



OFFICE OF THE BOROUGH PRESIDENT

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The Honorable Kathy Hochul
Governor of the State of New York
NYS State Capitol Building
Albany, NY 12224

Dear Governor Hochul,

I write to ask that you exercise your power to invoke a Special Session of the New York State Legislature to rectify the manifest problems and widespread confusion regarding the interpretation of New York's so-called "Pied a Terre" tax legislation.

As I am sure you are aware, thousands of New Yorkers have recently received letters and almost one million more have had their names appear in the State and City government published "list" announcing that they "may" be assessed additional property taxes of tens of thousands of dollars.

These letters and lists have appeared in the mid-summer months when many are vacationing out of New York and away from their home.

Moreover, property owners are learning that they have until September 18th to resolve their tax status even though the tax professional accountants and attorneys upon whom many rely for professional services and advice may be vacationing and unavailable.

The mixed messages sent by the government concerning the already murky waters of new tax legislation have sent some to the streets in protests, and resulted in thousands of constituent calls to the offices of elected officials, and thousands seeking advice in a new "cottage industry" for tax advice professionals. Sadly, the New York City Department of Finance will be hiring only "two dozen" new staff members to help owners with questions and exemption requests regarding the new Pied a Terre tax.

The categories of confusion created by the new law seemingly differ from person to person "listed" or in receipt of the aforementioned letters.

For example, I write not only as the Borough President of Staten Island, but as a person "listed" as a purported owner of two residences on Staten Island: one property is in Great Kills while the

other is in South Beach. The problem here is that I, Vito J. Fossella Jr., own one of the properties while my father, Vito J. Fossella owns the other.

A fortunate few may be able to recognize fatal flaws in speedily drafted legislation leading to anomalies in interpretation. But for thousands of others, resolving their tax status will require amassing documentation and seeking costly professional services in a very short period of time to address the problems this legislation has created. It is simply unfair to create a situation in which a massive tax liability is assumed and the individual taxpayer has the burden to gather and present proof that he or she is not subject to this very substantial tax.

My office has been inundated with phone calls from concerned constituents covering multitudinous variations on the theme:

“Am I on this list?”;

“How do I find out?”;

”I only own one house. Why am I on this list?”;

“I own two houses, neither one of which comes near reaching the thresholds of \$5 Million or \$1 Million dollars. Why am I on this list?”;

“Does this law apply to LLC’s?”;

“Does this law apply to houses held in a trust?”

Ideally, the City of New York should withdraw the list and go back to square one. However, it appears that The City is “passing the buck,” and stating that they are merely following state legislation.

If the City does not change course, then the solution to these problems should lay with the legislature that created the problems, not with the individual taxpayers who have been unfairly tasked with the responsibility to interpret this impenetrable, non-transparent legislation.

To that end I respectfully call upon you as Governor to exercise your power to invoke a Special Session of the New York State Legislature to address the problems created by this poorly implemented new tax law.

Yours truly,

A handwritten signature in black ink, appearing to read "Vito Fossella". The signature is fluid and cursive, with the first name "Vito" and last name "Fossella" clearly distinguishable.

Vito J. Fossella
Staten Island Borough President