

Village of Addison

Proposed Dissolution Plan

April, 2026

Laberge
ENGINEERING
ARCHITECTURE



Group
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PLANNING

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Acknowledgments

Laberge Group would like to acknowledge and thank the members of the Village of Addison Board of Trustees and the members of the Addison Town Board.

Village of Addison

Ed Soporowski, Mayor
Bocephus (Bo) Graham, Deputy Mayor
Lorne Hultz, Trustee
Dennis Rattay, Trustee
Tara Watson, Trustee

Town of Addison

Jack Thompson, Town Supervisor
John Lyons, Deputy Town Supervisor
Joseph D. Trappler, Town Board Member
Jason Becker, Town Board Member
Alice Weale, Town Board Member

The Village established a Steering Committee to provide guidance and input into the development of the Proposed Dissolution Plan for the Village of Addison. Laberge Group thanks the members of the Steering committee for their significant contributions throughout the process.

Steering Committee Members

Ed Soporowski, Mayor
Jack Thompson, Town Supervisor
Bocephus (Bo) Graham, Deputy Mayor
John Lyons, Deputy Town Supervisor
Derek Burrell, Village Citizen Representative
James Mosher, Village Citizen Representative
Kevin Shorthouse, Town Citizen Representative

Laberge Group would also like to extend our sincere appreciation to the many Village and Town staff members, volunteers and stakeholders who provided valuable insights on operations and who collected and submitted significant data and program information, local input, and guidance throughout the process.

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Laberge Group Project # 2025055

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I. Executive Summary

Why Consider Dissolution at this Time?

The Village of Addison is a small community with approximately 1,560 residents located wholly within the Town of Addison in Steuben County, New York. The Village of Addison is currently a full service municipality providing police, fire, water and sewer services, owns and manages a community center and has developed and enforces a wide range of quality of life local laws including zoning that address the Village's unique needs. The Town of Addison has a population of approximately 2,400 residents which includes the 1,560 Village residents and 840 residents that live outside the Village.

As is happening in a number of villages across New York State, Village residents have been discussing the idea of dissolving the Village and having their towns take over village services. Reasons cited include inability to find and retain elected officials, volunteer board members and qualified and experienced employees as well as the concern that the taxpayers can no longer afford to have both a village and town government. Others have noted that both the Village and Town governments are small and questioned whether or not it makes sense to combine the small Village and Town of Addison governments and have one governance board, one central administration and share additional services. Can a single government run more efficiently?

The Village of Addison also experienced the residual effects of the findings of fraud and mismanagement of funds identified over a multiyear period extending as far back as 2009 continuing up to 2023. The Office of the State Comptroller issued three audit reports in July of 2025¹ and central to the findings were that the former Clerk-Treasurer misappropriated funds, and the need for a higher level of Board oversight. During the Comptroller's investigation period, the Village has executed a number of corrective actions to address the deficiencies and continues to do so. The Village Board of Trustees brought on a new Clerk-Treasurer, engaged the services of an independent auditor, and is overseeing implementation of financial reporting and review procedures and enhanced internal control procedures.

During 2025, there was a citizen-initiated petition circulating that called for a referendum on the dissolution of the Village. Unfortunately, the legal process outlined in Article 17-A of General Municipal Law for a citizen-initiated process has a very aggressive timeline requiring a referendum within 120 days of the date of certification of the petition signatures. The citizen-initiated process does not require the development of study or a plan to inform residents before the referendum, leaving voters potentially without information on the potential impacts of dissolution before the vote.

In response, the Village Board of Trustees determined it is in the best interest of Village residents to formalize a community discussion and decision making process on the pros and cons of dissolution and identified that an Article 17-A board-initiated process provides more time for the Village to conduct a study of the impact of dissolution and prepare a Proposed Dissolution Plan that lays out the potential post dissolution governance, services, service delivery and fiscal impact providing information for voters to consider. The Board also determined that it would be important to evaluate whether there is, or is not, a potential for improved services, and/or reduced taxpayer costs.

¹ *Village of Addison – Payroll (2024M-12), Village of Addison – Former Clerk-Treasurer's Misappropriation of Funds (2024M-19) and Village of Addison Board Oversight (2024M-8).*

As previously mentioned, the Village of Addison currently provides police, fire, water and sewer services; whereas, the Town does not provide police, water or sewer services and buys fire protection services from the Village. The Board determined it was critical for residents to really understand the potential impact of dissolution BEFORE a referendum.

The Board determined that it is critical to evaluate whether there is, or is not, a potential for improved services, and/or reduced taxpayer costs, should the Village government dissolve and the Town of Addison assume the governance role and service provision in the Village.

What is a Board Initiated Dissolution Process?

On July 3, 2025, the Village of Addison Board of Trustees voted to explore the option of dissolution of the Village government and to proceed to embark on a board-initiated study and dissolution plan development process as provided for in Article 17-A of the General Municipal Law. The Village Board of Trustees applied for, and received, a New York State Citizen Reorganization Grant to support the study of dissolution and the development of this Proposed Dissolution Plan.

The New N.Y Government Reorganization and Citizen Empowerment Act (Article 17-A of the General Municipal Law) provides a legal process for the Village Board of Trustees to initiate a dissolution process. Pursuant to this statute, a Board-Initiated Village dissolution process requires the Village Board to develop a detailed proposed plan of dissolution to address post dissolution governance, services, impact on property taxes, costs to dissolve, an accounting and plan of disposition of Village assets and liabilities and plan for employees among other items.

Upon endorsement of the Proposed Dissolution Plan by the Board of Trustees, a public hearing on Village dissolution will be set. After the public hearing, the Village Board can decide either to end the process or amend the Plan and adopt a Final Plan. At the time of adoption of the Final Plan, the Board of Trustees may set the referendum date. Voters will be asked one question: “Should the Village of Addison dissolve? “Yes” or “No.” An affirmative vote is a vote to dissolve the Village. If the vote fails, Village dissolution may not be brought up again for four years.

How Was this Proposed Dissolution Plan Developed?

It is important to recognize that regardless of the Dissolution Plan adopted by the Village, upon dissolution, all policies and decisions related to the Village of Addison including the services to be delivered, the service delivery models, land use policy, administration and enforcement, spending, taxing, and staffing will rest with the Town of Addison Town Board. As such, it was critical to the Board of Trustees that the planning process involve key stakeholders not only from the Village, but from the Town as well.

The Town of Addison’s Town Supervisor, Town Board and staff have worked cooperatively with the Village throughout this process. This collaborative approach increases the likelihood that the Town will actively implement the Plan as written, and that the Plan can realistically be implemented. Town involvement early on also supports a successful transition focused on the continuity of services for the residents of the Village. Town officials expressed a healthy respect for the expanded governance responsibilities and scope of services that the Town would be taking on.

The Plan development process involved continuous consultation with Village and Town leadership, interviews with Village and Town staff and Village land use board members. The process also included a Joint Village – Town Steering Committee that included the Mayor, the Deputy Mayor, the Town Supervisor, the Deputy Town Supervisor and three citizen representatives.

A robust citizen engagement process was put in place, and citizen input was instrumental in framing the Proposed Dissolution Plan. This process included two public information sessions held on October 25, 2025

and March 25, 2026. A dedicated webpage was established where the public can access information as well as provide input throughout the process. Responses to questions posed by the public are included in the “Frequently Asked Questions” section of the website and a summary is attached to this Plan (**Appendix A: Frequently Asked Questions**).

Date of Dissolution

The proposed date of dissolution is December 31, 2027.

Public Hearing on the Draft Proposed Dissolution Plan

The public hearing is set to be held on Monday, June 8, 2026 at 6:00 pm at the Addison Community Center, 13 Community Drive, Addison, New York 14801

How will governance and services of the Village change?

Effective with the date of dissolution, all policies and decisions related to the Village of Addison including the services to be delivered, the service delivery models, land use policy, administration and enforcement, spending, taxing, and staffing and employment will rest with the Town of Addison Town Board.

Based upon the process outlined in Article 17-A, the Village Board of Trustees was charged with developing a Dissolution Plan that specifies a series of post dissolution conditions. **Table 1: Summary of Potential Conditions Post Dissolution Resident Checklist** presents the potential post dissolution conditions identified during the planning process. The purpose of this resident checklist is to assist each voter in making an informed decision by providing objective information on the potential post dissolution impacts on (1) the provision of services, (2) their level of representation in local government, and (3) cost and taxation implications.

The following checklist can be used by the reader to help guide their decision for or against dissolution:

Table 1: Summary of Potential Conditions Post Dissolution Resident Checklist

| Table 1: Conditions Post Dissolution | | |
|---|--------------------------|--------------------------|
| Resident Checklist | PRO | CON |
| REPRESENTATION AND GOVERNANCE | | |
| <p>Dissolution will result in the elimination of existing Village governance structures, including the Mayor and the Board of Trustees who are elected exclusively by, and who represent and set policy for, the area currently known as the Village. Post dissolution, all decisions become the responsibility of the Town Board comprised of representatives elected on a town-wide basis and responsible to a wider constituency and a wider set of policy issues and priorities.</p> <p>VILLAGE RESIDENTS MAY HAVE A SMALLER VOICE IN GOVERNMENT. Village voters currently make up 100% of the Village electorate whereas Village voters make up 68% of the Town-wide electorate reflecting a potential future dilution in representation and a potential reduction of focus on Village priorities. As of October 2025, there are 1,073 Village registered voters as compared to 511 town outside the village, for a total of 1,584 town-wide registered voters in the Town of Addison.</p> | <input type="checkbox"/> | <input type="checkbox"/> |

Resident Checklist

PRO

CON

CITIZEN EMPOWERMENT TAX CREDIT (CETC)

The Citizen Empowerment Tax Credit (CETC) is provided to encourage the dissolution of local governments. Post dissolution, a credit equal to 15% of the combined Town and Village property tax levies in the year prior to dissolution is provided to the Town on an annual basis. Based on 2023-2024 Village levy and the 2024 Town levy, the CETC is estimated to be approximately:

- **70% of CETC \$117,579** (minimum amount required to be applied to tax reduction)
- **100% of CETC \$167,970**

IMPACT ON VILLAGE PROPERTY TAXPAYERS

It is anticipated that Village property taxpayers will experience a reduction in their combined Village and Town property taxes based on the fiscal modeling and assumptions used in this Proposed Dissolution Plan. The approximate cost savings for a typical single home property (median assessed value of \$94,200) is presented below with and without the application of Citizen Empowerment Tax Credit (CETC) to offset property taxes:

| Village of Addison Property Taxpayer Impact | | |
|--|----------|-----------|
| Estimated Impact of Combined Village and Town Property Taxes | | |
| Taxable Assessed Value = \$94,200 (Median Single Family Property) | | |
| Possible Savings Per Year | | |
| No CETC | 70% CETC | 100% CETC |
| \$464 | \$546 | \$581 |

Property owners with higher property values and taxes would experience higher savings and those with lower property values and taxes would experience lower savings. Detailed information is provided in **Section X: Fiscal Impact of Dissolution** of this Plan.

LOSS OF THE VILLAGE POLICE DEPARTMENT

The Town of Addison’s preliminary plan would be to use the Sheriff’s Department and the NYS Police for law enforcement coverage in the Village as is done in the Town outside the Village, rather than create a town-wide police department. There is no legal authority for towns in New York State to create a special police district to serve the area currently known as the Village. The Student Resource Officer Program (SRO) would no longer be provided by the Village; the Addison Central School District is exploring options to provide the service in its three buildings at a cost effective price.

FACTORS DRIVING VILLAGE PROPERTY TAX REDUCTION

The key factors resulting in the Village property tax reduction are:

- No Police Department
- Shift of Cost to the Townwide Tax Base
- 70% Application of the CETC
- Other Reductions/Savings

Resident Checklist

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PUBLIC WORKS SERVICES

Should the Village voters elect to dissolve, Town of Addison officials have indicated that the plan would be for the Town to continue the full range of Village public works services. Town officials determined that the Town of Addison would need an equivalent number of staff as provided for in the current Village budget in order to provide water, sewer and public works services. Services to be continued include but are not limited to summer and winter maintenance of Village streets, snow removal on Village owned sidewalks and parking lot, maintenance of Village buildings, parks, playgrounds, and public spaces, The Town plans to assign staff to the Town Highway Department. The staffing plan includes one certified water/wastewater treatment operator, or contract for services, and two motor equipment operator positions.

VILLAGE WATER AND SEWER SERVICES

Should the Village electorate vote to dissolve, the Town of Addison would create an Addison Water District and an Addison Sewer District with boundaries the same as the current Village to provide water and sewer services and charge the users of the system. The Town would take over the operations and maintenance of the water system plant and the wastewater transfer station, pumps and related assets. This would include the on-boarding the staff with the necessary water/wastewater certifications or to contract for the services. The Water District staff, with assistance from the Highway Department, would provide maintenance of all the water system assets line breaks and the installation and repair of water meters.

VILLAGE STREETLIGHTS

The Town officials indicate that the Town would create a Hamlet Lighting District with boundaries the same as the Village and charge the properties of the former Village for the streetlights.

PARKS

The proposed Plan is to transfer all Village parks, public spaces, and assets to the Town. The Town Highway Department would maintain all the parks, recreation areas and public spaces.

LAND USE PLANNING AND ZONING

Pursuant to Article 17-A, the Village local laws and codes continue for up to two years post dissolution; however, within those two years, the Town may adopt, repeal or amend the Village laws and codes. At the end of two years, any Village laws, codes, rules or regulations not adopted or integrated into Town laws and/or codes shall be deemed repealed.

Currently, the Village has a comprehensive Zoning Law, and the Town of Addison does not. The Town’s preferred preliminary option is to administer and enforce the Village Zoning laws for a period up to two years to allow the Town to evaluate whether the Village’s zoning laws should be integrated into Town law, repealed within the two year period or let them expire at the end of the two years.

The Town will need to create and appoint members to a Town Planning Board to conduct site plan reviews and address other land use planning and create a Zoning Board of Appeals

Resident Checklist

PRO CON

to ensure compliance with land-use regulations and to review applications for exceptions to zoning laws. It would be beneficial to include Village ZBA members on the newly created Town ZBA.

CODE ADMINISTRATION AND ENFORCEMENT

Like zoning, pursuant to Article 17-A, the Village local laws and codes continue for up to two years post dissolution; however, within those two years, the Town may adopt, repeal or amend the Village laws and codes. At the end of two years, any Village laws, codes, rules or regulations not adopted or integrated into Town laws and/or codes shall be deemed repealed.

The Town’s preliminary plan would be to provide a part-time code enforcement officer to handle the administration and enforcement of the Village’s zoning and other quality of life local laws for a period of up to two years. During this period the Town would evaluate whether such laws will be integrated into Town law, repealed or left to expire at the end of the two years. Examples of Village quality of life laws including zoning, property maintenance, landlord registration and noise control.

The Town opted out of the administration and enforcement of the NYS Uniform Building and Energy Codes, and these functions would be provided by Steuben County.

QUALITY OF LIFE LOCAL LAWS AND CODES

Pursuant to Article 17-A, the Village local laws and codes continue for up to two years post dissolution; however, within those two years, the Town may adopt, repeal or amend the Village laws and codes. At the end of two years, any Village laws, codes, rules or regulations not adopted or integrated into Town laws and/or codes shall be deemed repealed.

The Town’s preliminary plan is to bring the Village local laws over and then evaluate whether the Town will adopt, amend, repeal, or let expire the Village’s quality of life codes.

