

# *Village and Town of Pawling Consolidation Public Meeting*



# Introductions

## Town of Pawling

Hon. James Schmitt, Town Supervisor  
Hon. Philip DeRosa, Councilman  
Hon. William Johnson, Councilman  
Hon. Jim McCarthy, Councilman  
Hon. Colleen Snow, Councilwoman

## Village of Pawling

Hon. Robert Liffland, Mayor  
Hon. Daniel Peters, Deputy Mayor/Trustee  
Hon. John Burweger, Trustee  
Hon. Earl Slocum, Trustee  
Hon. Lauri Taylor, Trustee

We'd like to extend our sincere appreciation to all employees and representatives of the Village and Town who took time out of their days, evenings, and weekends to assist in this process by providing data, program information, and valuable insights.

# Introductions



Benjamin H. Syden, AICP  
Vice President

Kathleen Rooney  
Local Government Specialist

## PublicSignals

John Rodat  
President

# Public Questions

- Comments will be received at the end of the presentation
- Please enter questions in the comment section on Facebook Live feed.

# Overview of Presentation

- How Did We Get Here?
- The Consolidation Process – An Overview
- Methodology for Developing the *Town and Village of Pawling Interim Study of Consolidation*
- Study Findings
  - Potential Post Consolidation Conditions
  - Cost and Taxation Implications
- Next Steps
- Questions & Answers via Facebook Live

# How Did We Get Here? Initiation of Process

- The 2010 Government Reorganization and Citizen Empowerment Act provides a process for citizens to petition for a public vote on dissolving or consolidating local governments. The dissolution or consolidation process may also be initiated by a local governing board.
- A petition was filed signed by the requisite 10% of the number of electors.
- The Pawling Consolidation has been a citizen-initiated process.

# How Did We Get Here? Steps toward Consolidation in Pawling – A Recap

## Voter-Initiated Reorganization

- [August 10, 2020](#) the Village and Town Clerks reviewed and certified petition.
- September 1 and 2, the Village and Town Board enacted resolutions calling for a Referendum.
- Reminder - No further action is required of the Village or Town Board until after the referendum.
- However, recognizing that this vote has huge implications for the future, the Village and Town have chosen to develop an ***Interim Study of Consolidation*** prior to the referendum to provide information to help the electorate answer questions and make an informed vote.

# Overview of the Proposed Consolidation Study Process: Referendum

The referendum vote shall be:

November 30, 2020

**Town of Pawling** 12 pm – 7 pm

Lathrop Auditorium, 2 Lakeside Drive, Pawling, NY

**Village of Pawling** 12 pm – 9 pm

Village Hall, 9 Memorial Avenue, Pawling, NY

The question will appear on the ballot as follows:

“Shall the Village of Pawling be consolidated  
with the Town of Pawling?”



# Overview of the Proposed Consolidation Process: After the Referendum

If the vote is “No” in **EITHER** the Town or the Village:

