

City of Mount Vernon, New York

1 ROOSEVELT SQ. RM. 104
CITY HALL, MOUNT VERNON, NEW YORK 10550
& VIA [FACEBOOK.COM/MOUNTVERNONNY](https://www.facebook.com/mountvernonny)



Referral Packet - Final

Monday, May 19, 2025

4:30 PM

CITY COUNCIL CHAMBERS - ROOM 206

City Council Special Meeting

**A SPECIAL MEETING OF THE CITY OF THE MOUNT VERNON CITY COUNCIL
HELD ON MONDAY, MAY 19, 2025.**

Scheduled for 4:30 pm in the City Council Chambers, City Hall, Mount Vernon, New York.

**** This meeting was held in the City Council Chambers, with virtual participation via ZOOM and CMVNY Facebook. The meeting was not closed to the public. ****

PRESIDING: Danielle Browne, President

OTHERS: Nicole Bonilla, City Clerk; Antoinette Anderson, Legislative Aide; Johan Powell, Asst. Corporation Counsel

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Council President Danielle Browne called the meeting to order and provided general house-keeping rules, including encouraging citizens to share the meeting on social media and what to do “in case of emergency”.

Roll Call administered by City Clerk Nicole Bonilla

REPORTS OF STANDING COMMITTEES AND ACTION THEREON

To the Council:

FINANCE AND PLANNING

1. **TMP** Comptroller: An Ordinance Establishing a Temporary Tax Interest Amnesty
-1404 Program for Commercial Properties - (COMP2025-09)

Code: FP

OTHER BUSINESS/CLOSING COMMENTS



City of Mount Vernon, New York

Staff Report

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File #: TMP -1404

Agenda Date: 5/19/2025

Agenda #: 10.

City Council:

AN ORDINANCE ESTABLISHING A TEMPORARY TAX INTEREST AMNESTY PROGRAM FOR COMMERCIAL PROPERTIES - (COMP2025-09)

Whereas, in a letter dated May 16, 2025, the Comptroller requested authorization to establish a temporary tax interest amnesty program for qualified commercial property owners in the City of Mount Vernon to resolve outstanding real property tax liabilities in exchange for partial forgiveness of accrued interest and penalties; and

Whereas, the City Council of the City of Mount Vernon previously adopted a Tax Amnesty Program for owner-occupied one-, two-, and three-family properties, beginning in 2023 and extended into 2024 and 2025, to support residential taxpayers in settling outstanding real property tax obligations; and

Whereas, this owner-occupied program excluded commercial properties, despite increasing requests and financial hardship expressed by commercial property owners within the City; and

Whereas, the City acknowledges the economic challenges commercial property owners continue to face, particularly in the wake of continued economic instability and rising operational costs; and

Whereas, the City Administration has proposed a limited-time interest and penalty abatement program to encourage commercial property owners to bring their tax accounts current and avoid lien enforcement actions and potential foreclosure proceedings scheduled to begin in late June 2025; and

Whereas, such a program would enable the City to recover principal tax revenue, increase short-term cash flow, reduce the City's backlog of delinquent taxes, and avoid the administrative burden of lien enforcement and foreclosure; and

Whereas, the City Council finds it in the public interest to offer a tax interest amnesty program to eligible commercial property owners to promote compliance, support local commerce, and enhance the City's fiscal stability; **Now, Therefore, Be It Resolved That**

The City of Mount Vernon, in City Council convened, does hereby ordain and enact:

Section 1. Title. This ordinance shall be known and may be cited as the "2025 Commercial Property Tax Interest Amnesty Ordinance."

Section 2. Purpose. The purpose of this Ordinance is to establish a temporary tax interest amnesty program for qualified commercial property owners in the City of Mount Vernon to resolve outstanding real property tax liabilities in exchange for partial forgiveness of accrued interest and penalties.

Section 3. Definitions.

For purposes of this Ordinance:

- **“Qualified Commercial Property”** means real property classified as non-residential and not owner-occupied one-, two-, or three-family homes.
- **“Delinquent Taxes”** means any unpaid City, County, or School taxes that have gone to lien as of the effective date of this Ordinance.

