

“THE BIRTHPLACE OF THE STATE OF NEW YORK”  
OFFICE OF THE MAYOR

THOMAS M. ROACH  
MAYOR

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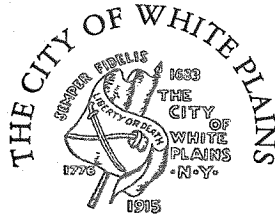
**TO THE HONORABLE MEMBERS OF THE COMMON COUNCIL:**

I hereby make a call for a Special Meeting of the Common Council to be held on Thursday, March 16, 2023 at 5:30 p.m. in the Common Council Chambers, Municipal Building, 255 Main Street, White Plains, New York, to consider a communication and resolution authorizing the certification of a Home Rule Request from the City of White Plains seeking enactment of New York State legislation extending the City of White Plains' ability to retain the additional one-half of one percent (1/2%), the additional one-quarter of one percent (1/4%), and the second additional one quarter of one percent (1/4%) of local Sales and Compensating Use Tax to August 31, 2025.

Sincerely,

Thomas M. Roach  
Mayor

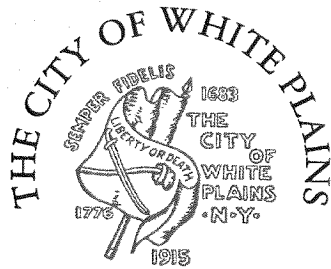
DATED: March 15, 2023



**COMMON COUNCIL  
AGENDA  
SPECIAL MEETING  
March 16, 2023  
5:30 PM**

**RESOLUTION**

1. **Communication** from the Mayor regarding a resolution authorizing the certification of a Home Rule Request from the City of White Plains seeking enactment of New York State legislation extending the City of White Plains' ability to retain the additional one-half of one percent (1/2%), the additional one-quarter of one percent (1/4%), and the second additional one quarter of one percent (1/4%) of local Sales and Compensating Use Tax to August 31, 2025
2. **Resolution** authorizing the certification of a Home Rule Request seeking enactment of state legislation amending Section 1210 of the Tax Law to extend the sunset provision in relation to the local sales tax retained by the City of White Plains (Assembly Bill No. A.5369 and Senate Bill No. S.5622).



**OFFICE OF THE MAYOR**

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**THOMAS M. ROACH**  
MAYOR

**TO THE HONORABLE MEMBERS OF THE COMMON COUNCIL:**

Attached for your consideration is a resolution authoring the certification of a Home Rule Request from the City of White Plains seeking the enactment of New York State legislation extending the City of White Plains' ability to retain the additional one-half of one percent (½%), the additional one-quarter of one percent (¼%), and the second additional one-quarter of one percent (¼%) of local Sales and Compensating Use Tax, to August 31, 2025. The proposed legislation no longer contains the requirement that the latter one-quarter of one percent (¼%) of Sales and Compensating Use Tax be paid into the contingency and tax stabilization reserve fund of the City.

Approval of this State Legislation is crucial to the City's continuing stable financial condition and is necessary for the City to continue to provide a high level of service to the community.

Sincerely,

Thomas M. Roach  
Mayor

Dated: March 15, 2023

RESOLUTION AUTHORIZING THE CERTIFICATION OF A HOME RULE REQUEST SEEKING ENACTMENT OF STATE LEGISLATION AMENDING SECTION 1210 OF THE TAX LAW TO EXTEND THE SUNSET PROVISION IN RELATION TO THE LOCAL SALES TAX RETAINED BY THE CITY OF WHITE PLAINS (ASSEMBLY BILL NO. A.5369 AND SENATE BILL NO. S.5622).