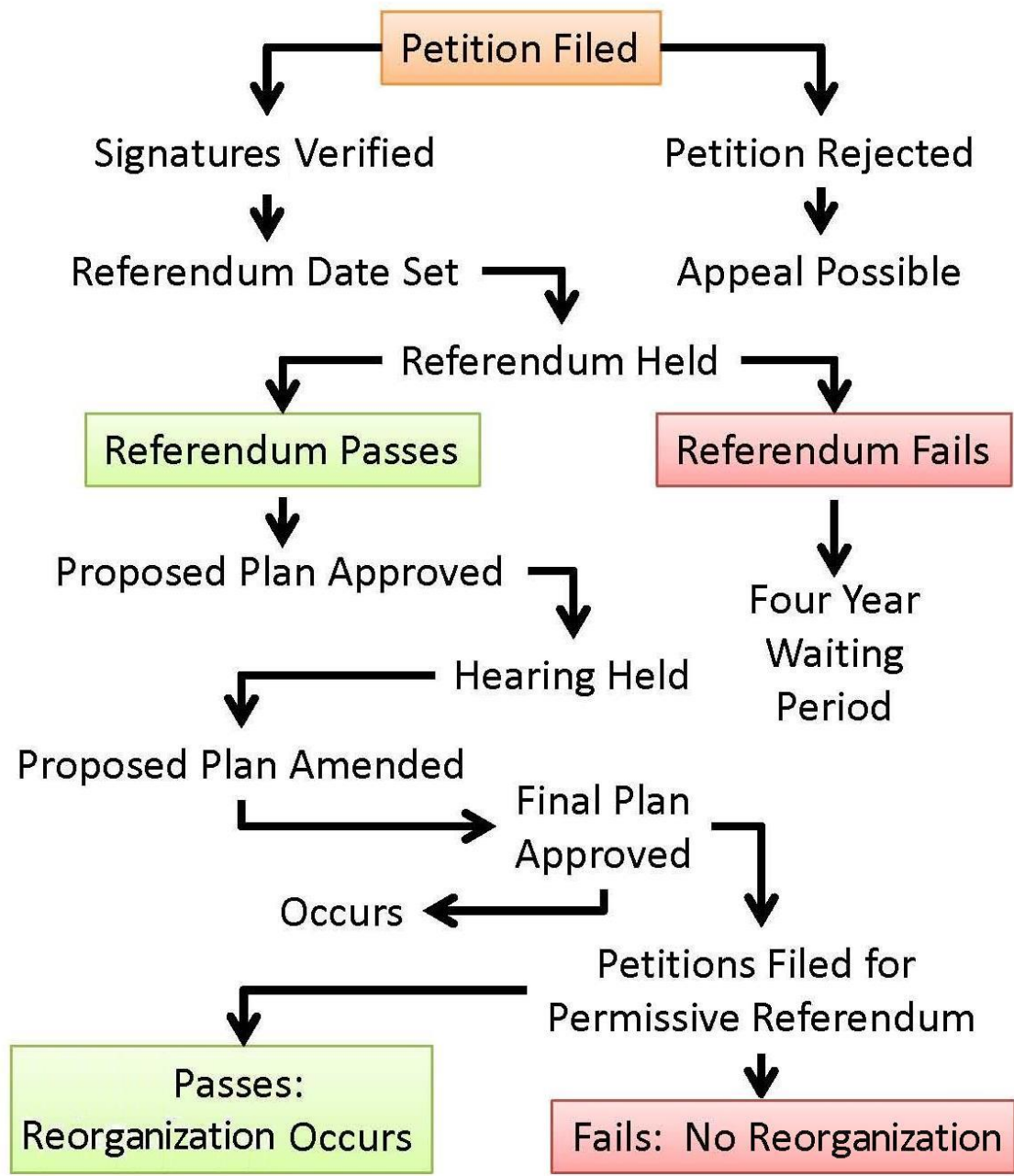
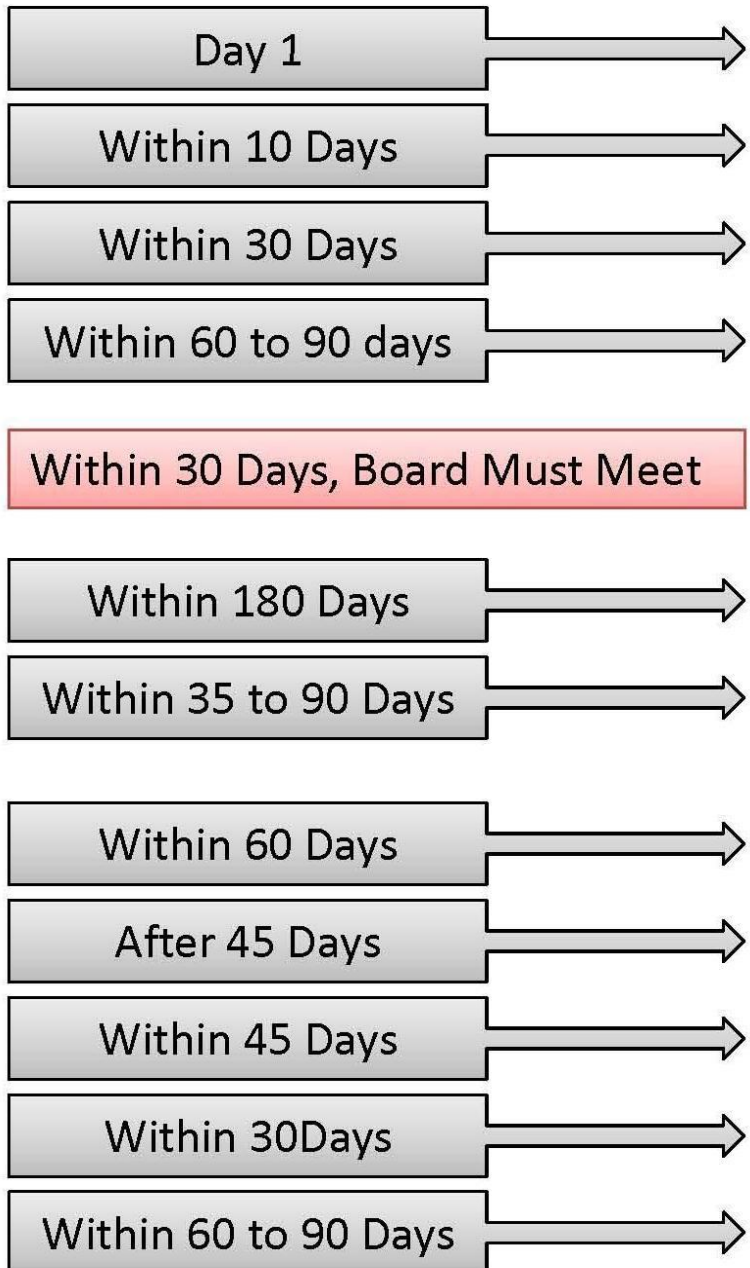
- Consolidation will not take effect; nothing further will occur.
- Consolidation process may not be initiated again for 4 years from the date of the Referendum.
- Village and Town may focus on shared services with other entities to reduce costs and improve quality.

# Overview of the Proposed Consolidation Process: After the Referendum

If the vote is “Yes” in **BOTH** the Town AND the Village, the Village and Town Board:

- Shall meet within 30 days to create a committee & set schedule.
- Shall approve a Consolidation Plan in 180 days or less.
- Shall have one or more public hearings following the approval of the Consolidation Plan (35-90 days after)
- Shall have up to 60 days to **finalize & adopt** the Consolidation Plan based on hearing(s).
- The Final Consolidation Plan is subject to Permissive Referendum (**25% of the electorate**). **THERE IS NOT A GUARANTEED SECOND VOTE**
- The petition must be submitted within 45 days.

