of inflation. The 2014 Tax Freeze is a two-year program intended to provide further property tax relief for qualifying homeowners in NYS. It will take effect for Village residents with the 2015/2016 Fiscal Year beginning June 1, 2015. It is called a "tax freeze" because NYS will reimburse eligible homeowners (adjusted gross income less than \$500,000) for increases in local property taxes on their primary residences provided certain conditions are met by the taxing entity. It is not available for commercial property.

The Tax Freeze applies to all NYS taxing jurisdictions - School District, Town, and County, many of which have different fiscal years. This article pertains only to how the Tax Freeze affects Village property taxes.

If all the conditions are met by the Village, the amount that an eligible homeowner will receive will be the greater of: a) the amount by which their property tax bill increased from the prior year, or b) the amount of their last years' tax bill multiplied by the allowable levy increase under the NYS Tax Cap - currently 1.62%. Homeowner eligibility requires a total adjusted gross income of \$500,000 or less.

In order for a Village homeowner to receive a property tax credit under the Freeze program, the Village must comply with 1) the NYS Property Tax Cap in its FY 2015/2016 budget and, 2) in the second year of the program, the Village must also have developed an efficiency plan approved by the NYS Division of Budget.

The overall intention of the Tax Freeze

program is to encourage sharing of services and the implementation of efficiencies by taxing entities in NYS. The Village can do these things on its own or join with other government taxing entities to accomplish this. Either way, a Government Efficiency Plan (GEP) must be submitted to the State by June 1, 2015. The GEP must show how it will provide savings in year two (FY 2016/2017) of a minimum of 1% of the combined 2014 tax levy of all the taxing entities participating in the plan. The base year for calculating the required savings is 2014. The savings must be achieved in the local fiscal years beginning in 2017, 2018 and 2019. In each of these years the savings achieved must be at least 1% of the tax levy in the base year - 2014.

This means, if Croton creates a GEP on its own, it must show how it will save 1% of the 2014/2015 tax levy of \$11,065,131.00, which is \$1,106,513.11, by either sharing services or creating efficiencies in operations or both. If Croton creates a GEP with other taxing entities, it must show a savings of a minimum of 1% of the combined 2014 tax levy of all the participants.

What does this mean for the upcoming budget process? For an eligible homeowner in the Village to receive a reimbursement on their Village taxes, the Village must pass a 2015/2016 budget (Year 1 of the Tax Freeze) that meets the NYS Tax Cap. This is estimated currently to be 1.62% of the 2014/2015 tax levy. Additionally, it cannot pass a Tax Cap Override law.

For Year 2 of the Tax Freeze, (2016/2017), the Village must comply with the above and also implement a GEP that will be in effect for Year 2 of the Tax Freeze (2016/2017) and for the three years moving forward to

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Site Feasibility Study Authorized

Limited space and need for significant repairs has led the Board of Trustees to authorize a site feasibility study.

The Village's Administrative offices as well as the Police Department and the Department of Public Works all have problems with the spaces they are in. As upgrading existing spaces, if possible, would be expensive, the Board is exploring other options before making a decision on how best to satisfy the requirements of these Village functions.

Peter Gisolfi Associates has been hired to perform a site feasibility study at three sites – two, Village-owned and one, privately owned, to assess their suitability for administrative offices, a police department or a public works facility. The cost of the study is \$29,000.

Gisolfi Associates has also been hired to draw up plans for a roof replacement and masonry repair at the Municipal Building, both of which are in need of repair.



Snowman Contest



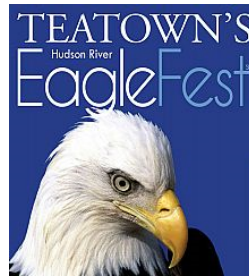
The Village's Snowman Contest has returned. The time for building a snowman or a snow sculpture is anytime until March 15, 2015. There are two categories in the contest: 1) Typical Snowman and 2) Snow Sculpture (animal, etc.). Take a 4 by 6 picture and mail or take it to the Recreation Dept. by March 15. Be sure to include your name and address and phone number on the back. Prizes will be awarded in both categories. The photo will not be returned. This fun family contest is open to all Village and School District residents.

