

Alternative Parking Solutions Proposed for Outdoor Dining

BY STEPHEN E. LIPKEN

Bronxville Mayor Mary C. Marvin opened a comprehensive Work Session on July 17th in which Street Plans Project Director Dana Wall outlined possible parking and traffic solutions for outdoor dining, beginning with making Park Place a one-way street. Village Administrator James Palmer mentioned complaints about double parking on Park Place, challenging outdoor dining space.

Wall said that her firm did quantitative and qualitative analysis of traffic counts at the intersection of Pondfield and Park Place during the morning, observing parking capacity, cars stopping quickly and loading trucks blocking the street, developing four alternatives to develop more space for outdoor dining.

She noted an increase in foot traffic, with people parking further away and making it easier for trucks to pull in and out.

Wall cited four Outdoor Dining Alternatives:

Alternative 1A: Two sidewalk extensions; 16 parking spaces (vs. 21 existing); double the Loading Zone size; narrow travel lanes and mid-block crossing to encourage cautious driving; designated dining zones.



Street Plans Project Director Dana Wall

Alternative 1B: Narrower sidewalk extensions to prohibit additional dining space; 18 parking spaces (vs. 21 existing); double Loading Zone size; designated dining zones.

Alternative 2: Back-in angled parking; 22 parking spaces (vs. 21 existing); double Loading Zone size; designated dining zones.

Alternative 3A: Two sidewalk extensions; 20 parking spaces (vs. 21 existing); double Loading Zone size; narrow travel lanes and chicane configuration encourages drivers to proceed cautiously.

Alternative 3B: Two sidewalk extensions; 21 parking spaces (21 existing); double Loading Zone size; combination with angled parking minimizes additional space for outdoor dining.

Alternative 4: Maintain existing two-way condition; 19 parking spaces (vs. 21 existing); double Loading Zone size; reduction of existing on-street facilities to maximum 2 parallel parking spaces; re-positioning of Loading Zone.

At the Regular Meeting, a new Police Officer was appointed, Anthony Franciotti, and a Sewer Grant application for funding through the State's Water Infrastructure Improvement Act as well as Resolution authorizing Crawford Street Drainage Improvement Project were approved.

County Executive Delivers 6th State of the County Address

Touting his Administration's successes and plans for the future, Westchester County Executive George Latimer delivered his highly anticipated 6th State of the County Address on Thursday, June 29 to a full Board of Legislators Chamber. The address, which is mandated by the County Charter to be delivered by the County Executive to the Board of Legislators and its Chairman Vedat Gashi, served as a platform for Latimer to outline his administration's remarkable accomplishments, with a focus on efforts to support asylum seekers within the County, tax reduction and dropping crime rates.

During the address, Latimer said: "So here we are, still sharing this small patch of land for a moment in time, all of us here together in our Westchester County. So, you ask - what is the State of our County? Is it fierce? Is it united? Or is it thriving? It is all of this - because the State of our County is one of unyielding strength, unwavering resolve, and, most crucially, boundless potential."

Latimer's State of the County Address featured seven short videos, showing, through a different medium, the countless accomplishments of the past year.

Under the leadership of Latimer, Westchester County has experienced significant advancements



County Executive George Latimer

in various areas, fostering a thriving community that prioritizes the well-being and prosperity of its residents. Through smart fiscal management, Latimer has successfully implemented four consecutive tax cuts that have provided relief to homeowners - allowing them to invest in their future while strengthening the local economy.

Latimer said: "I am proud that we have accomplished another significant milestone in our journey toward a better future. Our County has successfully cut County property taxes for the fourth consecutive year. This

achievement is a testament to our commitment to fiscal responsibility and our dedication to improving the lives of our citizens.

Cutting County property taxes is not mere political rhetoric - it is a tangible action that directly impacts the lives of our residents. It allows hardworking County residents to keep more of their earnings, invest in their dreams, take the kids to do something fun - and most of all - worry less."

One of the key highlights of the State of the County Address was the decline in crime rates throughout Westchester County. Working with the County's Department of Public Safety, local police departments, and community organizations, Latimer

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JazzFest White Plains Announces 2023 Lineup

JazzFest White Plains returns brighter than ever with more than 15 live performances taking place across five days, September 6-10, 2023.

Jazz lovers will enjoy music by emerging talent and world-class artists, including four Grammy Award winners this fall in White Plains. Free and affordable performances will occur on downtown streets and in intimate venues that include ArtsWestchester, Grace Episcopal Church and the White Plains Public Library.

"JazzFest features some of the most talented musicians you will ever hear, but it's also so much more. It's a celebration of cultures, communities and the artists who make the magic come to life," says ArtsWestchester CEO Janet T. Langsam. "Tickets just went on sale for our paid concerts and they are going fast."

White Plains Mayor Tom Roach explains, "The City of White Plains is excited to welcome back JazzFest to downtown White Plains. This event continues to delight and entertain jazz enthusiasts and budding jazz appreciators from around the region. I am proud that the City is partnering with Montefiore Einstein, ArtsWestchester and the White Plains Business Improvement District to create and produce this high-quality musical event, which will provide free and affordable performances for all. See you there!"

For a full festival schedule and to purchase advanced tickets, visit artsw.org/jazzfest.

About the 2023 Featured Artists:

John Scofield and Joe Lovano: Across more than three decades, a half-dozen albums, and hundreds of gigs, the partnership of John Scofield and

Joe Lovano has defined contemporary jazz.

Three-time Grammy Award winner John Scofield is considered one of the most important guitarists and composers in jazz. Possessor of a distinctive sound and stylistic diversity, Scofield is a masterful improviser whose music falls somewhere between post-bop, funk-edged jazz and R&B. He has prominently led his own groups in the international jazz and contemporary scenes, recorded more than 40 albums as a leader, and collaborated with current favorites and jazz legends, including Miles Davis, Pat Metheny, Charlie Haden, Herbie Hancock, Medeski, Martin & Wood, Bill Frisell, Brad Mehldau, Dave Holland and Phil Lesh, to name a few.

Grammy-winning Cleveland native Joe Lovano stands out as one of the most successful saxophonists in jazz today. He has distinguished himself for some three decades as a prescient and path-finding force in the arena of creative music. Lovano has earned praise, not just for his tone and improvisational abilities, but also for his forward-thinking presentation of new musical ideas and ensemble concepts.

Cécile McLorin Salvant & Sullivan Fortner: Cécile McLorin Salvant has developed a passion for storytelling and finding the connections between vaudeville, blues, folk traditions from around the world, theater, jazz and Baroque music. Salvant is an eclectic curator, unearthly rarely recorded, forgotten songs with strong narratives, interesting power dynamics, unexpected twists, and humor. She won the Thelonious Monk competition in 2010, is a three-time Grammy Award-winner for Best Jazz Vocal Album, and was the recipient of a MacArthur



Mike Phillips

Fellowship and a Doris Duke Artist Award.

For the past decade, Sullivan Fortner has been stretching deep-rooted talents as a pianist, composer, band leader and uncompromising individualist. The Grammy Award-winning artist from New Orleans received international praise as both key player and producer for his collaborative work on The Window (Mack Avenue, 2018) alongside vocal-ist-composer Cécile McLorin Salvant.