# Voter-Initiated



**Methodology for the  
*Town and Village of Pawling  
Interim Study of Consolidation***

# Methodology for the *Interim Study of Consolidation*

## Data Collection & Summary of Existing Conditions

- Reviewed existing reports and data sets.
- Interviewed elected officials, department heads, and committee members.
- Summarized current operations, organization, workload, and service levels provided by the Village and Town.
- Inventoried equipment, assets, and liabilities of both municipalities.
- Determined staffing and related costs required to perform services.
- Summarized municipal laws and land use regulations.
- Enumerated current shared services and inter-municipal efficiencies.

# Methodology for the *Interim Study of Consolidation*

## Potential Post-Consolidation Conditions

- Investigated opportunities for cost savings and/or improved service delivery through potential consolidation.
- Developed and summarized potential post consolidation impact on:
  - Form of local government representation.
  - Provision of services.
  - Cost and taxation implications.

# **Study Findings – *Form of Local Government Representation***

# Study Findings – Form of Local Government Representation

## Governance Options that can be developed via Article 17-A

- Pawling would be the **first consolidation of a village and town to take place** under this statute.
- The “law is flawed.”
- Fundamental question as to what type of governmental structure is possible.
- No case law or clarity - questions that may require judicial intervention.



# Study Findings – Form of Local Government Representation

## Governance Options that can be developed via Article 17-A

- Definition of Consolidation  
Pursuant to the N.Y. Government Reorganization and Citizen Empowerment Act, consolidation is defined as:
  - a) The combination of two or more local government entities resulting in the termination of the existence of each of the entities and the creation of a new entity which assumes jurisdiction over all the terminated entities; OR
  - b) The combination of two or more local government entities resulting in the termination of the existences of all but one of the entities which shall absorb the terminated entity or entities.

# Study Findings – Form of Local Government Representation

## Governance Options that can be developed via Article 17-A

- Based on the definition, the consolidation of the Town and the Village may likely be a consolidated Town government.
- Potential interpretation that a single entity coterminous town-village (that primarily functions as a village) **MAY** meet the criteria under Article 17-A.
- An informal opinion of the New York State Department of State argues that a coterminous Town-Village **does not meet the definition of consolidation** under Article 17-A because the Town and Village would both continue to exist as legal entities.



# Study Findings – Form of Local Government Representation

## Informal Opinion of the New York State Department of State

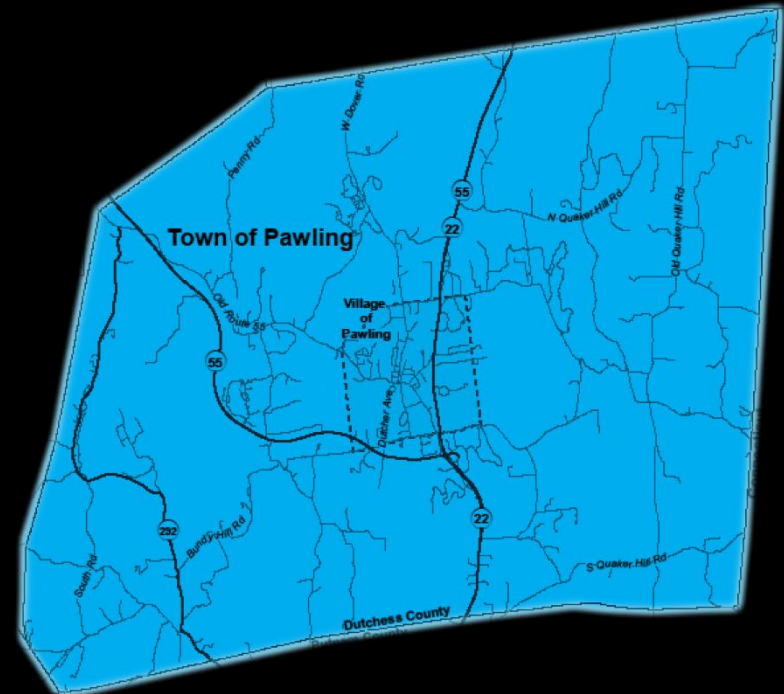
A coterminous town-village does not meet the definition for consolidation in N.Y. Gen. Mun. Law § 750 (2)(a) or (b): 2. “Consolidation” shall mean either (a) the combination of two or more local government entities resulting in the termination of the existence of each of the entities to be consolidated and the creation of a new entity which assumes jurisdiction over all of the terminated entities, or (b) the combination of two or more local government entities resulting in the termination of the existence of all but one of the entities which shall absorb the terminated entity or entities.

