\*\*\*\*\*DRAFT\*\*\*\*

#### **PUBLIC HEARING UPON**

# ADOPTING LOCAL LAW # 1 OF 2024 REGARDING Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers Pursuant to Sections 466-a of the Real Property Tax Law

February 1, 2024

Supervisor Hogue called the public hearing to order at 6 p.m.

Roll Call: Present – Daniel S. Hogue, Jr., Supervisor Karen Ellsweig, Councilwoman Steven Budofsky, Councilman Susan Parks Landis, Councilwoman

Absent – Vincent Galligan, Councilman

Recording Secretary – Teresa Collins, Deputy Town Clerk Present – Troy Johnstone, Attorney for the Town

**Public Comment** – Mr. Miller it's a good law and he supports the law.

MOTION by Councilwoman Ellsweig, seconded by Councilman Budofsky to close the public hearing at 6:05 p.m.

Respectfully submitted,

Teresa Collins Deputy Town Clerk The Town of Forestburgh Town Board held their regular monthly meeting on **Thursday, February 1**, **2024**, at the town hall.

Supervisor Hogue called the meeting to order at 6:05 p.m.

Roll Call – Present – Daniel S. Hogue, Jr., Supervisor
Karen Ellsweig, Councilperson
Steve Budofsky, Councilperson
Susan Parks-Landis, Councilperson

Absent - Vincent C. Galligan, Jr., Councilperson

Recording Secretary – Teresa Collins, Town Clerk Troy Johnstone, Esq. – Attorney for the town

**PUBLIC COMMENT- None** 

MINUTES – Reorganization/undertaking of municipal officers 2024 Meeting, January 4, 2024, Meeting. MOTION by Councilperson Landis, seconded by Councilperson Budofsky, to approve Reorganization/undertaking of municipal officers 2024 Meeting, January 4, 2024, Meeting minutes. Vote: 4 ayes – 0 nays. Motion carried.

**GENERAL FUND VOUCHERS** - #1 - 22 in the sum of \$12,461.18 as set forth in abstract #1 of 2024 were audited for payment. MOTION by Councilperson Landis, seconded by Councilperson Budofsky to pay the General Fund Vouchers. Supervisor Hogue abstained. Vote: 3 ayes - 1 nay. Motion carried.

**HIGHWAY FUND VOUCHERS** - #1- 7 in the sum of \$25,463.09 as set forth in abstract #1 of 2024 were reviewed. MOTION by Councilperson Ellsweig, seconded by Councilperson Landis to accept the highway fund vouchers. Vote: 4 ayes - 0 nays. Motion carried.

**ESCROW FUND VOUCHERS** – None

CORRESPONDENCE

1083 Sackett Lake Road Forestburgh, NY 12777 January 31, 2024

Town of Forestburgh Town Board

To Forestburgh Town Board and Town Supervisor:

The purpose of this letter is to voice my concerns with the recently instituted \$2,000.00 fee per unit that the Town of Forestburgh has imposed upon short-term rental business owners. I will attend the 2/1/24 Board Meeting and ask permission to speak regarding this matter. However, if for some reason I cannot speak or attend, this letter serves as a perspective that I believe you have neglected to consider.

While I don't dispute the need for a permitting and regulatory process to run a short-term rental business in this Town, I don't agree with the exorbitant and inequitable per-unit fee being charged. It concerns me that this amount was determined without any real cost analysis or consultation with community stakeholders, to whom the Board is ethically responsible. The newspaper mentioned that you came up with this fee because of the cost of annual inspections. This does not add up. For example, it does not cost \$2K to inspect a property each year, especially since when you build a 200 sq. ft. addition to a home, it is \$30.00 plus \$.25/sq. foot, which equals about \$80.00. The inspector inspects approximately six times for that build and then issues a CO. How could inspecting my already inspected property justify a \$2,000 fee? I already pay taxes that pay the salaries of Town employees like the building inspector, fire, and even the Town Supervisor.