WHEREAS, until 1993, the City of White Plains had a local sales tax rate of three percent (3%); and

WHEREAS, prior to 1982, the City of White Plains retained two percent (2%) of the three percent (3%) local sales tax rate, and Westchester County retained one percent (1%); and

WHEREAS, in 1982, the County of Westchester retained one-half percent ( $\frac{1}{2}\%$ ) that had theretofore been retained by the City of White Plains, thereby dividing the local sales tax rate in half, with the City of White Plains and the County of Westchester each receiving one and one-half percent ( $1\frac{1}{2}\%$ ); and

WHEREAS, between 1982 and 1993, the City of White Plains received one and one-half percent ( $1\frac{1}{2}\%$ ) of the local sales tax rate, as opposed to the two percent (2%) it received prior to 1982, and during that time period the property tax rate increased by one hundred and eighty-five percent (185%); and

WHEREAS, the Common Council of the City of White Plains adopted resolutions in 1993, 1995, 1997, 1999, 2001, 2003, 2005, 2007, 2009, 2011, 2013, 2015, 2017, 2019 and 2021 requesting the introduction of an amendment to the Tax Law to increase by one-

half of one percent ( $\frac{1}{2}\%$ ) the local sales tax retained by the City of White Plains so as to restore to the City that which it was receiving prior to 1982, without diminishing the revenue retained by the County of Westchester; and

WHEREAS, the requested legislation for the one-half of one percent ( $\frac{1}{2}\%$ ) increase was enacted as Chapter 72 of the Laws of 1993, Chapter 63 of the Laws of 1995, Chapter 82 of the Laws of 1997, Chapter 39 of the Laws of 1999, Chapter 39 of the Laws of 2001, Chapter 30 of the Laws of 2003, Chapter 19 of the Laws of 2005, Chapter 19 of the Laws of 2007, Chapter 37 of the Laws of 2009, Chapter 30 of the Laws of 2011, Chapter 44 of the Laws of 2013, Chapter 17 of the Laws of 2015, Chapter 28 of the Laws of 2017, Chapter 33 of the Laws of 2019, and Chapter 109 of the Laws of 2021 respectively, each of which contained a two-year sunset provision; and

WHEREAS, the Common Council of the City of White Plains adopted a resolution in 2008, requesting the introduction by the New York State Senate and the New York State Assembly of an amendment to the Tax Law to increase by an additional one-quarter of one percent ( $\frac{1}{4}\%$ ) the local sales tax retained by the City of White Plains; and

WHEREAS, the requested legislation for the additional one-quarter of one percent ( $\frac{1}{4}\%$ ) increase was enacted as Chapter 65 of the Laws of 2008, which also contained a sunset provision for expiration on August 31, 2009, the same expiration date as the one-half of one percent ( $\frac{1}{2}\%$ ) initially enacted by Chapter 72 of the Laws of 1993, both of which have been renewed by the State Legislature for two-year periods by the same chapters thereafter; and

WHEREAS, the Common Council of the City of White Plains adopted a resolution in 2010 requesting the introduction of an amendment to the Tax Law to increase by an additional one-quarter of one percent ( $\frac{1}{4}\%$ ) the local sales tax retained by the City of White Plains; and

WHEREAS, the aforementioned additional one-quarter of one percent ( $\frac{1}{4}\%$ ) was required to be paid into the contingency and tax stabilization reserve fund of the City of White Plains, subject to all of the limitations and other provisions of Section 6-e of the General Municipal Law, to assist the City in replenishing its depleted fund balance; and

WHEREAS, the requested legislation for the additional one-quarter of one percent ( $\frac{1}{4}\%$ ) was enacted as Chapter 74 of the Laws of 2010, which also contained a sunset provision for expiration on August 31, 2011, the same expiration date as the one-half of one percent ( $\frac{1}{2}\%$ ) initially enacted by Chapter 72 of the Laws of 1993 and the one-quarter of one percent ( $\frac{1}{4}\%$ ) initially enacted by Chapter 65 of the Laws of 2008, all of which have been renewed by the State Legislature for two-year periods by the same chapters thereafter; and

WHEREAS, the Common Council of the City of White Plains last adopted a resolution requesting the introduction of an amendment to the Tax Law to extend the sunset provisions for another two years, authorizing the City of White Plains to retain the additional one-half of one percent ( $\frac{1}{2}\%$ ), the additional one-quarter of one percent ( $\frac{1}{4}\%$ ), and the additional one-quarter of one percent ( $\frac{1}{4}\%$ ) local sales tax in 2021; and

WHEREAS, the requested legislation for an extension of the additional one-half of one percent ( $\frac{1}{2}\%$ ), the additional one-quarter of one percent ( $\frac{1}{4}\%$ ), and the additional one-

quarter of one percent (¼%) local sales tax was enacted as Chapter 109 of the Laws of 2021, which contained a sunset date of August 31, 2023; and