The consolidation definition in 750(2)(a) and (b) requires a termination of (a) each entity or (b) all but one, to be consolidated. But, upon becoming coterminous, each town and each village continues to exist – neither the village or the town is terminated. See, e.g., NYS Comptroller Opinion No. 91–5 (March 27, 1991) (quoting: “The general provisions of law applicable to a village incorporated to be coterminous with a town, and a town created to be coterminous with a village, are set forth in Article 17 of the Village Law (§ 17–1700 et seq.). Although the village is ordinarily the predominant governmental entity in a coterminous town-village (cf. Village Law, § 17–1703–a, applicable to a village in which a town is created to be coterminous with such village), the town government continues to have a separate corporate existence (1979 Opns St Comp No. 79–124, unreported; 1976 Opns St Comp No. 76–385, unreported). Thus, for example, both the town and the village continue to prepare separate budgets (Village Law, § 17–1728) and each must file an annual report of its financial condition with the State Comptroller as required of every municipal corporation by General Municipal Law, § 30 (Opn No. 79–124, supra). Similarly, town local laws, ordinances, resolutions, rules and regulations in effect at the time of incorporation of the village remain in effect, and new local legislation may be enacted thereafter by the town board (Village Law, § 17–1735”); but see, *Gache v. Town of Harrison*, N.Y., 813 F. Supp. 1037, 1040 (S.D.N.Y. 1993)(quoting: “In 1975, the Harrison was reorganized as a coterminous Town and Village under New York State Municipal Law. One result is that the governing body holds powers as a Town Board and a Village Board of Trustees over issues of taxation, state and federal aid requests, and land use regulation. Therefore, the Town and Village of Harrison are treated as a single entity in the present action.”)

# Study Findings – Form of Local Government Representation

## Consolidated Municipal Electorate

- The Consolidated Government will be elected by the ENTIRE population of the former Village and Town and will represent all residents within the current Town boundaries.



# Study Findings – *Potential Conditions Post Consolidation*

# Study Findings – Potential Conditions Post Consolidation

## Potential Efficiencies and Cost Savings Through Consolidation

- While there may initially appear to be significant areas of duplication of services between the Town and Village, investigation has revealed that current service overlap is, in fact, limited and has minimal fiscal impact.
- The study process identified potential post-consolidation cost savings resulting from the consolidation in an estimated amount of \$52,616 per year.

# Study Findings – Potential Conditions Post Consolidation

## Potential Impact on Services

- Regardless of the final model of governance, a primary goal established by the Joint Town-Village Study Committee was to maintain the services delivered by both the Town and the Village.
    - This means continued provision of current services including:
      - Street Lighting.
      - Sidewalk Maintenance.
      - Water and Sewer.
      - Police.
      - Refuse Collection
- New districts will be established so that residents of the Village area will bear sole tax or fee responsibility for services that benefit ONLY those users.



# Study Findings – Potential Conditions Post Consolidation

## Potential Impact on Services, Cont'd

- Law Enforcement:
  - The Town of Pawling does not currently have dedicated Police Officers, relying on State Troopers and limited Sheriff's road patrol.
  - Currently the Village of Pawling contracts with the County Sheriff to provide enhanced daily law enforcement patrolling services.
  - Upon consolidation, the Village's contract would terminate and this service would no longer be available to Village residents.
  - However:
    - The Consolidated Government may extend the contract Town-wide.
    - A Law Enforcement Special Taxation District could be established only if legislation is passed by the New York State Legislature.



# Study Findings – Potential Conditions Post Consolidation

## Potential Impact on Services, Cont'd

- Refuse Services:
  - The Village currently provides weekly refuse pick up and bi-weekly recycling pick up for all residential units.
  - One option would be for the Consolidated Government to consider the creation of a Refuse District for the residents of the Village and put out a bid for private hauler service for the residents of the Village.
  - It is estimated that the average annual fee would be \$135 higher than the current Village fee.

# Study Findings – Potential Conditions Post Consolidation

## Potential Impact on Services, Cont'd

- Planning and Zoning Services:
  - The Joint Study Committee agreed that the Consolidated Government should preserve both the distinct land use policies of the more urban Village and the more rural Town outside the Village.
  - One option is to establish membership of the Planning Board and Zoning Board to require a set number of 3 members from the area known as the Village and 4 from the Town outside the Village. This is not guaranteed and would need to be negotiated into law.
  - Due to the increased complexity and potential doubling of the workload of the Planning and Zoning boards, it may be necessary to create a Municipal Planner position to provide professional staff assistance to these volunteer boards.

# Study Findings – Potential Conditions Post Consolidation

## Potential Impact on Services, Cont'd

- Highway Services:
  - All Town and Village streets would become a part of the Consolidated Government, which would be responsible for ongoing street maintenance and paving improvement program.
  - Given the current division of labor between the Town and Village departments, minimal costs savings were identified and potential cost increases relative to wage and employee benefit costs were identified.
  - Upon consolidation, additional opportunities for increased efficiencies may be possible.

# Study Findings – Potential Conditions Post Consolidation

## Potential Impact on Services, Cont'd

- Administration, Fiscal, and Legal Services:
  - Currently both the Village and the Town have a central administration, fiscal office and contract for legal services.
  - There are overlapping functions that can be streamlined. However, given the material differences in services delivered by the Town and the Village and the combined increase in volume of activity, the recurring savings opportunity post consolidation is marginal and is recommended to occur through attrition.

# Study Findings – Potential Conditions Post Consolidation

## Potential Impact on Services, Cont'd

- Existing Town-wide services would continue current operations:
  - Parks and Recreation.
  - Ambulance.
  - Golf Course.
  - Youth and Senior Programming.
  - Transfer Station.
  - Assessor.
  - Dog Control.