Ski Discounts

In cooperation with the NYS Recreation & Park Society, the Recreation Dept. has discount admission tickets to various ski mountains. No minimum purchase is required. Discounts are substantial at Bromley, Hunter, Killington, Mt. Creek and Windham. It pays to take advantage of this opportunity if you are a skier. Tickets are non-refundable.



Eaglefest Returns



For its 9th year, Teatown Lake Reservation's Eaglefest event is returning to Croton Point Park. This year it will be held on Sat., February 7 (rain date Feb. 8) from 9am to 4 pm. An Environmentally Healthy Hudson Depends on You is the focus of the event.

In addition to its headquarters and shows at Croton Point Park, there are numerous viewing areas along the Hudson and Croton River - each staffed with eagle experts and with spotting scopes.

At Croton Point Park there will be children's activities and story telling, hourly shows in the Eagle Theater and Eaglet Stage along with many demonstrations and displays by 30 participating organizations, including the Village of Croton. There are also 2 1/2 hour bus tours to various viewing sites accompanied by an expert tour guide.

This year, unlike in past years, one General Admission ticket will provide entry to all the shows and activities excluding the bus tours. The shows in the Eagle Theater and Eaglet Stage will be seated on a first come, first served basis. General Admission tickets are available online at the website: www.teatown.org. Click on Events on the menu. Adult tickets are \$13; Children 6-11 are \$8; 5 and under are free. Bus tickets must be reserved and purchased by calling 914-762-2912 ext. 110.

Croton's Echo Canoe Launch at the south end of the railroad station parking lot is among the viewing sites that will have a heated tent. Manned by members of the Saw Mill River Audubon Society, it will also have hot chocolate available.

No Heat?

If you experience no heat and you occupy a rental, including 2-family houses where the owner does not live on-site, you should first call your landlord or building superintendent. If the situation is not corrected, contact the Village's Building Dept. at 271-4783 during office hours, 8:30 to 4. The County no longer responds to no-heat complaints. During non-office hours, call the Village Police Dept. at 271-5177. Code enforcement personnel will visit your home to measure the temperature and follow-up as needed.

Reminder!

**Village Offices will be closed Thurs., Jan. 1, for New Year's Day
and Mon., Jan. 19, for Martin Luther King Day**



Tax Cap, Tax Freeze Cont'd.

2019. This GEP must be submitted by the beginning of Year 1 - June 1, 2015, six months from now.

All Village homeowners pay property taxes to the Village, Town, County and school district. A Tax Freeze credit will be given only for the jurisdictions that meet the Tax Freeze requirements outlined above. The NYS Dept. of Taxation and Finance is responsible for determining the amount of the Tax Freeze credit for every eligible homeowner and will issue one check to each homeowner reflecting the aggregate amount. If the Village meets the Tax Cap for its 2015/2016 budget, and submits an approved GEP for Year 2, eligible Village homeowners would receive their check for first year compliance in Fall of 2015.

What can you expect to get? If, for example, you paid Village property tax of \$5,000 on your 2014/2015 tax bill and the Village increases its tax levy for 2015/2016 by the Tax Cap limit of 1.62%, you would be eligible to receive a check for \$80 after Year 1. This amount would be for the Village portion only and would be combined with Tax Freeze credits from the Town, County, and School District if they also meet the requirements.

In Year 2 of the Tax Freeze, if the Village remains in compliance, the homeowner will receive the cumulative total of the year 1 credit plus the year two credit. In this example, if the year 2 credit was also \$80, the check in Fall 2016 for the Village-related Tax Freeze credit would be \$160. This would represent a total credit or reimbursement of \$240 over the two years of the Tax Freeze program as it applied to Village property taxes.

To meet these requirements, the Village staff is currently working on the preparation of a GEP to be submitted by June 1. It will be considered along with a proposed budget for 2015/2016 in March.

Sidewalk Snow Removal



Keeping the sidewalks clear of snow is the responsibility of every resident. Cleared sidewalks help keep resident as safe as possible during the winter months. Village Code requires that residents clear snow and ice from sidewalks adjacent or bordering their property. If it cannot be removed

because it is frozen, then it must be covered with ashes, sand or other material to prevent a dangerous condition until it can be removed.

Snow should be removed from sidewalks within 18 hours of the end of the snowfall. Sidewalks adjacent to commercial establishments must be kept free of snow at all times between 9 am and 5 pm.