Endea Owens & The Cookout: Detroit-raised recording artist, bassist and composer Endea Owens is known as one of jazz's most vibrant emerging artists. She has been mentored by jazz icons Marcus Belgrave, Rodney Whitaker, Ron Carter, and more. Owens has toured and performed with Wynton Marsalis, Jennifer Holliday, Diana Ross, Solange, Jon Batiste, Dee Bridgewater and Steve Turre, to name a few. In 2018, she graduated from

The Juilliard School and joined The Late Show with Stephen Colbert as a member of the show's house band, Stay Human. Since then, Owens has won an Emmy Award, Grammy Award and George Foster Peabody Award.

Mike Phillips: Mount Vernon native and contemporary jazz saxophonist Mike Phillips is one of the most electrifying instrumentalists today. Phillips combines smooth, romantic riffs with a funky, hip-hop-influenced sound. He is the first musician signed by Michael Jordan to the Nike Jordan Brand and is the only musician in the world to have recorded and toured with all of the legendary "Big Three" of American soul and pop music: Michael Jackson, Prince and Stevie Wonder. He has also distinguished himself with his own albums, including 2005's Uncommon Denominator and 2020's Pulling Off the Covers.

Other notable artists scheduled to perform at the 2023 JazzFest White Plains festival include: Aaron Seeber, Helen Sung, Edmar Castañeda, The MCW Jazz Faculty Ensemble, Richie Goods & Chien Lu, Mike Freeman and more.

Jennifer Furioli, Executive Director of the White Plains BID explains "White Plains is known for being a beacon of creativity and the arts, and every year both come to life in the heart of our downtown thanks to the longstanding and well-known White Plains Jazz Fest. It's a pleasure to participate once again as a partner in this event which activates our downtown, and brings diverse organizations, businesses and neighbors together united with the shared love of jazz."

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From the Office of the Mayor



BY MAYOR MARY MARVIN

JULY 24, 2023

As you are aware by the change in billing address, the purveyor of potable water to our homes has changed once again to a company named VEOLIA.

Still some of the most expensive water in the United States, Veolia services 146,000 customers in New Rochelle, Eastchester, Bronxville, Tuckahoe, Pelham, Pelham Manor, Ardsley, Hastings on Hudson and Dobbs Ferry.

All of our water is purchased from the New York City water system with 100% of the supply from the Catskill and Delaware systems via aqueducts and pump stations, most notably the one on California Road that supplies our day-to-day demands on the system.

Costing about one penny per gallon, Veolia has pledged to invest \$473 million over the next four years in water infrastructure.

The New York State Public Service Commission sets the rates that our water utility can charge as well as requiring all water companies to read your meter at least once every 12

months. Residential customers may also be able to pay annual water charges in 12 equal monthly payments. The Public Service Commission authorized an increase in service rates to the Village effective February 1, 2023 and current rates are posted at Rates and Regulation | Veolia Water.

An important number to have is the water emergency contact at 877-266-9101 and choose Option One. For email questions and other information or inquiries reach out to cswc@veolia.com.

It's important when looking at their website to understand the responsibilities of homeowners, as customers are responsible for the pipes and plumbing inside their property line.

Given the extremely high cost of water and the great uptick in usage in the coming two months, I thought it advantageous to share water conservation methods that are suggested by many government departments and green friendly organizations.

Toilets are the most common source of household water leaks. You can check your toilets for leaks by putting a few drops of food coloring in the tank and do not flush. If you see color in the toilet bowl after 15 minutes, you clearly have a leak that needs to be addressed. Also encourage family members and visitors to turn off faucets tightly and fix any leaks immediately.

At this time of year, it is clearly the exterior of our homes that consume the most water be it for lawns, shrubbery, plants or pools.

In the garden, mulching is a very cost-effective

and eco-friendly way to retain moisture in soil. Spreading a layer of organic mulch, such as wood chips or straw around plants, trees and shrubs will help to prevent evaporation while keeping the soil cool and suppressing weed growth. By reducing evaporation, you'll be able to water less frequently while still providing essential hydration and nutrients.

In essence, whether it's mulching or shade planting, the key to conserving water is to water wisely. Water during the cooler parts of the day such as early morning or evening to minimize evaporation. Install a rain sensor on your sprinkler system to prevent unnecessary watering during or after rainfall and take care to angle the sprinklers correctly so that they are not watering driveways or sidewalks. Embrace drought tolerant plants or consider replacing high-water consuming plants with alternatives. Native plants are well adapted to the local climate and require less water in general to thrive. These plants have the ability to withstand periods of drought and can not only conserve water but add a natural beauty to your landscape. Our local nurseries and gardening experts are well versed in choosing the most suitable plants.

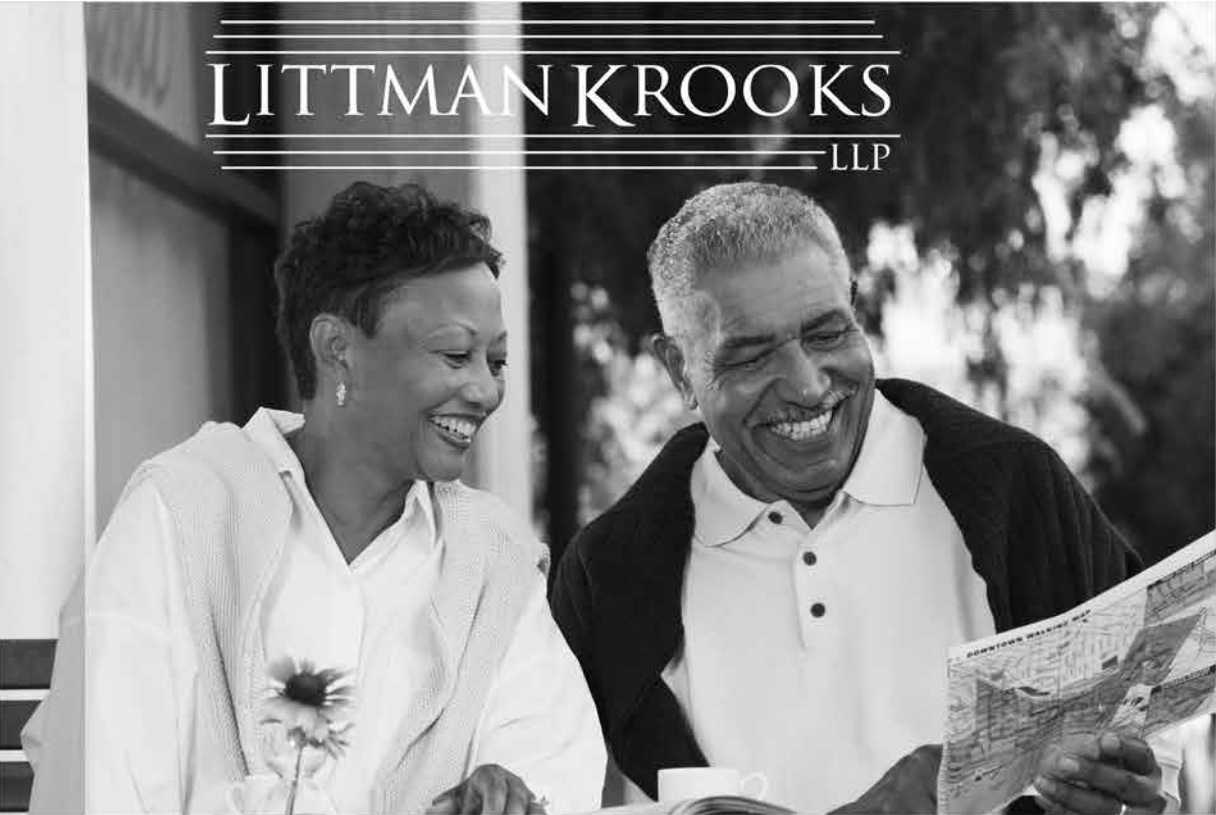
Take advantage of the one positive of the heavy rainfall of late by collecting rainwater in barrels or cisterns, thus allowing you to use free and naturally soft water for irrigation. If you attach a rain barrel to your gutter, downspouts and store for later use, it's a sustainable solution and also many of the new barrels are really quite attractive urns that add a decorative aesthetic to homes. In addition, sweep paved