# Study Findings – Potential Conditions Post Consolidation

## Potential Restructuring

- In post consolidation service delivery, there may be an opportunity to consider re-organizing and re-deploying resources in the new Consolidated Government structure to best meet the needs of a larger organization with broader responsibilities.
- These are areas that, when merging post consolidation, would increase complexity and broaden scope, thereby benefiting most from potential restructuring:
  - Central Administration Services.
  - Planning and Zoning.
  - Water and Wastewater Services.

# Study Findings – Potential Conditions Post Consolidation

## Potential Restructuring, Cont'd

- **Consolidated Government Administrator:** The Consolidated Government will have a broader scope of responsibilities than either the current Town or Village as well as an increased workload. As a result, it is likely that the consolidated entity will find it necessary to employ a dedicated municipal administrator to provide day-to-day management of operations and assure that the policies of the Board are carried out.
- **Municipal Planner:** Due to the increased complexity and potential doubling of the workload of the Planning and Zoning boards, it may be necessary to create a Municipal Planner position to provide professional staff assistance to these volunteer boards.
- **Water/Wastewater Superintendent:** It may be advisable to assign the functions of a Water/Waste Water Superintendent to one of the supervisory positions in the highway department to oversee and administer these critical services.

# Study Findings – Potential Conditions Post Consolidation

## Potential Restructuring, Cont'd

- **Review Elected / Appointed Positions:** During the development of the Consolidated Plan, the Village and Town can take the opportunity to:
  - a) Determine the form of government: a Town government or Village/Town coterminous government.
  - b) Determine whether or not the current elected positions of Town Clerk, Receiver of Taxes, and Highway Superintendent will remain elected or become appointed under the new government structure.



# Study Findings – *Fiscal Impact*

# Study Findings – Fiscal Impact

## How Does Consolidation Impact Taxpayers?

Fiscal impact factors analyzed to determine post consolidation impact on taxpayers.

- Pre-Consolidation / Transition Costs.
  - Anticipated Costs.
  - Unanticipated Costs.
- Potential Post-Consolidation Savings.
- Services, staffing, revenues and expenditures of the new government.
- Cost-shifting to Town-wide Tax Base.
- Creation of Special Districts to maintain Village-specific services.
- Citizen's Empowerment Tax Credit.

# Study Findings – Fiscal Impact

## Pre-Consolidation / Transition Costs

- The pre-consolidation planning and transition process is complex and costly.
- Pawling is the first potential town-village consolidation in NY, the upfront costs could be even greater. Much of these costs (planning and transition) will be incurred prior to consolidation.
- The Plan development process may be complicated by the legal ambiguities related to the option(s) of the type of governmental structure that can replace the existing Town and Village.
- Rough estimate of preliminary costs of Plan development and implementation: range of \$365,000 to \$585,000. The Town and Village would have to identify a means to pay for these services.

# Study Findings – Fiscal Impact

## Pre-Consolidation / Transition Costs

- **Anticipated Costs (\$365,000 – \$585,000):**
  - Consolidation Plan development costs – could range from \$105,000 to \$180,000.
  - Plan implementation – could range from \$250,000 to \$400,000.
    - Transition of the Sewer Commission to a new entity (legal, consulting, and engineering).
    - Integrated Zoning/Land Use Regulations, SEQR, possible GEIS.
    - Restructuring of current bond and other financing arrangements.
    - Merging or incorporating village and town laws into a single code.
    - Restructuring Planning Board and Zoning Board of Appeals and transitioning applications.
    - Coordinating employment and human resources activities relating to the consolidation.
    - Development of a full audit of the Town, Village and special districts.
    - Development of map, plan and reports for district formation (water, sewer, lighting, sidewalk, police, and fire).

# Study Findings – Fiscal Impact

- Anticipated Costs
  - Plan implementation – Continued
    - Purchase of software or licenses for the integration of village and town staff services (accounting, Microsoft 365, court compliance, codes and planning).
    - Training for staff and new planning board and zoning board members.
    - Development of a facility building assessment for the integration of staff into Consolidated Government facilities.
    - Preparation of an Engineering Report for the expansion or construction of a unified highway facility.
    - Development of a unified Comprehensive Plan.
    - Legal Services for the merging current Village and Town laws.
    - Appraisal and sale of municipal building.
    - Digitization of Village Records and integration of Village and Town Records into Consolidated Government Records Management System.
    - Unanticipated Costs.

# Study Findings – Fiscal Impact

- **Unanticipated Costs**

- Potential costs associated with litigation.
- Potential cost of mediation.
- Potential cost of appeals of initial court findings.
- These figures presented in the Fiscal Findings of this Study do not include legal costs or expenses that may arise from disputes, litigation, or other associated challenges.

At the time of this meeting, a lawsuit has already been filed. The cost of litigation cannot be quantified at this time, and those costs will be borne by the taxpayers.

