

AGENDA

**Town of Morristown
2017 End of Year Meeting
December 28, 2017 11:00 AM**

Approval of Minutes of 12/12/2017

Business

- 1. Budget Modifications**
- 2. Payment of Final Bills for 2017**
- 3. Budget Transfer/Payments Authorization**
- 4. 2018 Town Insurance- NYMR**
- 5. Local Law #1 of 2018-Improvement Exemptions Amendment**
- 6. Local Law #2 of 2018-Property Tax Disability Exemption**
- 7. Resolution to approve Village Dissolution Plan**
- 8. Tri County Solar Energy Consortium**
- 9. Other Business**

Adjournment

Meeting Minutes
Town of Morristown
December 12, 2017

Present: Gary Turner, David VanArnam, Christopher Coffin, Shawn Macaulay, Frank Putman

Also Present: Dean Hoffman, Christopher Sherwin, Joseph Lightfoot, Thomas Bell, Darrell Merkel, Cheryl Shatraw

Pledge of Allegiance: Led by Shawn Macaulay

Approval of Minutes: A motion was made by Councilman VanArnam, and seconded by Councilman Coffin, to approve the minutes of November 14, 2017 as submitted.

Vote: Gary Turner-Aye, David VanArnam-Aye, Christopher Coffin-Aye, Shawn Macaulay-Aye, Frank Putman-Aye

Correspondence: Letter from NYS Public Service Commission. Board asked the clerk to order some energy brochures for the Clerk's Office.

Public Comment 1: No comment received

Old Business

1. **Sewer Districts Update:** Clerk of the Works, Thomas Bell III, presented an executive summary to the Board. The Supervisor presented letters from two district 2 residents with concerns regarding their property. Highway Superintendent Hoffman also reported on damage to a stone garden wall. Councilman Coffin stated that the contractor had stated that he would return in the spring to fix problems with the restoration of the affected properties. The Clerk was directed by the Supervisor to acknowledge the receipt of the complaints by letter.
2. **Local Laws – Exemptions:** Tabled
3. **County Route 6 Speed Zone Request:** The Clerk updated the Board on their request for a speed reduction on CR 6. A letter was received from the NYS Department of Transportation informing them that a speed reduction had be instituted on CR 6 West.
4. **Village Dissolution Draft Plan:** Councilman Coffin discussed the draft implementation plan and the components that will allow an informed and prepared transition with the Board. The plan will allow the Town to develop and follow good practices using professional surveys of all areas of government such as infrastructure and local laws. The Board approved of the components of the plan.
5. **Other Old Business:** Councilman Macaulay asked for a status update on the Tri-County Solar Consortium. Clerk David Murray stated that the Town should start to see energy credits on it's power bills sometime in 2018.

**Meeting Minutes
Town of Morristown
December 12, 2017**

New Business

1. **End of Year Meeting Date:** The Board set December 28th at 11 AM at the Town Hall for the meeting date for the end of year and 2018 organizational meetings.
2. **2017 Budget Modifications:** A motion was made by Councilman VanArnam, and seconded by Councilman Turner to approve the budget mods as presented:

Budget Modifications:

General A

From: A1990.4 Contingent Acct.	To: A1910.4 Unallocated Insurance	\$750.00
From: A1990.4 Contingent Acct.	To: A3620.4 Safety Contr.	\$600.00
From: A1110.2 Justice Equip.	To: A1110.4 Justice Contr.	\$250.00
	Total General A Transfer	\$1,600.00

Highway DB

From: DB9030.8 Social Security	To: DB9060.8 Health Ins.	\$798.00
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Vote: Gary Turner-Aye, David VanArnam-Aye, Christopher Coffin-Aye, Shawn Macaulay-Aye, Frank Putman-Aye

3. **2018 Kennel Contract Authorization:** A motion was made by Councilman VanArnam, and seconded by Councilman Macaulay to approve the 2018 Kennel Contract as presented and authorize the supervisor to execute it.
Vote: Gary Turner-Aye, David VanArnam-Aye, Christopher Coffin-Aye, Shawn Macaulay-Aye, Frank Putman-Aye
4. **2017 Historians Report:** The Board received the 2017 Historians Report.
5. **Other New Business:** No other new business was presented to the Board.

