

**Town of Shandaken
County of Ulster
State of New York**

**The Town of Shandaken Town Board Held a Public Hearing & Special Meeting on
Wednesday February 22nd, 2023 at 1pm at Shandaken Town Hall. 7209 Rt. 28
Shandaken, NY**

**Call to Order
Pledge of Allegiance
Roll Call**

Members Present Peter DiSclafani – Supervisor
Kevin VanBlarcum - Board Member
Kyle Steen – Board Member
Robert Drake – Board Member
Member Absent Elizabeth Kneissl – Board Member

Recording Secretary Joyce Grant - Town Clerk

Legal Notice 2/7/23 – The Shandaken Town Board hereby calls for 2 Public Hearings, to hear all those for or against Local Law #1 to allow up to a 10% Property Tax Exemption for Shandaken Volunteer Fire Firefighters. Second Public Hearing – To Extend the Income Limit for Tax Exemptions on Property Tax, for Senior & Disabled Shandaken Residents. Public Hearings will be followed by a Special Meeting to take care of town business. Meeting starts at 1pm on Wednesday February 22nd.

Public Comments on Local Laws – Chuck Perez spoke on the Firefighters Tax Exemption. No other comments.

Drake/Vanblarcum Motion was made to close the Public Hearing & Open the Special Meeting. 1:35.

Motion was made to appoint Mike Williams as Acting Deputy Ambulance Chief.

Meeting Closed at 1:40 on a Drake/Steen Motion.

RESOLUTION #52

OFFERED BY: Vanblarcum

**RESOLUTION OF THE TOWN BOARD OF THE TOWN OF SHANDAKEN
DETERMINING THAT THERE ARE NO ADVERSE IMPACTS ON THE
ENVIRONMENT FOR LOCAL LAW #1-2023 Property Exemption Volunteer
Firefighters**

WHEREAS, the Town Board is looking to adopt LOCAL LAW #1-2023 Property Exemption Volunteer Firefighters

WHEREAS, the possible environmental impacts of the approval of the Volunteer Firefighters Property Tax Exemption, have been considered by the Town Board;

NOW, THEREFORE BE IT RESOLVED, that the Town Board has determined that the approval of LOCAL LAW #1-2023 Property Tax Exemption Volunteer Firefighters,

will not have significant adverse impacts on the environment; and

BE IT FURTHER RESOLVED, that the Town Board authorizes the Supervisor to take such further steps as might be necessary to discharge the Board’s responsibility as lead agency for this action including, but not limited to, the issuance of a negative declaration consistent with this resolution.

AND MOVES ITS ADOPTION

Seconded by: Disclafani

	ROLL CALL	
	AYES	NAYS
BOARD MEMBER DRAKE	__X__	_____
BOARD MEMBER KNEISSL	Absent	_____
BOARD MEMBER STEEN	__X__	_____
BOARD MEMBER VAN BLARCUM	__X__	_____
SUPERVISOR DISCLAFANI	__X__	_____

RESOLUTION #53-23

OFFERED BY: Disclafani

LOCAL LAW #1 -2023 Volunteer Firefighters Tax Exemption

WHEREAS, The Town of Shandaken relies wholly on a Volunteer Firefighters force to deal with Fires & Emergency Calls.

WHEREAS, NYS Real Property Law enables a local municipality to implement up to a 10% tax exemption for volunteer firefighters.

AND WHEREAS, The Town of Shandaken Town Board finds and determines that the Town should exercise said option and implement said tax exemption because it would acknowledge the valuable services rendered by our volunteer firefighters and would enhance the ability to recruit and retain new volunteers serving the residents of the Town of Shandaken.

THEREFORE, BE IT RESOLVED, The Town Board of the Town of Shandaken hereby adopts Local Law #1 of 2023: To Amend Chapter 107 of the Code of the Town of Shandaken to add a tax exemption for Active & Qualified Volunteer Firefighters.