# Study Findings – Post Consolidation Taxation Implications

## Potential Post Consolidation Fiscal Impacts

- Potential Cost Savings from Consolidation
  - Cost savings in consolidations result from the elimination of duplicate services and re-organizing operations to optimize economies of scale.
  - Strong Shared Services and Division of Labor currently between Town and Village.
- Property Tax Shift
  - In the consolidation, while Village tax rates go down, the impact of cost savings on taxation is minimal. Rather, it is a shift of the tax burden **FROM** Village **TO** Town tax payers who live outside the current Village that results in the change in taxes.
- Potential Citizen Empowerment Tax Credit

# Study Findings – Post Consolidation Taxation Implications

## Potential Cost Savings from Consolidation

- Cost savings in consolidations result from the elimination of duplicate services and re-organizing operations to optimize economies of scale. Because the Town and Village have a limited number of overlapping functions, cost savings from the elimination of positions is limited, and actual cost savings via the merger are minimal.
- Limited Duplication due to Strong Shared Services and the Division of Labor between the Town and Village.
- The study process identified potential post-consolidation cost savings resulting from the consolidation in an estimated amount of \$52,616 per year.
- Savings estimates do not account for the initial one-time cost of Plan development and implementation.



# Study Findings – Post Consolidation Taxation Implications

## Potential Cost Savings

Full Implementation					
<u>Functional Area</u>	Expenditure Savings	Less Expenditure Increases	Less DPW Wage Increases	Less Revenue Losses	Net Savings
Mayor and Village Board	\$34,050	\$0	\$0	\$0	\$34,050
Central Admin, Fiscal. Legal Services	\$95,678	\$0	\$0	\$0	\$95,678
Justice Court	\$19,374	\$0	\$0	\$0	\$19,374
Highway Services	\$8,275	\$0	(\$29,842)	\$0	(\$21,567)
Employee Benefits	\$14,321	\$0	\$0	(\$21,240)	(\$6,919)
<b>Subtotal</b>	\$171,698	\$0	(\$29,842)	(\$21,240)	\$120,616
Town Planner Salary/Benefits		(68,000)	\$0	\$0	(\$68,000)
<b>Total</b>	\$171,698	(68,000)	(\$29,842)	(\$21,240)	\$52,616

**Note:** The above post-consolidation analysis does not include the impact of the potentially significant one-time cost incurred during the consolidation planning and implementation phase.

# Study Findings – Fiscal Impact and Taxation Implications

## Property Tax Shift

- More importantly, there would be tax shifts impacting Village and Town taxpayers:
  - Village residents would experience a tax reduction that is due primarily to a shift of the tax burden onto the Town-wide tax base, rather than due to the impact of estimated recurring tax savings.
  - Town residents outside the Village would shoulder an increase in taxes due to this shift. Town residents who live outside the Village would only see savings if they receive the Citizens Empowerment Tax Credit (CETC) if it is appropriated annually. This annual credit is not guaranteed.

# Study Findings – Fiscal Impact and Taxation Implications

## Why is there a Tax Shift?

- **Village Costs**

- Refuse, sidewalks, streetlights costs remain on the Village tax base using special districts.
- Village Central services, highway, planning, zoning and building inspector costs shift to Town-wide Tax base.

- **Town outside Village (TOV) Costs**

- Costs for highway, planning, zoning, building inspector & other costs provided outside the Village only will shift into the Town-wide tax base.

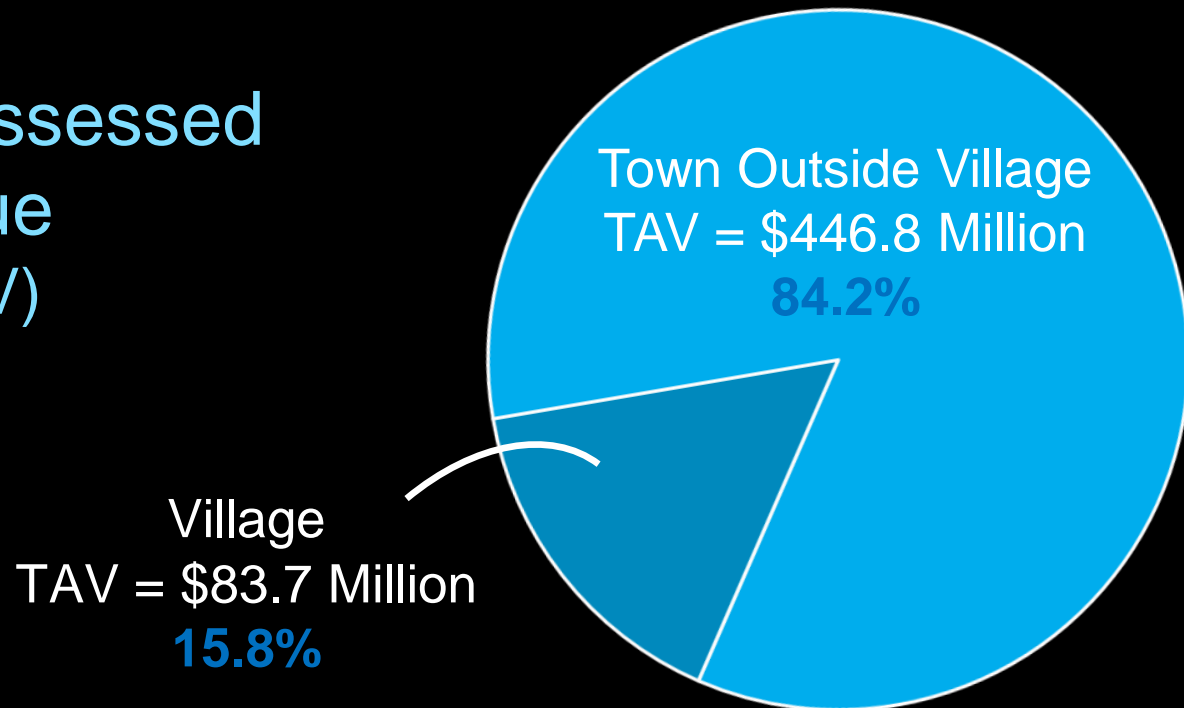
- **Town-wide Costs**

- Costs for recreation/parks, ambulance, tax assessor, dog control, etc. are provided town-wide including to Village residents. They are currently paid by entire town including the Village. The costs remain on the Town-wide Tax Base.