Department & Committee Reports

Highway Department: Superintendent Hoffman reported that the front-end loader was repaired, and the 2005 plow truck required repairs which were done in-house by Highway employees.

Code Enforcement: Code Enforcement Officer Christopher Sherwin presented a written report to the Board and informed them that all fire inspections for the year have been completed. He also reported that he will be attending the annual Codes Conference March 4-8, 2017.

DPW: The Village accepted the bid for a vacuum system from Dyna Vac, which came in at \$78,749. The Town has agreed to contribute 25% of the cost.

Public Comment 2: Legislator Joseph Lightfoot informed the Board that the old county jail and annex will be evaluated by the State of New York for housing of juvenile offenders. He also reported the Town share of the mortgage tax would be \$14 thousand, Chargebacks will decrease approximately 15 thousand.

Adjournment: The meeting was adjourned upon motion at 7:40 PM. Meeting minutes prepared and respectfully submitted by David Murray, Town Clerk.

2017 Budget Authorization Motion

Motion as follows: moved to authorize the Supervisor to make any necessary budget modifications and payments through December 31, 2017 should the need arise.

Local Law No. 1 of the Year 2018
Amending local Law #3 of 2012

ARTICLE I: Exemption for Improvements to One- and Two-Family Dwellings

Section 1. Intent

The intent of this article is to encourage property owners to make improvements to one- and two-family residential housing, to improve the quality of housing in the community, and to preserve and expand the tax base of the Town of Morristown.

Section 2. Eligibility; amount of exemption.:

In accordance with § 421-f of the New York State Real Property Tax Law, and subject to meeting the requirements of this article, reconstructions, alterations, or improvements to one- and two-family residential buildings occurring subsequent to the effective date of this article resulting in a change in the assessed valuation of at least \$3,000.00 shall be, upon application, eligible for an exemption of Town of Morristown property taxes per the terms of this article, such abatement not to exceed \$50,000.00

Section 3. Definitions:

As used in this article, the following terms shall have the meanings indicated:

RECONSTRUCTION, ALTERATION, AND IMPROVEMENT – Shall not include ordinary maintenance and repairs. Swimming pools, garages, or any other accessory structure shall not be considered to constitute an alteration or improvement for the purpose of this article. Furthermore, reconstruction, alteration, and improvement shall not include any increase in the size and/or square footage of the residential structure.

RESIDENTIAL BUILDING – Any building or structure designed and occupied exclusively for residential purposes by not more than two families.

Section 4. Exemption granted.

The improvements to one and two-family residential buildings reconstructed, altered, or improved for residential purposes subsequent to the effective date of this article shall be exempt from taxation to the extent provided hereinafter.

Section 5. Amount of exemption.

- A. One- and two-family residential buildings reconstructed, altered, or improved for residential purposes subsequent to the effective date of this article shall be exempt for a period of one year to the extent of 100% of the increase in assessed value thereof attributable to such reconstruction, alteration, or improvement, and for additional period of seven (7) years, subject to the following:
 - (1) The extent of such exemption shall be decreased by 12.5% of the initial exemption each year during said additional seven (7)-year period; and
 - (2) Such exemption shall be limited to \$50,000.00 in increased market value of the property attributable to such reconstruction, alteration, or improvement, and any increase in market value greater than such amount shall not be eligible for the exemption pursuant to this article.
- B. For purposes of this section, the market value of the reconstruction, alteration, or improvement shall be equal to the increased assessed value attributable to such reconstruction, alteration, or improvement divided by the then most recently established state equalization rate. However, where the then most recently established state equalization rate equals or exceeds 95%, the increase in assessed value attributable to such reconstruction, alteration, or improvement shall be deemed to equal the market value of such reconstruction, alteration, or improvement.

Section 6. Requirements for obtaining exemption.

