REGULAR MEETING

OF THE

TOWN BOARD TOWN OF STEPHENTOWN

26 GRANGE HALL ROAD, STEPHENTOWN, NEW YORK 12168

JULY 18, 2022

The Public Hearing of the Town Board, Town of Stephentown was called to order by *Philip Roder* at **7:00 PM** at the Town Hall.

MEMBERS PRESENT:	
(X) Supervisor Philip (PJ) Roder	(X) High. Superin. Alden Goodermote
(X) Council William Jennings	(X) Assessor Jennifer VanDeusen
(X) Council Everett Madden (X) Council Diana Clark	(X) Constable, Henry Wagar
(X) Council Diana Clark (X) Council Kyle Kidney	
(X) Town Clerk Stephanie Hoffman	
A quorum (X) was () wasn't established 5 from the Public were present	ed.
 Claim #105-22 through #115-22 in the a For a Total of \$59,587.73 audited an 	amount of \$19,201.14 to be approved from the General Account amount of \$40,386.59 to be approved from the Highway Account and approved by the Town Board. Description: By: Jennings
•	Board Meeting were approved by the Town Board as written. D BY: KIDNEY
VOTES OF: 4 AYE 0 NAY 1 ABSTAINED	(CLARK)
· · · · · · · · · · · · · · · · · · ·	Board Meeting were approved by the Town Board as written. D BY: JENNINGS
 Local Law #2 of 2022 Amending Loc 	ings on THREE Proposed Local Law Amendments: cal Law #1 of 2001 Tax Exemption for Senior Citizens cal Law #2 of 2001 Tax Exemption for Citizens with
 Local Law #4 of 2022 Amending Lowere approved by the Town Board as 	cal Law #1 of 2009 Cold War Veterans Exemption
• • • • • • • • • • • • • • • • • • • •	D BY: MADDEN
Votes of: 5 Aye 0 Nay 0 Abstained	
TOWN CLERKS REPORT: The Town Clerk of JUNE 2022.	turned over the sum of \$873.04 to the Supervisor for the month

JUSTICE COURT REPORT: The distribution from the office of the State Comptroller, Justice Court Fund to

the Town of Stephentown for the month of MAY 2022 was \$_____ and JUNE 2022 was

TRANSFER STATION REPORT: The Transfer Station deposited a total of **\$6,457.00** for the month of **IUNE 2022.**

Stickers: **\$40** Appl. & Electronics: **\$140** Propane Tanks: **\$0**

Council Jennings reported that the numbers for Clean Up Day should be available next month. Restroom

Rental has increased their fees for fuel increase by 8%.

ACCOUNT TOTALS:

GENERAL \$ 782,884.33 HIGHWAY \$ 813,766.94

GENERAL RESERVE FUND \$424,850.45 HIGHWAY RESERVE FUND \$528,238.83

BEACON ESCROW \$ 885.19 BEACON ESCROW FOR PLANT (BOND)

\$5,000 & \$70,000. AMERICAN RESCUE PLAN ACT FUND: \$138,100.74

Supervisor Roder reported that the Town has received a letter for the second half of the ARPA Funds, should be seeing the funds soon.

MEETING OPEN TO PUBLIC COMMENT:

K. Roppolo provided a Youth Commission Summer Program update. Reported it is going well, approximately 30 children every day. Having issues with the food program this year, on Mondays the Food is a butter roll and an apple. Deb Fleming knows and acknowledges the horrible food choices this year, we have been supplementing on Mondays we have been getting pizza from Cumberland Farms. Looks like we are good on the budget for this year, we did budget \$1600 for buses and have only spent \$300 so far. Opened the swim program up to age 4 and up instead of 6 and up this year and have had a great turn out. We have 15 children in the swim program. Teen night will be August 20^{th} , the kids seemed to really like it the last time. Library update – looking to get the word out about Live Music on Fridays, we are not having much attendance as we did with everyone else having Friday night live music.

J. Peabody provided an update on the Welcome Event, had a great turn out, 45 attendees, 10 people filled out surveys to buddy up with someone to show them around town, some people were very new to town and others have been here for a while but still felt they were new. Town Brochures were a hit and provided great information.

REPORT FROM THE TOWN BOARD AND TOWN OFFICES:

RESOLUTION #36 OF 2022 REQUESTS FOR BIDS FOR BRUSH HOGGING AT THE TOWN TRANSFER STATION - OLD LANDFILL

WHEREAS: the Town Board would like to request bids for brush hogging at the Transfer Station's old Landfill, and

WHEREAS: the Town Board has privileges to accept or deny any or all bids; now therefore be it

RESOLVED: that the Town Board authorizes the Town Clerk to advertise for sealed bids for brush hogging at the Transfer Station's Old Landfill. Sealed bids to be delivered to the Town Clerk's Office by August 15th, 2022 at 7:00PM. Sealed bids will be opened at the Regular Town Board meeting held on Monday, August 15th, 2022 at 7:00pm at the Town Hall.