Section 4. Amnesty Program Established. There is hereby established a temporary Tax Interest Amnesty Program for commercial properties, effective upon adoption of this Ordinance and expiring at the close of business on June 13, 2025.

Section 5. Program Eligibility.

To be eligible for the program, the property owner must:

1. Own a Qualified Commercial Property within the City of Mount Vernon;
2. Be current on the following tax obligations:
 - City and County real property taxes for tax years 2023 through 2025; and
 - School taxes for tax years 2020 through 2024;
3. Submit a completed Amnesty Program application to the City Comptroller’s Office on or before June 13, 2025;
4. Pay 100% of the outstanding principal tax balance owed prior to:
 - 2023 for City and County taxes; and
 - 2020 for School taxes;
5. Pay at least 50% of the interest and penalties accrued on such delinquent amounts after the taxes went to lien.

Section 6. Program Benefits. Eligible property owners who satisfy the requirements of Section 5 shall receive:

- A waiver of **50% of the accrued interest and penalties** on delinquent City, County, and School real property taxes incurred before the applicable years outlined above.

Section 7. Administration. The Office of the Comptroller shall administer the program, including processing applications, verifying eligibility, and issuing final determinations. The Comptroller is authorized to promulgate rules, procedures, and forms necessary to implement and enforce this Ordinance.

Section 8. Severability. If any clause, sentence, paragraph, section, or part of this Ordinance shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof.

Section 9. Effective Date. This Ordinance shall take effect immediately upon adoption and shall remain in effect through June 13, 2025, unless extended or amended by subsequent ordinance of the City Council and approval by the Board of Estimate and Contract.



CITY OF MOUNT VERNON, N.Y.
OFFICE OF THE COMPTROLLER

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

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

May 16, 2025

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

RE: COMP2025-09 – Recommendation to Issue a Tax Interest Amnesty Program for Commercial Properties

Dear Honorable Members of the Mount Vernon City Council,

The City Council initially passed a Tax Amnesty Program for Owner-Occupied Taxpayers in 2023, which was later extended into 2024 and a renewed tax interest and amnesty program in 2025. This temporary initiative allowed owner-occupied one-, two-, and three-family homeowners to settle outstanding tax principal balances owed to the City and County, with the City waiving accrued interest for a limited time. However, commercial properties were not included in this amnesty program.

Our office has received numerous requests for a tax amnesty program for commercial properties. The extension of a tax interest amnesty program, while more of an immediate challenge for taxpayers, could provide greater long-term relief for the taxpayer and direct relief for the City. Given the challenges our commercial property owners face, and the immediate need for increased City cashflow, I am recommending that we offer an opportunity for partial interest and penalties amnesty on delinquent taxes for commercial properties. It is my hope that this initiative will encourage many commercial property owners to bring their accounts current and avoid the consequences of lien enforcement and foreclosure, anticipated to commence in late June 2025.

The proposed 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 **50% abatement of interest accrued after the taxes went to lien**.

Eligibility for the program would require property owners to be current on:

- **City and County taxes for 2023 through 2025**, and
- **School taxes for 2020 through 2024**.

Although the City would be waiving 50% interest, this initiative would result in immediate cash flow, help clear longstanding delinquent balances, and offer much-needed relief to our residents.

Accordingly, I respectfully recommend that the City Council adopt a resolution to **extend the Tax Interest Amnesty Program** to qualified commercial properties. This program would allow eligible commercial property owners to settle outstanding City, County, and School real property tax liens by paying the principal tax balance in full along with at least 50% of the interest. The program would be in effect until the **close of business on June 13, 2025**.

If there are any questions, please do not hesitate to contact me. Thank you for your consideration and continued commitment to the financial and social well-being of our community.

Sincerely,

A handwritten signature in black ink, appearing to read 'D. Morton', with a stylized, flowing script.

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

cc: Mayor
Law Department
File