DISPOSITION OF VILLAGE ASSETS AND LIABILITIES

It was important to Village leadership that to the extent reasonable, Village cash assets and liquidated proceeds of the sale of property and equipment be used to eliminate short term liabilities including but not limited to outstanding account payable, compensated absences and retiree health insurance and to reduce long term liabilities related to debt service.

Property including Village Hall, police vehicles and equipment and other miscellaneous office and program equipment would be sold and the proceeds of which would be used to offset outstanding Village liabilities. All other village property, equipment and vehicles would transfer to the Town for the continued provision of services. This property includes but is not limited to:

- Water and Sewer Infrastructure and Property for the benefit of all system users.
- Parks, recreation assets, and public space properties.
- Community Center property and facility.
- Fire Station 1 and all Village fire service equipment.
- Village Public Works Garage and equipment and fleet.
- All Other property and equipment.

Resident Checklist

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Based on Article 17A, the former Village taxpayers would be responsible for all remaining liabilities net of liquidated assets. The general fund debt and compensated absences liabilities are assumed to be paid off by the time of dissolution. The long-term debt associated with the water and sewer funds would transfer to the Town and would be funded through the new Hamlet Water and Sewer District user fees. Retiree health costs would become a long-term liability of the properties located in the area currently known as the Village unless a settlement payout is negotiated. Should any addition liabilities exceed assets or unforeseen liability emerge, these liabilities would also become a cost to the taxpayers located in the area formerly known as the Village.

ADMINISTRATIVE AND FISCAL FUNCTIONS

Town officials recognize that the expansion of services requires additional administrative/fiscal staff resources. The preliminary Town plan anticipates a need to increase the existing Town bookkeeper and Town Clerk positions from part-time to full-time.

VILLAGE EMPLOYEE CONSIDERATIONS

Town officials indicated that Village employees can apply for Town positions; however, they will enter Town employees as new hires.

Summary of Fiscal Impact

Potential Post-Dissolution Modelled Fiscal Impact

Potential Recurring Savings

Village property taxpayers are projected to experience a net reduction in their combined property taxes before application of the CETC and a greater reduction with the application of the CETC to offset property taxes. Town outside village taxpayers are projected to experience an increase in their taxes with or without the application of the CETC.

The fiscal analysis provides a model of a potential fiscal impact should the Village electorate vote to dissolve. It is based upon the assumptions related to services and service delivery included in this Proposed Dissolution Plan. The fiscal model and estimates were based on the 2025/2026 Village budget and the 2025 Town budget. The fiscal evaluation was also informed by the historical trends in revenues and expenses of both the Village and the Town reported to the New York State Comptroller’s Office.

Projected Property Tax Rate Impact on Village Property Taxpayers

The model transfers over the assumed level of Village property tax levy needed to support the services and service model outlined in this Proposed Dissolution Plan. The model spreads the levy to the various Town funds and new special districts, necessary to model the potential impact on property tax rates. The current combined Village and Town property tax rates for Village property taxpayers are then compared to the post-dissolution modeled Town tax rates for Village property taxpayers and are presented in **Table 2: Projected Tax Rate Impact of Dissolution - Village Property Owner**. As the table depicts, the value of the property taxes shifted to the Hamlet Water and Sewer Districts will likely be converted to water and sewer user fees.

Table 2: Projected Tax Rate Impact of Dissolution - Village Property Owner

| Village of Addison Property Taxpayer - Estimated Property Tax Rate Impact Combined Village and Town Tax Rates (Rate/\$1,000 Taxable Assessed Value) | | | | | |
|---|----------------|--------------------------|---------------|---------------|----------------|
| Fund | Current | Model - Post Dissolution | | | |
| | | No CETC | 70% CETC | 100% CETC | Change in Rate |
| Village | \$9.33 | \$0.00 | \$0.00 | \$0.00 | |
| Townwide General & Highway | \$3.12 | \$4.21 | \$3.33 | \$2.96 | |
| Town outside Village General and Highway | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Hamlet of Addison Legacy Costs | \$0.00 | \$0.10 | \$0.10 | \$0.10 | |
| Hamlet Lighting District | \$0.00 | \$0.54 | \$0.54 | \$0.54 | |
| Hamlet of Addison Fire Protection District | \$0.00 | \$0.59 | \$0.59 | \$0.59 | |
| Shift to Hamlet of Addison Water District | \$0.00 | \$0.97 | \$0.97 | \$0.97 | |
| Shift to Hamlet of Addison Sewer District | \$0.00 | \$1.12 | \$1.12 | \$1.12 | |
| Total No CETC | \$12.45 | \$7.53 | | \$6.28 | -39.5% |
| Total 70% CETC | \$12.45 | | \$6.65 | | -46.6% |
| Total 100% CETC | \$12.45 | | | \$6.28 | -49.6% |

Will be converted to water & sewer user rates.

Note 1: Dissolution does not impact County or School District property taxes.

The impact on the **combined Village and Town tax rates** for **Village property owners** is projected to be:

39.5% reduction in their combined Village and Town tax rate without any application of the CETC.

46.6% reduction in their combined Village and Town tax rate with an application of 70% of the CETC to reduce the levy.

49.6% reduction in their combined Village and Town tax rate with an application of 100% of the CETC to reduce the levy.

The Village’s levy for fire protection services will shift to a new Hamlet Fire Protection District which is taxed on an ad valorem levy and certain tax exemptions are not for ad valorem levies. This will impact the actual reduction in savings for some taxpayers.

Town outside Village of Addison Property Tax Impact

The Town of Addison property tax rate impact on properties located outside the Village of Addison are presented by fire protection district (FPD) in **Table 3: Town outside Village Estimated Tax Rate Impact (Campbell FPD)** and **Table 4: Town outside Village Estimated Tax Rate Impact (Addison FPD)**. The FPD rates are not impacted by dissolution and as such the estimated tax level increase for Town outside Village taxpayers is the same regardless of fire protection district. A detailed description of the impact on Town outside Addison property taxpayers is provided in **Section X: Fiscal Impact of Dissolution** of this Proposed Plan.

Table 3: Town outside Village Estimated Tax Rate Impact (Campbell FPD)

| Town outside Village of Addison Property Taxpayer (Campbell Fire Protection District) | | | | | |
|---|---------------|--------------------------|---------------|---------------|--------------|
| Estimated Property Tax Rate Impact | | | | | |
| (Rate/\$1,000 Taxable Assessed Value) | | | | | |
| Fund | 2025 FY | Model - Post Dissolution | | | |
| | | No CETC | 70% CETC | 100% CETC | Rate Change |
| Townwide General & Highway | \$3.12 | \$4.21 | \$3.33 | \$2.96 | |
| Town outside Village General and Highway | \$0.05 | \$0.00 | \$0.00 | \$0.00 | |
| Campbell Fire Protection District | \$0.27 | \$0.27 | \$0.27 | \$0.27 | |
| Total No CETC | \$3.44 | \$4.48 | | | 30.2% |
| Total 70% CETC | \$3.44 | | \$3.61 | | 4.8% |
| Total 100% CETC | \$3.44 | | | \$3.23 | -6.1% |

Note 1: The Fire Protection District rates are not materially impacted by Village dissolution. The tax impact to to Town outside Village taxpayers is the same regardless of FPD.

Note 2: Dissolution does not impact County or School District property taxes.

Table 4: Town outside Village Estimated Tax Rate Impact (Addison FPD)

| Town outside Village of Addison Property Taxpayer (Addison Fire Protection District) | | | | | |
|--|---------------|--------------------------|---------------|---------------|--------------|
| Estimated Property Tax Rate Impact | | | | | |
| (Rate/\$1,000 Taxable Assessed Value) | | | | | |
| Fund | 2025 FY | Model - Post Dissolution | | | |
| | | No CETC | 70% CETC | 100% CETC | Rate Change |
| Townwide General & Highway | \$3.12 | \$4.21 | \$3.33 | \$2.96 | |
| Town outside Village General and Highway | \$0.05 | \$0.00 | \$0.00 | \$0.00 | |
| Addison Fire Protection District | \$0.36 | \$0.36 | \$0.36 | \$0.36 | |
| Total No CETC | \$3.53 | \$4.57 | | | 29.4% |
| Total 70% CETC | \$3.53 | | \$3.69 | | 4.7% |
| Total 100% CETC | \$3.53 | | | \$3.32 | -5.9% |

Note 1: The Fire Protection District rates are not materially impacted by Village dissolution. The tax impact to to Town outside Village taxpayers is the same regardless of FPD.

Note 2: Dissolution does not impact County or School District property taxes.

One Time Transition and Implementation Costs

Dissolving a Village government and ramping up a Town government to assume the services in the Village is a significant undertaking. There will be one-time costs associated with these transition and initial implementation activities. Preliminary costs could be in the range of \$90,000 - \$120,000 depending on what the Village and Town determine as needed and what can be accomplished in-house. Examples of transition costs include, but are not limited to legal and consultant services to facilitate the transition, handle land transactions and perform modifications and integration of local laws; temporary fiscal services to close out Village financials after dissolution; development of map, plan and reports and legal actions related to the creation of the Hamlet of Addison Water District, Sewer District and Fire Protection District.

The Town and Village are eligible for Citizen's Re-organization Empowerment Grant (CREG) funds that can be used to support transition and implementation costs. In total the Village and Town are eligible for \$50,000 in grant funds for transition/implementation grant. The grant requires a 10% match. The Town also has the option to use up to 30% of its annual CETC funds to support costs associated with the implementation phase.

II. Board-Initiated Dissolution Process

General Municipal Law Article 17-A

Pursuant to General Municipal Law Article 17-A §773(2), a Board-Initiated Village dissolution process requires the Village Board to develop and adopt a detailed plan for dissolution that is then taken to the Village voters to affirm or reject.

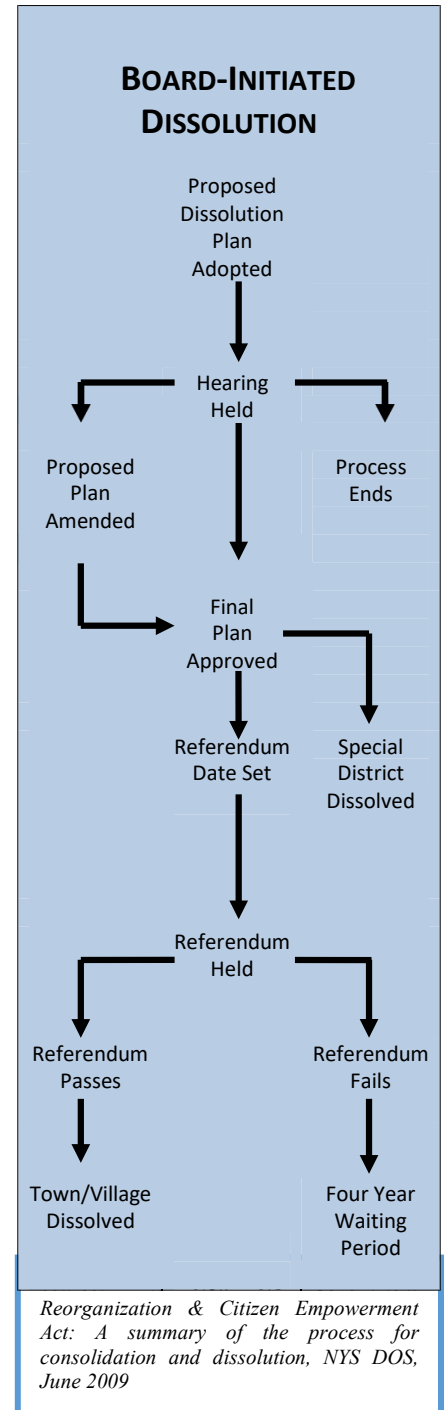
On July 3, 2025, the Village Board of Trustees voted to initiate a process to develop a Dissolution Plan for consideration by Village residents. It was important to the Board of Trustees that the process engage key Village and Town elected officials, staff and other subject matter experts so that the plan would be based on facts, doable and assured for continuity of services. To that end, a number of working meetings between Village and Town leadership and staff were conducted in frame the key elements of the Plan.

The Village engaged Laberge Group to facilitate the process, conduct the necessary analyses, prepare documents and conduct citizen engagement. The primary objectives were to review current and potential post dissolution services and service delivery systems, evaluate costs, tax levy and taxpayer impacts and to address critical transition action steps necessary to assure for continuity of services.

What are the steps in a Board Initiated Dissolution?

Article 17-A of the NYS General Municipal Law lays out the legal process for a Board initiated dissolution:

- The Village Board must accept by resolution a Proposed Dissolution Plan.
- The Proposed Dissolution Plan must be displayed and made readily available in a public place and posted on the Village website along with a summary of the plan [§775(1)].
- The Village Board must arrange for publication of the summary of the proposed Dissolution Plan in a newspaper of general circulation within the entity at least once each week for four successive weeks [§775(3)].
- The Board of Trustees must cause the proposed Dissolution Plan to be mailed to the Town Supervisor [§775(4)].
- As part of the Dissolution Plan, the Board of Trustees must set a time and place for one or more public hearings on the proposed plan. The hearing or hearings must be held 35 to 90 days after adoption of the resolution endorsing the proposed plan [§776(1)].
- The Village Board of Trustees must give notice of each public hearing in a newspaper of general circulation within the Village, and on the website at least 10 days but not more than 20 days before the date of the hearing [§776(2)].
- Once the final hearing on the proposed Dissolution Plan is closed:



- The Village Board of Trustees may decline to proceed further with dissolution proceedings [§776(3)] or;
- The Village Board of Trustees may amend the proposed dissolution plan. No later than 5 business days after the plan is amended, a summary and copy of the proposed plan must be displayed and made readily available in a public place within the entity and posted on a website maintained by the entity, or by the village, town or county in which the entity is located [§776(3), (4)].
- Approval of the final Dissolution Plan must occur within 180 days from the close of the last public hearing on the proposed plan [§776(3)].
 - At the same time the Board of Trustees must enact a resolution calling for a referendum. The resolution must establish a date for a referendum, name the village to be dissolved, and contain other matters addressed in the law [§777(1), (2)].
 - The referendum must be held at least 60 but no more than 90 days after the enactment of the resolution calling for the referendum [§780(1)].
- Notice of the referendum must be published in a newspaper of general circulation within the Village at least once each week for four successive weeks prior to the referendum [§780(2)].
- If the referendum to dissolve fails, the dissolution process may not be initiated again for the same purpose for at least four years from the date of the referendum [§781(4)].
- If the referendum to dissolve passes, the dissolution will become effective on the date specified in the dissolution plan [§778].

The Village of Addison and the Town of Addison were asked to provide valuable local input and guidance through a series of interviews and work sessions which focused on a review of the village and town governance structures, services, budgets, financial obligations and property taxes, as well as discussions about service continuity and transition planning should the Village dissolution vote pass. Each community was asked to consider sensitive issues, such as what services currently performed by the Village will be continued to be provided by the Town; what services, if any would be terminated; the various mechanisms to continue and finance certain services; the future of existing Village employees, what potential Village laws and regulations will require the Town's attention, and the overall potential fiscal impact of dissolution on Village and Town taxpayers.

What are the Required Components of the Dissolution Plan?

Pursuant to Article 17-A General Municipal Law, Title 3, §774, the proposed board-initiated dissolution plan shall include:

- (a) The name of the village to be dissolved.
- (b) The village's territorial boundaries.
- (c) The fact that the local government entity is a village.
- (d) A fiscal estimate of the dissolution's cost.
- (e) Any plan for transferring or eliminating the village's employees.
- (f) The village's assets, including but not limited to real and personal property, and the fair value thereof.
- (g) The village's liabilities and indebtedness, bonded and otherwise, and the fair value thereof.
- (h) Any agreements entered into with the town or towns in which the village is situated in order to carry out the dissolution.