AND MOVES ITS ADOPTION

Seconded by: DRAKE

	ROLL CALL	
	AYES	NAYS
BOARD MEMBER DRAKE	__X__	_____
BOARD MEMBER KNEISSL	Absent	_____
BOARD MEMBER STEEN	__X__	_____
BOARD MEMBER VAN BLARCUM	__X__	_____
SUPERVISOR DISCLAFANI	__X__	_____

RESOLUTION #54-23

OFFERED BY: DRAKE

**RESOLUTION OF THE TOWN BOARD OF THE TOWN OF SHANDAKEN
 DETERMINING THAT THERE ARE NO ADVERSE IMPACTS ON THE
 ENVIRONMENT FOR LOCAL LAW #2 -2023 Amending Senior Citizens Tax Exemption**

WHEREAS, the Town Board is looking to adopt **LOCAL LAW #2 -2023 Amending Senior Citizens Tax Exemption**

WHEREAS, the possible environmental impacts of the approval of the Local Law #2-2023 Senior Citizen Tax Exemption have been considered by the Town Board;

NOW, THEREFORE BE IT RESOLVED, that the Town Board has determined that the approval of **LOCAL LAW #2 -2023 Amending Senior Citizens Tax Exemption**, will not have significant adverse impacts on the environment; and

BE IT FURTHER RESOLVED, that the Town Board authorizes the Supervisor to take such further steps as might be necessary to discharge the Board’s responsibility as lead agency for this action including, but not limited to, the issuance of a negative declaration consistent with this resolution.

AND MOVES ITS ADOPTION

Seconded by: STEEN

ROLL CALL

	AYES	NAYS
BOARD MEMBER DRAKE	__X__	_____
BOARD MEMBER KNEISSL	Absent	_____
BOARD MEMBER STEEN	__X__	_____
BOARD MEMBER VAN BLARCUM	__X__	_____
SUPERVISOR DISCLAFANI	__X__	_____

RESOLUTION #55-23

OFFERED BY: Vanblarcum

**TOWN OF SHANDAKEN LOCAL LAW #2 -2023
 Amending Senior Citizens Tax Exemption – A Local Law amending Chapter 107,
 Taxation of the Code of the Town of Shandaken Article I, Senior
 Citizens Tax Exemption**

WHEREAS, The Town of Shandaken would like to amend Chapter 107 of the Taxation Code of the Town of Shandaken for Senior Citizens Exemption.

THEREFORE, BE IT RESOLVED, The Town Board of the Town of Shandaken hereby adopts Local Law #2 of 2023: To Amend Chapter 107 of the Code of the Town of Shandaken Percentage Assessed Valuation.

Annual Income	Exempt from Taxation
More than \$0 but less than 37,000	50%
\$37,000 or more but less than \$38,000	45%
\$38,000 or more but less than \$39,000	40%

\$39,000 or more but less than \$40,000	35%
\$40,000 or more but less than \$40,900	30%
\$40,900 or more but less than \$41,800	25%
\$41,800 or more but less than \$42,700	20%
\$42,700 or more but less than \$43,600	15%
\$43,600 or more but less than \$44,500	10%
\$44,500 or more but less than \$45,400	5%

B. This schedule shall take effect with the July 1, 2023, tax rolls

AND MOVES ITS ADOPTION

Seconded by: VanBlarcum

	ROLL CALL	
	AYES	NAYS
BOARD MEMBER DRAKE	<u> X </u>	_____
BOARD MEMBER KNEISSL	Absent	_____
BOARD MEMBER STEEN	<u> X </u>	_____
BOARD MEMBER VAN BLARCUM	<u> X </u>	_____
SUPERVISOR DISCLAFANI	<u> X </u>	_____

RESOLUTION #56-23

OFFERED BY: STEEN

**RESOLUTION OF THE TOWN BOARD OF THE TOWN OF SHANDAKEN
 DETERMINING THAT THERE ARE NO ADVERSE IMPACTS ON THE
 ENVIRONMENT FOR LOCAL LAW #3 -2023 Amending Persons with Disability Tax
 Exemption**

WHEREAS, the Town Board is looking to adopt **LAW #3 -2023 Amending Persons with Disability Tax Exemption**

WHEREAS, the possible environmental impacts of the approval of the Amending Persons with Disability Property Tax Exemption, have been considered by the Town Board;

NOW, THEREFORE BE IT RESOLVED, that the Town Board has determined that the approval of **Local LAW #3 -2023 Amending Persons with Disability Tax Exemption**, will not have significant adverse impacts on the environment; and

BE IT FURTHER RESOLVED, that the Town Board authorizes the Supervisor to take such further steps as might be necessary to discharge the Board’s responsibility as lead agency for this action including, but not limited to, the issuance of a negative declaration consistent with this resolution.

