

Darren M. Morton, Ed.D., CPRP, CMFO

Comptroller

City Hall, One Roosevelt Square Mount Vernon, NY, 10550 (914) 665-2303

December 9, 2025

Mount Vernon City Council City Hall 1 Roosevelt Square Mount Vernon, NY 10550

RE: COMP2025-24 – Recommendation to Issue a Tax Interest Amnesty Program for Residential and Commercial Properties

Dear Honorable Members of the Mount Vernon City Council,

The City Council previously authorized Tax Amnesty Programs for owner-occupied residential taxpayers in 2023, 2024, and early 2025, and later extended a similar program to commercial properties in June 2025. The latter initiatives have been more successful than the initial efforts, providing temporary relief from all or a portion of accrued interest and penalties.

In addition, the City has offered tax payment plans and conducted tax lien sales, which have yielded moderate success. Most recently, our office has received numerous inquiries from property owners requesting that the City consider implementing another tax interest amnesty program. Given the severity of the City's tax arrears and ongoing cash flow challenges, extending a tax interest amnesty initiative could provide both long-term relief for taxpayers and immediate financial benefit to the City.

Accordingly, I recommend offering an opportunity for partial forgiveness of interest and penalties on delinquent real property taxes for both residential and commercial properties. It is my hope that this initiative will encourage more property owners to bring their accounts current and avoid the consequences of continued delinquency, including lien enforcement and foreclosure.

Proposed Program Parameters

The program would allow qualified taxpayers to:

- Settle City and County taxes owed prior to 2023, and
- Settle School taxes owed prior to 2020,

in exchange for a 50% abatement of interest accrued after the taxes went to lien.

To be eligible, property owners must be current on:

- City and County taxes for 2023 through 2026, and
- School taxes for 2020 through 2025.

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While the program would require the City to waive 50% of accrued interest, it would generate immediate cash flow, reduce longstanding delinquent balances, and provide meaningful relief to residents and businesses struggling to meet their tax obligations.

I respectfully recommend that the City Council adopt a resolution extending the Tax Interest Amnesty Program to qualified properties. Under the proposed program, eligible property owners would be permitted to settle outstanding City, County, and School real property tax liens by paying the full principal balance and at least 50% of accrued interest.

The program would remain in effect through the close of business on February 13, 2025.

If you have any questions or require additional information, please do not hesitate to contact me. Thank you for your consideration and for your continued commitment to the financial stability and well-being of our community.

Sincerely,

Darren M. Morton Ed. D., CPRP. CMFO

Comptroller

cc: Mayor

Law Department

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