- (I) The manner and means by which municipal services will be furnished to the village residents after the village's dissolution.
- (j) The terms for disposing of the village's assets, liabilities and indebtedness, including the levying and collecting of necessary taxes and assessments therefore.
- (k) Findings as to whether any of the village's local laws, ordinances, rules or regulations will remain in effect after the dissolution's effective date and, if so, for how long (pursuant to General Municipal Law § 789, if the plan does not provide otherwise, a village's local laws, including zoning, remain in effect for two years after the village dissolves, although the town may amend or repeal such laws at any time).
- (l) The proposed dissolution's effective date.
- (m) The time and place(s) for the public hearing(s) on the proposed dissolution plan held pursuant to General Municipal Law § 776; and
- (n) Any other matter desirable or necessary to carry out the dissolution.

What will happen after the Referendum?

The registered Village of Addison voters will be asked to vote "yes" or "no" on a proposition to dissolve the Village. If the referendum fails, (i.e., the majority of the votes cast are "no"), dissolution of the Village will not take place, and the dissolution process may not be initiated again for the same purpose for at least four years from the date of the referendum [§781(4)].

If the referendum passes (i.e., the majority of votes cast are "yes"), the dissolution will become effective on the date specified in the dissolution plan [§778]. The Village Board must take the necessary steps to shut down the Village government by the date specified in the plan.

Funding for Dissolution Plan Development and Implementation

The Village of Addison applied for a grant through the Citizens Re-Organization Empowerment Grant (CREG) program, which is administered by the New York Department of State Division of Local Government Services, through the Local Government Efficiency Program (LGE). The Village was awarded a 50% matching grant up to \$37,500 in grant funding to develop the Dissolution Plan. Upon subsequent implementation of the Dissolution Plan, the Village will be refunded its local match except for 10% of the approved project cost. Should the electorate vote "yes" for dissolution of the Village, the Village and Town collectively are eligible for up to \$50,000 in grant funds to support transition and initial implementation. The implementation grant is also subject to a 10% local match.

Village of Addison Collaborative Dissolution Plan Development Process

While Article 17-A requires the Village Board to develop and approve a Dissolution Plan; however, in reality, the decisions related to what services, how they will be delivered and how they will be paid for ultimately rest with the Town of Addison. The Village Board established a Dissolution Plan development process that recognized the important role of the Town in the future of Village residents, should the Village electorate vote yes. As such, the Village Board and the Town Board agreed to work together on the development of the Plan.

The Village established a Steering Committee that included the Mayor, the Deputy Mayor, the Town Supervisor, the Deputy Town Supervisor and a citizen representative. Department heads from both the Village and the Town participated in interviews and meetings and provided valuable data and information on

II. Board-Initiated Dissolution Process

the services provided as well as critical input into framing the services and service delivery post dissolution. The dissolution planning process considered the following critical questions:

- What services are delivered by the Village of Addison and the Town of Addison today?
- What services currently performed by the Village will be continued to be provided by the Town?
- Will Village services be changed in some manner or eliminated?
- How will dissolution potentially affect existing Village employees?
- What are the potential property tax implications of dissolution?
- What are Village liabilities and assets and what is the plan for disposition of these liabilities and assets?
- What are the financial obligations of the Village, and how will these obligations be managed and financed post dissolution by the Town?
- What is the effective date of the dissolution?

Ongoing communication with Village residents was a critical Plan development element. Article 17-A requires one Public Hearing after the endorsement of a Proposed Dissolution Plan by the Village Board of Trustees. The Village Board of Trustees went beyond the legal minimum and carried out the following citizen access and input process:

- Development and maintenance of a dedicated website for the residents of Addison on the development of the Dissolution Plan which provides information about the dissolution process, timelines, updates, power point presentations, opportunities for public input, and a copy of the Proposed Dissolution Plan.
- Provision of a FAQ Section on the dedicated website with regular updates on the dedicated website.
- Hosted an initial Public Informational Meeting on October 25, 2025.
- Hosted a second public information meeting on March 25, 2026 to review preliminary findings and preliminary plan elements and to obtain citizen input and feedback.
- A Public Hearing will be held on June 8, 2026 to solicit citizen input on the DRAFT Proposed Dissolution Plan.
- Citizens can sign up to receive email updates.

III. Situational Overview

The Village of Addison is a small village wholly contained within the Town of Addison in the southeastern section of Steuben County, New York. (See **Appendix B: Village of Addison and Town of Addison Location Map**). The Village land area represents approximately 7% of the Town-wide land area; however, the Village is the population, education and commercial center of the Town of Addison. The territorial boundaries are described in **Appendix C: Village Territorial Boundaries**.

Community characteristics such as population and density often influence the services provided, the service delivery models used by different municipalities and the costs to deliver such services. **Table 5: Municipal Characteristics Summary** provides data for both the Village of Addison and the Town of Addison. The population of the Village reported in the 2020 census was 1,561 and the population of the Town outside the Village is 836 for a total Town-wide population of 2,397. As **Table 5** shows, the Village has 821.6 persons per square mile as compared to 93.7 persons per square mile in the area of the Town outside the Village.

Data from the American Community Survey indicates that the Village’s median household incomes is in the Village is slightly less than the Town-wide median household income.

Table 5: Municipal Characteristics Summary

| Municipal Characteristics Summary | | | |
|--|--------------------|----------------------|---|
| | Village of Addison | Town Outside Village | Town of Addison (including the Village) |
| Population | 1,561 | 836 | 2,397 |
| Land Area (square miles) | 1.9 | 23.7 | 25.6 |
| Population per square mile | 821.6 | 35.3 | 93.7 |
| Households | 673 | 319 | 992 |
| Median Household Income | \$53,512 | N/A | \$57,688 |
| <i>Sources: Population - 2020 census; all other data American Community Survey (ACS) 2023 5 year</i> | | | |

IV. Governance and Representation

Representation

The Village Board is comprised only of Village residents elected by Village residents. If the Village government is dissolved, all decisions on local legislation such as zoning, what services will be provided and how will the services be provided. Village registered voters represent approximately 68% of the Town-wide electorate. This could reflect a dilution in representation and a potential reduction of focus on Village priorities. As of October of 2025, there were 1,073 registered voters in the Village of Addison and 511 registered voters in the Town of Addison outside the Village.

Governance

Post Dissolution Municipal Electorate

Should Village electorate vote to dissolve, decisions on all issues impacting current Village residents will be the responsibility of the Town Board controlled by officials elected on a town-wide basis.

Voter representation is a primary consideration related to the possible dissolution of the Village. Dissolution will result in the elimination of existing Village governance structures, including the Village Mayor and the Board of Trustees who are elected exclusively by, and who represent and set policy for, the area currently known as the Village. All decisions that were formerly made by the Village Board of Trustees would become the responsibility of the Town Board that represents the entire Town.

The Village is currently governed by the Mayor who is the chief elected official and the Board of Trustees is comprised of the Village Mayor and four elected Trustees. They are responsible for setting policy and overseeing all Village services and operations. The Village of Addison is currently a full service village that provides police, fire, water, and sewers, and has developed and enforces a wide range of quality of life laws including zoning that address the Village's unique needs.

Governance Stability and Resiliency

The Village of Addison and the Town of Addison are both relatively small communities with lean government operations. Across New York State, a number of small governments are struggling to find candidates to run for public office; are concerned that it is becoming more and more difficult to replace critical staff positions; particularly in one-person offices without internal back-ups and are struggling to find volunteers to serve on municipal boards. Merging the Village and Town governments could increase stability through a larger organizational structure with greater capacity and resiliency than either the Village or Town can individually support.

Post Dissolution Conditions:

Post dissolution, the Town Board will set the policies and make the decisions on all issues that were formerly Village matters. The policies set by the Town Board, may not be the same as currently exists in the Village. However, dissolution could result in a larger more resilient government operation.

Village voters will need to weigh their perspectives on these governance and representation issues.

V. Services and Service Delivery

As noted in the Executive Summary, the Village provides water, sewer, police, fire and public works and administers and enforces a range of local laws including zoning and also enforces the New York State Fire Prevention and Building Construction Code. This section provides an overview of the current services, service delivery and staffing in both the Village and the Town. It also presents possible post dissolution services and service delivery models. It is important to note that there are often multiple options and should the Village electorate vote “yes”, all final decisions on services, service levels and service delivery will ultimately rest with the Town Board post dissolution.

Existing Service Sharing and Consolidation

The study recognized that the Village provides fire protection services for a section of the Town outside the Village and the Town provides certain services on a town-wide basis. The post dissolution model presented considered areas of efficiencies and cost saving opportunities related to dissolution regardless of the final form of governance. In cases where services or personnel are shared through existing agreements between the Town and Village, it is noted as such.

- **Fire Protection Services:** The Addison Fire Department provides fire protection services to the entire Village of Addison and to a large area of the Town Addison outside the Village. The area is known as the Addison Fire Protection District.
- **Ambulance Services:** The Town supports ambulance services.
- **Town-wide Assessment:** The Town Assessor provides town-wide assessment.
- **Dog Control:** The Town Dog Control Officer provides services town-wide.
- **Justice Court:** The Town provides town-wide justice court services.

Police Services

The Village of Addison Police Department is the only local police department in the Town of Addison. The Village force includes a full-time Officer in Charge, one full-time officer and a part-time officer. The Sheriff’s Department and the New York State Police also serve the Village.

The Department explained that its public safety strategy is built on a foundation of community-based proactive policing. The Village centric strategy aligns police resources to identified criminal activities to deter future crime. The Department also enforces Village quality of life local laws including the Village’s noise, junk vehicles and open burning ordinances. The Department reported that it issued approximately 250 traffic tickets and made 24 arrests over the past year. The Department provides home and commercial property safety checks and provides a law enforcement presence at many community events.

Through a contract with the Addison Central School District, the Department provides a full-time school resource officer (SRO) from September through June. The District funds 70% of the position. The SRO functions include authorized presentations on topics such as Driving Under the Influence, Bicycle Safety, Violence Prevention and De-Escalation Techniques. The SRO also provides skills building on conflict resolution, crime awareness, anger management and other related topics and the SRO participates in conferences with students, parents and school professionals and provides information on community resources available to youth and families. The SRO conducts traffic control at the end of the school day at a designated intersection.

Post Dissolution Conditions:

The Town of Addison’s plan would be to use the Sheriff’s Department and the NYS Police for law enforcement coverage in the Village as in done in the Town outside the Village rather than create a town-wide police department. There is no legal authority for towns in New York State to create a special police district to serve the area currently known as the Village. The Sheriff’s Office indicated that they could provide a dedicated post in Addison; however, it would need to be fully funded by the Town and predicated on the Department’s ability to recruit and fill full time law enforcement positions.

The Addison Central School District has been exploring multiple options for the delivery of school resource officer services. The District’s goal is to provide an officer at each building at an affordable cost. The District is exploring the expansion of the SRO program provided by the Sheriff’s Department and is hopeful that New York State will increase the wage limit a retired police officer can make in a year. This will enable more coverage of school buildings at an affordable cost. The District is also exploring the creation of a school safety officer position as has recently been done in a nearby school district.

Should the Village dissolve, it is likely that the provision of the law enforcement will be provided by the County Sheriff and the NYS Police. The Sheriff has indicated that they would continue to dispatch law enforcement based on current priority dispatching and closest car protocols. The Sheriff indicated that they are continuing their efforts to recruit and fill deputy vacancies.

Department of Public Works

Village Department of Public Works

The Village of Addison Public Works Department has three full-time laborer positions; one of which has the necessary water/wastewater operator certifications. The Department is responsible for all winter and summer maintenance of the Village streets and streetscape, stormwater drainage systems, light maintenance of facilities and maintenance of public spaces and parks. The Department is also responsible for the maintenance, operation and repairs of both the Village water and sewer systems. Village officials indicated that the that the water and sewer operations consume more than half the Department workload.

Village Public Works Services (Not Sewer and Water)

As outlined in **Table 6: Road Lane Mileage**, the Village Public Works Department maintains 20.6 lane miles and the Town maintains 55.3 lane miles. Absorption of the Village roads represents approximately a 37% increase in lane miles; however, the maintenance and snow and ice control operations in the Village and Town are quite different. **Appendix D: Listing of Municipal Roads** provides an inventory of the existing Village roads that would become the responsibility of the Town of Addison.

Table 6: Road Lane Milage

| Village of Addison and Town of Addison Current Road Systems | | |
|--|---------|------|
| | Village | Town |
| Lane Mileage (NYS Inventory) | 20.6 | 55.3 |
| <i>Source: New York State Department of Transportation Highway Inventory, 2022</i> | | |

A summary of Village services is provided below:

Street Snow Plowing and Removal: During a typical snow event, the Village deploys 2-3 trucks with one person plows. In contrast to Town winter maintenance, the Village streets are much narrower with a number of intersections, requiring smaller trucks and slower operations. Snow removal is needed on certain streets.

Sidewalk Snow and Ice Clearing: The Department is responsible for snow removal on Village sidewalks along Main Street and at Village facilities.

Street Maintenance and Improvements: The majority of paving is done through contract using Consolidated Highway Improvement Program funds. Small paving projects and repairs are completed in house. The Village staff perform street sweeping functions in-house using Village equipment.

Storm Sewer System Maintenance: The Department is responsible for the maintenance of the storm sewer system including the cleaning and repair of 30 catch basins.

Streetscape, Public Spaces and Parks. Staff provide mowing, weed whacking and tree trimming along Village streets and maintain parks and other public spaces:

- 5 Corners Park - mowing and mulching
- Community Center – maintain flower beds
- Village boat launch – collect from receptacles
- Ballfields – Public Works mows
- Other small parks – mowing
- Other open space – responsible for removal and trimming of trees.

Streetlights: The Village owns, maintains and illuminates street lights including 18 decorative lamps in the Village center.

Village Public Works Facility and Equipment

The Village Public Works Department facility is located at 70 Steuben Street. The facility provides for indoor and outdoor storage of Village vehicles, equipment and supplies.

The Village owns and maintains a fleet of vehicles and a wide array of equipment. **Appendix E: Village Vehicles and Equipment** provides an accounting of the current inventory. Village and Town officials agreed that the Public Works vehicle and equipment inventory should be transferred to the Town. Village and Town officials agree that should the Village vote to dissolve, there is the potential to streamline the Public Works fleet and equipment; however, it was determined it would be prudent for the departments to integrate operations first and then identify potential streamlining of equipment. Any Village equipment deemed surplus would be sold and the proceeds used to offset Village liabilities. The equipment disposition plan is outlined in **Section VI: Village Assets and Disposition Plan** of this document.

Town Highway Department

The Town of Addison Highway Department is staffed with a Highway Superintendent and one Motor Equipment Operator (MEO). The Department is responsible for the traditional summer and winter maintenance of its 55 lane miles of roads. The Town road system includes wide open roads. The focus of the Town's summer maintenance program is on prepping roads for its paving program performed through contract. This involves roadside mowing, brush clearing and tree trimming. The Town Highway facility is

4-5 miles outside the Village. The current town garage does not have the space capacity to absorb the Village operations and equipment storage needs.