MOTION BY: KIDNEY SECONDED BY: CLARK

VOTES OF: 5 AYE 0 NAY 0 ABSTAINED

AMENDED TAX EXEMPTION FOR SENIOR CITIZEN

WHEREAS, the Town Board has commissioned the drafting of a revised amended TAX EXEMPTION FOR SENIOR CITIZEN Law; and

WHEREAS, the Town Board has conducted the necessary public hearing on the proposed local law annexed hereto as Exhibit A;

NOW THEREFORE BE IT RESOLVED THAT the Town Board resolves to enact said local law and authorizes the Town Clerk to file with the Secretary of State.

MOTION BY: JENNINGS SECONDED BY: KIDNEY

VOTES OF: 5 AYE 0 NAY 0 ABSTAINED

RESOLUTION # 38 of 2022

ADOPTION OF LOCAL LAW # 3 of 2022 AMENDED TAX EXEMPTION FOR CITIZENS WITH DISABILITIES

WHEREAS, the Town Board has commissioned the drafting of a proposed amended TAX EXEMPTION FOR CITIZENS WITH DISABILITIES Law; and

WHEREAS, the Town Board has conducted the necessary public hearing on the proposed local law annexed hereto as Exhibit B:

NOW THEREFORE BE IT RESOLVED THAT the Town Board resolves to enact said local law and authorizes the Town Clerk to file with the Secretary of State.

MOTION BY: RODER SECONDED BY: JENNINGS

VOTES OF: 5 AYE 0 NAY 0 ABSTAINED

RESOLUTION # 39 of 2022

ADOPTION OF LOCAL LAW # 4 of 2022 AMENDED COLD WAR VETERANS EXEMPTION

WHEREAS, the Town Board has commissioned the drafting of a proposed amended COLD WAR VETERANS EXEMPTION Law; and

WHEREAS, the Town Board has conducted the necessary public hearing on the proposed local law annexed hereto as Exhibit C;

NOW THEREFORE BE IT RESOLVED THAT the Town Board resolves to enact said local law and authorizes the Town Clerk to file with the Secretary of State.

MOTION BY: MADDEN SECONDED BY: CLARK

VOTES OF: 5 AYE 0 NAY 0 ABSTAINED

RESOLUTION # 40 of 2022

CALL FOR PUBLIC HEARING BY THE TOWN BOARD FOR THE PURPOSE TO GAIN PUBLIC COMMENT ON THE AMERICAN RESCUE PLAN ACT "ARPA" LOCAL FISCAL RECOVERY FUNDS THAT WERE ALLOCATED TO THE TOWN FOR GOVERNMENT SERVICES

WHEREAS, the ARPA Committee established by the Town Board has commissioned the drafting of a proposed plan to allocate these funds for government services; and

WHEREAS, the Town Board would like to hold a public hearing to gain public comment on the proposed plan Exhibit G;

NOW THEREFORE BE IT RESOLVED THAT the Town Board authorizes the Town Clerk to advertise for said public hearing to be scheduled on Monday, August 8th, 2022 at 7:15pm, located at the Town Hall 26 Grange Hall Road, Stephentown, NY 12168.

MOTION BY: CLARK SECONDED BY: KIDNEY

VOTES OF: 5 AYE 0 NAY 0 ABSTAINED

RESOLUTION # 41 of 2022

CALLING FOR PUBLIC HEARING ON PROPOSED TAX EXEMPTION FOR ALTERNATIVE VETERANS

WHEREAS, the Town Board has commissioned the drafting of a revised amended TAX EXEMPTION FOR ALTERNATIVE VETERANS; and

WHEREAS, the draft of the proposed amended TAX EXEMPTION FOR ALTERNATIVE VETERANS Law is annexed hereto as Exhibit D;

NOW THEREFORE BE IT RESOLVED THAT the Town Board hereby calls for a public hearing to be conducted on the proposed local law which will be held on August 8th, 2022 at 7:00 p.m. at Town Hall, 26 Grange Hall Road, Stephentown, NY 12168.

MOTION BY: KIDNEY SECONDED BY: JENNINGS

Votes of: 5 Aye 0 Nay 0 Abstained

RESOLUTION # 42 of 2022

CALLING FOR PUBLIC HEARING ON PROPOSED VETERANS TAX EXEMPTION FOR ELIGIBLE FUNDS

WHEREAS, the Town Board has commissioned the drafting of a revised amended VETERANS TAX EXEMPTION FOR ELIGIBLE FUNDS; and

WHEREAS, the draft of the proposed amended VETERANS TAX EXEMPTION FOR ELIGIBLE FUNDS Law is annexed hereto as Exhibit E;

NOW THEREFORE BE IT RESOLVED THAT the Town Board hereby calls for a public hearing to be conducted on the proposed local law which will be held on August 8th, 2022 at 7:05 p.m. at Town Hall, 26 Grange Hall Road, Stephentown, NY 12168.