surfaces instead of hosing them down and use a broom to clean outdoor spaces.

It really makes financial sense in a very short time frame to have a very efficient irrigation system and to spend the money to upgrade to maximize water efficiency. Most eco-friendly professionals encourage the use of drip irrigation or soaker hoses, which deliver water directly to the roots, minimizing waste from evaporation and runoff. Another option offered is to install a smart irrigation controller that programs a watering schedule based on weather conditions and soil moisture levels. The systems can save significant amounts of water by ensuring your plants receive the right amount of water at exactly the right time. VEOLIA offers a controller that programs a watering schedule based on weather conditions and soil moisture levels. VEOLIA offers a \$50 rebate on some water sense models.

If you have a pool or spa, minimize water waste by covering the pool when not in use to reduce evaporation and keep the water cleaner for longer periods as well. Monitor and fix any leaks promptly to prevent unnecessary water loss and consider installing a pool filter timer to regulate filtration cycles further reducing energy consumption and water usage.

"Let us be good stewards of the Earth we inherited. All of us have to share the Earth's fragile ecosystems and precious resources, and each of us has a role to play in preserving them. If we are to go on living together on this earth, we must all be responsible for it." — Kofi Annan



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Feeding Westchester Celebrates Grand Re-Opening of Distribution Center

Feeding Westchester celebrated the grand re-opening of its distribution center today at a special ribbon-cutting event. The organization's newly expanded space will increase its storage and distribution capacity by 50 percent, boosting its ability to better serve Westchester County neighbors in need.

"Food prices and the high cost of living are straining family finances and putting more families at risk of hunger," said Karen C. Erren, president & CEO of Feeding Westchester at the ribbon-cutting ceremony. "Our existing distribution center struggled to have enough space to store and distribute the food required to keep up with the growing need."

At the beginning of the year, Feeding Westchester leased 12k square foot of vacated space adjoining its existing distribution center and began to renovate the space. The renovations, completed this month, included installing a new concrete slab floor; retrofitting the fire suppression system; adding a door to connect the new and old spaces; adding two dock doors for loading and unloading; and installing new shelves and racks.

With the additional space and improvements, Feeding Westchester can hold two months of inventory or 1.4 million meals, compared to one month of inventory or 700k meals in its previously existing space.

"The extra space gives us the flexibility to offer our neighbors more products and services," said Ryan Brisk, senior director of Operations and Procurement at Feeding Westchester and manager of the distribution center expansion project. "And by setting aside 30 percent of our warehouse space



for staging and receiving, we will be able to operate more effectively and efficiently. We can move things in and out quickly. Prior to this expansion, we had almost no space in the distribution center that could be set aside for this purpose."

Among those on hand to help cut the ribbon included Westchester County Executive George Latimer, New York State Senate Majority Leader Andrea Stewart-Cousins, New York State Senator Shelley Mayer, New York State Assemblywoman Mary Jane Shimsky and New York State Assemblyman Matt Slater.

Westchester County Executive George Latimer, who spoke at the event, said, "Today I am hopeful knowing that Feeding Westchester – an already vital resource – has doubled its distribution capacity and will provide even more community members nutritious food that will help them thrive. Food insecurity often hides in plain sight and I commend Feeding Westchester's tireless efforts to tackle this issue head on while adapting to meet the needs of our community."

After the ribbon-cutting ceremony, attendees at the event toured the expanded space, which is filled with newly installed racks and shelves. To help fill the empty shelves, Feeding Westchester is seeking community support. Just \$1 donated can provide three meals.

"The shelves are empty now, but we hope they won't be for long," said Erren. "With the help of our amazing supporters, we'd like to stock the shelves. Together, we can make a substantial difference for struggling families by providing them with nourishing foods."

To learn more, go to www.feedingwestchester.org.

County Executive Delivers 6th State of the County Address

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er's Administration has made significant strides in creating safer neighborhoods. Latimer highlighted the importance of these efforts, emphasizing the continued commitment to enhancing public safety and ensuring the well-being of all residents.

Latimer said: "In Westchester County, our commitment to combating crime is unwavering. Recognizing the importance of this mission, I have significantly increased the funding for the Westchester County Department of Public Safety, providing them the highest level of financial support in their entire history. While some areas in the country may be experiencing an unfortunate increase in crime rates, tonight I am announcing that Westchester County continues to witness a consistent drop in criminal activities. I attribute this positive trend to the dedication and bravery displayed by our men and women in uniform."

Also in his address, Latimer recognized the tireless work in supporting asylum seekers who have found their way to Westchester County. Recognizing the challenges faced by individuals seeking refuge, Latimer has prioritized providing essential services, resources, and a welcoming environment to those in need. By fostering a compassionate and inclusive community, Westchester County has become a model for humanitarian efforts, offering support [and] seeking ways to offer opportunities for a brighter future.

Latimer said: "So, let's talk openly, and inclusively, about the most pressing issue of our time – the plight of asylum seekers. We must approach this matter with compassion, empathy, and a commitment to upholding our values as a nation. Asylum seekers are individuals, just like you and me. They are indi-

viduals who have fled their home countries due to persecution, violence, and unimaginable hardships. Unimaginable. They come seeking refuge, hoping for a chance at a better life for themselves and their families. I know that we all, deep down, believe in treating them with dignity and respect, while also ensuring a fair and efficient immigration process and protecting the interests, and addressing the legitimate concerns of those who already live here."

Latimer also used the address to highlight millions of dollars of capital funding allocated toward:

- the rebuilding of the historic Playland Amusement Park,
- various County parks projects,
- restoring Muscote Farm's Main House,
- smart QR codes in parks for patrons who need emergency services,
- Pickleball Courts at Tibbetts Brook Park,
- the first full Cricket Pitch at Croton Point Park,
- an upgraded South County Trailway,
- restoring Kingsland Point Lighthouse,
- reopening the Westchester County Center,
- and the long-awaited reopening of Memorial Field.