I have lived and paid taxes in Forestburgh since 1990. In 2017, after my father-in-law died, I began renting the connecting guest house that he lived in, which is permitted and has a CO, to Air B and B guests. I have never had a problem with neighbors in the years that I have opened my home to people who visit and come to love Sullivan County. Not only do these people spend money here, but some have bought houses, and some return many times to enjoy the beauty, quiet, and nature they seek. I have hundreds of 5-star reviews from our guests and have never had a problem or complaint from customers or neighbors.

My wife and I pay over \$14,000 yearly in school and property taxes. Our customers do not benefit from the many services our taxes pay for, such as schools, Medicaid, libraries, and welfare taxes. Instead, our rentals bring occupancy and sales tax dollars to the County and Town. I wonder if this was considered when coming up with this fee, or if the board regards short-term rentals as a burden and not an asset.

Forestburgh is a small town with limited access to tourism. We fill that need. I understand there are only 18 short-term rentals in Forestburgh. Compared to other towns, this is minimal. It is important for the Board to understand that people like me are just taxpayers trying to make a living. In fact, my business only brings in a small part-time, supplemental, and often seasonal income, which is out of proportion to the fee. This fee constitutes a cut in pay for me. How would you feel if you showed up to work one day and were told you were getting a massive pay cut? How would that personally impact you?

As one of your constituents and someone who brings value to this Town and County, I find it inexcusable that you even justify such a fee, especially since this is not congruent with the extent of short-term rentals in Forestburgh or with what other towns have considered or are considering, or even with the actual cost you purport that rentals incur upon the Town. I believe an explanation and reconsideration are warranted.

I ask that you repeal this fee and replace it with a more reasonable and equitable one.

Yours sincerely, Joseph Lorino **Motion** by Supervisor Hogue to set up committee with Councilperson Ellsweig and Councilperson Budofsky to get together with short rental /Airbnb owners to see their opinion/comments on the fees. **Motion** by Supervisor Hogue to suspend any fees until further investigation is done, second by Councilperson Landis. Vote: 4 ayes - 0 nays. Motion carried.

#### **UNFINISHED BUSINESS**

**EMS Contract** – No new information, table until we can receive new information.

**Volunteer Fire department property tax exemption** – Motion to adopt the resolution for Local Law 1 2024 for real property tax exemption for volunteer firefighters and ambulance workers pursuant to section 466-a of the real property tax law.

## Town of Forestburgh RESOLUTION 2024-01

#### **ADOPTING LOCAL LAW 1 OF 2024**

Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers pursuant to Section 466-a of the Real Property Tax Law:

#### Dated: February 1, 2024

At a meeting of the Town Board of the Town of Forestburgh, Sullivan County, New York, held at the Town Hall, 332 King Road, Forestburgh, N.Y., on the 1st day of February, 2024, there were:

Supervisor Daniel S. Hogue, Jr.	Present
Councilmember Steven Budofsky	Present
Councilmember Karen Ellsweig	Present
Councilmember Vincent Galligan	Not Present
Councilmember Susan Parks-Landis	Present

Councilperson Ellsweig offered the following resolution and moved for its adoption:

WHEREAS, the Town Board of the Town of Forestburgh has determined that attracting and retaining quality volunteer firefighters and ambulance workers is a key component in providing for the safety and welfare of Town residents, but also presents a significant challenge throughout the Town and neighboring Towns.

The Town Board has also determined "that real property tax exemptions are an appropriate way to recognize the sacrifice and dedication of volunteer firefighters and ambulance workers and are an appropriate tool to help recruit and retain these volunteers.

Accordingly, it is the purpose of this Local Law to adopt the Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers pursuant to Section 466-a of the Real Property Tax Law.

