

**CITY OF RYE
MEMORANDUM**

TO: Honorable Mayor and Council Members

FROM: Scott D. Pickup, City Manager

SUBJECT: Enclosures - Council Packet

DATE: August 23, 2013

Enclosed with this memorandum are the following items:

- 8-11 Press Release from the New York State Department of Taxation and Finance regarding STAR registration for homeowners.
- 8-12 Legal Department Update from the Corporation Counsel dated August 23, 2013.
- 8-13 Notice from Westchester Residential Opportunities, Inc. regarding free counseling to help Westchester residents who are behind on their property taxes avoid losing their homes to tax foreclosure.
- 8-14 Letter from Robert Hoch, Cablevision Director of Government Affairs, dated August 16, 2013 regarding changes to *MSG Varsity* effective August 28, 2013.
- 8-15 Meeting notice for the week of August 26, 2013 is available on the City website www.ryeny.gov under Calendar.

Tax Department Launches Statewide STAR Registration *Program will save New York taxpayers millions by eliminating inappropriate exemptions; first letters go out in Central New York today*

The New York State Tax Department today unveiled an easy, fast and secure online STAR Registration platform for homeowners currently receiving the Basic STAR property tax exemption. The system will facilitate Governor Cuomo's 2013-14 Budget initiative to save New York taxpayers millions by eliminating inappropriate STAR property tax exemptions.

The STAR Program provides 2.6 million homeowners with savings on their school property tax bills each year, but is only available for an individual's or family's primary residence. The Governor's initiative follows a Tax Department investigation that showed some homeowners were receiving the exemption on more than one property.

"This balanced approach protects the integrity of the STAR program and guards taxpayer dollars from those who seek to game the system," said Governor Andrew M. Cuomo. "The registration program provides an accessible, convenient and secure way for qualified homeowners to retain their exemption."

"Local assessors monitor Basic STAR in their communities, but do not have the ability to know if an individual is receiving STAR in any of the other 1,000 localities statewide," said Commissioner of Taxation and Finance Thomas H. Mattox. "This is the first registration in the STAR Program's 15-year history, and it will eliminate inappropriate and fraudulent exemptions."

Easy Registration Online or by Phone

The Tax Department is mailing letters to all 2.6 million Basic STAR recipients. The letter includes registration instructions for the Department's online application. It also provides homeowners with a telephone number for registration or questions - 518-457-2036.

The deadline for completing the registration is December 31, 2013.

Letters are being delivered to all Basic STAR recipients in the following Central New York counties this week: Broome, Cayuga, Chenango, Cortland, Jefferson, Lewis, Madison, Oneida, Onondaga, Oswego, Tioga and Tompkins. The [statewide mailing schedule](#) is available online.

Senior Citizens Receiving Enhanced STAR Not Impacted

The registration applies only to Basic STAR recipients; senior citizens receiving the Enhanced STAR exemption are not impacted. In order to continue receiving Enhanced STAR, seniors must continue to apply annually or participate in the [Income Verification Program](#).

Eligibility for Basic STAR

The Basic STAR exemption is available for owner-occupied, primary residences where the combined income of resident owners and their spouses is \$500,000 or less. Married couples with multiple residences are only eligible to receive one Basic STAR exemption.

The average homeowner benefit as a result of Basic STAR is \$700 annually. Statewide, total savings are nearly \$1.9 billion each year. The Basic and Enhanced STAR exemptions are the only property tax exemptions reimbursed by New York State.

Registration Affects Exemptions in 2014 and Beyond

The registration program will impact Basic STAR exemptions for 2014 and beyond; it does not impact 2013 exemptions. Homeowners will not have to re-register every year - based on the information provided in the registration process, the Tax Department will monitor homeowners' eligibility in future years.

For more information

- Register online at www.tax.ny.gov
- Call 518-457-2036 to register by phone or to speak to a representative

STAR Registration Fact Sheet

New legislation requires all homeowners receiving a Basic STAR exemption to register with the New York State Tax Department in order to receive the exemption in 2014 and subsequent years.

This is part of a new initiative to protect New Yorkers against inappropriate or fraudulent STAR exemptions.

Who must register?

Resident homeowners who currently receive the Basic STAR exemption must register with the New York State Tax Department in order to receive the exemption in 2014 and subsequent years.

- Homeowners do not need to re-register every year.
- Based on the information provided in the registration process, the Tax Department will confirm homeowners' eligibility in future years.

Senior citizens

Senior citizens receiving the Enhanced STAR exemption are not affected by the new registration requirement. However, in order to receive Enhanced STAR, seniors must continue to:

- apply annually, or
- participate in the Income Verification Program.

Resident homeowners applying for STAR for the first time are not affected by this year's registration procedure. To apply for STAR a new applicant must:

- use Form RP-425, *Application for School Tax Relief (STAR) Exemption*, available on the Tax Department's Web site, and
- file the application with their local assessor.

When does registration begin?

Registration will begin **August 19, 2013** and continue through **December 31, 2013**.

- The Tax Department will mail instructions to all homeowners who currently receive the Basic STAR exemption. The letters will include a STAR code that homeowners will need to register.
- Because seniors who receive Enhanced STAR are not affected by the new requirements, they will not receive new instructions from the Tax Department.

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How does a homeowner register?

Online registration

The fastest and easiest way for homeowners to register is through the Tax Department's Web site, **www.tax.ny.gov**.

Homeowners will need their STAR code to register. In addition to being included in the instructions that were mailed to them, homeowners will be able to find their STAR code through an online lookup or by calling the Tax Department at [518] 457-2036.