Post Dissolution Conditions:

Town representatives indicated that all the Village public works functions including streets and streetscape, parks and public space maintenance, and water and sewer services will continue and will fall under the supervision of the Town Highway Superintendent. Based on the Village workload involving streets, water and sewer, the initial plan is for the Town to expand its staffing by three staff (number of staff in the Village). One of the staff will have the credentials necessary to operate the water and wastewater systems or could be contracted out.

Post dissolution, the plan would be to continue to utilize the Village garage to service the area currently known as the Village. Given the differences in vehicles and equipment needs between the Village and the Town, the initial plan is to transfer all the Village equipment to the Town. As the workload is streamlined, an assessment of the vehicles and equipment will be conducted. Any surplus Village equipment can be sold, and the liquidated proceeds will be used to offset any long term Village costs.

The Town indicates that it would create a Hamlet Lighting District to continue to illuminate the streetlights in the former Village. The costs would be borne by the properties in the former Village.

Village Water Services

Village Water System Assets

The Village of Addison owns, maintains and operates its own water system and provides water services to the majority of the properties located within the Village.

The Village's 2024 Water Quality Report included the following description of the Village's water system. "The Village's water source is three groundwater wells less than 100 ft. deep. Two of the wells are located in the center of the village and the other is on the western edge of the Village. Two of the water wells are treated with sodium hypochlorite before entering the distribution system and the water from the third well is treated at the filtration plant where the water is treated with potassium permanganate and sodium hypochlorite before entering the distribution system." The system assets include:

- Water Treatment Plant
- Water Source: 3 wells: wells 2, 3 and 5
- Water Storage Tank
- Pumps
- Estimated 6-7 miles of water lines
- Approximately 44 hydrants

Operations and Staffing

Village staff operate and maintain the water sources, the plant, pumps and water tower. Staff also handle water main breaks and the maintenance of the 6-7 miles of water distribution lines. They are also responsible for quarterly meter reading and annual flushing/maintenance of the Village fire hydrants.

The laborer with the water/wastewater treatment plant operator certifications dedicates the majority of his time to the water and sewer systems. Village officials estimate that the other two laborers spend 30% of

their time on water and sewer operations. Given the range of services provided by the Department, all staff respond to Village streets, water and sewer services needs and emergencies.

Water Customers

There are approximately 626 properties billed for water and sewer or just sewer services. There are an estimated 842 billing units for water services. Not all parcels have hook ups for water, particularly those at elevations above the water tower.

Costs, Revenues and Water Rates

The 2025/2026 annual operating budget for the water department totaled \$202,930 and the primary revenue source is user water payments. The Village Clerk/Treasurer is responsible for the management and administration of the billing system including coordination of meter readings, preparation of bills, collections of payments, monitoring payments and coordinating delinquent accounts for inclusion as a re-levy on the property tax bills. Water bills are sent out quarterly and the 2025/2026 quarterly rate is as follows: Up to the first 6,000 gallons used, the rate is \$42.00 per quarter plus \$3/1,000 gallons over 6,000 gallons.

In a post dissolution scenario, the Town would create a Water District with boundaries the same as the Village as the means by which to deliver water services on a sub-Town level and charge users of the water service.

Currently, the Village water and sewer user fees in the Water and Sewer funds do not cover the full cost of sewer services and the balance is funded through the Village's general fund. Towns are not permitted to fund sub-town services provided through special districts on a town-wide basis. As such, the Proposed Dissolution Plan fiscal model shifts the associated level of property tax levy to the new Hamlet Water District. Post dissolution. These costs would be funded by user fees; however, for modeling purposes, the study left the impact as property tax levy.

Town Water Services

Currently the Town of Addison does not provide water services or own or operate a water treatment facility. The Town will have new responsibilities for capital improvement planning, financing, constructing, and maintaining water system assets.

Post Dissolution Conditions:

In the proposed dissolution plan, the Town would establish a hamlet **Water District with boundaries the same as the current Village**. The District would continue to serve all the Village users. The Town will need to prepare the necessary map, plan and report document and take the necessary legal steps to create the water district. Key post dissolution conditions include:

- The Town would assume ownership of all water system assets on behalf of the water district users and would assume operations and maintenance responsibilities of the water treatment plant and all related system assets.
- The Town currently does not have staff with the expertise to manage, operate or maintain a water system. The Town would hire the staff and contract services necessary to provide a seamless transition and assure for the health and safety of the water system users.

Sewer Services

The Village of Addison provides sewer services to most properties in the Village. The Village contracts with the Town of Erwin for the treatment of its wastewater. The sewer system infrastructure includes the wastewater transfer station, a pump station and two pumps utilized to move the wastewater to the Town of Erwin’s treatment facility. In addition, the Village system includes 6-7 miles of sewer collection system lines, and a number of manholes.

Operations and Staffing

Village staff operate and maintain the transfer station and pump stations. The Department is also responsible for the maintenance of the 6-7 miles of collection and transfer lines, including response to line breaks and overflows.

The Village laborers with the water/wastewater treatment plant operator certification are primarily dedicated to the water and sewer system, and it is estimated that approximately 30% of the hours of the other two laborer positions is dedicated to water and sewer operations. All staff respond to the Village streets, water, and sewer service needs and emergencies.

Wastewater Service Customers

There are approximately 626 properties billed for water and sewer, or just sewer services, and an estimated 900 equivalent dwelling units billed for wastewater services.

Costs, Revenues and Water Rates

The 2025/2026 annual operating budget for the sewer fund totaled \$559,826 and the primary revenue source is wastewater services user payments. The Village Clerk/Treasurer is responsible for the management and administration of the billing system including preparation of bills, collections of payments, monitoring payments and coordinating delinquent accounts for inclusion as a re-levy on the property tax bills. Sewer rates are based on water usage, and the bills are sent out quarterly. The 2025/2026 quarterly rate is \$130.50 per quarter plus an addition \$0.50 per 1,000 gallons over 15,000 gallons.

In a post dissolution scenario, the Town would create a Sewer District with boundaries the same as the current Village as the means by which to deliver sewer services on a sub-Town level and charge users of the sewer service.

Currently, the Village water and sewer user fees in the Water and Sewer funds do not cover the full cost of sewer services and the balance is funded through the Village's general fund. Towns are not permitted to fund sub-town services provided through special districts on a town-wide basis. As such, the Proposed Dissolution Plan fiscal model shifts the associated level of property tax levy to the new Hamlet Water District. Post dissolution. These costs would be funded by user fees; however, for modeling purposes, the study left the impact as property tax levy.

Town Sewer Services

Currently the Town of Addison does not provide sewer services nor own, operate or maintain wastewater system assets. Post dissolution, the Town will have new responsibilities for capital improvement planning, financing, constructing and maintaining of the sewer system assets.

Post Dissolution Conditions:

In the proposed dissolution plan, the Town would establish a hamlet **Sewer District with boundaries the same as the current Village**. Through the District, the Town would continue to serve the Village users. The Town will need to prepare the necessary map, plan and report document and take the necessary legal steps to create the Hamlet Sewer District. Key post dissolution conditions include:

- The Town would assume ownership of all the wastewater system assets on behalf of the water district users and would assume operations and maintenance responsibilities of transfer station, pumps and collection and transfer lines.
- The Town currently does not have staff to manage, operate or maintain the wastewater system. The Town would hire the staff and contract services necessary to provide a seamless transition and assure for the health and safety of the water system users.

Administration and Enforcement of Land Use Planning and Zoning

Village Code Enforcement Officer/Building Inspector

The Village has a comprehensive Zoning Law and a body of additional local laws that address the unique quality of life issues often found in community centers such as the Village of Addison. The administration and enforcement of these codes is conducted by a part-time Zoning/Code Enforcement/Building Inspector that works approximately 10 hours per week for the Village; typically working on site at Village Hall or in the field. The position is also the Village's Flood Plain Administrator.

The Village Zoning/Building Inspector/Code Officer also administers and enforces the NYS Uniform Code and Energy Code in the Village. The Town of Addison has opted out of the administration and enforcement of the NYS Uniform Code and Energy Code and as such these functions are performed by Steuben County pursuant to New York State Executive Law §381. Should the Village elect to dissolve, these functions would transfer to the Steuben County.

Approximately 70% of the Code Enforcement Officer's time is spent on enforcement of the Village's zoning code and other quality of life local laws; particularly those related to property maintenance. This includes the administration and enforcement of the Landlord Registration Law.

Village Planning Board

The Village of Addison has a Planning Board consisting of five members. The Board Chair has indicated that site plan review activity has been relatively light of recent, and the Board is currently working on an update to the Village's Comprehensive Plan.

Town of Addison Zoning and Code Enforcement

Given the rural nature of the Town of Addison outside the Village, the Town does not have a Town Zoning Law or the level of quality of life local laws to administer and enforce as does the Village. The Town opted out of the administration and enforcement of the NYS Uniform Fire Prevention and Building Construction Codes.

Per the Town Clerk, the Town does not have an active Planning Board.

Post Dissolution Conditions:

There was consensus that should the Village vote to dissolve, it will be important to protect the unique nature of both the Village and the area of Town outside the Village.

- Village Zoning Laws Town officials indicate that continuation of the Village's zoning laws post dissolution makes sense. **Section VIII: Village Land Use Laws and Regulations** of this Plan provides a review and a possible approach to the integration of Village zoning and other land use policies into the Town's laws.
- Zoning Board of Appeals (ZBA) The Town Board would need to establish a ZBA to interpret zoning laws and hear and decide upon appeals for variances within the area currently known as the Village. It would be beneficial to include existing Village land use board members on the Town ZBA to assist with understanding and historical interpretation of Village zoning laws.
- Planning Board The Town Board would need to establish a Planning Board to assume the duties and responsibilities of the Village Planning Board including site plan reviews, special permitting and other planning functions. Like the ZBA, it would be beneficial to include residents familiar with the Village's land use laws on the Planning Board.
- Staffing To address the anticipated increase in workload, the Town would need additional zoning/code enforcement services to address the increased workload in the Village.
- Land Use Records Town and Village officials will coordinate the transfer of both electronic and paper land use records including the exploration of electronic records storage.

Fire Prevention & Control

Fire Services

The Village Fire Department provides fire protection services to the entire Village of Addison, a large section of the Town of Addison outside the Village and to a section of the Town of Rathbone. The annual fire and ambulance call volume in 2024 was 328 calls in the Village and Towns of Addison and Rathbone.

The Village has a relationship with the Addison Volunteer Fire Department Inc. (a 501(c) not for profit corporation) to provide the manpower for the fire services. There is a service agreement that defines the roles and responsibilities of the Village and the volunteer company.

The 2025-2026 appropriations for the fire department totaled \$90,151. According to the Town Assessor, the costs are shared based on proportional full value between the Village and the Towns of Addison and Rathbone.

Facilities, Apparatus and Equipment

There are two fire facilities, one located on each side of the river. Station 1, located at 1 Tuscarora Street, is owned by the not-for-profit Addison Volunteer Fire Department Inc. and it includes a meeting room, a 2-bay garage with four parking spaces, and an office and kitchen. Station 1 stores one (1) ambulance; one (1) fire engine; one (1) brush truck; and turn out gear for members. Station 2, located at 9 Crane Street, is owned by the Village. Station 2 stores one (1) ambulance and one (1) fire engine. All other equipment and apparatus are stored at either location, at the discretion of the volunteer fire company. The Village owns and maintains fire apparatus, vehicles and equipment and the volunteer company owns ambulances.

Post Dissolution

Should the Village vote to dissolve, Town officials indicate the plan would be to utilize the Addison Volunteer Fire Company to provide fire protection for the residents of the Village as well as the areas outside the Village served by the Village Fire Department/Addison Volunteer Fire Company.

New York State Town Law does not permit Towns to operate municipal fire departments. Towns are authorized to create Fire Districts or Fire Protection Districts to serve areas outside villages within the Town. Fire Protection Districts are administrative units of the town government. Towns contract with village fire departments, fire companies, or fire districts for services. In comparison, Fire Districts are separate political subdivisions established for the purpose of providing fire protection in a designated area of a town. A fire district has its own elected board, can levy taxes and incur debt.

The Addison community has from time to time discussed the feasibility of establishing a Fire District to serve the town-wide Addison community. The discussion surfaced again during the discussions on Village dissolution. Both Village and Town officials agree that such an important decision should be considered outside the complexity of a potential dissolution of the Village. Upon consideration by the Steering Committee the plan proposes to create a new Hamlet Fire Protection District to serve the area currently known as the Village. This decision does not block future consideration to create a Fire District governance model, or to combine the current Addison Fire Protection District and the Hamlet Fire Protection District

Fire Service Post Dissolution Conditions

The Plan proposes that fire protection services be provided to the area currently known as the Village of Addison utilizing the Fire Protection District governance model.

- The Town of Addison would take the legislative steps necessary to create a Hamlet of Addison Fire Protection District (District 2).
- The Town of Addison and Town of Rathbone would enter into an agreement with the volunteer fire company for the provision of fire services for the areas currently served by the Addison Fire Protection District in the Towns of Addison and Rathbone and for the new Hamlet of Addison Fire Protection District (District 2). At some point in the future, the Town of Addison could consolidate the two fire protection districts.
- The service agreement will define the terms of the arrangement and outline roles and responsibilities of the Town(s) and the volunteer fire company.
- All of the fire equipment and vehicle fleet would be transferred to the Town. The Town would own and maintain all of the equipment and trucks as is currently done by the Village.
- The Village would transfer Fire Station 2 to the Town of Addison for the purpose of fire protection services. The Town would assume maintenance responsibilities for the facility.

Central Services

Village Clerk and Village Treasurer Functions

The central Village administration includes one appointed full-time Village Clerk/Treasurer. Village Hall is generally open to the public Monday through Friday. It should also be noted that the Village Clerk/Treasurer currently works more than the 40 hour work week in order to keep up with the current workload. The Village Clerk/Treasurer wears both the Clerk's hat as well as the Treasurer's hat.

Village Clerk Role: The Village Clerk functions as a central point within the Village organization, coordinating day to day Village operations and communicating with Mayor, the Board of Trustees, department representatives, community stakeholders and constituents. The Village Clerk is the Freedom of Information Officer, the Records Management Officer and the registrar responsible for birth and death certificates. The Village Clerk is responsible for purchasing, payroll input, human resource functions, preparing Board of Trustees' agendas and meeting packets, taking meeting minutes, preparing public notices for all Board and Committee meetings and contract management.

Village Treasurer Role: The Treasurer serves as chief fiscal officer responsible for custody of Village funds, maintaining accounting records and preparing monthly and annual financial reports. The Village Clerk/Treasurer's responsibilities include assisting the Village Board in the preparation of the annual Village Budget such as prepping documents, providing drafts for review, management of the budget throughout the fiscal year, and accounts payable and receivable. The Village Clerk/Treasurer prepares the source documents for the accountant to prepare and file the annual financial report. The Clerk/Treasurer's responsibilities include researching and recommending long term financing options, managing debt and debt service and providing guidance to the Mayor and the Village Board of Trustees

on a number of financial matters. In addition, the Clerk/Treasurer prints and sends out the annual property tax bills and collects and manages the property tax collections.

Water and Sewer Billing, Collection and Accounts Receivable: The Clerk/Treasurer is responsible for the preparation and management of monthly and quarterly water bills.

Grants Management: The Village has been successful in securing grants including a \$1.7M WIIA funded Water System Improvement grant. The Village Clerk/Treasurer is responsible for grant management and administration involving collection of information, preparation of both program and financial reports, invoicing and ongoing monitoring and following up on the grant accounts receivables. This role involves interface with funders, contractors and stakeholders.