WHEREAS, proposed local law 1 of 2024 was developed with the assistance of the Town's consultants and was distributed to and reviewed by the Town Board members;

WHEREAS, a duly noticed public hearing was held on February 1,2024 (attached is the newspaper notice of the public hearing) and any public comments were carefully considered by the Town Board members;

**NOW THEREFORE BE IT RESOLVED** that the Town Board adopts the following as local law 1 of 2024:

The Town Board is the only involved agency for this Type II action under NYS Environmental Quality Review Act (SEQRA)—the adoption of a local law amending the Town Code; that the Town Board declares itself lead agency pursuant SEQRA for the required

environmental review of this action; and has determined that the law shall not have a significant adverse effect on the environment.

**BE IT FURTHER RESOLVED** that the Town Board hereby adopts Local Law No.1 of 2024, entitled "Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers pursuant to Section 466-a of the Real Property Tax Law." and directs that the Local Law be filed as required by NYS Municipal Home Rule Law.

This local law shall take effect immediately upon filing in the office of the Secretary of State.

On a motion by Councilperson Ellsweig, seconded by Councilperson Landis, the resolution was adopted on a roll call vote, the results which follow:

Supervisor Daniel S. Hogue, Jr.	Aye
Councilmember Steven Budofsky	Aye
Councilmember Karen Ellsweig	Aye
Councilmember Vincent Galligan	Not Present
Councilmember Susan Parks-Landis	Aye

Adopted this 1st day of February 2024.

By Order of the Forestburgh Town Board Teresa Collins, Town Clerk

Teresa Collins Town Clerk

I, Teresa Collins, Town Clerk of the Town of Forestburgh, Sullivan County, New York, **DO HEREBY CERTIFY** that the foregoing local law was approved by the Town Board of the Town of Forestburgh on **February 1, 2024**, and that the foregoing is a true and correct transcript of the original local law and of the whole thereof and that said original local law is on file in the Town Clerk's office.

I DO FURTHER CERTIFY that each of the members of the Town Board had due notice of the said Town Board meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Town of Forestburgh on this 1st day of February 2024.

#### Town of Forestburgh

#### Local Law No. 1 of the Year 2024.

A Local Law providing Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers pursuant to Section 466-a of the Real Property Tax Law.

Be It Enacted by the Town Board of the Town of Forestburgh adds to Chapter 153 "Taxation" of the Town of Forestburgh Code as follows:

#### **SECTION 1: PURPOSE**

The Town Board has determined that attracting and retaining quality volunteer firefighters and ambulance workers is a key component in providing for the safety and welfare of Town residents, but also presents a significant challenge throughout the Town and neighboring Towns.

The Town Board has also determined "that real property tax exemptions are an appropriate way to recognize the sacrifice and dedication of volunteer firefighters and ambulance workers and are an appropriate tool to help recruit and retain these volunteers.

Accordingly, it is the purpose of this Local Law to adopt the Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers pursuant to Section 466-a of the Real Property Tax Law.

#### SECTION 2: REAL PROPERTY TAX EXEMPTION

Real Property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service, or by such enrolled member and their spouse, shall be exempt for ten percent (10%) of the assessed value of their property for calculation of real property taxes for the Town of Forestburgh, exclusive of special assessments.

#### **SECTION 3: ELIGIBILITY REQUIREMENTS**

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, provided that:

- A. The volunteer firefighter or ambulance worker resides in the Town of Forestburgh, and the Town of Forestburgh is served by such incorporated fire company, fire department or incorporated voluntary ambulance service; and
- B. The property is owned by the volunteer firefighter or ambulance worker, including property owned jointly with their spouse; and
- C. The property is the primary residence of the volunteer firefighter or ambulance worker; and
- D. The property is used exclusively for residential purposes, provided, however, that in the event any portion of such property is not used exclusively for the applicant's residence, but is used for other purposes, such portion shall be subject to taxation, and the remaining portion only shall be entitled to the exemption provided by this Local Law; and

- E. The volunteer firefighter or ambulance worker is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
- F. The volunteer firefighter or ambulance worker meets the minimum service requirement established by the Town of Forestburgh for exemption from Town of Forestburgh real property taxes, which is hereby established as two (2) years of service.