MOTION BY: JENNINGS SECONDED BY: CLARK

VOTES OF: 5 AYE 0 NAY 0 ABSTAINED

RESOLUTION # 43 of 2022

CALLING FOR PUBLIC HEARING ON PROPOSED TAX EXEMPTION FOR PERSONS WITH DISABILITIES AND LIMITED INCOME

WHEREAS, the Town Board has commissioned the drafting of a revised amended TAX EXEMPTION FOR PERSONS WITH DISABILITIES AND LIMITED INCOME; and

WHEREAS, the draft of the proposed amended TAX EXEMPTION PERSONS WITH DISABILITIES AND LIMITED INCOME Law is annexed hereto as Exhibit F;

NOW THEREFORE BE IT RESOLVED THAT the Town Board hereby calls for a public hearing to be conducted on the proposed local law which will be held on August 8th, 2022 at 7:10 p.m. at Town Hall, 26 Grange Hall Road, Stephentown, NY 12168.

MOTION BY: RODER SECONDED BY: MADDEN

VOTES OF: 5 AYE 0 NAY 0 ABSTAINED

RESOLUTION # 44 of 2022

SOLAR MORATORIUM

WHEREAS, the Town Board is proposing to adopt a local law known as the "2022 Town of Stephentown Commercial Solar Energy Facilities Moratorium Law" and designated as Local Law No. 8 of 2022; and

WHEREAS, Article XI of the Amended Land Use Regulations of the Town of Stephentown (Local Law No. 1 of 2014) provides that all proposed amendments, supplements or changes thereto be referred to the Planning Board for a report and recommendation; and

WHEREAS, General Municipal Law § 239-m requires that certain proposed actions be referred to a county planning agency for review and recommendation.

NOW, THEREFORE, IT IS HEREBY RESOLVED, that the Town Clerk is hereby directed to refer proposed Local Law No. 8 of 2022 to the Planning Board for a report and recommendation; and it is further

RESOLVED, that the Town Clerk is hereby directed to refer proposed Local Law No. 8 of 2022 to the Rensselaer County Planning Agency for review and recommendation

MOTION BY: MADDEN SECONDED BY: KIDNEY

VOTES OF: 5 AYE 0 NAY 0 ABSTAINED

Discussion on Resolution #44 of 2022 – Supervisor Roder reported that there are no current regulations that address Community Solar projects in Stephentown. Both the Zoning Board of Appeals and the Planning Board have Community Solar Projects in front of them and everyone is in agreeance that the Town should have regulations for these projects. We are requesting comments/recommendations from the Planning Agency and the Planning Board to be submitted within 30 days.

H. Zwack asks about the current special permit in front of the planning board. Supervisor Roder refers him to Legal Counsel.

MOTION TO ADJOURN AT 7:44PM

MOTION BY: JENNINGS SECONDED BY: KIDNEY

VOTES OF: 5 AYE 0 NAY 0 ABSTAINED

- **A **Public Hearing** will be held on Monday, August 8th, 2022 at 7:15PM at the Town Hall in regards to the proposed Local Law for Public Comment on ARPA Allocated Funds.
- **A **Public Hearing** will be held on Monday, August 8th, 2022 at 7:00PM at the Town Hall in regards to the proposed Local Law for Tax Exemption for Persons With Disabilities and Limited Incomes.
- **A **Public Hearing** will be held on Monday, August 8th, 2022 at 7:05PM at the Town Hall in regards to the proposed Local Law for Veterans Tax Exemption for Eligible Funds.
- **A **Public Hearing** will be held on Monday, August 8th, 2022 at 7:10PM at the Town Hall in regards to the proposed Local Law for Tax Exemption for Alternative Veterans.
- **A **Workshop Meeting** is held every second Monday of every month at the Town Hall next one will be held on Monday, August 8th, 2022 at the Town Hall following all Public Hearings.
- **The next **Regular Meeting** of the Town Board, Town of Stephentown will be held on **Monday, August 15, 2022** at **7:00 PM** at the Town Hall located at 26 Grange Hall Road, Stephentown, NY 12168.

Stephanie M. Hoffman

Town Clerk

EXHIBIT A

LOCAL LAW # 2 OF THE YEAR 2022 TAX EXEMPTION FOR SENIOR

CITIZEN AMENDING LOCAL LAW #1 OF THE YEAR 2001 FOR THE

TOWN OF STEPHENTOWN

BE IT ENACTED, by the Town Board of the Town of Stephentown, that the Code of the Town of Stephentown is hereby amended as follows:

SECTION 1. TITLE.

ANNUAL INCOME

This Local Law shall be known and cited as "Town of Stephentown Local Law No. 2 of the year 2022 Amending Local Law #1 of the Year 2001 Tax Exemption For Senior Citizen".

SECTION 2. LEGISLATIVE INTENT.

Pursuant to Section 467 of the Real Property Tax Law, real property owned by one or more persons, each of whom is 65 years of age or over as herein defined, or by a husband or wife, either of whom is 65 years of age or older, or by siblings, one of whom is 65 years of age or over, shall be exempt to the extent as hereinafter provided. In addition, for purposes of this law, amounts of un-reimbursed medical expenses shall be excluded from the calculation of a person's income.

The provisions of this law shall be extended to the owners of cooperatives.