Website and Facebook Maintenance: The Village Clerk/Treasurer is also responsible for the maintenance of and posting to the Village website and Facebook page.

Administration of Local Laws and Programs: The Office is also responsible for the administration of and/or assistance with a number of permitting programs and assists the Code Enforcement Officer with the administrative functions.

Village Legal Services

The Village contracts for legal services to provide counsel to the Mayor and Board of Trustees on a variety of municipal matters and prepares and reviews agreements, contracts and other legal documents.

Village Records

Municipal records storage is governed by the Local Government Records Retention schedule based on the category of records. The requirements include perpetual retention of identified records and the specific retention periods for other records. The Village has a combination of paper and electronic records that are stored at Village Hall. The Town would become the custodian for Village records and would be required to retain the records in accordance with the records retention schedule. If there is an affirmative vote for dissolution, the Village and Town may want to consider seeking a New York State grant to inventory and assess the existing records to determine records eligible for destruction.

Town Central Administration Services

Town Clerk

The Town Clerk is a part-time elected position. The Town Clerk manages the Town Board calendar and prepares public notices, meeting agendas and packets and is responsible to attend all meetings and keep a record of the proceedings including resolutions and local laws adopted. The Town Clerk is responsible for the custody and management of Town records. The Town Clerk collects Town property taxes. Responsibilities also include maintenance of all monies received by the Clerk's office, issuance of various licenses and is the Freedom of Information Officer and Records Management Officer for the Town.

Town Bookkeeper

The Town's bookkeeper works part-time, and she estimates working an average of 10-12 hours per week plus an additional 6 hours a month. The bookkeeper is responsible for the preparation of a draft budget for consideration by the Board and management of the budget throughout the fiscal year. The position also maintains the Town's book of accounts and handles accounts payable and receivable. The position handles payroll, manages employee benefits and prepares and submits all employer reports to Federal and NYS

agencies. The position also prepares various financial reports including the annual financial report (Annual Updated Document) and undertakes special fiscal analyses as requested by the Town Board.

Post Dissolution

There are certainly administrative and fiscal efficiencies that can be gained by the merging of the functions including property tax billing and collection, preparation of one not two budgets, financial reports and employer reporting requirements. It is recognized; however, that each of these items will be more expansive and more complex than the existing Town functions. The expanded administrative and fiscal functions will involve the collection and management of quarterly water and sewer user fees involving coordination and oversight of the meter reading and the management of the software tracking system for user fees. It is anticipated that the Town will experience an increase in constituent calls and walk-ins related to water and sewer services, zoning and property management issues. In addition, the Town will be assuming expanded capital improvement planning and grant administration and management functions related to water and sewer infrastructure projects. There will be additional administrative support related to Village programs such as the rental registry, support for the new ZBA and expansion of Planning Board responsibilities.

Post Dissolution Conditions:

Administrative and fiscal activity in the Town is anticipated to increase should the Village vote to dissolve. The preliminary plan offered by Town officials proposes to increase both the Town Clerk and bookkeeper positions from part-time to full-time.

Staffing and Employee Considerations

Village Staffing

Discussions of dissolution include considerations of the impact on current employees. These considerations include post-dissolution employment, civil service issues, salaries and benefits. The Village’s staff positions are depicted in **Table 7: Current Village Positions**.

Table 7: Current Village Budgeted Positions

| Village of Addison 2025-2026 Budgeted Positions | | |
|--|-----------|-----------|
| | Full Time | Part-Time |
| Clerk’s Office | | |
| Clerk/Treasurer | 1 | |
| Department of Public Works | | |
| Laborers* | 3 | |
| Zoning/Code Enforcement | | |
| Zoning/Code Enforcement/Inspector | | 1 |
| Police Department | | |
| Officer in Charge | 1 | |
| Police Officer | 1 | 1 |
| Total | 6 | 4 |
| * One laborer holds the necessary certifications to operate the water and sewer systems. | | |

The Village and Town fall under the jurisdiction of the Steuben County Civil Service and the New York Civil Service System and their rules and regulations. Towns are required to follow the Civil Service rules that control eligibility for positions and hiring. The Village of Addison has a collective bargaining agreement with Teamsters Local 118 that represents the titles in the Village Public Works Department. The Town of Addison has a collective bargaining agreement that covers titles in the Highway Department.

Post Dissolution

The town's preliminary assessment of additional staffing needs includes the following:

- Highway Department – an equivalent of 1 additional full time staff person with the necessary water/wastewater treatment operator certifications (or contracted services) and two additional motor equipment operator positions.
- Central Administration - The Town's preliminary assessment for staffing changes includes an increase from a part-time to a full-time bookkeeper and an increase from a part-time to full-time Town Clerk and retention of the part-time Deputy Town Clerk.
- Zoning and Code Enforcement: part-time hours are anticipated to be needed for zoning/code enforcement services at approximately 70% of the current Village budgeted hours.

Village employees will have the opportunity to apply for vacant Town positions and, if hired, be brought in as new hires. Post dissolution salaries and employee health insurance benefits would follow the Town's pay scales and benefits and would be subject to Steuben County Civil Service rules and the terms of the Town's collective bargaining agreements.

Agreements, Contracts and Grants

Should the Village opt to dissolve, during the transition phase, all active agreements and contracts should be made available to the Town. The Town will assume the Village’s long-term agreements, long-term grant requirements and/or leases. **Table 8: Agreements and Leases** provides a snapshot of the types and nature of Village long-term agreements, leases and other obligations that would be in effect post dissolution; however, does not include annual contracts. This summary is for illustrative and guidance purposes only.

The terms of any Federal and New York State grants or other funding source agreements involving real or personal property involving capital improvements or purchases should be reviewed for use/disposition terms and records retention requirements. The Village and Town agree to coordinate, as necessary, with funding agencies on any necessary contract reassignments, re-contracting and/or completion of reports for projects still open post dissolution.

Table 8: Agreements and Leases

| <p style="text-align: center;">Village of Addison Identified Agreements, Contracts and Leases of Importance (For Illustrative and Guidance Purposes Only)</p> | | |
|--|--|--|
| Addison Youth Center 99 Year Land Lease | Lessee Friends of the Addison Youth Center, Inc., 11/1/2024 – 12/31/2103 | 99-year lease for land only for tenant to construct and use a building. Owner is responsible for provision of parking, easement onto/across parking area, parking lot maintenance, upkeep of lawns and grounds, snow plowing of parking lots, sidewalks and access road. |
| The Arnot Health Medical Center | | 99 year land lease agreement for land (copy not available). |
| Addison Youth Center Annual Lease Agreement | Lessee: Friends of the Addison Youth Center | Annual lease for office and programming space in the Village’s Community Center. |
| Fire Service Agreement | Addison Volunteer Fire Department and Ambulance Corp. | Annual agreement with the volunteer fire company detailing responsibilities of both parties. 7/8/25-7/8/26. If no new agreement reached, the existing contract is extended for 1 year. |
| 2017 IMA with the Town of Erwin for wastewater treatment and disposition | Note: There are addendums to the agreement as well. | Village transmits is wastewater to the Town plant for treatment and disposition. |
| Fire Protection Contract with Towns of Addison and Rathbone | Annual contract 1/1/25-12/31/25 | The Village Fire Department provides fire protection services to areas of the Town of Rathbone and areas of Addison outside the Village of Addition. |
| Addison Union Lodge 118F & A.M. Lease | 10 year lease: 8/1/24-7/31/34 | Lease space on the second floor of the Village Hall. |
| Upcoming grant agreement with NYS EFC | NYA EFC WIIA grant awarded 2025 in amount of \$1.7M | Agreement will fund water system improvements and there will be long term responsibilities on the part of the Village. |
| Deed restrictions as designated parkland | Restrictions on Village property as parkland | Bliss, Curtis Square, Wombough Square and 5 Corners/Memorial Parks. |

VI. Village Assets and Proposed Disposition

This section details the Village assets, their estimated values and a proposed disposition plan for the assets. In accordance with GML Article 17-A §774(f), Village assets include, but are not limited to, real and personal property, a preliminary estimation of current fair value thereof, and cash assets.

Village-owned Real Property

The real property owned by the Village of Addison is depicted in **Table 9: Village Owned Real Property**. The Table outlines the property address, current use, and full value determined by the Town Assessor (2024 tax rolls). The table also outline the plan for disposition of the Village properties.

Table 9: Village-owned Real Property

| Village of Addison Real Property | | | | | | | |
|---|--|---|--|------|-------|-------------------------|--|
| | Property | Parcel # | Description | Code | Acres | Full Value ¹ | <u>DRAFT</u> Proposed Disposition Plan |
| Village Hall | 35 Tuscarora | 349.08-02-071 | Village Hall | 652 | 0.62 | \$ 370,816 | Village will sell the property. |
| Community Center | Community Drive <i>Note: In addition to the Community Center, the property includes long term leases with the Youth Center and the Health Center with corresponding ingress/egress over the municipal</i> | 332.17-02-060.110 | Community Center | 652 | 1.81 | \$ 1,649,184 | Transfer to the Town for continuation of the Community Center operations for public use. |
| Public Works | 70 Steuben | 349.08-02-008.000 | Public Works Garage, Salt Storage, Police Garage | 657 | 1.6 | \$ 190,714 | Transfer to Town for public works operation. |
| Water | 52 Grove St. | 331.19-01-003.200 | Water Treatment Plant | 822 | 5.37 | \$ 287,959 | Transfer to Town for Water District. |
| | Lodge Road | 349.00-01-011.300 | Well | 862 | 0.39 | \$ 1,020 | Transfer to Town for Water District. |
| | R. Colwell St. | Village assets are on Army Corp of Engineers Property | Wells 2 & 3 and Lift Station | | | | Transfer to Town for Water District. |
| | Goodhue St. | 331.13-01-007.000 | Water Tank | 822 | 1.50 | \$ 1,686,327 | Transfer to Town for Water District. |
| | Steuben Street | 349.08-01-011.100 | Vacant -site of new tank | 311 | 0.55 | \$ 9,796 | Transfer to Town for Water District. |
| | Ames St. | 332.18-01-012.200 | Water Supply | 822 | 3.18 | \$ 75,000 | Transfer to Town for Water District. |
| | Ames St. | 332.18-01-016 | Water Supply | 822 | 0.03 | \$ 1,122 | Transfer to Town for Water District. |
| Sewer | 64 Sutton | 332.17-01-063 | Sewer Control Facility and Pump Station | 853 | 3.00 | \$ 384,592 | Transfer to Town for Sewer District. |
| | R. Colwell St. | Village assets are on Army Corp of Engineers Property | Sewer Lift Station Pump House 2 Pump House 3 | | | | Transfer to Town for Sewer District. |
| | Grove St. | see above | Sewer Lift Station | | | | Transfer to Town for Sewer District. |
| Fire | 9 Crane Street | 332.17-02-073 | Fire Station 2 | 662 | 0.14 | \$ 198,469 | Transfer to Town for fire services. |
| Rec Facility | 60 Cleveland | 350.05-01-002.000 | Ballfields, Wade Landing & Pavillion | 653 | 5.35 | \$ 89,490 | Transfer to Town for public space. |
| Parks | Front Street ² | 332.14-01-008 | Bliss Park | 963 | 0.38 | \$ 13,571 | Transfer to Town as a park. |
| | Maple Street ² | 332.17-01-023 | Curtis Square | 963 | 2.4 | \$ 72,653 | Transfer to Town as a park. |
| | Wombough Square ² | 332.17-01-095.000 | Wombough Square | 963 | 0.93 | \$ 33,265 | Transfer to Town as a park. |
| | South Street | 349.08-02-089 | 5 Corners/Memorial Park | 963 | 0.27 | \$ 9,694 | Transfer to Town as a park. |
| Parking Lot | 50 Main Street | 349.28-01-018.000 | Public Parking Lot | 653 | 0.16 | \$ 5,714 | Transfer to Town for public space. |
| | 55 Main Street | 349.08-01-063.100 | Public Parking Lot | 330 | 0.47 | \$ 16,327 | Transfer to Town for public space. |
| Flood Control | Steuben Street | 349.07-01-092 | Flood Control - Part of Levy | 821 | 16.31 | \$ 115,204 | Transfer to Town. |
| | 38 Tuscarora | 349.08-02-067 | Vacant Commercial | 330 | 0.08 | \$ 918 | Transfer to Town. |
| Vacant | Grove Street | 349.07-01-001 | Vacant | 330 | 0.21 | \$ 3,776 | Transfer to Town. |
| Land Fill | County route 119 | 331.00-01-037.00 | Village land fill | 852 | 5.4 | \$ 16,531 | Transfer to Town. |
| <i>Note 1: Full value of property is the Town assessed value multiplied by the equalization rate.</i> | | | | | | | |
| <i>Note 2: Property has deed restriction that it must be used as a park.</i> | | | | | | | |

Real Property Disposition Plan

The Village has the right to sell its property through public auction or transfer properties for public purposes at a negotiated sale price. At this time, no appraisals of Village properties have been conducted. At the time of dissolution any property remaining in the ownership of the Village shall become the property of the Town of Addison.

Village leadership developed a proposed plan for the disposition of Village property that considered the best interests of the Village residents, including the future quality of life of the community and continuity of services.

Through discussions with the Town, the Village developed a disposition plan that includes the transfer of all Village assets associated with water services, wastewater services, fire and public works services, all parks and recreation services and public spaces to the Town of Addison. The Town would maintain and operate the water, sewer and fire service assets on behalf of the users of the newly created Addison Water District and the current Town of Addison Fire Protection District, and the proposed Addison Hamlet Fire Protection District should the Village electorate vote to dissolve the Village.

Town officials indicated that Village Hall would likely not be needed for Town purposes. As such, the Village Hall is an asset that could be sold. While there has been informal discussion at the Town level of using the Village's community center as the new Town Hall, the Town Supervisor indicated that in the short term, the current Town Hall has sufficient space post dissolution to handle expanded Town administrative operations while the Town continues to identify a new long term Town Hall facility and that the community center would likely continue to be used as a community center.

Post dissolution, an escrow or trust and agency account would be established to hold Village liquidated assets for the purpose of offsetting outstanding Village liabilities post dissolution.

Village-owned Personal Property

Like real property, personal property owned by the Village of Addison may be sold and liquidated for the benefit of Village property owners. Personal property includes vehicles, large equipment, office equipment, furniture, tools, parts inventory, and any other miscellaneous items. **Appendix E: Summary of Village-owned Vehicles and Equipment** organizes the Village's equipment by department and outlines the preliminary plan for disposition.

During the planning process, Village and Town officials agreed that all of the fire service, public works, sewer and water equipment and vehicles should be transferred to the Town for the purpose of continued delivery of services to Village residents and the Fire Protection Districts. Given the distinction in nature of the public works needs between the town and village, it was determined prudent to transfer over all Village public works equipment. Over time, the integrated department may be able to streamline the fleet through the attrition of equipment or vehicles. The proceeds of any sale of Village equipment would be used to offset remaining Village liabilities.

Police Department vehicles and equipment and other Village equipment are planned for sale and the proceeds from the liquidated assets would also be used to offset Village liabilities. Pursuant to Article 17-A, any remaining Village personal property at the time of dissolution would become the property of the Town of Addison.