Latimer said: "The Parks, Recreation and Conservation Department has been working tirelessly to enhance the quality of life for our residents and provide them with exceptional recreational opportunities.

We reopened the Westchester County Center. After serving as an overflow hospital, testing center, and vaccination site during the pandemic, the County Center returned to its regular operations – including Section One Basketball.

And through our tireless efforts and persistent determination, we bore witness to the extraordinary

transformation of Memorial Field, as it emerged, triumphantly, like a phoenix from the ashes soaring to new heights.

From my earliest days to the present, I have embraced the spirit of Mount Vernon, and it will forever hold a special place in my heart. Once a Mount Vernon Knight, always a Mount Vernon Knight. Although, let me give a shout-out to my Rye Garnets

too."

The State of the County Address served as a reminder and reinforcement of Latimer's dedication and vision for Westchester County. In addition to his record on taxes and crime reduction, Latimer touted the County's efforts on innumerable fronts including the environment, mental health services, economic development, parks improvements, Westchester values, and veterans' services.

2026 Estate Tax Sunset on the Horizon

BY BERNARD A. KROOKS,
CERTIFIED ELDER LAW ATTORNEY

With the Presidential election coming up next year and the primary season right around the corner, it got me thinking about how quickly time flies. It seems like only yesterday when the Tax Cut and Jobs Act of 2017 (TCJA) was signed into law. That law made changes to, among other things, the estate tax laws; however, many of those changes are scheduled to sunset (expire) at the end of 2025.

By way of background, the maximum federal estate and gift tax rate is 40 percent. However, you don't have to pay gift or estate taxes until your combined gifts exceed your lifetime estate and gift tax exemption. One of the most significant changes made by the TCJA was to increase the federal estate tax exemption from \$5.4 million to \$10.8 million. That's for the aggregate lifetime gifts, and bequests you make on your death since the estate and gift tax systems are unified. Moreover, the TCJA further provided that the enhanced

estate tax exemption is indexed for inflation each year and now stands at \$12.92 million, an \$860,000 increase over the 2022 amount. Thus, a married couple in 2023 can leave up to \$25.84 million (\$12.92 x 2) estate tax-free to their family.

In addition to the lifetime exemption amount, individuals are permitted to make annual exclusion gifts to as many people (and, in certain cases, trusts) as they like. In 2023, the federal annual gift tax inclusion increased from \$16,000 to \$17,000. For married couples, the annual gift tax exclusion is \$34,000 (\$17,000 x 2) for each gift recipient. Moreover, gifts made for medical or education expenses are not subject to the annual exclusion limitations provided that the gifts are made directly to the medical provider or educational institution. Payments of these amounts are not even considered a gift and you do not have to file a gift tax return.

However, the foregoing is not the end of the analysis when it comes to estate and gift tax planning. In addition to the federal estate tax, New

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County Parks Partners with New York-New Jersey Trail Conference for Conservation Dog Program

The Westchester County Department of Parks, Recreation and Conservation has partnered with the New York-New Jersey Trail Conference, with support from Veolia North America, to utilize its Conservation Dogs Program to locate and survey for native turtles in the County.

Watch remarks and demonstration here: <https://youtu.be/q98VcgkMFTA>

Monitoring and protecting native turtles' habitats are vital as over half of New York's native freshwater turtle species have special conservation designations. The Conservation Dogs are trained to sniff out wild turtles and alert the handler to the location. Once turtles are located, parks staff can take necessary steps to protect the area, including scheduling the mowing of fields to not conflict with their use of grassy areas. Furthermore, this program helps to gather critical data on turtle populations, nesting sites and habitat usage.

Westchester County Executive George Latimer said, "This initiative is extremely important to the natural world of Westchester County as turtles contribute to the health of a variety of environments. I'm thrilled the Parks Department is taking these necessary steps to maintain the safety of the native turtles."

Westchester County Department of Parks, Recreation and Conservation Commissioner, Kathy O'Connor, said, "Our Conservation Division has always taken the necessary steps to conserve our environment in the most efficient and innovative of ways. I'm delighted that the division is putting Westchester County on the map in utilizing this first-of-its-kind tactic."

"The Trail Conference is thrilled to collaborate with Westchester County Parks and Veolia North America on this critical initiative," said New York-New Jersey Trail Conference Executive Director Josh Howard. "The Conservation Dogs Program is the Trail Conference's latest tool to provide people with access to sustainable and healthy trails while also promoting and protecting healthy ecosystems, ensuring that we can all enjoy our journey into nature."

This program is currently deployed in several Westchester County Parks.



White Plains Hospital Screenings Under the Stars

Westchester County Parks and Sharc Creative present the White Plains Hospital Screenings Under the Stars series.

Westchester County Executive George Latimer said: "Our outdoor movies give people multiple family entertainment opportunities. Each film is geared towards adults and children alike, so everyone can enjoy the shows together. Join us at our very own 'Central Park' for a wonderful night of family entertainment."

Westchester County Parks and Recreation Commissioner Kathleen O'Connor said: "Watching movies while picnicking in the open air are wonderful ways to spend warm summer nights with family and friends."

The movies in the series are: Puss in Boots: The Last Wish, Thursday, August 10, Croton Point Park, Croton-on-Hudson; and The Bad Guys, Friday, August 25, Glen Island Park, New Rochelle*

Admission and parking are free.* Westchester residency and parking fees are applicable at Glen Island Park.*

Gates open at 5:30 p.m. and movies begin at sundown. Event is rain or shine. Moviegoers should bring blankets, folding chairs and a picnic. Refreshments will be available for sale. Movies may be cancelled due to inclement weather.

The White Plains Hospital Screenings Under the Stars is presented by Westchester County Parks and Sharc Creative with Westchester Parks Foundation, and support from Robison Oil, HamletHub, 100.7 WHUD, 107.1 The Peak, LOOK Dine-In Cinemas, Inspiria Outdoor Advertising and Westchester Magazine.

Go to Westchester County Parks or call (914) 864-PARK.



Free Robison Summer Concerts at Kensico Dam Plaza

Summer is here and the time is right for free live music in the park.

County Executive George Latimer said: "Music brings people together by creating a sense of unity and understanding. It's been linked to forming social closeness and familial bonds. The beauty of Kensico Dam Plaza sets the perfect atmosphere for residents and their family and friends to smile and unwind."



Parks Commissioner Kathleen O'Connor said: "We have a terrific lineup this year! Kensico is one of the County's most popular parks. We want everyone who attends the concerts to sit back, relax and take in the terrific tunes."

Concerts begin at 7 p.m., admission and parking are free. Please bring blankets and lawn chairs for general seating and coolers are permitted.

The other concerts in the series are:

Thursday, Aug. 17 - Zac n' Fried - A Zach Brown Tribute Band

Thursday, Aug. 31 - The Dave Matthews Tribute Band

The Robison Summer Concert Series is presented by Westchester County Parks and Sharc Creative with Westchester Parks Foundation, and support from 100.7 WHUD, 107.1 The Peak, Captain Lawrence Brewing Co., Hamlethub, Inspiria Outdoor Advertising, Morano Group Landscapes and Hardscapes, Westchester Magazine and White Plains Hospital.