# Study Findings – Post Consolidation Taxation Implications

Town-Wide TAV = \$530.5 Million

Taxable Assessed  
Value  
(TAV)



# Study Findings – Fiscal Impact

Impact of Property Tax Shift								
	Pre Consolidation				Post Consolidation			
	Current Levy Levy	Share	Who Pays Village Tax Base	TOV Tax Based	Village Share	Village	TOV Share	TOV
Village								
Remain Village	\$ 458,305				100.0%	\$ 458,305	0.0%	\$ -
To Townwide	\$ 786,931				15.8%	\$ 124,114	84.2%	\$ 662,817
Village	<b>\$ 1,245,236</b>		<b>\$ 1,245,236</b>	\$ -		<b>\$ 582,419</b>		<b>\$ 662,817</b>
Townwide	\$ 2,965,664	15.8% / 84.2%	\$ 468,575	\$ 2,497,089	15.8%	\$ 468,575	84.2%	\$ 2,497,089
TOV	\$ 1,095,386	100% TOV	\$ -	\$ 1,095,386	15.8%	\$ 173,071	84.2%	\$ 922,315
Summary	\$ 5,306,286		\$ 1,713,811	\$ 3,592,475		\$ 1,224,065		\$ 4,082,221
						<b>-28.6%</b>		<b>13.6%</b>
Cost Savings	\$ (52,616)		\$ -	\$ -	15.8%	\$ (8,313)	84.2%	\$ (44,303)
Grand Summary	\$ 5,253,670		\$ 1,713,811	\$ 3,592,475		\$ 1,215,751		\$ 4,037,919
						<b>-29.1%</b>		<b>12.4%</b>

# Study Findings – Fiscal Impact

## SAMPLE TAX IMPACT w/o CETC

### VILLAGE RESIDENTS

#### CURRENT

Village Tax	\$ 14.88
Town Wide	\$ 5.59
<b>TOTAL</b>	<b>\$20.47</b>

PER \$1,000 TAXABLE ASSESSED VALUE

#### EST. POST-CONSOLIDATION

New Town A Fund	\$ 6.00
New Town D Fund	\$ 3.04
District - Debt	\$ 0.70
District Sidewalks	\$ 0.72
District Streetlights	\$ 0.48
District Police	\$ 3.59
<b>TOTAL</b>	<b>\$ 14.52</b>

PER \$1,000 TAXABLE ASSESSED VALUE

1. Plus refuse fee of \$219
2. Plus refuse fee of \$355

Example VILLAGE Single Family Home  
 \$108,100 Taxable Assessed Value  
 (property's full value \$230,000)

Current Property Tax:

**\$2,213 / year<sup>1</sup>**

Post-Consolidation  
 Property Tax:

**\$1,569 / year<sup>2</sup>**

### TOWN OUTSIDE VILLAGE RESIDENTS

#### CURRENT

Town Outside Village	\$ 2.45
Town Wide	\$ 5.59
<b>TOTAL</b>	<b>\$8.04</b>

PER \$1,000 TAXABLE ASSESSED VALUE

#### EST. POST-CONSOLIDATION

Town A Fund	\$ 6.00
Town D Fund	\$ 3.04
<b>TOTAL</b>	<b>\$9.04</b>

PER \$1,000 TAXABLE ASSESSED VALUE

Example TOWN OUTSIDE VILLAGE Single Family Home  
 \$ 150,856 Taxable Assessed Value  
 (property's full value \$320,970)

Current Property Tax:

**\$1,213 / year**

Post-Consolidation  
 Property Tax:

**\$1,364 / year**

# Study Findings – Post Consolidation Taxation Implications

## CETC Tax Credit

- If the State consolidation grant program is restored, those grant funds could be applied to these costs.
- In addition, 30% of the CETC (if it is appropriated) could be used to offset these costs. Otherwise, the Town and Village will have to fund these costs with surplus or property taxes.