Village of Addison Fund Balance

The Village’s latest financial report filed with the Office of the New York State Comptroller is summarized in **Table 10: Village Governmental Funds Balance Sheet - FYE 5/31/25**. The Village of Addison reported in this filing that the fund balance in the General Fund totaled \$633,480 of which \$632,907 was unassigned and unappropriated. The fund balance in the Capital Fund reflects an outstanding bond anticipation note associated with water system capital improvements. The BAN was rolled into a new BAN in September of 2025 and is anticipated to be incorporated into a larger water improvement project that will be funded through a NYS Environmental Facilities grant and a long term USDA loan all of which will shift from the capital fund to the Village Water Fund and, post dissolution to the new Water District.

Table 10: Village Governmental Funds Balance Sheet FYE 5/31/25

| Village of Addison Fund Balance (5/31/25) | | |
|---|---------------------|----------------------------------|
| Village Governmental Funds | | |
| | General Fund | Capital Fund ¹ |
| Capital Reserve - Restricted | \$573 | \$3,077 |
| Subtotal Restricted | \$573 | \$3,077 |
| Subtotal Unassigned & Unappropriated | \$632,907 | (\$233,116) |
| Total Fund Balance | \$633,480 | (\$230,039) |
| <p><i>Note 1: The negative fund balance is related to an outstanding BAN as of 5/31/25. Since then this has been rolled into a new BAN and will become a part of a larger water service capital project. The capital project will be paid for through the combination of a WIAA grant and a long term USDA loan. Post dissolution, the long term loan (liability) will be recognized and funded through the new Water District.</i></p> | | |
| <p><i>Source: Village of Addison Finance Report filed with NYS OSC FYE 5/31/25 as of 2/1/26.</i></p> | | |

Village’s financial statements include two proprietary funds – the water and sewer funds which account for business like activities. The two proprietary fund statements of revenues, expenditures and changes in fund balance are prepared based on full accrual as required whereas the Village’s governmental funds are prepared based on modified accrual. Different than in governmental funds, the net position in proprietary funds is measured by the difference between assets and deferred outflows and liabilities and deferred inflows.

The net position in the water and sewer funds is comprised of the unappropriated assets specific to each fund and the amounts invested in capital investments (current and future bonds) as shown in **Table 11: Statement of Net Position of Proprietary Funds FYE 5/31/25**. Assets in proprietary funds include cash and cash equivalents and the historical cost of fixed assets less depreciation. It is important to note that the 2024/2025 Village statements do not include the value of the physical assets as the Village is in the process of determining the value of its fixed assets. As such the net position of the Village’s proprietary funds in the 24/25 statements are likely understated.

Table 11: Statement of Net Position of Proprietary Funds FYE 5/31/25

| Village of Addison Net Position (5/31/25) | | |
|--|-------------------|----------------------|
| Proprietary Funds | | |
| | Water Fund | Sewer Fund |
| Depreciated Value of Proprietary Fund Assets | unknown | unknown |
| Current and Future Investments in Capital Assets | (\$171,844) | (\$3,978,518) |
| Unappropriated Water and Sewer Fund | \$127,420 | \$487,568 |
| Net Deficit | (\$44,424) | (\$3,490,950) |
| <i>Note 1: Unlike governmental funds, proprietary funds recognized both short term and long term liabilities and cash assets and the depreciated value of physical assets in the determination of the funds net position. The net deficit in proprietary funds typically includes the cash assets and the depreciated value of the physical assets. The Village has not determined the depreciated value of fixed assets and therefore the the net defiict is likely overstated.</i> | | |
| <i>Source: Draft Village of Addison Financial Statements FYE 5/31/25.</i> | | |

Disposition of Cash Assets

The general disposition plan is to use General Fund cash assets and the proceeds of sale of other assets to offset Village liabilities and mitigate the impact on Village property taxpayers. In the first instance, it is anticipated the Village would use cash assets to fund any outstanding accounts payable and offset Village short-term and/or smaller liabilities such as compensated absences in order to avoid Village taxpayer legacy costs, The Board of Trustees may also consider settling one or more outstanding claims and use cash assets to offset the liability. With a proposed date of dissolution more than eighteen months away, the Board of Trustees will monitor its known, potential and unanticipated liabilities and determine the prioritization of the liabilities to offset with cash assets. **Section VII. Village Liabilities and Disposition Plan** details the current and potential liabilities known at the time of the development of this Plan. The Village Board of Trustees; however, have the discretion to use the Village’s assets for alternative purposes than assumed in this Plan.

The preliminary Plan is to transfer any cash assets in the Water and Sewer Funds to the new the new Water District and Sewer District, respectfully to support the continuity of water and sewer services.

Bank Accounts, Village Financial Books and Records

Upon dissolution, all records, books and papers shall be deposited with the Town Clerk of the Town of Addison and they shall become a part of the records of the Town. The Town will keep Village accounts open for a period of approximately three to six months to handle accounts receivable, accounts payable and to reconcile the expenses with the budgeted amounts and allow vendors to submit invoices for services rendered and not billed prior to dissolution and for claims processed but not received prior to Village dissolution. Prior to dissolution. Town officials will need to be added as signatories to bank accounts which remain open.

The Village currently utilizes Williamson software and other desktop programs for the maintenance of its financial records. It will be important for the Village and Town to coordinate the transfer of those electronic records along with the paper records to the Town. Post dissolution, the Town will be responsible to provide for the preparation and submission of all Village Federal and New York State filings and report preparations. This includes all end of year employer filings and the submission of any outstanding Annual Financial Reports to the Office of the New York State Comptroller.

VII. Village Liabilities and Disposition Plan

This section outlines the known Village liabilities and the fair value of each and the proposed disposition plan for the known liabilities and indebtedness in accordance with GML Article 17-A §774(g) & (j),

Outstanding Bonds and Bond Anticipation Notes (BANS)

The outstanding principal for the current bond issues and the BANS are depicted in **Table 12: Village of Addison Outstanding Bonds and BANS**. The chart includes the liability disposition plan.

Table 12: Village of Addison Outstanding Bonds and BANS

| Village of Addison | | | | | | |
|--|------------|---------------|---------------------------|----------------------------------|-----------------------------------|---|
| Issue | Issue Date | Maturity Date | Total Issued/ Borrowed | Outstanding Principal 5/31/25 | Estimated Outstanding 12/31/27 | Disposition Plan |
| Water Fund | | | | | | |
| EFC Bond | 12/1/2003 | 12/1/2033 | \$279,500 | \$83,844 | \$55,896 | The Village plan is to pay off these bonds prior to dissolution. |
| Bond USDA | 7/1/1998 | 12/1/2032 | \$356,000 | \$88,000 | \$55,000 | The Village plan is to pay off these bonds prior to dissolution. |
| New BAN (Study/Eng) for Water Improvements Note: An outstanding BAN in the amount of \$256,681 as of 5/31/25 was rolled into the BAN issued 9/24/25. | 9/24/2025 | 9/23/2026 | \$464,900 | \$0 | \$459,900 | The Village plan is to incorporate this BAN into the overall water improvement project that is anticipated to total \$2,464,000 of which the Village has been awarded a \$1.7M WIIA grant and is currently seeking USDA Rural Development low interest long term financing for the balance. The financing will be paid off through annual water district payments paid by water system users. |
| Sewer Fund | | | | | | |
| Bond EFC M&T Bank | 6/17/2010 | 10/14/2039 | \$2,785,400 | \$1,392,695 | \$1,206,998 | The balance of these obligations would shift to the Town and it would be paid for by the sewer system users through annual debt service payments as is currently done. |
| EFC Bond | 10/28/2021 | 09/16/51 | \$2,814,899 | \$2,585,823 | \$2,426,650 | |

The Village currently has no bonds or BANS associated with the Village’s General Fund. **Table 17: Village of Addison Outstanding Bonds and BANS**, found above, includes the proposed disposition plan. The outstanding sewer bond will continue to be paid off through annual debt service payments from the new Hamlet Sewer District using user fees as the revenue source as is currently done. The Village’s preliminary plan is to pay off the two existing bonds in the Water Fund prior to dissolution. The anticipated long-term water loan from USDA (or long-term bond) will be paid through annual payments funded by the water users in the new Water District. The full annual cost for this repayment may require an increase in user fees; however, if an increase is needed, it would occur regardless of the decision to dissolve the Village.

Article 17-A also states that the Town Board shall have all powers with respect to the debts, liabilities and obligations as the governing body of the dissolved entity possessed prior to its dissolution, including the power to issue town bonds to redeem bond anticipation notes issued by the dissolved entity. If needed, the Town

officials offered to establish an escrow account that will be managed by the Town to hold any Village assets needed to offset remaining liabilities post the close-out of the Village's final fiscal year.

Other Liabilities and Disposition Plans

Municipalities have an obligation to pay employees for earned, but not yet used, paid time off benefits, such as vacation accruals is a Village liability. This liability, known as compensated absences, change year to year depending on the level of use of accrued time off. As of 5/31/25, the liability totaled \$62,669. Should the Village have the available cash assets, the disposition plan for this final one-time payment, is to pay it in full with cash assets.

The Village offers retiree health benefits to its full-time employees based on established eligibility criteria. Village officials that there would continue to be one retiree opting for retiree health benefits. The estimated post-dissolution cost in current year dollars is estimated at approximately \$7,500; however, it will annually fluctuate as premiums change. Retiree health care costs will be a legacy cost upon the property owners of the former Village. Disposition options include a settlement buyout should the Village have the assets make it an annual charge to the Village property taxpayers.

The Village Officials indicated that there are no pending claims of any materiality at the time of the development of this Proposed Dissolution Plan. However, there may be liabilities that are currently unknown at this time or future liabilities. The Village will have to monitor the situation and determine the proposed disposition based on the nature and scope of the liability closer to the date of dissolution.

Disposition of Debt and Other Liabilities

Pursuant to Article 17-A of the GML, at the time of dissolution, if liabilities exceed the liquidated assets, the outstanding liabilities shall be assumed by the Town and shall be a charge upon the taxable property within the limits of the Village of Addison.

The Village's plan is to use its fund balance and any other liquidated assets to first pay off any outstanding accounts payables and any short-term liabilities including compensated absences and potential settlement of small claims and cases. Any remaining assets will be used to offset long-term liabilities.

VIII. Village Land Use Laws and Regulations

GML Article 17-A, §789

Pursuant to GML Article 17-A, §789, all Village local laws, ordinances, rules and regulations in effect on the date of dissolution shall remain effective for a period of up to two years following dissolution or until such time as the Town Board shall adopt, repeal or integrate such laws into Town Law. Any Village local laws, ordinances, rules or regulations that remain on the books shall be enforced by the Town within the limits of the dissolved Village as if they had been duly adopted by the Town Board during the initial two year period.

Current Village of Addison Zoning Law

The Village of Addison has a compact development pattern on small-to-medium sized lots, with a well-defined street pattern and distinct residential, central business, general business and community use districts. The Village’s zoning regulations and districts have been structured in compliance Village’s comprehensive plan and are made for the purpose of “are made for the purpose of promoting public health, safety, and general welfare and prescribing the most desirable use for which the land in each district may be adapted and those uses to be subjected to special regulations, while conserving value of land throughout the Village. The height, bulk and location of buildings and other structures, the area of yards, courts, and other open spaces, the density of population, and location and use of buildings, structures and land for trade, industry, residence or other purposes, are hereby restricted and regulated as hereinafter provided. Such regulations have been designed to lessen congestion in the streets; to secure safety from fire, flood, and other dangers; to provide adequate light, air, convenience of access, and the accommodation of solar energy systems and equipment and access to sunlight necessary therefore; and to facilitate the adequate provision of transportation, water, sewage, schools, parks and other public requirements. They have been made with reasonable regard, among other things, to the character of each district and its suitability for particular uses and the value of buildings, land, and uses to promote the most appropriate use of land throughout the Village of Addison.”²

Village zoning is categorized into classes of districts:

- R-1 Residential - Low Density
- R-2 Residential - Moderate Density
- R-3 Residential - Mixed Density
- R-T Residential Transition
- C Commercial
- CC Commercial Center
- C-L Comerica/Light Industrial
- I Industrial
- P-C Public Conservation

Town of Addison Land Use Laws

A review of the Town’s local laws and input from the Town Clerk indicate that the Town of Addison has minimal land use regulations. The Town has a local law authorizing the establishment of a Town Planning Board; however, it is currently not in use.

² Village of Addison Zoning Law, Section 1.2 Purpose.

Preliminary Preferred Approach

The Town's preferred approach will be to administer and enforce the Village Zoning Local Law for up to two years post dissolution. This would provide the time necessary time for the Town to evaluate and then integrate, repeal or let expire a Zoning Local Law specific to the area currently known as the Village. The Town always has the option to evaluate the feasibility of adopting some form of zoning such as zoning for rural and agricultural areas outside the Hamlet of Addison.

IX. Village Laws and Regulations

Pursuant to GML Article 17-a §789, all local laws, ordinances, rules or regulations of the Village remain in effect for a period of two years post the effective date of dissolution unless repealed or modified and incorporated in the Town Code by the Town Board. Any Village laws not incorporated into Town Law within the two years expire. Until such local laws, ordinances, rules or regulations are repealed or expired, they shall be enforced by the Town within the limits of the dissolved Village as if they had been duly adopted by the Town Board.

Both the Village and the Town have a series of local laws that layout their respective policies. There are a number of the Village local laws that would no longer be relevant or redundant to Town Laws and a number that are specific to unique needs of the Village. The Town’s preliminary plan is to administer and enforce the Village laws for up to two years providing the time necessary to evaluate which Village local laws to incorporate into Town law and which ones would be repealed or left to expire.

Recognizing the work involved in integrating and updating local laws, the Proposed Dissolution Plan recommends that the Town initiate the process for the evaluation and integration of the regulations and law laws during the dissolution transition phase. This will provide approximately three years for the Town to evaluate and phase the integration of Village laws.

Table 13: Village of Addison Summary of Local Laws, located on the following page, is a summary of the Village’s Local Laws. This table also provides starting point and *preliminary* guidance to inform the local law review process. The Village local laws have been broken into four categories for consideration by the Town to facilitate the review process should the electorate vote to dissolve:

Potential Recommendations for Village Local Laws:

N/A = Not Applicable,

V (Village) = Enforce Village local law up to two years post dissolution and adopt/modify the local law to address specific needs within the Village within the 2 years.

T (Town) = Town Code to be Utilized: The Town Code covers the Village subject matter and the minor differences in Code have limited utility.

Review = Local Law needs more in-depth review to determine if Town has similar law, and/or may need policy determination by the Town.