#### **SECTION 4. LIFETIME EXEMPTION**

Any eligible enrolled member who accrues more than 20 years of active volunteer service, as certified by the authority having jurisdiction, shall be granted the ten percent (10%) exemption, as authorized by this Local Law, for the remainder of their life, as long as their primary residence is located within the Town of Forestburgh.

## SECTION 5: UN-REMARRIED SURVIVING SPOUSE OF ENROLLED MEMBER KILLED IN THE LINE OF DUTY

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive the ten percent (10%) exemption, as long as the deceased volunteer had been an enrolled member for at least five (5) years of service and had been receiving the exemption prior to their death.

## SECTION 6: UN-REMARRIED SURVIVING SPOUSE OF ENROLLED MEMBER WITH LIFETIME EXEMPTION

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, who had been receiving a lifetime exemption as a result of accruing over twenty (20) years of service is qualified to continue to receive the ten percent (10%) exemption as long as the deceased volunteer had been receiving the exemption prior to their death.

#### SECTION 7: CERTIFICATION AND APPLICATION PROCESS

- A. The volunteer firefighter and ambulance service organizations in the Town of Forestburgh are responsible for certifying which members, and un-remarried surviving spouses, are qualified for the ten percent (10) real property tax exemption.
- B. The volunteer firefighter and ambulance service organizations in the Town of Forestburgh must annually submit to the Town Assessor, by the last business day on or before January 31st, a list of members, and un-remarried surviving spouses, who they have certified as eligible to receive the real property tax exemption.
- C. The volunteer firefighter and ambulance service organizations in the Town of Forestburgh must annually provide to their members, and un-remarried surviving spouses, upon request, a certification of the member's or un-remarried spouse's eligibility for the real property tax exemption, to include the number of years of service, confirmation of enrollment as of the date of certification, or date of death, and the address of the residence.

. --0-- --

#### **SECTION 8: NO DIMINUTION OF BENEFITS**

No applicant who is a volunteer firefighter or ambulance worker who by reason of such status is receiving any benefit under the provisions of the law on the effective date of this Local Law shall suffer any diminution of such benefits because of the provisions of this Local Law.

#### **SECTION 9: SEVERABILITY**

If any clause, sentence, phrase, paragraph, subdivision, section, rule or part of this ordinance shall be adjudged by any Court or Agency of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, phrase, paragraph, subdivision, section, rule or part thereof directly involved in the controversy in which such judgment shall have been rendered.

#### **SECTION 10: EFFECTIVE DATE**

This Local Law will take effect upon filing with the Secretary of State and shall apply to taxable status dates occurring on or after such date.

**Fuel/Gas /Oil Bid – Motion** by Supervisor Hogue to rebid and ask for the highway superintendent to contact fuel companies to see if they are interested. **Motion** for bid opening date Wednesday February 28 ,2024 at 2 p.m.at the town clerk's office. Vote: 4 ayes - 0 nays. Motion carried.

**911 Numbering** – Councilperson Ellsweig, create a list of questions that need to be reviewed by the fire dept. Once those questions are answered, a meeting will be held with both parties to find a solution that both town/fire dept can agree on.

**NEW BUSINESS** 

# RULES AND PROCEDURES FOR THE TOWN OF FORESTBURGH PLANNING BOARD

Planning Board Town of Forestburgh, Sullivan County, New York

#### **SECTION 1: GENERAL GOVERNING RULES**

- 1.1 The Planning Board of the Town of Forestburgh shall be governed by the provisions of these rules, and all applicable state statutes, local laws and ordinances, including Town Code Chapters 10 (Code of Ethics), 28 (Planning and Zoning Board of Appeals), and 180 (Zoning). To the extent these rules conflict with applicable state or local law, such laws shall be deemed to supersede these rules.
- 1.2 The term "Board" as used in these rules shall mean the duly appointed seven (7) members of the Planning Board of the Town of Forestburgh and any duly appointed alternate Board members.
- 1.3 The Board shall become familiar with all duly enacted ordinances and laws of the Town under which it may be expected to act as well as with the applicable state statutes.
- 1.4 The Board shall become familiar with the community goals, desires, and policies as expressed in the Town Comprehensive Plan, Town Zoning Code, and grant the minimum relief, which will ensure that the goals and policies of the Town are preserved and substantial justice is done.
- 1.5 Board members also shall review and be familiar with the Town Code of Ethics.