- A. No exemption shall be granted for reconstruction, alterations, or improvements unless:
 - (1) Such reconstruction, alteration, or improvement must be commenced subsequent to the effective date of this article; and
 - (2) The value of such reconstruction, alteration, or improvement must exceed \$3,000. The maximum exemption permitted under this article is \$50,000.; and
 - (3) The greater portion, as so determined by square footage, of the building reconstructed, altered, or improved must be at least five years old; and
 - (4) Building permits must be obtained in accordance with local law; and
- B. The exemption shall be granted only upon application by the owner of such residential building on a form prescribed by the state board. The application shall be filed with the Assessor having the power to assess property in the Town of Morristown for taxation, with such filing to be received in the office of said Assessor on or before the taxable status date for the Town of Morristown. A certificate of compliance or a certificate of occupancy issued in connection with the reconstruction, alteration, or improvement must be submitted with the application.

- C. If the Assessor is satisfied that an applicant is entitled to an exemption under the provisions of this article, the Assessor shall approve the application, and such residential building shall thereafter be exempt from taxation and special ad valorem levies as herein provided commencing with the next assessment roll. The assessed value of any exemption granted pursuant to this article shall be entered by the Assessor on the assessment roll with the taxable property, with the amount of the exemption shown in a separate column.

Section 7. Cessation of exemption.

An exemption granted pursuant to this article shall cease in the event that a building granted an exemption pursuant to this article ceases to be used primarily for residential purposes, or, in the event that title thereto is transferred to other than the heirs or distributees of the owner. Properties currently receiving an exemption or abatement under other sections of the Real Property Tax Law (such as § 485-e) shall continue under the previous exemption or abatement.

Section 8. Severability; filing; when effective.

- A. If any section or subsection, paragraph, clause, phrase, or provision of this article shall be adjudged invalid or held unconstitutional, the remaining portion(s) of this article shall remain and operate as if that section, subsection, paragraph, clause, phrase, or provision did not exist.
- B. The Town Clerk is hereby instructed to file a certified copy of this article with the State Board of Equalization, and with the Assessor who prepares the assessment roll on which the taxes of the Town of Morristown are levied.

Town of Morristown
Local Law No. 2 of the year 2018

A **Local Law** Establishing a Real Property Tax Exemption for Persons with Disabilities and Limited Incomes in accordance with Section 459-C of the New York State Real Property Tax Law

SECTION 1

Real property owned by one or more persons with disabilities, or real property owned by a husband, wife or both, or by siblings, at least one of whom has a disability, and whose income, as hereafter defined, is limited by reason of such disability, shall be exempt from taxation by the Town of Morristown to the extent provided in the following schedule:

<u>Annual Income</u>		
Equal to or greater than	But less than	<u>% Exempt</u>
\$0.00	\$10,000.00	50%
\$10,000.00	\$11,000.00	45%
\$11,000.00	\$12,000.00	40%
\$12,000.00	\$13,000.00	35%
\$13,000.00	\$13,900.00	30%
\$13,900.00	\$14,800.00	25%
\$14,800.00	\$15,700.00	20%
\$15,700.00	\$16,600.00	15%
\$16,600.00	\$17,500.00	10%
\$17,500.00	\$18,400.00	5%

SECTION 2

For purpose of this Local Law:

- a) "Sibling" shall mean a brother or sister, whether related through half blood, whole blood or adoption.
- b) A person with a disability is one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working, and who:
 - i. is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) under the Federal Social Disability Security Act; or
 - ii. is certified to receive Railroad Retirement Disability benefits under the Federal Railroad Retirement Act; or
 - iii. has received a certificate from the State Commission for the Blind and Visually Handicapped stating that such person is legally blind; or
 - iv. is certified to receive a United States Postal Service disability pension; or
 - v. Is certified to receive a United States Department of Veterans Affairs disability pension pursuant to 38 U.S.C. § 1521.

An award letter from the Social Security Administration or the Railroad Retirement Board or a certificate from the State Commission for the Blind and Visually Handicapped, or an award letter from the United States Postal Service shall be submitted as proof of disability.

SECTION 3

Any exemption provided by this Local Law shall be computed after all other partial exemptions allowed by law, excluding the school tax relief (STAR) exemption authorized by New York Real Property Tax Law Section Four Hundred Twenty-Five, have been subtracted from the total amount assessed, provided, however, that no parcel may

receive an exemption for the same municipal tax purpose pursuant to both this Local Law and NY Real Property Tax Law Section Four Hundred Sixty-Seven of this title.