Citizens Empowerment Tax Credit		
Maximum CETC for Tax Reduction	100%	\$795,943
Minimum CETC for Tax Reduction	70%	\$557,160
Maximum CETC for Budgeted Items	30%	\$238,783
<i>*CETC is contingent upon annual New York State appropriations and is not guaranteed. It is equal to 15% of the joint tax levy in the fiscal year prior to the date of consolidation.</i>		
<i>Note: Calculations based on Village Tax Levy from 2020/2021 and Town Tax Levy from 2020.</i>		

# Study Findings – Post Consolidation Taxation Implications

## Impact on Property Tax Rates

Village Residents	Current	Model - Post Consolidation			Change in Tax Rate
	Current Tax Rate	Tax Rate No CETC	Tax Rate 70% CETC	Tax Rate 100% CETC	
Village Tax	\$ 14.88	\$0.00	\$0.00	\$0.00	
Town wide General Fund	\$ 5.59	\$ 6.00	\$ 4.95	\$ 4.50	
Town wide Highway Fund	\$ -	\$ 3.04	\$ 3.04	\$ 3.04	
New Special Lighting District	\$ -	\$ 0.48	\$ 0.48	\$ 0.48	
New Sidewalk District	\$ -	\$ 0.72	\$ 0.72	\$ 0.72	
New Debt District	\$ -	\$ 0.70	\$ 0.70	\$ 0.70	
New Police District	\$ -	\$ 3.59	\$ 3.59	\$ 3.59	
Refuse District	\$ -	Fee Increase	Fee Increase	Fee Increase	
<b>Total -NO CETC</b>	<b>\$ 20.47</b>	<b>\$14.52</b>			<b>-29.1%</b>
<b>Total 70% CETC</b>	<b>\$ 20.47</b>		<b>\$13.47</b>		<b>-34.2%</b>
<b>Total 100 % CETC</b>	<b>\$ 20.47</b>			<b>\$13.02</b>	<b>-36.4%</b>

**Note 1:** Village Residents will be paying for full refuse fee in addition to property taxes. Estimated increase from \$219 to estimated average rate of \$355.

**Note 2:** Eligible for CETC – Only the General Fund and Highway Fund. No Special Districts.

**Note 3:** CETC Subject to Annual NYS Appropriations.

**Note 4:** The above tax rates do not account for costs incurred prior to consolidation.



# Study Findings – Post Consolidation Taxation Implications

## Impact on Property Tax Rates

Town Outside Village Residents	Current	Post Consolidation			Change in Tax Rate
	Tax rate	Tax Rate No CETC	Tax Rate 70% CETC	Tax Rate 100% CETC	
Town General Fund	\$ 5.59	\$ 6.00	\$ 4.95	\$ 4.50	
Town Highway Fund	\$ -	\$ 3.04	\$ 3.04	\$ 3.04	
TOV General Fund	\$ -	\$ -			
TOV Highway Fund	\$ 2.45	\$ -			
<b>Total -NO CETC</b>	<b>\$8.04</b>	<b>\$ 9.04</b>	<b>-</b>	<b>-</b>	<b>12.4%</b>
<b>Total 70% CETC</b>	<b>\$8.04</b>		<b>\$ 7.99</b>		<b>-0.7%</b>
<b>Total 100 % CETC</b>	<b>\$8.04</b>			<b>\$ 7.54</b>	<b>-6.3%</b>

**Note 1:** Eligible for CETC – Only the General Fund and Highway Fund. No Special Districts.

**Note 2:** CETC Subject to Annual NYS Appropriations.

**Note 3:** The above tax rates do not account for cost incurred prior to consolidation.

# Study Findings – Post Consolidation Taxation Implications

## Summary of Impact on Property Tax Rates

- Assuming no application of the CETC, the projected impact is:
  - Former Village residents would experience a property tax decrease of 29.1%
  - Town outside Village residents would experience a property tax increase of 12.4%
- Assuming application of 70% of the CETC, the projected impact is:
  - Former Village residents would experience a property tax decrease of 34.2%
  - Town outside Village residents would experience a property tax decrease of 0.7%
- Assuming application of 100% of the CETC, the projected impact is:
  - Former Village residents would experience a property tax decrease of 36.4%
  - Town outside Village residents would experience a property tax decrease of 6.3%

# Study Findings – Post Consolidation Implications

## Impact of Potential Refuse Fees

### Impact of New Refuse Fee on Village Residents

#### Medium Village Home with \$108,100 Taxable Assessed Value

	Estimated Property Value	Current	Post Consolidation	Post Consolidation	Post Consolidation
			<b>No CETC</b>	<b>70% CETC</b>	<b>100% CETC</b>
Property Full Value	\$ 230,000				
Assessed Value	\$ 108,100				
Property Tax Payment		\$ 2,213	\$ 1,569	\$ 1,456	\$ 1,407
Refuse Pick-Up Fee		\$ 219	\$ 355	\$ 355	\$ 355
<b>Total</b>		\$ 2,432	\$ 1,924	\$ 1,811	\$ 1,762

# Proposed Consolidation – REVIEW

## Potential Impact of Consolidation

- Regardless of the form of post-consolidation Consolidated Government, it is important to vote with an understanding of the significant impact that the proposed consolidation would have on:
  - Form of local government representation.
  - Provision of services.
  - Cost and taxation implications.

# Proposed Consolidation – Next Steps

## The Referendum / Vote:

November 30, 2020

**Town of Pawling** 12 pm – 7 pm

Lathrop Auditorium, 2 Lakeside Drive, Pawling, NY

**Village of Pawling** 12 pm – 9 pm

Village Hall, 9 Memorial Avenue, Pawling, NY

# For More Information...

## Consolidation Information:

See the Executive Summary of the *Interim Study of Consolidation* posted on [www.labergegroup.com/pawling](http://www.labergegroup.com/pawling) for a detailed list of Potential Post-Consolidation Conditions to help you make an informed vote in the Referendum on November 30.

## Laberge Group

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