#### **SECTION 2: MEETINGS**

- 2.1 <u>Meetings</u>. Meetings shall be held in accordance with the Board's adopted schedule, at the call of the Chairperson, or at other times as the Board shall determine. There may be a work session of the Board held prior to such meeting.
- 2.2 <u>Special Meetings</u>. Special meetings may be called by the Chairperson provided that all members are notified at least two days in advance of such meeting. Additionally, the Chair shall call a special meeting when requested to do so by two or more members

of the Board within ten days of such request. Special meetings shall be duly noticed in accordance with the New York State Open Meetings Law ("OML").

2.3 <u>Chairperson</u>. The Chairperson shall preside at all meetings and hearings of the Planning Board, decide all points of order or procedure in consultation with the Board, and perform all duties required by law or these rules. The Chairperson shall designate a member as a temporary Vice-Chairperson for a meeting in which the Chairperson expects to be absent. The Vice-Chairperson shall serve as chair of the meeting for which he or she

has been so designated. In the absence of the Chairperson and the Vice-Chairperson, the members present shall elect one of their members to be the temporary chair for that meeting.

- 2.2 Proceedings. The business at regular meetings may include:
  - A. Roll Call (ascertainment of a quorum), minutes approved, reading of all public hearings;
  - B. Action on held applications;
  - C. New business;
  - D. Other business:
  - E. Public Comment
  - F. Executive Session, when needed, in accordance with the OML; and
  - G. Adjournment.

#### **SECTION 3: VOTING**

- 3.1 Quorum. A quorum shall consist of Four (4) of the seven (7) Board members. No hearing or meeting of the Board shall be held, nor any action taken, in the absence of a quorum; however, those members present shall be entitled to request the Chairperson to call a special meeting to be held on a future date. All subsequent hearings shall be noticed in accordance with applicable requirements.
- 3.2 <u>Voting</u>. All matters shall be decided by a roll call vote. Decisions on any matter <u>pending</u> before the Board shall require the affirmative vote of (4) members of the Board.
  - A. A tie vote or affirmative vote by a number less than the required majority shall be considered a disapproval of the application under consideration.
  - B. No member of the Board shall sit in a hearing or vote on any matter which would violate the Town Code of Ethics, the Code of Conduct in these rules, or other applicable law. Said member shall not be counted by the Board in establishing the quorum for such matter.
  - C. No member shall vote on the determination of any application requiring a public hearing unless he or she has attended the public hearings held thereon; however, where such member has familiarized himself/herself with such

application by reviewing the established record in the matter, he/she shall be qualified to vote on the same.

#### **SECTION 4: CODE OF CONDUCT**

- 4.1 <u>Code of Ethics</u>. The Board is subject to the Town of Forestburgh Code of Ethics (Town Code Chapter 10). In addition, the Board shall adhere to the Code of Conduct rules in this section.
- 4.2 <u>Disclosure</u>. Each Board member shall disclose whether such member has the following relationship to any applicant for a permit or approval under the Board's consideration or to any interested party appearing before the Board on an application: (a) a family member; (b) an employee or employer; (c) a customer or client; (d) any local organization, civic group; or an ownership or maintenance organization; (e) any professional relationship (attorney, engineer, etc.); or (f) any person who is entitled to notice of an application before the Board.
- 4.2 <u>Appearance of Impropriety</u>. In undertaking his or her official duties, it is the responsibility of every Board member to avoid the appearance of impropriety; that is, conduct which appears to a reasonable person as inappropriate in the context of his or her duties to the Town and this Board.