It is additionally provided that any subsequent modification of Real Property Tax Law Section 467 providing for greater tax exemption, shall, upon the effective date thereof, also be deemed contemporaneously applicable to the Town of Stephentown so as to afford the Town's senior citizens the greatest available tax exemption and/or income limitations then provided or permitted by said statute.

Those qualifying persons shall be exempt from taxation to the extent of the sliding scale set forth below, provided that the income of the owner or the combined income of the owners of the property for the income tax year immediately proceeding the date of making application does not exceed the sums set forth below.

PERCENTAGE OF ASSESSED

,	. 2.162.11.7162 61 7.6623625
OR COMBINED ANNUAL	VALUATION EXEMPT FROM TAXATION
	INCOME OF OWNERS
Not exceed \$29,000	50% exemption
\$29,001 but less than \$30,000	45% exemption
\$30,001 but less than \$31,000	40% exemption
S31,001 but less than \$32,000	35% exemption
\$32,001 but less than \$32,900	30% exemption
\$32,901 but less than \$33,800	25% exemption
\$33,801 but less than \$34,700	20% exemption
\$34,701 but less than \$35,600	15% exemption
\$35 ,601 but less than \$36,500	10% exemption
\$36,501 but less than \$37,400	5% exemption

SECTION 3. EFFECTIVE DATE
This Local Law shall take effect immediately.

EXHIBIT B

LOCAL LAW # 3 OF THE YEAR 2022 TAX EXEMPTION FOR CITIZENS WITH DISABILITIES AMENDING LOCAL LAW #2 OF THE YEAR 2001 FOR THE TOWN OF STEPHENTOWN

BE IT ENACTED, by the Town Board of the Town of Stephentown, that the Code of the Town of Stephentown is hereby amended as follows:

SECTION 1. TITLE.

This Local Law shall be known and cited as "Town of Stephentown Local Law No. 3 of the year 2022 Amending Local Law #2 of the Year 2001 Tax Exemption For Citizens with Disabilities".

SECTION 2. LEGISLATIVE INTENT.

Pursuant to Section 459-c of the Real Property Tax Law, real property owned by one or more persons with disabilities, or real property owned by a husband, wife, or both, or siblings, at least one of whom has a disability, and whose income, as hereafter defined, is limited by reason of such disability and meets all other qualifications as set forth in the aforesaid statute, shall be exempt to the extent as hereinafter provided. In addition, for purposes of this law, amounts of un- reimbursed medical expenses shall be excluded from the calculation of a person's income. The provisions of this law shall be extended to the owners of cooperatives.

It is additionally provided that any subsequent modification of Real Property Tax Law Section 467 providing for greater tax exemption, shall, upon the effective date thereof, also be deemed contemporaneously applicable to the Town of Stephentown so as to afford the Town's disabled citizens the greatest available tax exemption and/or income limitations then provided or permitted by said statute.

Those qualifying persons shall be exempt from taxation to the extent of the sliding scale set forth below, provided that the income of the owner or the combined income of the owners of the property for the income tax year immediately proceeding the date of making application does not exceed the sums set forth below.

PERCENTAGE OF ASSESSED

5% exemption

OR COMBINED ANNUAL	INCOME OF OWNERS
Not exceed \$29,000	50% exemption
\$29,001 but less than \$30,000	45% exemption
\$30,001 but less than \$31,000	40% exemption
\$31,001 but less than \$32,000	35% exemption
\$32,001 but less than \$32,900	30% exemption
\$32,901 but less than \$33,800	25% exemption
\$33,801 but less than \$34,700	20% exemption
\$34,701 but less than \$35,600	15% exemption
\$35 ,601 but less than \$36,500	10% exemption

SECTION 3. EFFECTIVE DATE

\$36,501 but less than \$37,400

ANNUAL INCOME

This Local Law shall take effect immediately.

EXHIBIT C

LOCAL LAW # 4 OF THE YEAR 2022 COLD WAR VETERANS EXEMPTION AMENDING LOCAL LAW #1 OF THE YEAR 2009 FOR THE TOWN OF STEPHENTOWN

BE IT ENACTED, by the Town Board of the Town of Stephentown, that the Code of the Town of Stephentown is hereby amended as follows:

ARTICLE I. INTENT

It is the intent of this Local Law to:

- Authorize a limited exemption from real property taxes for residential real property owned by veterans and those who rendered military service to the United States during the "Cold War" and their surviving spouses pursuant to Section 458-b of the New York State Real Property Tax Law; and
- 2) To establish maximum exemption amounts thereunder.