SECTION 4

No exemption shall be granted:

- a) If the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of \$18,400. Income tax year shall mean the twelve (12) month period for which the owner or owners filed a Federal personal income tax return, or if no such return is filed, the calendar year. Where title is vested in either the husband or the wife, their combined income may not exceed such sum, except where the husband or wife, or ex-husband or ex-wife, is absent from the property due to divorce, legal separation or abandonment, and then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings, and net income from self-employment, but shall not include a return of capital, gifts, inheritances or monies earned through employment in the Federal foster grandparent program. (In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income);
- b) Unless the property is used exclusively for residential purposes, provided, however, that in the event any portion of such property is not so used exclusively for residential purposes 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;
- c) Unless the real property is the legal residence of and is occupied in whole or in part by the disabled person, except where the disabled person is absent from the residence while receiving health-related care as an inpatient of a residential health care facility as defined in Section Twenty-Eight Hundred One of the Public Health Law, provided that any income accruing to that person shall be considered

income for purposes of this Local Law only to the extent that it exceeds the amount paid by such person or spouse or sibling of such person for care in the facility.

SECTION 5

Application for such exemption must 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 of Morristown Assessor's office on or before the appropriate taxable status date, provided, however, proof of a permanent disability need be submitted only in the year exemption pursuant to this Local Law is first sought or the disability is first determined to be permanent.

SECTION 6

At least sixty days prior to the appropriate taxable status date, the Assessor shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before taxable status date and be approved in order for the exemption to continue to be granted. Failure to mail such application form or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

SECTION 7

The provisions of this Local Law shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to Section 1 of this Local Law, were such persons or persons the owner or owners of such real property.

SECTION 8

This Local Law is intended to conform with the provisions of New York Real Property Tax Law §459-c. Any act of the New York State Legislature which, in form, amends or repeals or purports to amend or repeal any provision or provisions of New York Real Property Tax Law §459-c shall be construed as an amendment or repeal, as the case may be, of the corresponding provision or provisions of this Local Law.

SECTION 9

This Local Law shall take effect upon its filing with the New York State Secretary of State.

Tri-County Energy Cost Sharing

Members	Usage	% of Usage	Revenue	Local Share
Revenue			120,000	
Alexandria CSD	50,000	0.01397819		1677.38328
Brasher Falls CSD	184,000	0.05143975		6172.77048
Canton CSD	40,000	0.01118256		1341.90663
Carthage CSD	285,000	0.07967571		9561.08471
Colton-Pierrepont CSD	60,000	0.01677383		2012.85994
Copenhagen CSD	110,000	0.03075203		3690.24322
General Brown CSD	167,000	0.04668717		5602.46016
Gouverneur CSD	180,000	0.0503215		6038.57982
Hammond CSD	40,000	0.01118256		1341.90663
Harrisville CSD	67,000	0.01873078		2247.6936
JCC	290,000	0.08107353		9728.82304
Jeff-Lewis BOCES	185,000	0.05171932		6206.31814
LaFargeville CSD	64,000	0.01789209		2147.0506
Lyme CSD	45,000	0.01258037		1509.64495
Morristown CSD	47,000	0.0131395		1576.74029
Norwood-Norfolk CSD	149,000	0.04165502		4998.60218
Ogdensburg CSD	364,000	0.10176125		12211.3503
Sackets Harbor CSD	53,000	0.01481689		1778.02628
Salmon River CSD	452,000	0.12636287		15163.5449
St. Lawrence-Lewis BOCES	174,000	0.04864412		5837.29382
Thousand Islands CSD	137,000	0.03830025		4596.03019
Town of Cape Vincent	50,000	0.01397819		1677.38328
Town of Colton	30,000	0.00838692		1006.42997
Town of Lyme	7,000	0.00195695		234.833659
Town of Morristown	50,000	0.01397819		1677.38328
Town of Webb UFSD	60,000	0.01677383		2012.85994
Village of Cape Vincent	200,000	0.05591278		6709.53313
Village of Morristown	37,000	0.01034386		1241.26363
Total	3,577,000	1		120000