Please do not push, shovel or blow snow into a previously cleared street. This is both a safety hazard and a violation of NYS Vehicle & Traffic Law.

Electronics Recycling

Electronic devices are picked up by the Village DPW by appointment. They will not be picked up if they are put in the garbage stream as they are classified as "non-processable waste" due to containing toxic materials.

By calling 271-3775, you can make an appointment for items such as computers, televisions, phone equipment, etc. to be picked up. A complete list of electronics that should not be put in the waste stream is available on the Village website by clicking 'Department' from the Home page and selecting 'Public Works'.

The Village utilizes a contract with the County, whereby a vendor takes all the electronics collected by County municipalities and repurposes them and sells parts.

Fire Dept. & EMS Elections

The Fire Dept. elections in early December reaffirmed the current roster of Chiefs for the 2015 year. Chiefs are usually expected to serve for two years with re-election occurring in their second year. William Vlad was re-elected as Chief of the Department with Matthew Mansfield as 1st Assistant Chief and Chris Colombo as 2nd Assistant Chief.

Croton EMS has a new Captain with Philip Dinkler. First, Second and Third Lieutenants are Anita Dominello, Thomas Mosler and Jake Dinkler, respectively. William McCabe will remain as President along with Peter Delohery, Vice President, and Ben Goldsmith, Secretary.

Many thanks to these officers and to all our volunteers who serve us in the Croton Fire Department and Croton EMS.

Kids Wrestling & Youth Lacrosse

Starting this month, the Recreation Dept. is offering Kids Wrestling for grades 3 - 8 and Youth Lacrosse for grades 1 - 2.

The 6-session wrestling program starts, Wed. Jan. 21 from 7 to 8 pm in the CHHS Cafeteria. The program will introduce basic techniques used in scholastic wrestling; wrestling gear is required. The deadline for registration is Jan. 14th; \$50 residents/\$60 school district or nonresidents.

Youth Lacrosse will provide an introduction to the basic skills of the game.

Helmets are suggested and children must wear sneakers. Junior sticks and balls will be provided. There are 6 sessions beginning Saturday, Jan. 31 from 9 to 10 am in the PVC Old Gym. The deadline for registration is January 23. \$50 residents/\$60 school district or non residents.



Got a Question?



Will the Duck Pond be open for ice skating this winter? Weather permitting, the Duck Pond will be open for ice skating. Based on County safety requirements, the ice on the Pond must

be 6 inches thick; requiring a sustained period of cold weather. The thickness is checked at various locations on the Pond.

When skating is permitted a GREEN flag will be flying at the Pond. If a RED flag is flying, skating is

not permitted.

When permitted, ice skating at the Duck Pond is unsupervised. It is recommended that skaters not skate alone but be accompanied by another person.

Alarm Permits

Village residents who have a private alarm system installed are required to have an Alarm permit. Alarm permits can be obtained in the Village Office for an initial permit fee of \$150. They are renewable annually for \$50. All Alarm permits expire on Dec. 31 each year and must be renewed.



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Freeman at December 15 Meeting

At its December 15 meeting the Village Board hosted Robert Freeman, Executive Director of the Committee on Open Government. Mr. Freeman spoke and answered questions from the Board and audience members regarding the Open Government and Freedom of Information Laws. The entire presentation can be seen by going to the Village website and clicking on Meetings On Demand on the lower right and selecting the December 15 meeting. The presentation is at the beginning of the meeting and lasts approximately 1 1/2 hours.

Cancellations?

In case of inclement weather, call the Recreation Dept. at 271-3006. If the Croton-Harmon schools are closed, the Recreation programs are cancelled.

Sustainable Westchester

Sustainable Westchester is a consortium of 38 Westchester County local governments encompassing over 800,000 county residents, that facilitates sustainability initiatives, engages with community stakeholders, shares tools, resources and incentives to turn environmental challenges into opportunities to improve the quality of life.

Sustainable Westchester is the union of the Northern Westchester Energy Action Consortium (NWEAC) and the Southern Westchester Energy Action Coalition (SWEAC). Croton was a founding member of NWEAC.

By pursuing such things as grants and purchasing contracts collectively, individual communities can achieve energy savings more effectively.