AND MOVES ITS ADOPTION

Seconded by: DRAKE

	ROLL CALL	
	AYES	NAYS
BOARD MEMBER DRAKE	<u> X </u>	_____
BOARD MEMBER KNEISSL	Absent	_____

WHEREAS, The Town of Shandaken acknowledges the importance of preserving natural conditions to promote erosion control and flood protection at certain properties and will seek to preserve natural vegetation to the extent practical and consistent with the uses described in a *Re-Use Plan* and any flood mitigation plans.

WHEREAS, the PROPERTIES Formerly of Sage & Shurter in the Town of Shandaken, NYCFFBO PID 9551, 5276 Route 28 Mt. Tremper SBL:25.10-1-13.100 and SBL:25.10-1-10 at 12.1 acers.

WHEREAS, the specific purposes for the acquisition of the Properties are to:

- Protect water quality;
- Protect and enhance the floodplain of the Esopus Creek to further mitigate flooding impacts on nearby properties; and

WHEREAS, the following are options for the future use of these Properties identified by the Town. All uses shall be consistent with the terms of the conservation easement and purposes of the acquisition. Other uses, not listed below, may be allowed under the conservation easement, but prior approval is required by NYSDEC.

1. Open space, nature preserve, riparian buffer consisting of grasses, wildflowers, trees and shrubs
2. Outdoor recreational activities including, but not limited to, general access to the Esopus Creek, fishing access, bird/wildlife watching, etc.
3. Access and parking associated with the above planned uses
4. Installation of educational, informative, or access signage; and

WHEREAS, nothing in this *Re-Use Plan* restricts the rights of NYSDEC or its agents or assigns from entering these Properties to inspect as needed for the purpose of verifying compliance with the conservation easement and this *Re-Use Plan*.

THEREFORE BE IT RESOLVED, the Town Board of Shandaken does hereby authorize the Town Supervisor to enter into agreement regarding the Re-Use Plan for said Properties mentioned above for the purposes of assisting in a public project.

AND MOVES ITS ADOPTION

Seconded by: Steen

ROLL CALL

	AYES	NAYS
BOARD MEMBER DRAKE	__X__	_____
BOARD MEMBER KNEISSL	Absent	_____
BOARD MEMBER STEEN	__X__	_____
BOARD MEMBER VAN BLARCUM	__X__	_____
SUPERVISOR DISCLAFANI	__X__	_____

**TOWN OF SHANDAKEN LOCAL LAW No. 1 OF 2023
 AMENDING CHAPTER 107 OF THE CODE OF THE TOWN OF SHANDAKEN
 TO ADD A TAX EXEMPTION FOR
 VOLUNTEER FIREFIGHTERS**

Sec.1 Title

This Local Law shall be known as “Local Law No.1 of 2023: Amending Chapter 107 of the Code of the Town of Shandaken to add a tax exemption for Volunteer Firefighters.

Sec. 2 Purpose and Findings

It is the purpose of this Local Law to implement the authority granted to local taxing jurisdictions by The Real Property Tax Law, to make available a tax exemption for volunteer firefighters at the option of the local municipality. The Town Board further finds and determines that the Town of Shandaken should exercise said option and implement said tax exemption because it would acknowledge the valuable services rendered by our volunteer firefighters and would enhance the ability to recruit and retain new volunteers serving the residents of the Town of Shandaken.