ARTICLE II. DEFINITIONS

As used in this section:

- a) "Cold War Veteran" means a person, male or female, who ·served on active duty in the United States armed forces, during the time period from September second, Nineteen hundred forty-five to December twenty-sixth, Nineteen hundred ninety-one, and was discharged or released therefrom under honorable conditions.
- b) "Armed Forces" means the United States Army, Navy, Marine Corps, Air Force, and Coast Guard.
- c) "Active Duty" means full-time duty in the United States · armed · forces, other than active duty for training.
- d) "Service Connected" means, with respect to disability or death, that such disability was incurred or aggravated, or that the death resulted from a disability incurred or aggravated, in line of duty on active military, naval, or air service.
- e) "Qualified Owner" means a Cold War veteran, the spouse of a Cold War veteran, or the unremarried surviving spouse of a deceased Cold War veteran. Where property is owned by more than one qualified owner, the exemption to which each is entitled may be combined. Where a veteran is also the un-remarried surviving spouse of a veteran, such person may also receive any exemption: to which the deceased spouse was entitled.
- f) "Qualified Residential Real Property" means property owned by a qualified owner which is used exclusively for residential purposed; provided, however, that in the event that any portion of such property is not used exclusively for residential purposes, but it is used for other purposes, such portion shall be subject to taxation and only the remaining portion used exclusively for residential purposes shall be subject to the exemption provided by this section. Such property shall be the primary residence of the Cold War veteran or unremarried surviving spouse is absent from the property due to medical reasons or institutionalization.
- g) "Latest State Equalization Rate" means the latest final equalization rate established by the state board pursuant to article twelve of the New York State Real Property Tax Law.
- h) "Latest Class Ratio" means the latest final class ratio established by the state board pursuant to title one of article twelve of the New York State Real Property Tax Law for use in a special assessing unit as defined in section eighteen hundred one of the New York State Real Property Tax Law.

ARTICLE III. EXEMPTION

a) A qualifying residential real property shall be exempt from taxation to the extent of ten percent of the assessed value of such property; provided however, that such exemption shall not exceed eight thousand dollars of the product of eight thousand dollars multiplied by the latest state equalization rate of the assessing unit, whichever is less.

- b) In addition to the exemption provided by paragraph (a) of this Article, where the Cold veteran received a compensation rating from the United States Veterans Affairs or from the United States Department of Defense because of a service connected disability, qualifying residential real property shall be exempt from taxation to the extent of the produce of the assessed value of such property, multiplied by fifty percent of the Cold War veteran disability rating, provided, however, that such exemption shall not exceed forty thousand dollars, or the produce of forty thousand dollars multiplied by the latest state equalization rate for the assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.
- c) Limitations.
 - i. The exemption from taxation provided by this subdivision shall be applicable in town taxation only.
 - ii. If a Cold War veteran receives the exemption under section four hundred fifty-eight or four hundred fifty-eight-a of the New York State Real Property Tax Law, the Cold War veteran shall not be eligible to receive the exemption under this Local Law.

ARTICLE IV. APPLICATION PROCESS

Application for exemption shall be made by the owner, or all of the owners, of the property on a form prescribed by the state board. The owner or owners shall file the completed form in the assessor's office on or before the first appropriate taxable status date. The exemption shall continue in full force and effect for all inappropriate subsequent tax years and the owner or owners of the property shall not be required to refile each year. Applicants shall be required to refile on or before the appropriate taxable status date if the percentage of disability percentage increases or decreases or may refile if other charges have occurred which affect qualification for an increase or decrease amount of exemption. Any applicant convicted of willfully making any false statement in the application for such exemption shall be subject to the penalties prescribed in the penal law.

ARTICLE V. EFFECTIVE DATE

This Local Law shall take effect immediately.

EXHIBIT D

PROPOSED LOCAL LAW # 5 OF THE YEAR 2022 TAX EXEMPTION FOR ALTERNATIVE VETERANS

BE IT ENACTED, by the Town Board of the Town of Stephentown, that the Code of the Town of Stephentown is as follows:

SECTION 1. LEGISLATIVE INTENT.

The Town Board hereby exercises the power given to it by § 458-a(2)(d)(ii) of the NY Real Property Tax Law to set the maximum amounts of the assessed value of qualifying residential real property as defined in section § 458-a(1)(d) of the NY Real Property Tax Law that will be exempt from taxation pursuant to § 458-a of the NY Real Property Tax Law.

SECTION 2. AMOUNT OF EXEMPTIONS.

- A. Qualifying residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property; provided, however, that such exemption shall not exceed \$45,000 or the product of \$45,000 multiplied by the latest state equalization rate for the Town.
- B. In addition to the exemption provided by Subsection A of this section, where the veteran served in a combat theater or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, or the armed forces expeditionary medal, naval expeditionary medal, marine corps expeditionary medal, or global war on terrorism expeditionary medal, qualifying residential real property also shall be exempt from taxation to the extent of 10% of the assessed value of such property; provided, however, that such exemption shall not exceed \$30,000 or the product of \$30,000 multiplied by the latest state equalization rate for the Town, whichever is less.
- C. In addition to the exemptions provided by Subsections A and B of this section, where the veteran received a compensation rating from the United States Veteran's Administration or from the United States Department of Defense because of a service-connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by 50% of the veteran's disability rating; provided however, that such exemption shall not exceed \$150,000 or the product of \$150,000 multiplied by the latest state equalization rate for the Town, whichever is less. For the purpose of this subsection, where a person who has served in the active military, naval or air service during a period of war died in service of a service connected disability, such person shall be deemed to have been assigned a compensation rating of 100%.
- D. For the purpose of this article, a Gold Star Parent as defined in RPTL § 458-a, Subdivision 7(a), is included within the definition of "qualified owner" contained in section RPTL § 458-a, Subdivision 1(c), and real property owned by a Gold Star Parent is included within the definition of "qualifying residential real property" contained in RPTL § 458-a, Subdivision 1(d), provided that such property is the primary residence of the Gold Star Parent.