Kensico Dam Plaza is located at 1 Bronx River Parkway, Valhalla. For more information, call (914) 864-PARK.

Pelham Art Center Fall 2023 Classes for Adults and Youth

Pelham Art Center has opened registration for its Fall 2023 classes, and a series of workshops for youth and adults. Offerings include classes like Little Picasso and Painting with the Masters to inspire and engage the youngest artists, and adults of all skill and experience levels can choose from options like Observational Painting from Life and Create with Collage.

"Pelham Art Center offers some of the most unique, accessible and affordable art classes and workshops in the area," said Sonika Gupta, Pelham Art Center's Education & Programs Coordinator. "This fall, we will offer everything from the fundamentals of art, such as painting, drawing and collage, to more specialized interests traversing the intersections of art and science, art and writing, & art and architecture."

Offering unique opportunities to learn and enhance artistic skills and practices is a key component of Pelham Art Center's vision statement, and this fall's lineup features an abundance of opportunity.

"Additional popular subject matters include ceramics/pottery, printmaking, fashion illustration, and digital art," added Gupta. "With so much variety for all ages, there's bound to be something for everyone, whether they are a toddler or an older adult."

Pelham Art Center offers need-based, full and partial scholarships based on available funds. High school students are eligible for the David Uskali scholarship regardless of need. Visit Pelham Art Center's website for more information and applications.

A complete listing of class offerings can be found below, and is available online (along with registration) at pelhamartcenter.org/education.



Sand Art Competition Returns to Glen Island

Get your pails and shovels, put on your creative thinking-caps and register for the Glen Island Sand Art Competition, which takes place, Saturday, Aug. 5 at 11 a.m.!

Teams should be comprised of at least two participants, with a maximum of 10. Each team will be provided with three, five gallon buckets, a spray bottle and access to water. Additional tools can be brought from home. Building begins at 11 a.m. and ends at 3:30 p.m., judging begins at 3:30 p.m. and winners will be announced at 4 p.m. Trophies and additional prizes will be awarded to the first, second and third place winning teams. Registration required.

Westchester County Executive George Latimer said, "Glen Island's Sand Art Competition is one of the highlights of summer in Westchester. Every year I'm impressed with the talent displayed by the contestants."

Commissioner of the Westchester County Department of Parks, Recreation and Conservation, Kathy O'Connor said, "The staff at Glen Island does a great job at putting on the Sand Art Competition each year! I'm excited to invite new and returning participants to show off their creativity."

Participation in the Sand Art Competition is free; parking and admission fees apply. Westchester County residence is required to enter Glen Island. Rain date is Sunday, Aug. 6.

Glen Island is located at Weyman Avenue, New Rochelle, NY 10805.



Westchester Legislators Elect New Majority Leader & Majority Whip

The Westchester County Board of Legislators announces the successful election of former Majority Whip José Alvarado as the new Majority Leader. Mr. Alvarado becomes the Board's first Latino Majority Leader in its history. Additionally, Legislator Tyrae Woodson-Samuels has been elected to succeed Alvarado as Majority Whip. These leadership changes reflect the Board's commitment to effective governance and the pursuit of the county's best interests.

Legislator Alvarado brings a wealth of legislative experience and a profound understanding of the needs and aspirations of Westchester County residents to his new role as Majority Leader. With his proven track record of public service, Alvarado is well-positioned to lead the Board in advancing its comprehensive legislative agenda.

Majority Leader José Alvarado (D – Yonkers) said, "Having held multiple leadership positions, I am encouraged by my colleagues' faith in my abilities to oversee the Majority caucus. I promise to navigate challenges collaboratively and leverage my experience to deliver results."

In his place as the new Majority Whip, Legislator Woodson-Samuels assumes a critical position within the Board's leadership. Woodson-Samuels brings a strong commitment to public service and a passion for advocating on behalf of the county's diverse communities. As the new Majority Whip, Woodson-Samuels will play a key role in fostering collaboration and ensuring effective communication among legislators.

Majority Whip Tyrae Woodson-Samuels (D – Mount Vernon) commented, "I firmly believe that with great responsibility comes great opportunity, and this instance is no different. I am eager to collaborate, innovate, and lead with a forward-looking mindset, fueled by the belief that our collective efforts can shape a brighter future."

Chair Vedat Gashi (D – Yorktown, New Castle, Somers) remarked, "The Westchester County Board of Legislators remains resolute in its mission to promote responsible governance and work collaboratively to enhance the quality of life for its residents." Gashi continued, "I congratulate Legislators Alvarado and Woodson-Samuels on their new leadership elections. They are exceptionally talented lawmakers who will strengthen this organization through their new roles."



Honoring Exceptional High School Students

State Senator Shelley B. Mayer hosted two wonderful ceremonies honoring area high school students: 17 phenomenal students received the 2023 New York State Senate Youth Leadership Recognition Awards at Rye Neck High School and 29 students with this year's Citizenship Awards at White Plains High School. The county is fortunate to have so many exceptional high school students dedicated to community service and self-initiative. It was wonderful to have the opportunity to hear from each of them personally about their accomplishments. Students from schools across district were recognized, including: Blind Brook, Bronxville, Byram Hills, Gorton, Tuckahoe, Eastchester, Fox Lane, Harrison, Mamaroneck, New Rochelle, Port Chester, Rye, Rye Neck, Scarsdale, and White Plains High Schools were recognized. Congratulations to all the recipients!



Feeding Westchester Appoints First Chief Operating Officer

Feeding Westchester announced that Tami Wilson has been named the organization's first chief operating officer. Tami, a veteran food bank executive, will assume the COO role effective immediately. She will report directly to Karen C. Erren, Feeding Westchester CEO & president.

"Tami brings extensive food bank experience and a passion for hunger relief. She will be a tremendous asset to Feeding Westchester as its first COO," said Erren. "We are thrilled to welcome her to the Feeding Westchester family."

Tami has over 16 years of experience managing the operations of several New York City-based and national non-profit organizations, with an expertise in enhancing productivity and efficiency. In her new role at Feeding Westchester, she will lead and direct its day-to-day work, overseeing finance, HR, IT, operations and programs.

"As a Westchester County resident, I've long admired the work of Feeding Westchester. I'm honored and excited to serve the Westchester community in this new role," said Wilson. "I look forward to working with the staff and our partners to strengthen the organization's services and to advance our mission to nourish our neighbors in need."

Most recently, Tami served as the chief facilities and administration officer with the Legal Aid Society, where she oversaw the day-to-day management of more than 20 locations, shared office services, and supported over 2,200 staff



Tami Wilson

across New York City.