Table 13: Village of Addison Summary of Local Laws

| Village of Addison Local Laws | | | |
|--|---|--|--|
| <u>Village Local Laws</u> | <u>Town Local Laws</u> | <u>Action</u> | <u>Notes</u> |
| 1904-1 Streets & Sidewalks | None identified by Town | V | Village law specifies unauthorized activities on Village streets/sidewalks. |
| 1974-2 Water Law | Town does not have a water system | V | Town to modify and adopt Village local law for the new Hamlet Water District |
| 1976-2 Imposing a 1% Tax on Utilities | N/A | N/A | Repeal; Towns do not have authority |
| 1976-1 Amendment to the Sewer Law | N/A | V | Town to modify & adopt Sewer Law for the Hamlet Sewer District |
| 1981-3 Flood Plain Regulations | Determine if Town has adopted Flood Plain Regs | Review | Determine if Town has similar regulations |
| 1991-1 Authorizing Conduct of Games of Chance | None Identified by Town | V | Should Town have a relevant local law, a review of both laws should be conducted to avoid conflicting language. |
| 1992-3 Building Construction and Fire Prevention | N/A | N/A | County enforces Uniform Code in the Town of Addison. |
| 1993-1 Zoning Law. See also 1975-2 Amendment to Zoning Law Fences and Swimming Pools. See also 2011-1 Amendment of LL 1993 1 Zoning (Manufactured Housing) | Town does not have Zoning Law. Town Local Law 2003-3 Land Use and Planning provides for a Planning Board; however, there is no Board. | V, review interface with Town LL 2003-3 | Determine if Town local law 2003-3 was repealed. Town to adopt zoning for the area currently known as the Village. Need for planning board and ZBA. |
| 1997-2 Flood Damage Prevention | None Identified by Town | Review | Confirm Town does not have a similar local law. |
| 1998-1 Garage & Yard Sales | None identified by Town | V | |
| 1999-1 Water Rules and Regulations Restricting Water Use | N/A | V | Authorization to impose a water emergency restriction in the water service area by resolution for the protection of the water system. |
| 2000-1 Regulate Vendors in the Village of Addison | None identified by Town | V | |
| 2000-2 Solicitors and Peddlers | None identified by Town | V | |
| 2001-1 Open Burning Laws | None identified by Town | V | |

IX. Village Laws and Regulations

| | | | |
|--|--------------------------------------|--------------|--|
| 2001-2 Termination of Assessing Unit | Town established town sole assessor. | N/A | Town assesses on a town-wide basis. |
| 2002-1 Admin & Enforcement of Uniform Code | N/A | N/A | County enforces Uniform Code in the Town of Addison |
| 2002-2 Unsafe Structures | None identified by Town | V, Review | Determine Town approach to unsafe structures |
| 2003-1 Outlining the 911 Addressing Plan | 2003-1 911 Addressing | Town | Town has 911 Addressing Law |
| 2005-1 Regulation Open Containers in Public Spaces; Amends 1983-3 (penalties) | None identified by Town | V | |
| 2005-2 and 1981-1 Curfew | None identified by Town | V | |
| 2005-4 Animal Control which amended, LL 1997-4 (penalties) and see also 1978-2 Relating to Dog Control | 2004-1 Control of Dogs | Review | Review to evaluate distinctions and any potential conflicts in the local laws. |
| 2006-1 Procedures for Public Officers | Utilize Town Law | N/A | Post dissolution, there are no Village officers. |
| 2006-2 Uniform Fire Prevention & Building Code | Town Opted out of enforcement role. | N/A | County enforces Uniform Code in the Town. |
| 2007-1 Outside Appliances Heating Interiors | None identified by Town | V, review | Determine if this is part of the NYS Uniform Fire Prevention and Building Construction Code. |
| 2007-3 Animal Feces | None identified by Town | V | |
| 2007-4 Fire Prevention Code - Solid Fuel Burning in non-residential buildings | N/A | N/A | The County Enforces Uniform Fire Prevention Code. |
| 2009-3 Vehicles, Abandoned & Junked; amends LL 1992-2. (See also LL 2009-1; LL 2000-3; LL 2005-3. | 2000-1 Control of Auto Junkyards | Review | Review to determine any conflicts in local law specific to village and that town-wide local law that need to be addressed |
| 2010-2 Village Noise Law | None identified by Town | V | |
| 2010-3 High Grass, Weed, and Brush Control | None identified by Town | V | |
| 2011-3 Landlord Registration Law | None identified by Town | V | |
| 2013 1 Disorderly Houses | None identified by Town | V | |
| 2015-3 Garbage Disposal | None identified by Town | V | |
| 2015-4 Vehicle and Traffic Law Amended; amending LL 2000-3. See also LL 2011-2; | None identified by Town | V | Town to adopt Village traffic laws specific to the area currently known as the Village. Note: NYS DOT sets town speed limits. Upon request |

IX. Village Laws and Regulations

| | | | |
|--|--|-----|--|
| 2009-4; 2009-2; 2009-1; 2008-1; 2007-2; 1998-2; 1997-3; 1979-2 | | | from the Town Board, NYS DOT can set speed limits lower than the NYS limit as low as 25mph and as low as 15mph for school zones based on set criteria. |
| 2021-1 Opting Out Adult Use Cannabis Retail Dispensaries and Consumption Sites | 2022-1 Opt Out Cannabis Dispensaries and On-site Consumption | N/A | Both the Town and Village Opted Out. |
| 2025-1 Code of Ethics of the Village | N/A | N/A | Village is dissolved. |

| Real Property Tax Exemptions | | |
|--|--|---|
| | Village | Town |
| Senior Citizen Exemption | For seniors with incomes less than \$12,000, the exemption is 50%. The Village has not adopted a sliding scale for those with incomes higher, | For seniors with incomes less than \$20,000 the exemption is 50%. For seniors with incomes less than \$25,900, the exemption is 20% |
| RPTA 458-A Alternative Veterans | Income limit \$12,000 | Income Limit \$12,000 |
| RPT 458-B Alternative Veterans' Gold Star Parents | Income limit \$12,000 with 15% | Income Limit \$8,000 with 10% |
| RPTL 458-B Disability Limits | \$40,000 | \$40,000 |
| RPTL 446-A Firefighter/Ambulance Workers | Local law 2024-1. 10% Exemption Firefighter/ambulance worker eligibility is 5 years of service. Lifetime benefit eligibility is 20 years of active volunteer service. Un-remarried spouse of an enrolled member killed in the line of duty. Un-remarried spouse of deceased enrolled member with 20 years of active volunteer service and received the exemption at the time of the volunteer's death. | Local Law 23-1. 10% exemption Yeas of service for Firefighter/ambulance worker eligibility was not found in the local law. Lifetime benefit eligibility is 20 years of active volunteer service. Un-remarried spouse of an enrolled member killed in the line of duty. Un-remarried spouse of deceased enrolled member with 20 years of active volunteer service and received the exemption at the time of the volunteer's death. |
| Please note that the Village's levy for fire protection services will shift to a new Hamlet Fire Protection District which is taxed on an ad valorem levy and no exemption is allowed from special ad valorem levies or special assessments. | | |

X. Fiscal Impact of Dissolution

In accordance with GML Article 17-A §774 (2d), the Dissolution Plan must include a fiscal estimate of the cost of dissolution. This includes a review of both the one-time costs related to the transition and implementation of the dissolution and the long-term fiscal impact on the residents and taxpayers of the Village of Addison and the Town-outside-Village of Addison taxpayers and residents.

Transition and Implementation Activities and Related Costs

Dissolving a Village government and ramping up a Town government to assume the services is a significant undertaking. There will be associated on-time costs associated with these transition and initial implementation activities. A preliminary range for possible one-time costs could be as much as \$90,000-\$120,000. Each community is different and the actual cost will depend on what is determined as needed and what services can be accomplished in-house.

Example transition costs include:

- Consultant services to facilitate the Village and Town dissolution transition and implementation.
- Legal/consultant services to support property transactions.
- Legal/consultant services to assist in merging or incorporating certain village zoning laws into the Town laws/codes.
- Legal/consultant services to review Village and Town local laws to determine necessary repeal of Village laws and incorporation of others into Town Laws and codes, etc.
- Temporary fiscal services for the Town post dissolution needed to close out Village fiscal books and prepare and submit all required Federal and New York State filings and reports.
- Independent financial audit(s), if necessary.
- Costs associated with the sale of real and personal properties such as appraisals.
- Development of a map, plan and report by the Town for the creation of an Addison Water District, Sewer District and Fire Protection District to serve the area currently known as the Village of Addison.
- Streamlining, organizing, digitizing and moving of Village records.

The Town and Village are eligible for Citizen’s Re-organization Empowerment Grant (CREG) funds that can be used to support transition and implementation costs. The grant funds available to the Town and Village combined are \$50,000. The Town also has the option to use up to 30% of its annual CETC funds to support costs associated with the implementation phase.

The Village and Town could submit a shared services grant to support the digitization and integration of Village and Town records.

Property Tax Levies

The Village’s 2023-2024 appropriations, revenues, appropriated surplus and tax levy are summarized in **Table 14: 2025/2026 Village Budget Summary**. The Town’s Adopted 2025 Operating Budget including all funds is depicted in **Table 15: Adopted 2025 Town of Addison Budget**. Note: Town Special Districts are not included.

Table 14: 2025/2026 Addison Budget Summary

| Village of Addison 2025/2026 Budget | | | | |
|-------------------------------------|----------------|--------------------|---------------------------|--------------|
| | Appropriations | Estimated Revenues | Appropriated Fund Balance | Property Tax |
| General Fund | \$1,201,311 | \$504,687 | \$0 | \$696,624 |
| Water Fund | \$202,930 | \$202,930 | \$0 | \$0 |
| Sewer Fund | \$559,826 | \$559,826 | \$0 | \$0 |

Source: Village of Addison 2025/2026 Budget

Table 15: Adopted 2025 Town of Addison Budget

| Town of Addison 2025 Budget | | | | |
|-----------------------------------|----------------|--------------------|---------------------------|-----------------|
| Fund | Appropriations | Estimated Revenues | Appropriated Fund Balance | Property Tax |
| General Fund (A) | \$ 342,768 | \$ 88,966 | \$ 78,251 | \$ 175,551 |
| Town outside Village (B) | \$ 3,500 | \$ 3,500 | \$ - | \$ - |
| Highway Fund (D) | \$ 295,865 | \$ 46,000 | \$ 5,000 | \$ 244,865 |
| Town Outside Village Highway (DB) | <u>303,590</u> | <u>273,033</u> | <u>27,794</u> | <u>\$ 2,763</u> |
| Total Levy | | | | \$ 423,179 |

Source: Town of Addison Budget filed with the Srteuben County Office of Real Property Tax Services

Citizen Empowerment Tax Credit (CETC)

The **Citizen Empowerment Tax Credit (CETC)** is an annual incentive offered to municipalities that reorganize under Article 17-A of the General Municipal Law. The CETC is equivalent to fifteen percent (15%) of the combined Town and Village real property tax levies in the year prior to dissolution or \$1,000,000, whichever is less. As depicted in **Table 16: Citizen Empowerment Tax Credit**, the CETC is estimated to be \$167,970 based on 2025/2026 Village and 2025 Town tax levies. By law, a minimum of 70% (\$117,579) of the CETC must be applied as a reduction to the Town tax levy. The remaining 30% may be used at the Town’s discretion.

Table 16: Citizen Empowerment Tax Credit

| Town of Addison | | |
|---|-------------|------------------|
| Estimated Citizens Empowerment Tax Credit | | |
| Maximum CETC for Tax Reduction | 100% | \$167,970 |
| Minimum CETC for Tax Reduction | 70% | \$117,579 |
| Maximum CETC -Discretionary | 30% | \$50,391 |

1. CETC is an ongoing annual payment subject to annual New York State appropriations as is most State Aid.
 2. The final CETC is based on the Village and Town taxes levied in the year prior to dissolution.

Understanding the Post Dissolution Fiscal Impact

The post dissolution Town property tax levy and tax rates were modeled using the 2025/2026 Village Budget and the 2025 Town Budget as the base of the analysis. The analysis represents the assumptions as understood and developed to date during this study process and the data available at the time of the study.

The purpose is to model a potential post dissolution fiscal impact. This analysis is not an estimation of the tax levies or rates in the first year of dissolution. (See **Appendix F: Fiscal Analysis** for more detail).

Critical Factors

The critical impact factors are summarized below:

- **CETC Application for Tax Reduction** The fiscal model presents the impact without the CETC, with 70% application of the CETC to offset taxes and with 100% of the CETC property tax offset.
- **Anticipated Services and Service Delivery Post Dissolution:** The fiscal model developed the estimated cost based on service and service delivery assumptions developed during the planning process. The proposed plan provides for:
 - The elimination of the local **police services** represents approximately **58% of the property tax rate reduction** in combined Village and Town property taxes.
 - Continuation of all Village **public works, water, and sewer services**.
 - Continuation of the **Village zoning/code enforcement**; however, Steuben County would be responsible for enforcement of the NYS Uniform Code.
 - Continuation of the operation of the **community center** and support for the **library**.
 - Elimination of the funding for the **Southern Tier Planning Commission**.

Shift from the Village Property Tax Base to the Town-wide Tax Base: Post dissolution, there will no longer be a Village levy funded on the Village tax base. The net cost (tax levy) for the continuation of services inside the Village shifts to the Town-wide property tax base. The Village's 25/26 Taxable Assessed Value totaled \$74,658,636 as compared to the Town-wide tax base of \$134,675,590.

- **Town Tax Levy Shift from Town-outside Village to Town-wide:** The Village of Addison is the only village within the Town. Upon dissolution of the Village, there is no longer a town outside village general fund (B Fund) or town outside Village highway fund (DB Fund).
- **Village Legacy Costs:** Post dissolution, the Town will tax property owners in the former Village of Addison for the net costs associated with any outstanding short term and long-term liabilities. At this time only the assumed cost is the annual retiree health premium.
- **Fire Protection Services** will be provided in the Village through a new Hamlet of Addison Fire Protection District. The costs will be apportioned between the fire protections districts based on full value.
- **New Hamlet Water District and Sewer District:** The Town will create a new Hamlet Water District and Hamlet Sewer District to serve the users formerly in the Village and as is currently the case with costs funded by user water and sewer rates. Existing Village general fund tax levy support for water and sewer services has been shifted to the new water and sewer districts in the fiscal model.
- **New Hamlet Lighting District.** The Town plans to create a Hamlet Lighting District to continue to illuminate the streetlights in the Village and charge only property taxpayers in the Village.

Projected Tax Rate Impacts

Projected Property Tax Rate Impact on Village Property Taxpayers

The model transfers to the Town the assumed level of Village property tax levy needed to support the expanded Town government as outlined in this Proposed Dissolution Plan. The model spreads the levy to the various Town funds and the new special districts. The current combined Village and Town property tax rates for Village property taxpayers are then compared to the post-dissolution modeled Town tax rates for Village property taxpayers and are presented in the table below.

Table 17: Projected Tax Rate Impact of Dissolution - Village Property Owner

| Village of Addison Property Taxpayer - Estimated Property Tax Rate Impact Combined Village and Town Tax Rates (Rate/\$1,000 Taxable Assessed Value) | | | | | |
|---|----------------|--------------------------|---------------|---------------|----------------|
| Fund | Current | Model - Post Dissolution | | | |
| | | No CETC | 70% CETC | 100% CETC | Change in Rate |
| Village | \$9.33 | \$0.00 | \$0.00 | \$0.00 | |
| Townwide General & Highway | \$3.12 | \$4.21 | \$3.33 | \$2.96 | |
| Town outside Village General and Highway | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Hamlet of Addison Legacy Costs | \$0.00 | \$0.10 | \$0.10 | \$0.10 | |
| Hamlet Lighting District | \$0.00 | \$0.54 | \$0.54 | \$0.54 | |
| Hamlet of Addison Fire Protection District | \$0.00 | \$0.59 | \$0.59 | \$0.59 | |
| Shift to Hamlet of Addison Water District | \$0.00 | \$0.97 | \$0.97 | \$0.97 | |
| Shift to Hamlet of Addison Sewer District | \$0.00 | \$1.12 | \$1.12 | \$1.12 | |
| | \$0.00 | | | | |
| Total No CETC | \$12.45 | \$7.53 | | | -39.5% |
| Total 70% CETC | \$12.45 | | \$6.65 | | -46.6% |
| Total 100% CETC | \$12.45 | | | \$6.28 | -49.6% |

Will be converted to water & sewer user rates.

Note 1: Dissolution does not impact County or School District property taxes.