Sec. 3 Grant of Property Tax Exemption for Volunteer Firefighters

Chapter 107 of the Town Code, “Taxation” shall be amended by adding “Article VI - Tax Exemption for Volunteer Firefighters as follows:

Article VI. Tax Exemption for Volunteer Firefighters

§ 107-12 Legislative Intent

The Real Property Tax Law has been amended to allow a town to grant a partial tax exemption on real property owned by an enrolled member of an incorporated volunteer fire company or fire department or such member and spouse. Said partial exemption is 10% of the assessed value of such property for all town and special district purposes, exclusive of special assessments

§ 107-13 Grant of exemption

The Town of Shandaken authorizes an exemption of 10% of assessed value of property owned by such enrolled members as set forth below or such enrolled member and spouse. Said exemption applies to taxation with respect to town and special district purposes, exclusive of special assessments.

§ 107-14 Eligibility.

Upon application, such exemption shall be granted to an enrolled member of an incorporated volunteer fire company or fire department provided that:

- A. The applicant resides in the Town of Shandaken and the Town of Shandaken is served by such incorporated volunteer fire company or fire department in which the applicant is an enrolled member;
- B. The property is the primary residence of the applicant;
- C. 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 section; and
- D. The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of such incorporated volunteer fire company or fire department for at least 2 years.

§ 107-15 Grant of lifetime exemption.

Any enrolled member of an incorporated volunteer fire company or fire department or who accrues more than 20 years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department shall be granted the 10% exemption as authorized by this article for the remainder of his or her life as long as his or her primary residence is located within the Town of Shandaken, New York.

§ 107-16 Application.

Application for such exemption shall be filed with the Town Assessor on or before the taxable status date on a form as prescribed by the Commissioner of Tax and Finance.

§ 107-17 No diminution of benefits.

No applicant who is a volunteer firefighter who by reason of such status is receiving any benefit under the provisions of Article 4 of the Real Property Tax Law on the effective date of this article shall suffer any diminution of such benefit because of the provisions of this article

§ 107-18 Certification.

Each incorporated volunteer fire company or incorporated volunteer fire department shall file a notice annually, prior to the applicable taxable status date, with the Town Assessor certifying its then currently enrolled members with 2 or more years of service. Such notice shall list as of the applicable taxable status date the number of years of service served by each such enrolled member and such enrolled member's address of residence.

§ 107-19 Repeal, Amendment and Supersession of Other Laws

All other Ordinances or Local Laws of the Town of Shandaken which are in conflict with the provisions of this Local Law are hereby superseded or repealed to the extent necessary to give this Local Law force and effect during its effective period.

§ 107-20 Effective Date

This Local Law shall take effect immediately upon filing with the Secretary of State.

LOCAL LAW #2 of 2023

A Local Law amending Chapter 107, Taxation of the Code of the Town of Shandaken
Article I, Senior Citizens Tax Exemption

§ 107-1 of the Code of the Town of Shandaken shall be deleted in its entirety and replaced to read as follows:

§ 107-1. **Exemption.** Pursuant to the authority granted under § 467 of the Real Property Tax Law of the State of New York, real property in the Town of Shandaken owned by one or more persons, each of whom is 65 years of age or over, or real property owned by husband and wife, one of whom is 65 years of age or over, shall be exempted from taxation by the Town of Shandaken to the extent of 50% of the assessed valuation thereof.

107-2. Restrictions.

A. Real property in the Town of Shandaken owned by one or more persons, each of whom is 65 years of age or over, or real property owned by a husband and wife, one of whom is 65 years of age or over, shall be exempt from taxation by the Town to the extent of 50% of the assessed valuation thereof or such lesser per centum of assessed value thereof for persons whose maximum income eligibility is increased in accordance with the provisions of § 467 of the Real Property Tax Law of the State of New York and subject to the following: **[Amended 10-16 2000 by L.L. No. 2-2000; 4-4-2005 by L.L. No. 2-2005]**

(1) 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 shall be used to compute the percentage of exemption in accordance with the following schedule: **[Amended 12-1-2008 by L.L. No. 5-2008]**

Annual Income

**Percentage Assessed Valuation
Exempt from Taxation**

More than \$0 but less than 37,000	50%
\$37,000 or more but less than \$38,000	45%
\$38,000 or more but less than \$39,000	40%
\$39,000 or more but less than \$40,000	35%
\$40,000 or more but less than \$40,900	30%
\$40,900 or more but less than \$41,800	25%
\$41,800 or more but less than \$42,700	20%
\$42,700 or more but less than \$43,600	15%
\$43,600 or more but less than \$44,500	10%
\$44,500 or more but less than \$45,400	5%

(2) "Income tax year" shall mean the twelve-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.