Prior to this role, she was the vice president, Operations and Administrative Services, for the Food Bank for New York City, where she managed food distribution, logistics, IT, procurement, and administrative services. During the height of the COVID pandemic, Tami met the increased demand for food by collaborating with a variety of corporate and community partners, and by finding creative ways to distribute 96 million meals to New York City communities. At the same time, she also managed a \$3.5 million capital improvement project for the organization's warehouse, community kitchen and pantry. She also served on the Disaster Advisory Committee of Feeding America, where she oversaw business continuity and disaster planning for a variety of food banks across the country.

Over the course of her career, Tami has held managerial positions in operations at the Crohn's & Colitis Foundation, North American Family Institute, Inc., New Roc FEC and at Hilton in the Walt Disney World Resort.

Tami has a master's degree in facilities and operations management from Rochester Institute of Technology and a Bachelor of Science in Architecture from Texas Tech University. She lives in New Rochelle with her husband, two children, and dog Cinnamon.

Feeding Westchester is located at 200 Clearbrook Road, Elmsford, NY 10523. For more information, visit feedingwestchester.org.

New Internship Program is a Hit with Stepinac High School Seniors

"I learned to think on my feet." "It opened my eyes to the multifaceted nature of law enforcement." "Fun, inspiring, insightful." Those are just some of the positive responses from the group of 30 seniors (Class of '23) who were the first to participate in Stepinac High School's new Senior Internship Program, launched last spring. As a result of completing the internship initiative, the seniors fulfilled the curriculum requirements of the innovative three-year The Joyce and Frank Colangelo Entrepreneurship Program, believed to be unique to high schools in the region.



Stepinac High School senior Bodhi Ogg with Bruce Beck, Emmy Award-winning lead sports anchor for NBC 4 New York. Ogg interned with Beck as part of Stepinac's new Senior Internship Program.

Over the course of three weeks, the seniors— in lieu of a normal class schedule— completed a final project along with 60 hours of internship. They were supervised by entrepreneurs, executives and managers from leading local businesses in a wide range of sectors, several owned by alumni, among other volunteers. Frank Portanova (Class of '93), Vice Principal of Academics and Curriculum, explained: "The students were exposed to meaningful work experiences and learned fundamental skills they need to be career ready as they continue on the path to post-secondary success," adding: The program also allowed qualified seniors to earn academic credit through real-world experiences." The supervisors met with the interns periodically to review their progress and skills development while holding them a high level of work integrity.

Donal Connaughton (who will attend the

University of Notre Dame) interned with the New York State Inspector General's Office, Connaughton said: "It opened my eyes to the multifaceted nature of law enforcement and gave me useful connections for next summer when I plan to return to the Inspector General's Office as a college intern."

Bodhi Ogg (who will attend the University of Buffalo) interned with Bruce Beck, the Emmy Award-winning lead sports anchor for NBC 4 New York. Ogg noted: "I am forever grateful to have had the opportunity to work

alongside Mr. Beck and meeting sports icons along the way including Eli Manning, Michael Strahan, Lawrence Taylor and, as a bonus, former President Clinton. I learned how to think on my feet. Above all, I have memories and advice that I will take with me and use throughout my life." And Anthony Pastilha (who will attend St. John's University) was one of three students who interned with the leading accounting firm of PFK O'Connor Davies. Pastilha summed up his experience: "Fun, inspiring, insightful."

The mission of Archbishop Stepinac High School is to offer young men of the Archdiocese of New York a highly competitive academic and extracurricular program that will prepare them for college and leadership roles. The faculty and staff accomplish these objectives by pursuing excellence and creating a supportive, disciplined atmosphere with a strong sense of camaraderie and Christian values that is unique to the Stepinac experience. For more information, visit www.Stepinac.org.



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What's Happening at the Bronxville Public Library



Social Needlers August 2 from 11am to noon

Join in for a knitting and crochet hour every Wednesday. Chat and socialize while making beautiful items which they donate to the Visiting Nurse Service of New York.



Children's Movie Matinee August 4 at 1:30pm

Yeager Room, Lower Level

EPIC -- A teenager finds herself transported to a deep forest setting where a battle between the forces of good and evil are taking place. She bands together with a ragtag group of characters to save their world and ours.

The Roaring '20's Musical Performance August 7 from 3 to 4pm

Yeager Room, Lower Level

This program by Set3 Jazz Trio will include the 1920's decade of music. Sometimes called The Jazz Age or Great Gatsby Era, it includes artists Louie Armstrong, Fats Waller, Bessie Smith, Al Jolson, Eddie Cantor and songs such as Sweet Georgia Brown, The Charleston, Stardust, Making Whoopie from the great American song writers George Gershwin, Duke Ellington and Irving Berlin. The dance crazes The Peabody, Charleston and The Tango; Flappers, Vaudeville, Speakeasies, Prohibition, The Radio, The Phonograph-Broadway and The Stock Market Crash of 1929 which ends the era will be discussed. The music can be heard on



Boardwalk Empire, The Untouchables, Some like it Hot to just name a few.



Drop-In Board Games

August 8 at 3pm

Children's Library / All Ages

Ask at Children's Desk, choose from our selection of games, play with a friend.



Scrap Arts & Crafts

August 9 at 2pm

Self-directed arts & crafts. Make your own scrap art masterpiece! All Ages in the Children's sunroom.



Wednesday Matinee: Young Frankenstein (Tribute to Mel Brooks)

August 16 from 1:30 to 3:15pm

Summoned by a will to his late grandfather's castle in Transylvania, young Dr. Frankenstein soon discovers the scientist's step-by-step manual explaining how to bring a corpse to life. Assisted by the hunchbacked Igor and the curvaceous Inga, he creates a monster who only wants to be loved.

TV & Movie Trivia

Thursday from 1:30 to 2:30pm

Yeager Room, Lower Level

Registration required: stop by or call the Reference Desk at (914) 337-7680 ext. 824. Join in for a fun afternoon of TV & Movie trivia. Presented by Sticker Book Publishing.



A Celebration of Animation: The 100 Greatest Cartoon Characters of All Time

August 21 from 2 to 3pm

Yeager Room, Lower Level

No registration necessary. Award-winning author and pop culture historian Marty Gitlin hosts this fun and enlightening presentation for all ages based on his book, A Celebration of Animation: The 100 Greatest Cartoon Characters in Television History. He is the only author to actually rank the greatest cartoon characters ever, such as Popeye, Bugs

Bunny, Mickey Mouse, Woody Woodpecker, Bullwinkle, Scooby Doo, Snoopy and Sponge-Bob SquarePants. He will show funny cartoon snippets of characters from the past century, play cartoon trivia with patrons, discuss the criteria he used to rank the best of the best and speak about their impact on American pop culture. Adults, teens, kids this program is fun for everyone! Marty will have autographed and personalized copies of his book available for purchase after the event.

A Musical Adventure

August 28 at 11am

All ages are welcome to enjoy this live musical performance by the Concordia Conservatory in the Yeager room. Kathleen Suss as storyteller and faculty instrumentalist / Music is by Lloyd Moss. Based on the Book: Animal Music by Harriet Ziefert. A rollicking picture book is full of vibrant illustrations and musical fun as Mr. Lion's Marching Band marches by with a boom-a-boom and a rat-a-tat and Sheep's Dance Band, with a goose on the mandolin and a cow playing the cello, calls all the farm animals to a hilarious dance.