WHEREAS, with sales tax revenues representing more than one-quarter (25%) of the City's total revenues, the additional one-half of one percent (½%) increase in the City's original sales tax rate originally authorized by Chapter 72 of the Laws of 1993, the additional one-quarter of one percent (¼%) originally authorized by Chapter 65 of the Laws of 2008, and the additional one-quarter of one percent (¼%) originally authorized by Chapter 74 of the Laws of 2010, and renewed every two years thereafter, are integral to the City's finances; and

WHEREAS, the City must guarantee the property taxes of the White Plains School District which is presently approximately 197 million dollars and the County of Westchester which is approximately 41 million dollars; and

WHEREAS, the City's property tax levy has grown to 35% of its revenue base; and

WHEREAS, the City of White Plains continues to have a substantial number of small claims grievances and tax certiorari due to the economy; and

WHEREAS, the City of White Plains has reduced its workforce from 972 filled positions in Fiscal Year 2008 to 848 filled positions in the Fiscal Year 2022-2023 Adopted Budget, in order to limit expenditures; and

WHEREAS, based on the foregoing losses in revenues and increases in expenditures, expenditures would have exceeded revenues by unprecedented amounts absent the sales tax authorizations, and are projected to do so again in the City's current Fiscal Year; and

WHEREAS, the additional one-quarter of one percent (¼%) authorized by Chapter 74 of the Laws of 2010 and renewed every two years thereafter, which is required to be paid into the contingency and tax stabilization reserve fund of the City of White Plains under Section 6-e of the General Municipal Law, has been instrumental in restoring the City's fund balance and maintaining an Aa-1 credit rating; and

WHEREAS, the City of White Plains' current sales tax rate is consistent with the rates of the cities of Mount Vernon and New Rochelle, and two other Westchester cities that do not share in the County of Westchester's sales tax rate, and below the sales tax rate authorized for the City of Yonkers; and

WHEREAS, none of the aforementioned cities in Westchester County are required to pay any percentage of the sales tax into a contingency and tax stabilization reserve fund; and

WHEREAS, the need for the requirement that the additional one-quarter of one percent to be paid into the contingency and tax stabilization fund has been abated because the fund balance of the City of White Plains has increased substantially since 2010; and

WHEREAS, the City of White Plains has complied with the State property tax cap since its inception and desires to be able to continue that compliance; and



WHEREAS, the current funds will remain in the contingency and tax stabilization fund; and

WHEREAS, planning and preparation for the Fiscal Year 2023-24 Budget is now underway; and

WHEREAS, the City is unable to prepare responsibly the Fiscal Year 2023-24 Budget, as well as multi-year operating and planning, without knowing what the local sales tax rate will be; and

WHEREAS, legislation to extend the sunset provision from August 31, 2023 to August 31, 2025, was introduced on March 8, 2023 in the New York State Assembly (Assembly Bill No. A.5369), and on March 9, 2023, in the New York State Senate (Senate Bill No. S.5622); and

WHEREAS, it is necessary for the City of White Plains to pass a Home Rule Request authorizing and instructing the New York State Assembly and Senate to proceed forward with the enactment and adoption of such legislation.

NOW, THEREFORE, the Common Council of the City of White Plains does hereby enact the following Resolution:

RESOLVED, that the City of White Plains requests the enactment of legislation as set forth in Assembly Bill No. A.5369 entitled, “AN ACT to amend the tax law, in relation to extending the period during which the City of White Plains is authorized to impose an additional sales and compensating use tax”; and as set forth in Senate Bill No. S.5622 entitled “AN ACT to

amend the tax law, in relation to extending the period during which the City of White Plains is authorized to impose an additional sales and compensating use tax”; and be it further

RESOLVED, that there be inserted in such request a statement reading substantially as follows:

It is hereby declared that a necessity exists for the enactment of such legislation and that the facts establishing such necessity are as follows: The local government does not have the power to enact such legislation by local law;

And be it further

RESOLVED, that the City Clerk be and hereby is authorized to certify that the Common Council on the 16th day of March, 2023, approved the foregoing request by at least a two-thirds vote of the total membership of the Common Council.