Online registration is a simple process that will require homeowners to provide some basic information about their eligibility for the STAR exemption. Homeowners will need to:

- provide the STAR code and confirm the property address
- provide the names and social security numbers for all owners of the property and spouses
- confirm that the property is the primary residence of one of its owners (married couples with multiple residences may only claim one STAR exemption)
- confirm that the combined income of the owners and their spouses who reside at the property does not exceed \$500,000
- confirm that no resident owner receives a residency-based tax exemption from another state

Telephone registration - (518) 457-2036

Homeowners who are unable to register online will be able to register over the phone. The Tax Department will also provide telephone support to any homeowners who have questions about online registration.

What happens when homeowners do not register?

The Tax Department will send homeowners additional letter reminders in December 2013 and January 2014.

In February 2014 the Tax Department will give assessors the names of any homeowners who did not register, or who were determined not to be eligible for STAR. The assessment roll entries for these homeowners will not include the STAR exemption.

- Homeowners who the Tax Department found to be ineligible for STAR will have the right to administrative review within the Tax Department, and review before the State Board of Real Property Tax Services.

**CITY OF RYE
MEMORANDUM**

TO: Honorable Mayor and Rye City Council
FROM: Kristen K. Wilson, Corporation Counsel
SUBJECT: Litigation Update
DATE: August 23, 2013

CLAIMS

A notice of claim has been served on the City by GEICO Insurance Company a/s/o Peter Cramp. The notice states that on July 18th their insured's parked vehicle was damaged when it was struck by a City vehicle. The claim has been forwarded to our insurance carrier.

TAX CERTIORARI
CARROLL v. CITY OF RYE

A Notice of Appeal in this matter was filed in the Appellate Division, Second Department.

THE TOWN OF RYE AND THE RYE TOWN PARK COMMISSION v. THE ASSESSOR and Board of Assessment Review of the CITY OF RYE

A Notice of Appeal has been filed in connection with this matter.

WESTCHESTER JOINT WATER WORKS v. CITY OF RYE

Counsel for Westchester Joint Water Works and the City of Rye have both filed a notice of appeal.

LITIGATION

BEAVER SWAMP BROOK – (DEC Administrative proceeding)

The Town/Village of Harrison has decided to retain outside counsel on this matter – Thomas Fucillo, Esq. from Syracuse. Discovery is still on-going and the adjudicatory hearing will be during the weeks of November 4, 11 or 18th.

BASSETT v. CITY OF RYE

The Appellate Division, Second Department issued a decision reversing the lower court decision of Judge Berliner that set aside the jury verdict and remitted the matter back to him to consider whether a new trial should be granted.

CASPI v. CITY OF RYE

The Court has granted extensions for filing motions and responses. Motions for Summary Judgment must be filed and served on or before August 30, 2013. Opposition papers must be served and filed by October 16, 2013 and Reply papers by November 14, 2013.

DELLI PAOLI V. ZONING BOARD OF APPEALS

The Board of Appeals reaffirmed the Board of Architectural Review's decision to deny the application at their May meeting.

PANETTA v. PLANNING COMMISSION (declaratory judgment/42 U.S.C. 1983 claim)

I attended a settlement conference on July 18, 2013. A trial date has been calendared for February 4, 2014.

BUTLER v. PLANNING COMMISSION

The City's reply brief was filed and served on June 10, 2013. This matter is fully submitted.

BOARD OF MANAGERS OF THE IVES AT RYE v. CITY OF RYE

The City has served its Answer with Affirmative Defenses.

SMALL CLAIMS

MADEO MULTI-MEDIA/NICK MADEO v. RYE GOLF CLUB

The arbitrator rendered a decision which was adopted by the Court. The Court found that the City owes Madeo Multi-Media \$1,315.10.

CITY COURT

Routine calendar with no unusual dispositions.

Respectfully submitted,

Kristen K. Wilson

Kristen K. Wilson
Corporation Counsel

KKW/dfn



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Westchester Residential Opportunities Inc.



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Westchester Residential Opportunities Inc.



WRO ES UNA AGENCIA DE ASESORÍA DE VIVIENDA, SIN FINES DE LUCRO, CERTIFICADA POR HUD



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August 16, 2013

The Honorable Douglas French, Mayor
City of Rye
1051 Boston Post Road
Rye, New York 10580-2996

RE: *MSG Varsity Changes*

Dear Mayor French:

Please let this letter inform you and your staff that effective August 28, 2013 in all New York systems MSG Varsity will launch a new multi-platform interactive strategy that will connect viewers to LIVE local high school sports content, while also offering improved functionality and a better overall experience on the screen of their choice – TV, Web or mobile. MSG Varsity will provide fans with the functionality to customize the high school sports content they receive on each platform.

As part of these changes to MSG Varsity, from August 27 through August 29, MSG Varsity linear channels 14 and 714 will be re-branded to the "*Optimum Channel*". The *Optimum Channel* will offer programming that entertains and informs customers about Optimum product and services from 9:00 a.m. – 12 midnight daily. Additional shows will be created with our programming partner, REELZ that includes content surrounding their services and up-coming shows, a dedicated 10 minute Optimum Local Business reel, 30 minutes worth of tutorials developed for "How-To" segments, and more. Paid programming will be shown from 12 midnight to 9:00 a.m.

MSG Varsity programming content will continue to be available on MSG Varsity Interactive Channel 614, Web and mobile devices.

The newly re-branded *Optimum Channel* for residential customers will move from the Optimum Economy and grandfathered Family package to the Broadcast Basic package and for business customers will move from the Optimum Business and Entertainment packages to the Broadcast Basic package.

Attached is a sample notice to the franchising authorities and customers will be notified of this change through on-air banners and bill messages.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

Robert Hoch

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