Park and Ride Summer Reading Program

Park and Read, a captivating summer read-aloud program aimed at fostering a love for reading in young children, is taking place in picturesque Westchester County Parks. This engaging initiative, organized by Westchester County Director of Programs and Policies, Childcare and Education Roseanne Finizio, in collaboration with the Chappaqua Children's Book Festival Executive Director Dawn Greenburgh, offers an enriching experience for children aged 3 to 6.

Taking place on weekdays Monday through Thursday, through August 10, from 11 a.m. – 11:45 a.m., the Park and Read program features interactive storytelling sessions in both English and Spanish. Experienced and noteworthy storytellers bring stories to life, creating a vibrant and immersive environment for children and families to enjoy.

The program schedule is as follows:

- July 31 – August 3: Location: Saxon Woods Park Venue: Grass area adjacent to children's playground (Pavilion held for inclement weather) Address: 1800 Mamaroneck Avenue, White Plains, NY 10605

- August 7-10: Location: Kensico Dam Plaza Venue: Grass area outside of office Address: 1 Bronx River Parkway, Valhalla, NY 10595 The Park and Read program welcomes children accompanied by a guardian and admission is free. Pre-registration is not required; however, participants must adhere to the Westchester County residency rules.

For more information about the Park and Read program, email RFinizio@WestchesterCountyNY.gov or call (914) 995-2501. More information can also be found at <https://parks.westchestergov.com/park-and-read>

Plans Rolled Out to Combat Lithium-Ion Battery Fires in County

In response to growing concerns over the potential hazards associated with lithium-ion batteries, Westchester County Executive George Latimer and the County's Department of Emergency Services, Department of Environmental Facilities and Department of Consumer Protection have taken proactive measures to ensure the safety of residents.

Westchester County has already experienced lithium-ion battery fires with e-bikes, e-scooters, hover boards, laptops, a lawnmower and a drone. In New York City, there have been several fires which have resulted in fatalities.

Latimer said: "Lithium-ion battery fires can be exceptionally difficult to control. These fires can result in a chemical reaction known as 'thermal runaway' which occurs when heat builds up faster than it can be dissipated. This causes a very rapidly expanding fire, as well as the release of toxic gases, and a possible explosion. In Westchester, we are committed to ensuring the safety of our residents and those who protect from these deadly fires."

Lithium-ion batteries, commonly found in electronic devices and vehicles, pose significant risks if mishandled or improperly disposed of. Even when lithium-ion battery fires appear to be out, the batteries can reignite days later due to the energy that remains trapped inside the

damaged battery cells. Recognizing the urgency to address these dangers, Latimer has initiated a comprehensive approach to tackle this issue head-on.

Department of Emergency Services Deputy Commissioner Susan Spear said: "Lithium-Ion Batteries are now prevalent in devices we use every day. They are a powerful source of energy, but can also cause great harm if used improperly. Therefore, Westchester County has created a safety program to make sure our residents can benefit from the use of such devices, while knowing how to protect themselves and their families from dangerous fires and toxic gases. This safety program combines legislation, disposal options, education, and firefighter training."

Westchester's new comprehensive Lithium-Ion Battery Safety Program includes:

- Proposed legislation requiring point of sale warnings and safety information,
- Requirements that devices meet UL safety standards, and
- Prohibition on the sale of re-assembled or damaged batteries.

The Program also includes public education, Firefighter training, and disposal options for damaged and old batteries.

The City of New Rochelle has had at least

five such Lithium-Ion Battery fire events, in locations ranging from the back of a garbage truck, to the loading dock of Home Depot, to multi-family apartment buildings. The worst fire, in a multi-family building two blocks from City Hall, resulted in the residents of the entire building being displaced for weeks.

In a letter written to Latimer, City of New Rochelle Department of Fire Commssioner, Chief of Department and Chair of the County's Fire Advisory Board Andrew J. Sandor said: "I appreciate the County taking action to help prevent Lithium-Ion Battery related fires. The proposed County Legislation, which requires safety standards for e-bike and other mobility devices sold within the County, prohibits the use or sale of reassembled or reconditioned batterires, requires point of sale warning notices, and develops a public education and outreach campaign, will go a long way toward alleviating the fire risk caused by these batteries in our community."

Residents can bring lithium-ion batteries, damaged or otherwise ready for disposal to the H-MRF in Valhalla. (Residents outside the Refuse Disposal District (Bedford, Lewisboro, New Castle, North Castle, North Salem, Pound Ridge and Somers), may incur a fee associated with handling and/or disposal.) New York State also offers an extended producer responsibility program for non-mobility batteries under 25 lbs. administered by Call2Recycle. Residents can contact Call2 Recycle to find a drop-off location near them.

Some manufacturers handle lithium-ion battery disposal directly. Residents may consider contacting the manufacturer of the battery or product for safe disposal options.

Certain brands of lithium-ion batteries used for e-bikes can be brought to a local e-bike retailer for handling.

Department of Environmental Facilities Commissioner Vincent Kopicki said: "State law

prohibits disposal of rechargeable batteries, including lithium-ion, in household hazardous waste. Disposing of lithium-ion batteries in the trash can result in fires that endanger collection crews and processing facility workers. DEF provides safe and convenient disposal of lithium-ion batteries at the H-MRF. With this expanded program, DEF will coordinate with Fire Departments so they can remove damaged batteries for residents who have suffered a fire event, and bring the damaged battery to a secure location."

Other tips for residents include:

- When transporting lithium-ion batteries that are damaged, residents should take care to package them for transport and may place them in sand or kitty litter.
- Extra-large lithium-ion batteries, such as those used for electric vehicles, are not accepted at the H-MRF. Residents should contact the manufacturer for safe disposal options of these batteries.
- Residents should contact the local fire department if there is a thermal event (sparking or fire) from a lithium-ion battery. Fire departments are trained to respond to these events and secure the battery to prevent re-ignition of the battery.

This multifaceted fire safety and prevention program focusses on the safe use, charging, storage, and disposal of lithium ion batteries. It is designed to inform the public about the potential dangers of lithium ion batteries, as well as to help ensure the safe handling and use of such batteries and related devices. This will help protect the public as well as the firefighters who respond to these dangerous fires.

County Director of Consumer Protection Jim Maisano said: "The Consumer Protection Department will be enforcing this proposed new point-of-sale legislation and when we find violations in stores, a ticket will be written with fines of up to \$1,000 per incident."

Table Hopping with Morris Gut

LENO'S CLAM BAR, NEW ROCHELLE – I started going to Leno's generations ago for their burgers, steamers, fried clams, grilled hotdogs, and corn on the cob swimming in butter. It's a wonderful no-frills experience. It has not changed much, now in its 3rd generation.

Road foodies may remember Leno's Clam Bar, also known as 'Greasy Nick's', along Pelham Road in New Rochelle, near Glen Island Park, and just minutes from the Bronx line and Orchard Beach. The owner's family is related to comedian Jay Leno who lived in New Rochelle early in his career.