SECTION 3. EFFECTIVE DATE.

This local law shall take effect upon filing with the office of the Secretary of State of the State of New York.

EXHIBIT E

PROPOSED LOCAL LAW # 6 OF THE YEAR 2022 VETERANS TAX EXEMPTION FOR ELIGIBLE FUNDS

BE IT ENACTED, by the Town Board of the Town of Stephentown, that the Code of the Town of Stephentown is as follows:

SECTION 1. LEGISLATIVE INTENT.

Section 458 of the New York Real Property Tax Law ("§ 458") affords certain veterans of military service or certain members of their families who own real property a limited exemption from real estate taxes based upon what the statute calls "eligible funds." Under §458, the maximum amount of the partial exemption is \$7,500. Since properties in the Town currently are assessed at only a fraction of their actual value, a maximum of \$7,500 affords a veteran a reasonable exemption.

Subdivision 5 of § 458 authorizes the Town Board, by local law, to adjust the maximum amount of the partial exemption which § 458 allows to reflect revaluation, thereby continuing to make the exemption produce a reasonable reduction in real estate taxes for those persons entitled to it. Through this enactment, the Town Board exercises the right given to it by Subdivision 5 of § 458.

SECTION 2. ADJUSTMENT OF THE § 458 EXEMPTION.

If, the total assessed value of the real property for which an exemption pursuant to §458 has been granted increases or decreases as the result of a revaluation or update of assessments, and a material change in level of assessment, as provided in Title 2 of Article 12 of Chapter 50-A of the Consolidated Laws of the State of New York, is certified for the assessment roll pursuant to the rules of the Commissioner of Taxation and Finance, the Assessor shall increase or decrease the amount of such exemption by multiplying the amount of such exemption by the change in level of assessment factor.

SECTION 3. EFFECTIVE DATE.

This local law shall take effect upon filing with the office of the Secretary of State of the State of New York.

EXHIBIT F

PROPOSED LOCAL LAW # 7 OF THE YEAR 2022 TAX EXEMPTION OF REAL PROPERTY OWNED BY PERSONS WITH LIMITED INCOMES WHO ARE DISABLED

BE IT ENACTED, by the Town Board of the Town of Stephentown, that the Code of the Town of Stephentown is as follows:

SECTION 1. LEGISLATIVE INTENT.

To Provide Partial Tax Exemption of Real Property owned by certain persons with limited income who are disabled.

Pursuant to Section 459-c ("§459-c") of the Real Property Tax Law, gives the Town the option of granting a reduction in the amount of property taxes paid by qualifying persons with disabilities and limited incomes.

SECTION 2. APPLICATION PROCESS.

Application for such exemption shall be made annually by the owner or all of the owners of the property on forms prescribed by the State Board and shall be filed in the Town Assessor's office by March 1st or such other date as may be established by law; provided, however, proof of permanent disability must only be submitted in the first year exemption is sought pursuant to § 459-c or the disability is determined to be permanent.

SECTION 3. EXEMPTION ELIGIBILITY.

ANNULAL INCOME

Persons with Disabilities and Limited Income. Effective as hereinafter provided, there shall be an exemption from taxation for general Town purposes to the extent of the percentage of assessed valuation provided in the following schedule, determined by the maximum income exemption eligibility level also provided in the following schedule up to a maximum of fifty percent (50%) of the assessed valuation of real property owned by one (1) or more persons with disabilities, at least one of whom has a disability and whose income, as hereinafter defined, is limited by reason of such disability.

DEDCENTAGE OF ACCECCED

ANNUAL INCOME	PERCENTAGE OF ASSESSED
	VALUATION EXEMPT FROM TAXATION
Not exceed \$29,000	50% exemption
\$29,001 but less than \$30,000	45% exemption
\$30,001 but less than \$31,000	40% exemption
S31,001 but less than \$32,000	35% exemption
\$32,001 but less than \$32,900	30% exemption
\$32,901 but less than \$33,800	25% exemption
\$33,801 but less than \$34,700	20% exemption
\$34,701 but less than \$35,600	15% exemption
\$35 ,601 but less than \$36,500	10% exemption
\$36,501 but less than \$37,400	5% exemption

SECTION 4. EFFECTIVE DATE.

This local law shall take effect upon filing with the office of the Secretary of State of the State of New York.

EXHIBIT G REPORT OF THE ARPA COMMITTEE June 13, 2022

A. Introduction

The Stephentown Town Board requested that Town Council Members Bill Jennings and Diana Clark form a 5 person committee to solicit the best ideas from the community on possible uses for the funds received by the Town of Stephentown as part of the American Rescue Plan Act (ARPA), and to make prioritized recommendations to the Town Board on expenditures of these funds. It was understood that all final decisions on expenditures would be made by the Town Board after conducting a Public Hearing and receiving advice from counsel.