As part of this responsibility, Board members must declare any monetary, business, political or personal affiliation which may raise the appearance of affecting or influencing the judgment of such member in his or her actions connected to his or her membership on the Board.

While there is no bright line rule to determine whether conduct constitutes an "appearance of impropriety," a Board member must avoid circumstances that compromise his or her ability to make decisions solely in the public interest or that violate the spirit or intent of these rules or the Town Code of Ethics. In such a case, that Board member should consider whether voluntarily recusal would be appropriate.

An applicant or Board member may also request a determination from the Board as to whether facts and circumstances related to a matter before the Board constitute a conflict of interest or an appearance of impropriety. Upon such request, the Board may, upon a motion, make a determination on the matter. Where the Board determines that a conflict of interest or an appearance of impropriety exists, the affected Board member may request that the determination be reviewed by the Town Attorney for an opinion.

In the event of a conflict of interest or appearance of impropriety, the Board member shall recuse himself or herself and end participation in the matter. Recusal includes ending advice, input, direction, recommendations, or discussion, as well as refraining from any decision or vote.

#### 4.3 *Ex Parte* Communications.

- A. <u>Communications</u>. Except as provided below, a Board member must not directly or through a representative, communicate with any applicant, applicant representative, or interested party that relates in any way to the merits of any proceeding, matter, or application pending before the Board.
- B. <u>Exceptions Allowed</u>. The Board Chairperson, however, may communicate with any applicant or interested party on ministerial matters such as scheduling, procedure, or the location of a hearing.
- C. <u>Disclosure</u>. Board members are required to disclose to the Board if an applicant, applicant representative, or interested party has attempted to communicate with such member in violation of these rules.

#### SECTION 5: ADOPTION AND AMENDMENT OF RULES AND REGULATIONS

- 5.1 Town Board Review. Prior to the adoption of these rules or any amendments thereto, a final draft shall be presented to the Town Supervisor and Town Board for its review and advisory opinion. The Board may take action after 25 days of presenting these rules or any amendments thereto to the Town Supervisor and Town Board. Rules or amendments shall be deemed "presented" on the day the Chairperson provides a copy to the Town Supervisor.
- 5.2 <u>Adoption and Filing</u>. Upon adoption of these rules by the Board, the secretary shall file a copy of these rules with the Town Clerk for the public record.
- 5.3 <u>Amendment</u>. These rules may be amended by an affirmative vote of not less than four (4) members of the Board at a Board meeting.

**Motion** to adopt Planning Board rules by Councilperson Budofsky, second by Councilperson Ellsweig. Vote: 4 ayes - 0 nays. Motion carried.

Highway Superintendent Joseph Ruggeri hereby appoints Gary Miller as Deputy Highway Superintendent of the Town of Forestburgh for the year 2024.

Town Clerk Teresa Collins hereby appoints Karen Liesch as Deputy Town Clerk of the Town of Forestburgh for the year 2024.

#### REPORTS – BOARD MEMBER COMMENTS

**VACANCIES** – We are currently still looking for a ZBA Secretary

#### **Planning Board-Planning Board report**

Mr. Supervisor and Town Board Members;

This report is made in writing as opposed to in person at your meeting, as I will be out of town and not able to be in attendance at your meeting.

The Planning Board met for its regular January meeting. A Public Hearing was also held pertaining to the Application for a special use permit and Site Plan approval for the NY Forestburgh 1 Solar Project located at 2380 State Route 42. The public hearing was held open as much of the material submitted has been characterized as in "draft" or "conceptual" form. Once everything submitted has been finalized any additional public comment will be received before proceeding with the final processing and consideration of the application.

The application for a Special Use permit and Site Plan approval for a tavern at 2846 State Rt. 42 was withdrawn.

Our February meeting is scheduled for February 27. The Public Hearing on the Solar project may continue at that time.

Fire Department – Commissioner meeting February 13 at 7 p.m.

**ADJOURNMENT** – MOTION to adjourn by Councilwoman Landis at 6.30 p.m.

Respectfully submitted,

Teresa Collins, Town Clerk