The impact on the combined Village and Town tax rates for **Village property owners** is projected to be:

39.5% reduction in the combined Village and Town tax rate without any application of the CETC.


46.6 % reduction in their combined Village and Town tax rate with an application of 70% of the CETC to reduce the levy.

49.6 reduction in their combined Village and Town tax rate with an application of 1000% of the CETC to reduce the levy.

Please note that the Village’s levy for fire protection services will shift to a new Hamlet Fire Protection District which is taxed on an ad valorem levy and no exemption is allowed from special ad valorem levies or special assessments. This will impact the actual reduction in savings for those taxpayers and it is not included in the fiscal model.

The projected impact based on taxable assessed values (2024 Final Tax Roll) for single family homes³ in the Village of Addison are presented in **Table 18: Estimated Village Taxpayer Impact at Various Taxable Assessed Values** presents a sample of the impact at intervals of taxable assessed values for the majority of single family homeowners. This table is illustrative only and based on a model and does not reflect the actual impact. There are properties with both lower and higher taxable assessed values. The median taxable assessed value for a single family home in the Village of Addison was approximately \$94,200 on the final 2024 roll.

Table 18: Estimated Village Taxpayer Impact at Various Taxable Assessed Values

| Estimated Property Taxpayer Impact Village of Addison - Single Family Home Model | | | | | | | | |
|---|-----------------------------|-----------------------------------|----------------------------|-------------------------|--------------------------|-------------------|----------|-----------|
| Property Value | | Current | Estimated Post Dissolution | | | Estimated Savings | | |
| Median | Assessed Value = Full Value | Property Tax (Village & Town Tax) | Property Tax (No CETC) | Property Tax (70% CETC) | Property Tax (100% CETC) | No CETC | 70% CETC | 100% CETC |
| | \$40,000 | \$498 | \$301 | \$266 | \$251 | \$197 | \$232 | \$247 |
| | \$60,000 | \$747 | \$452 | \$399 | \$377 | \$295 | \$348 | \$370 |
| | \$80,000 | \$996 | \$602 | \$532 | \$502 | \$394 | \$464 | \$494 |
|  | \$94,200 | \$1,173 | \$709 | \$627 | \$592 | \$464 | \$546 | \$581 |
| | \$120,000 | \$1,494 | \$903 | \$799 | \$754 | \$591 | \$696 | \$741 |
| | \$160,000 | \$1,992 | \$1,204 | \$1,065 | \$1,005 | \$788 | \$928 | \$987 |
| | \$200,000 | \$2,490 | \$1,506 | \$1,331 | \$1,256 | \$985 | \$1,159 | \$1,234 |
| | \$300,000 | \$3,736 | \$2,258 | \$1,996 | \$1,884 | \$1,477 | \$1,739 | \$1,851 |

Note 1: Based on 2024 Final Town of Addison Assessment Rolls. The Town's equalization rate was 100% so the assessed value and the full value of the property were the same.

Note 2: Dissolution does not impact school district or county property tax rates.

Note 3: This is a projected model only based on the assumptions outlined in the Dissolution Plan. The ultimate impact will be determined by the Town of Addison.

Town outside Village of Addison Property Tax Rate Impact

The impact of dissolution on property taxpayers in the entire area outside the Village is the same regardless of fire protection district (FPD). Dissolution will not impact the fire protection rates except for a minor rate reduction in the Addison FPD. The rate reduction is so slight it was not included in this analysis.

The 2025 property tax rate impact to Town outside the Village of Addison in the Addison Fire Protection District PD) is presented in **Table 19: Town outside Village of Addison (Addison FPD) Estimated Property Tax Rate Impact**. The 2025 property tax rate impact to Town outside the Village of Addison in the Campbell FPD is presented in **Table 20**.

³ Properties with Property Class Code 210 defined by NYS Office of Real Property Tax Services as a one family year-round residence.

Table 19: Town outside Village of Addison (Addison FPD) Estimated Property Tax Rate Impact

| Town outside Village of Addison Property Taxpayer (Addison Fire Protection District) | | | | | |
|---|---------------|--------------------------|---------------|---------------|----------------|
| Estimated Property Tax Rate Impact | | | | | |
| (Rate/\$1,000 Taxable Assessed Value) | | | | | |
| Fund | 2025 FY | Model - Post Dissolution | | | |
| | | No CETC | 70% CETC | 100% CETC | Rate Change |
| Townwide General & Highway | \$3.12 | \$4.21 | \$3.33 | \$2.96 | |
| Town outside Village General and Highway | \$0.05 | \$0.00 | \$0.00 | \$0.00 | |
| Addison Fire Protection District | \$0.36 | \$0.36 | \$0.36 | \$0.36 | |
| Total No CETC | \$3.53 | \$4.57 | | | 29.4% |
| Total 70% CETC | \$3.53 | | \$3.69 | | 4.7% |
| Total 100% CETC | \$3.53 | | | \$3.32 | -5.9% |

Note 1: The Fire Protection District rates are not materially impacted by Village dissolution. The tax impact to to Town outside Village taxpayers is the same regardless of FPD.

Note 2: Dissolution does not impact County or School District property taxes.

Table 20: Town outside Village (Campbell FPD) Estimated Property Tax Rate Impact

| Town outside Village of Addison Property Taxpayer (Campbell Fire Protection District) | | | | | |
|--|---------------|--------------------------|---------------|---------------|----------------|
| Estimated Property Tax Rate Impact | | | | | |
| (Rate/\$1,000 Taxable Assessed Value) | | | | | |
| Fund | 2025 FY | Model - Post Dissolution | | | |
| | | No CETC | 70% CETC | 100% CETC | Rate Change |
| Townwide General & Highway | \$3.12 | \$4.21 | \$3.33 | \$2.96 | |
| Town outside Village General and Highway | \$0.05 | \$0.00 | \$0.00 | \$0.00 | |
| Campbell Fire Protection District | \$0.27 | \$0.27 | \$0.27 | \$0.27 | |
| Total No CETC | \$3.44 | \$4.48 | | | 30.2% |
| Total 70% CETC | \$3.44 | | \$3.61 | | 4.8% |
| Total 100% CETC | \$3.44 | | | \$3.23 | -6.1% |

Note 1: The Fire Protection District rates are not materially impacted by Village dissolution. The tax impact to to Town outside Village taxpayers is the same regardless of FPD.

Note 2: Dissolution does not impact County or School District property taxes.

The area of the Town outside the Village of Addison has a wide range of types of single-family residential properties. In addition to single family homes (median assessed value of \$130,050), there are a number of properties coded rural residential (median assessed value of \$203,200) and manufactured single family homes (median full value \$55,000).

The impact at intervals of taxable assessed values for the majority of single-family homeowners is presented in **Table 21: Estimated Tax Impact at Various Taxable Assessed Values (Addison FPD)** and **Table 22: Estimated Impact at Various Taxable Assessed Values (Campbell FPD)**. The estimated tax increase per assessed value is the same regardless of fire protection district. This table is illustrative only. There are properties with both lower and higher taxable assessed values.

Table 21: Estimated Tax Impact at Various Taxable Assessed Values (Addison FPD)

| Town outside the Village of Addison (Addison Fire Protection District) | | | | | | | |
|--|-------------------|----------------------------|-------------------------|--------------------------|----------------------|----------|-----------|
| Estimated Property Tax Impact of Village Dissolution | | | | | | | |
| Property Value | 2025 FY | Estimated Post Dissolution | | | Estimated Tax Change | | |
| Assessed Value = Full Value | 2025 Property Tax | Property Tax (No CETC) | Property Tax (70% CETC) | Property Tax (100% CETC) | No CETC | 70% CETC | 100% CETC |
| \$40,000 | \$141 | \$183 | \$148 | \$133 | \$42 | \$7 | -\$8 |
| \$60,000 | \$212 | \$274 | \$222 | \$199 | \$62 | \$10 | -\$13 |
| \$80,000 | \$282 | \$365 | \$295 | \$265 | \$83 | \$13 | -\$17 |
| \$120,000 | \$423 | \$548 | \$443 | \$398 | \$125 | \$20 | -\$25 |
| \$160,000 | \$564 | \$730 | \$591 | \$531 | \$166 | \$26 | -\$33 |
| \$200,000 | \$705 | \$913 | \$738 | \$664 | \$208 | \$33 | -\$42 |
| \$300,000 | \$1,058 | \$1,370 | \$1,108 | \$995 | \$311 | \$50 | -\$63 |
| \$400,000 | \$1,411 | \$1,826 | \$1,477 | \$1,327 | \$415 | \$66 | -\$84 |
| <p>Note 1: Based on 2024 Final Town of Addison Assessment Rolls. The Town's equalization rate was 100% so the assessed value and the full value of the property were the same.</p> <p>Note 2: This model includes the fire protection district property taxes; <u>however</u> they are not impacted by dissolution.</p> <p>Note 3: The Addison FPD may see a slight reduction in their share between the Village of Addison and the Town of Rathbone because the tax base of the area currently known as the Village will increase as the tax base shifts to ad valorem. The post dissolution model does not adjust for this as the impact is very minimal.</p> <p>Note 3: Dissolution does not impact school district or county property tax rates.</p> <p>Note 4: This is a projected model only based on the assumptions outlined in the Dissolution Plan. The ultimate impact will be determined by the Town of Addison budget policies.</p> | | | | | | | |

Table 22: Estimated Tax Impact at Various Taxable Assessed Values (Campbell FPD)

| Town outside the Village of Addison - Campbell Fire Protection District | | | | | | | |
|--|--------------|----------------------------|-------------------------|--------------------------|----------------------|----------|-----------|
| Estimated Impact on Property Taxes | | | | | | | |
| Property Value | 2025 FY | Estimated Post Dissolution | | | Estimated Tax Change | | |
| Assessed Value = Full Value | Property Tax | Property Tax (No CETC) | Property Tax (70% CETC) | Property Tax (100% CETC) | No CETC | 70% CETC | 100% CETC |
| \$40,000 | \$138 | \$179 | \$144 | \$129 | \$42 | \$7 | -\$8 |
| \$60,000 | \$206 | \$269 | \$216 | \$194 | \$62 | \$10 | -\$13 |
| \$80,000 | \$275 | \$358 | \$288 | \$259 | \$83 | \$13 | -\$17 |
| \$120,000 | \$413 | \$537 | \$433 | \$388 | \$125 | \$20 | -\$25 |
| \$160,000 | \$550 | \$717 | \$577 | \$517 | \$166 | \$26 | -\$33 |
| \$200,000 | \$688 | \$896 | \$721 | \$646 | \$208 | \$33 | -\$42 |
| \$300,000 | \$1,032 | \$1,344 | \$1,082 | \$969 | \$311 | \$50 | -\$63 |
| \$400,000 | \$1,376 | \$1,791 | \$1,442 | \$1,293 | \$415 | \$66 | -\$84 |
| <p>Note 1: Based on 2024 Final Town of Addison Assessment Rolls. The Town's equalization rate was 100% so the assessed value and the full value of the property were the same.</p> <p>Note 2: Dissolution does not impact fire protection rates in the Campbell FPD; however, the 2025 and estimated post dissolution tax includes the FPD taxes.</p> <p>Note 3: Dissolution does not impact school district or county property tax rates.</p> <p>Note 4: This is a projected model only based on the assumptions outlined in the Dissolution Plan. The ultimate impact will be determined by the Town of Addison.</p> | | | | | | | |

XI. Plan Implementation – Recommended Action Steps

This section outlines recommended action steps necessary to facilitate the dissolution in accordance with GML Article 17-A §774(n), should residents vote to dissolve the Village. While the actions are identified as Village or Town; many of the steps would require coordination between the Village and the Town.

Village of Addison

- With the Town of Addison, arrange for the preparation and submission of New York State Citizen Empowerment Re-organization Grant for Dissolution Implementation.
- Take any necessary legal actions to transfer Village properties, easements, right of ways and corresponding agreements to the Town.
- Make arrangements for the sale of Village assets not planned for transfer to the Town or other public entity.
- Prior to disposition of Village property, review the disposition and future use terms and conditions of grant agreements that funded the purchase of and or improvement to Village property, equipment or vehicles prior to the disposition to ensure the Village follows all terms.
- Streamline, organize, digitize and move Village records.
- Organize and provide copies of all Village agreements and contracts to the Town and identify those that may continue, need actions or will be relevant post dissolution.
- Finalize the aggregation of the Village local laws and work with the Town to identify Village laws that may be beneficial for the Town to adopt.
- General Municipal Law (GML) CHAPTER 24, ARTICLE 17-A, TITLE 3 § 787 requires that the governing body shall cause notice to be given, in the same manner as notice for a proposed dissolution plan pursuant to section seven hundred seventy-five of this title, requiring all claims against the Village, excluding any of its outstanding securities, to be filed within a time fixed in the notice, but not less than three months or more than six months, and all claims not so filed shall be forever barred. At the expiration of such time the governing body shall adjudicate claims so filed, and any resident of the entity at the time of the effective date of the dissolution may appear and defend against any claim so filed, or the governing body may in its discretion appoint some person for that purpose.

Town of Addison

- Engage, as necessary, temporary financial consultant services to close out the Village financial operations, address accounts payable and receivable and prepare and file all outstanding Federal and New York State financial and employer reports.
- Conduct a review of the current Village local laws and adopt Village local laws; including zoning that may have specific value to the area currently known as the Village of Addison.
- Take necessary actions to create an Addison Hamlet Fire Protection District that covers the area currently known as the Village of Addison. This includes causing to have prepared a map, plan and report.
- Take necessary actions to create an Addison Hamlet Sewer District that covers the area currently known as the Village of Addison. This includes causing to have prepared a map, plan and report.

XI. Plan Implementation – Recommended Action Steps

- Take necessary actions to create an Addison Hamlet Water District that covers the area currently known as the Village of Addison This shall include having the necessary map, plan and report prepared and taking the other necessary steps as outlined in Town Law 12-A.
- Work with Steuben County Civil Service to take the actions to create the new positions necessary to handle the additional workload.
- Establish a means by which the Town can charge any Village legacy costs to the properties of located in the former Village. As provided by Article 17-A §790, the Town will assume the responsibility of any outstanding Village debt or liabilities. Costs related to the debt and liabilities will be met by taxes levied on the benefited real property located within the bounds of the former Village of Addison.
- Make the necessary filing with the New York State Comptroller documenting the dissolution of the Village as necessary to obtain the Citizen Empowerment Tax Credit (CETC).
- Work with the New York State Office of the State Comptroller to establish a new property tax cap.
- Prepare and adopt a 2026 Town Budget that provides for the expanded services.
- Make necessary changes to Town property tax bills (if any) including the NYS requirement that the CETC be detailed on the tax bill. For each fiscal year following the effective date of the dissolution, a statement shall be placed on each property tax bill for such municipality in substantially the following form: “Your property tax savings this year resulting from the State Citizen Empowerment Tax Credit received as the result of local government re-organization is \$ _____.”
- Arrange for the preparation and submission of New York State Citizen Empowerment Re-organization Grant.
- Procure any necessary equipment to provide the new and expanded services.
- Address the long term or temporary staffing and operations space needs.
- Finalize the medium and location for the repository of Village records – electronic and paper and receive the records.

Joint Actions

- Development, authorization and execution of Inter-municipal Agreements between the Town and the Village necessary to provide for continuity of municipal services to the residents of the Village during the transition period.
- Coordinate the designation of Town officials as signatory on various Village bank accounts and other documents post dissolution.

Appendices