The committee was charged with casting a wide net for ideas on expenditures that would move Stephentown forward following a difficult 2 year period dealing with the Covid-19 pandemic, while attempting to satisfy the Final Rule established by the US Treasury on how such funds could be used. This is not an easy task. We have focused on recommending projects that we believe will significantly benefit the Town of Stephentown and its residents. It cannot be guaranteed that they will all be allowed by the US Treasury since gaining prior approval of projects is not possible.

Arlene Longo, Jennifer Peabody and Thomas Quimby were asked and agreed to join the committee.

These individuals were selected for their active participation in many community activities and for their willingness to focus on doing what is in the best interest of the Town of Stephentown.

Arlene Longo is currently President of the Stephentown Historical Society (SHS), which has long had a contractual relationship with the Town of Stephentown to provide educational and historical services. She is also Deputy Town Clerk and well aware of the working conditions of the Town Hall. Jennifer Peabody is currently President of the Stephentown Memorial Library (SML) Board of Trustees, which contracts with the Town to provide the activities of the Youth Commission. She is also an active member of the Stephentown Volunteer Fire Department (SVFD) and the Stephentown Food Pantry (SFP). She was part of a 2-person team that conducted the recent Satisfaction Survey of all Stephentown residents and helped organize and operate the successful Celebrate Stephentown events of a few years ago. Tom Quimby is a member of the Board of Directors of SVFD, which contracts with the Town to provide the services of the Fire Hall for use by the Stephentown Seniors, the Veterans of the Stephentown Area and the Youth Commission. He is also an active SVFD member, a current member of the Zoning Board of Appeals and a Past President of the SML Board of Trustees. Diana Clark is serving her first year on the Town Council and is a member of both the Veterans of the Stephentown Area and SVFD. Bill Jennings has been involved with leadership positions with SVFD, SML, SHS and the Fire Commissioners over the years, as well as a 12 year member of the Town Council.

B. Approach

The committee began meeting in early April 2022 after first receiving advice from Town Attorney Craig Crist. The committee received copies of the Interim Rule, the Final Rule and an Overview of the Final Rule provided by from the US Treasury Department. They also received copies of a Power Point presentation provided by the National Association of Counties on an Overview of the US Treasury's Final Rule and copies of a presentation provided by the NYS Association of Towns on ARPA Reporting. They also were provided with copies of the Multi-Jurisdictional Natural Hazard Mitigation Plan prepared by Rensselaer County, last updated in July 2020. These resources were discussed in detail during committee meetings.

The committee was given copies of initial ideas received by the Town Board from SVFD and from former Supervisor, Larry Eckhardt. The committee was asked to widely solicit ideas and/or proposals from their many contacts in the community, both from organizations and individuals.

Proposals and/or ideas were received from a variety of sources, including the Fire Chief, the Highway Superintendent, the Ambulance Crew, the Town Clerk, the Youth Commission, the Stephentown Seniors, the Town Council and individual residents. The committee bases this report on the ideas or proposals received by May 11, 2022, but believes the process for accepting new ideas or proposals should be kept open by the Town Board until all funds are designated.

The committee first worked to identify a small number of higher level projects that might combine multiple individual projects, and to prioritize these higher level projects. Prioritization was based on criteria such as increasing emergency preparedness, likelihood of acceptance by the US Treasury, and overall benefit to the Town of Stephentown. The committee then worked to prioritize the individual projects within each of the higher level projects. Finally, it assigned initial monetary allocations to each of the higher level projects and subsequently to each of the individual projects, with the total approaching \$294,152.96, which is the total amount expected to be received. It is understood that these allocations are initial recommendations and could well be changed by the Town Board when actual cost estimates are available.

The committee emphasizes that exact dollar amounts for projects cannot be identified at this time. Many proposed expenditures are subject to formal RFP processes. In addition, prices of almost everything are extremely volatile at this point of time. Further, we recognize the possibility that some of the recommended projects will be deemed by the Town Board not to meet the fairly stringent requirements established by the US Treasury. We present our recommendations as a Guideline to the Town Board, which we feel is representative of the needs and priorities of the community.

C. Prioritized Higher Level Projects

The committee organized the ideas and proposals into 5 prioritized, higher level projects, differentiated primarily on how we perceive that these projects might be funded. In all cases, we believe the proposed expenditures fit under the umbrella of government services normally expected to be provided by the Town of Stephentown.

We believe these projects, if funded by ARPA monies, should all be reported under the Revenue Loss category provided by the US Treasury in the Final Rule, which allows up to the full amount of the award to be assumed to be Revenue Lost due to the COVID-19 pandemic. We believe these are all government services projects that could readily be funded following the normal budgeting processes of the Town of Stephentown if there had been additional revenue available.

In each category we provide a recommended allocation of funds. This allocation should, in most cases, be considered as "up to the allocated amount". If actual costs are higher, then we encourage that cost sharing from other sources be considered. If any funds remain after prioritized projects are completed, we recommend that all remaining funds be allocated to the Highway Department.