B. No exemption shall be granted unless:

- (1) The title of the property shall have been vested in the owner or one of the owners of the property for at least 24 consecutive months prior to the date of making application for exemption; provided, however, that in the event of the death of either a husband or wife in whose name the title of the property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by or descent from the deceased husband or wife, the time of ownership of the property by the deceased husband or wife shall be deemed also a time of ownership by the survivor, and such ownership shall be deemed continuous for the purposes of computing such period of 24 consecutive months; provided, further, that, in the event of a transfer by either a husband or wife to the other spouse of all or part of the title to the property, the time of ownership of the property by the transferor spouse shall be deemed also a time of ownership by the transferee spouse, and such ownership shall be deemed continuous for the purposes of computing such period of 24 consecutive months; and provided, further, that, where property formerly owned by such owner or owners and taken by eminent domain or other involuntary proceeding, except a tax sale, the period of ownership of the property for which application is made for exemption, and such periods of ownership shall be deemed to be consecutive for purposes of this section. Where a residence is sold and replaced with another within one year and is in the Town of Shandaken, the period of ownership of the former property shall be combined with the period of ownership of the replacement residence and deemed consecutive for exemption from taxation by the Town of Shandaken.
- (2) The property is used exclusively for residential purposes.
- (3) The property is the legal residence of and occupied in whole or in part by the owner or by all the owners of the property.

A. This schedule shall take effect with the July 1, 2023 tax rolls.

Section 3. Severability

If any part or provision of this local law is judged invalid by any court of competent jurisdiction, such judgment shall be confined in application to the part or provision directly on which judgment shall have been rendered and shall not affect or impair the validity of the remainder of this Law or the application thereof to other persons or circumstances. The Town hereby declares that it would have enacted the remainder of this Law even without such part or provision or application

Local Law #3 of 2023

A Local Law amending Chapter 107, Taxation of the Code of the Town of Shandaken Article IV, Persons with Disability Tax Exemption

Section 1.

§ 107-6 of the Code of the Town of Shandaken shall be deleted in its entirety and replaced to read as follows:

Section 2.

§ 172-2. Maximum income; exemption schedule.

B. To be eligible for exemption authorized by such § 459-c and implemented by this article, the maximum income of such person shall not exceed \$37,000. Any such person having a higher income shall be eligible for exemption in accordance with the following schedule:

C. Percentage Assessed Valuation

Annual Income	Exempt from Taxation
More than \$0 but less than 37,000	50%
\$37,000 or more but less than \$38,000	45%
\$38,000 or more but less than \$39,000	40%
\$39,000 or more but less than \$40,000	35%
\$40,000 or more but less than \$40,900	30%
\$40,900 or more but less than \$41,800	25%
\$41,800 or more but less than \$42,700	20%
\$42,700 or more but less than \$43,600	15%
\$43,600 or more but less than \$44,500	10%
\$44,500 or more but less than \$45,400	5%

D. This schedule shall take effect with the July 1, 2023, tax rolls.

Section 3. Severability

If any part or provision of this local law is judged invalid by any court of competent jurisdiction, such judgment shall be confined in application to the part or provision directly on which judgment shall have been rendered and shall not affect or impair the validity of the remainder of this Law or the application thereof to other persons or circumstances. The Town hereby declares that it would have enacted the remainder of this Law even without such part or provision or application.

Section 4. Effective Date

This local law shall become effective immediately upon the filing in the office of the New York. Secretary of State pursuant to Section 27 of the Municipal Home Rule Law

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