Load up the metal table outside or take a seat at the indoor counter: their famous cheeseburgers with sautéed onions (a must!) and fries; dripping corn on the cob; fried clams with tartar sauce, hot dogs, and cheese dogs. Thank goodness for all those napkins. You get your own beverages inside, and it's still on the honor system. Table service is very friendly and laid back. The first couple of bites bring back memories galore!

Leno's Clam Bar, 755 Pelham Road, New Rochelle. Open daily during the season. Indoor and outdoor seating. Phone: 914-636-9869.

MP TAVERNA TO OPEN IN LARCHMONT – Celebrity chef Michael Psilakis brought his Mediterranean culinary magic to Westchester over a decade ago. He is an award-winning innovator, having enhanced our knowledge of modern Greek-inspired cuisine through his restaurants, cookbooks, and television appearances. He is planning another restaurant in Larchmont in the former Vintage Kitchen space which has closed on Boston Post Road. Chef Psilakis was there on our visits to his Irvington eatery tending to tables, chatting with guests inside and

out. We preferred the handsome main dining room. Share a platter of his superb Grilled Octopus served with an herbal chickpea salad and Greek yogurt. For mains: an 8 oz. Lamb Burger served with spicy whipped feta; and a big stuffed Falafel Souvlaki, wrapped in fresh pita with tzatziki, onion, tomato, romaine, bell pepper. Both dishes come with sides of signature house smashed potatoes. Filling and delish! Generous portions. 'Nostimo Fagito!'

MP Taverna, 1 Bridge St., Irvington, next to Metro-North station. Open daily. Free parking. 914-231-7854 www.mptaverna.com

MARIO'S AFTER VISITING NYBG – A venerable Arthur Ave. Little Italy institution in the Bronx, Mario's is marking over 100 years of operation. Regina Migliucci and her friendly staff run the show. To many, the flavorful sauces and gravies produced in this kitchen are the stuff of Italian 'foodie heaven'. For those in the know, the old-world menu also holds many surprises. After a summer visit to the beautiful New York Botanical Garden, we stopped in for a bite. For starters enjoy the palate pleasing lagniappe of marinated carrots, and good crusty Arthur Ave. bread. We shared a delicious Margherita pizza, Rigatoni Sorrentino, baked with tomato sauce, ricotta and mozzarella; and my granddaughter devoured the Penne alla Vodka. Also check out their Antipasti for 2, Spiedini, Chicken Parmigiana, Lasagna, Braciola, Osso Buco.

Mario's, 2342 Arthur Ave., Bronx. 718-584-1188 www.mariosarthurave.com

(Morris Gut is a restaurant marketing consultant and former restaurant trade magazine editor. He has been tracking and writing and the food & dining scene in greater Westchester for 30 years. He may be reached at: 914-235-6591. Email: gutreactions@optonline.net)

Run, Play and Learn at County Summer Camps

There is plenty of summer left for children of all ages to run, play and learn in Westchester County Parks this summer at its variety of summer camps!

Available summer camps:

- Hole-in-One Jr. Golf Camp for children ages 10 through 17, at all six County-owned Golf Westchester Courses: Dunwoodie in Yonkers, Hudson Hills in Ossining, Maple Moor in White Plains, Mohansic in Yorktown Heights, Saxon Woods in Scarsdale, and Sprain Lake in Yonkers.
- HEAT Baseball Camp for children ages 8 through 15, located at V.E. Macy Park in Ardsley
- Hilltop Hanover Farm Children's Summer Programming for children ages five and older, with a selection of camps that focus on farming, gardening and more.
- Nature Camps for children in Pre-K through grade nine, located at five of our Nature Centers: Cranberry Lake Preserve in White Plains, Edith G. Read Wildlife Sanctuary in Rye, Lenoir Preserve in Yonkers, Marsh-

lands Conservancy in Rye and Trailside Nature Museum at Ward Pound Ridge Reservation in Cross River

- Slam Dunk Basketball Camp for children entering grades three through 9, located at the Westchester County Center in White Plains

Westchester County Executive George Latimer said, "With weeks of summer still ahead of us, children have time to hone in on their skills or find new ones they never knew they had. The Westchester County Parks Department's array of summer camps provides children with a great opportunity to do so."

Commissioner of the Westchester County Department of Parks, Recreation and Conservation, Kathy O'Connor said, "There's no better place than our parks for summer camp! Between the beauty of our parks and our staff, children of all ages are sure to learn and have fun this summer."

Weekly rates available for Jr. Golf, HEAT Baseball, Nature and Slam Dunk Camps, while Hilltop Hanover Farm's camps vary per program.

2026 Estate Tax Sunset on the Horizon

continued from page 4

York has its own estate tax, and the maximum rate is 16 percent. Also, the New York state estate tax exemption is lower than the federal amount and currently is \$6.58 million, an increase from last year's amount of \$6.11 million. However, unlike the federal exemption, the New York exemption is phased out for taxable estates between 100% and 105% of the exemption amount. Thus, for a New York estate that exceeds \$6.909 million (105% of \$6.58 million), the exemption is completely phased out and the entire estate is subject to New York estate tax. Practitioners refer to this as the New York state "cliff," since once you are over 105% of the exemption amount, the entire estate is taxable, and you get no benefit from the \$6.58 million exemption. Fortunately, New York state does not have a gift tax. However, gifts made within three years of death are subject to a claw-back rule, which means they are included in the person's taxable estate.

If no steps are taken by Congress prior to 2026, the federal estate tax exemption is scheduled to sunset to the pre-TCJA (2017) level of \$5 million, adjusted for inflation. Many practitioners think that the inflation-adjusted number will be around \$7 million. The good news is that the IRS has announced that individuals who take advantage of the increased exemption for lifetime gifts prior to 2026, will not be adversely affected by a decreased federal estate tax exemption after 2025. Thus, if you made a \$10 million gift in 2023

and the federal estate and gift tax exemption is lowered to \$7 million in 2026, your gift is grandfathered, and you will not owe federal estate or gift taxes on that gift. However, you may still owe New York state estate taxes.

Confused yet? Join the club. Even simple gifting should be undertaken with caution. In addition to estate and gift tax consequences, gifts can have an impact on income tax—both good and bad. For example, any income earned on the gifted asset will be taxed at the recipient's income tax rate, which could be higher or lower than the donor's rate. It's a good idea to get a full analysis of your entire tax picture prior to making any significant gifts. Just keep in mind: proper planning takes time and 2026 is not that far away. No one really knows what's ahead; now is a good time to determine what steps you should be taking, if any, to reduce your estate and gift tax exposure.

Bernard A. Krooks, Esq., is a founding partner of Littman Krooks LLP. He was named 2021 "Lawyer of the Year" by Best Lawyers in America® for excellence in Elder Law and has been honored as one of the "Best Lawyers" in America since 2008. He was elected to the Estate Planning Hall of Fame by the National Association of Estate Planners & Councils (NAEPC). Krooks is past Chair of the Elder Law Committee of the American College of Trust and Estate Counsel (ACTEC). Mr. Krooks may be reached at (914-684-2100) or by visiting the firm's website at www.littmankrooks.com.

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