The recommended prioritized, higher level projects are:

1. Emergency Preparedness Projects: Allocation: \$100,000

These are projects driven by the Rensselaer County Natural Hazard Mitigation Plan which calls for the Town Hall, the Fire Hall and the Highway Garage to provide emergency operations and shelter during an emergency. The Plan clearly indicates the steps that need to be taken to prepare these

buildings for emergency use. We believe these are new projects that should be funded directly from the General Fund of the Town Budget using ARPA funds. The proposed expenditures are one-time expenditures, with the expectation that any on-going maintenance will be provided by the normal budgeting process.

2. Town Hall Projects: Allocation: \$75,000

These are projects aimed at improving the working environment and services provided at the Town Hall, both for emergency preparedness and normal municipal services. These projects we believe should be funded by adding funds directly to existing budget lines in the General Fund, using ARPA funds. These are one-time expenditures, with the expectation that any on-going maintenance will be provided by the normal budgeting process.

3. Highway Projects: Allocation: \$70,000

An overall allocation is made to the Highway Department, but with the understanding that the decision on specific projects should be left to the Highway Superintendent, in consultation with the Town Board. The committee is of the opinion that any normal projects undertaken by the Highway Department meet the criteria for expenditure of ARPA funds.

4. Contractual Service Projects: Allocation: \$30,000

These are projects aimed at increasing the contractual services provided by existing Stephentown organizations. We believe they should be funded by increasing the amounts in the General Fund budget lines for these organizations, with a corresponding change in the formal contractual arrangements to specifically identify the increased services expected.

We understand that the increased amounts are only for a limited time period, to be specified in the contracts, and need to be consistent with the requirements for the expenditure of ARPA funds. Any continuation of these increased services would be part of the normal budgeting process.

5. New Community Services: Allocation: \$25,000

These are new projects with the potential of significantly improving services to the community. Some are viewed as "pilot" projects, with any on-going funding to be decided at a later date after thorough evaluation of costs and benefits. New, specific funding mechanisms would need to be created for these projects.

D. Prioritized Specific Projects:

Within each of the 5 higher level projects, we provide a prioritized list of specific projects that we recommend be funded. Very preliminary cost estimates are provided for each project. It is understood that actual costs might very well mean that projects of lower priority are not funded at this time.

Emergency Preparedness: Total Allocation: \$100,000
 Backup Electric Generators: Allocation: \$80,000
 911 Address Signs: Allocation: \$15,000
 Emergency Communication System Allocation: \$5,000

2. Town Hall: Total Allocation: \$75,000

IT Infrastructure for Video-streaming
 Heat Pumps for A/C, Auxiliary Heat
 Propane for Heat and Hot Water
 Digitizing Town Data
 Allocation: \$25,000
 Allocation: \$10,000

3. Highway Projects:

 Several specific projects were discussed, some brought forward by the Highway Superintendent and some brought forward by the committee. The committee believes that final decisions on how the funds should be spent should be left to the Highway Superintendent, in consultation with the Town Board.

Total Allocation: \$70,000

4. Contractual Service Projects: Total Allocation: \$30,000
 Fire Hall Access for Summer Camp Allocation: \$2,500
 Field Trips for Summer Camp Allocation: \$2,500
 Storage at Heritage Center Allocation: \$20,000
 Lunches for Seniors (Pilot) Allocation: \$5,000

5. New Community Projects: Total Allocation: \$25,000

Transportation (Pilot)
 Business and Organization Directory
 Community Communication (Pilot)
 Allocation: \$5,000
 Allocation: \$5,000

E. Other Projects:

Proposals for several other projects were submitted to the committee but did not make the final recommended list for a variety of reasons. The specific proposals will be passed on to the Town Board for possible consideration, perhaps using other funding sources. A brief listing follows:

- Playground Area: This was one of the ideas receiving considerable support in the recent townwide satisfaction survey. At this time, the committee does not have a specific opportunity to recommend.
- Permits/Bags at Transfer Station for Seniors: We believe this idea has merit, but it is not yet
 understood how best to implement a program that would focus on those who most need
 assistance.
- 2nd Community Survey: The committee believes a follow-up survey should happen, but only after ARPA funds are expended to gauge impact. Other funding sources should be considered.
- Online Dog Licensing: The committee believes this should be implemented by the Town Clerk as soon as possible since it will benefit many residents. It is relatively low cost and should just be done.
- Electric Stretcher for Ambulance: The committee supports the purchase of such a stretcher, but believe it is best done directly by the Fire District.
- Food Preparation and Storage at the Fire Hall: The committee believes that this proposal is not directly needed for Emergency Preparedness, although it would allow the Fire Department to better serve the community.

F. Conclusion:

The ARPA Committee has recommended prioritized projects for consideration by the Town Board for using the funds provided by the American Rescue Plan Act. We believe these projects represent the best thinking at this time for how best to help Stephentown recover from a multi-year pandemic and to be prepared for the next challenging event. We understand that the monies do not need to be obligated until December 31, 2024, but we recommend beginning the process as soon as possible. It is entirely possible that new needs and ideas may come forward at any time during the process and we urge flexibility.