

Village of South Nyack, New York

Dissolution Plan Development



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PUBLIC MEETING – JUNE 2, 2021

LABERGE GROUP INTRODUCTIONS

MUNICIPAL SOLUTIONS EXPERTS



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SENIOR PLANNER

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

Village of South Nyack Board of Trustees

Hon. Bonnie Christian, Mayor

Hon. Catherine McCue, Deputy Mayor

Hon. Jeffrey Hirsch, Trustee

Hon. Michael Hogan, Trustee

Hon. Michael Lockett, Trustee

Town of Orangetown Town Board

Hon. Teresa Kenny, Town Supervisor

Hon. Denis Troy, Councilman

Hon. Gerald Bottari, Councilman

Hon. Thomas Diviny, Councilman

Hon. Paul Valentine, Councilman

We would also like to extend our sincere appreciation to the many staff members who provided valuable insights on operations and who collected and submitted significant data and program information, local input, and guidance throughout the process in order to produce this Draft Plan for the residents of the Village of South Nyack and Town of Orangetown.

The Village established a Steering Committee and four sub-committees to provide input into addressing the required elements of the Dissolution Plan; particularly the post dissolution services, staffing and potential fiscal impact. Laberge Group would also like to recognize the significant contributions of the members of the multiple committees:

Steering Committee

Michael Hogan, Village Trustee
Michael Lockett, Village Trustee
Vicki Schwaid, Citizen Representative
Teresa Kenny, Town Supervisor
Denis Troy, Town Board Member

Administration and Finance Subcommittee

Michael Hogan, Village Trustee
Michael Lockett, Village Trustee
Vicki Schwaid, Citizen Representative
Teresa Kenny, Town Supervisor
Denis Troy, Town Board Member

Public Works Subcommittee

Jeffrey Hirsch, Village Trustee
Thomas Diviny, Town Board Member
James Johnson, Village DPW Superintendent
James Dean, Town Superintendent of Highways
Eamon Reilly, Director of Environmental Management & Engineering
Aric Gorton, Director of Parks

Police/Justice Court Subcommittee

Catherine McCue, Deputy Mayor
Gerald Bottari, Town Board Member
Daniel Wilson, SNGV Police Chief
Donald Butterworth, Orangetown Police Chief
William Stein, Police Board Attorney
Robert Magrino, Town Attorney
James Birnbaum, Village Attorney
Lawrence Lynn, Mayor, Grand View-On-Hudson
Charles Cross, Citizen Representative

Land Use Planning and Zoning Subcommittee

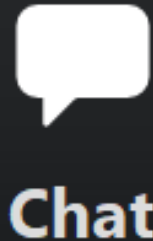
Jeffrey Hirsch, Village Trustee
Thomas Diviny, Town Board Member
Roger Seiler, Village Zoning Board of Appeals Chair
Jerry Ilowite, Village Planning Board Chair
Lee Prisament, Citizen Representative
Daniel Sullivan, Town Zoning Board of Appeals Chair
Thomas Warren, Town Planning Board Chair
Scott Fine, Village Building Inspector
Jane Slavin, Director, Town Department of Building, Zoning, Planning, Administration & Enforcement
Denise Sullivan, Counsel to the Town Zoning Board of Appeals
Richard Pakola, Counsel to the Town Planning Board

OVERVIEW OF PRESENTATION

- Meeting Decorum
- How Did We Get Here?
- The Dissolution Plan Process
- What is the Dissolution Plan?
- How Will Dissolution Impact Governance and Services?
- What is the Fiscal Impact of Dissolution?
- Public Questions / Comments

MEETING DECORUM

- Questions and comments will be received at the end of the presentation.
- Please use the “raise hand” tool to let us know you have a question or comment. You’ll be notified to un-mute when it’s your turn. OR, type your question into chat and we’ll read it aloud.
- Speakers will be selected in order to the best of our ability.
- Each person will have 3 minutes to speak.



HOW DID WE GET HERE?

INITIATION OF PROCESS

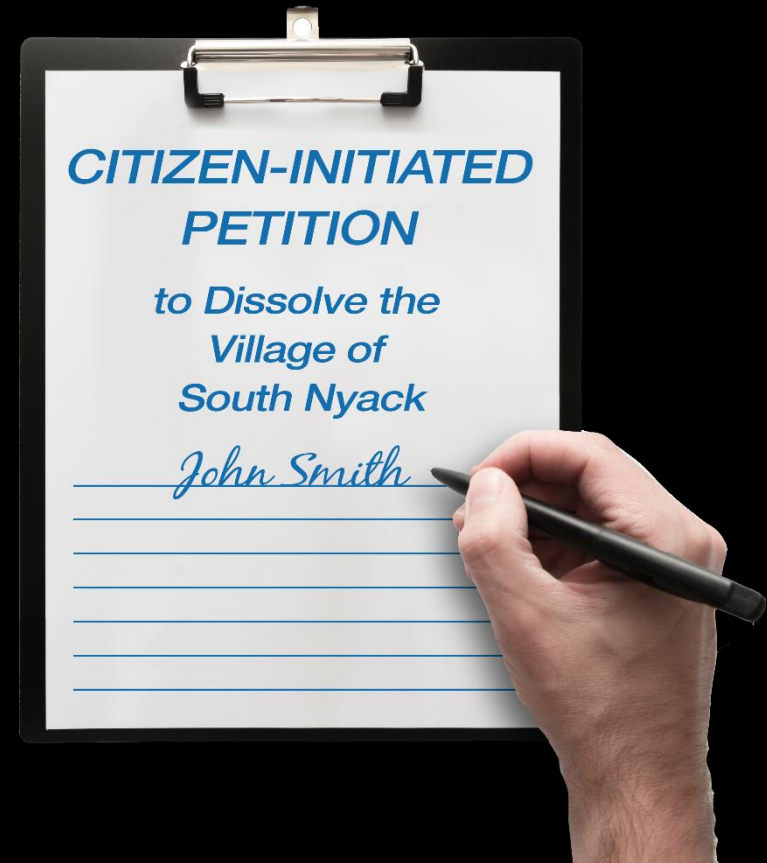
- Voter-Initiated Reorganization
 - “The ... Government Reorganization and Citizen Empowerment Act ... provides a process for citizens to petition for a public vote on dissolving or consolidating local governments. The dissolution or consolidation process may also be initiated by a local governing board.”
 - The first step shall be a petition. Said petition must be signed by at least 10% of Village electorate.
 - In South Nyack, Dissolution has been a citizen-initiated process.

10%

HOW DID WE GET HERE?

STEPS TOWARD DISSOLUTION

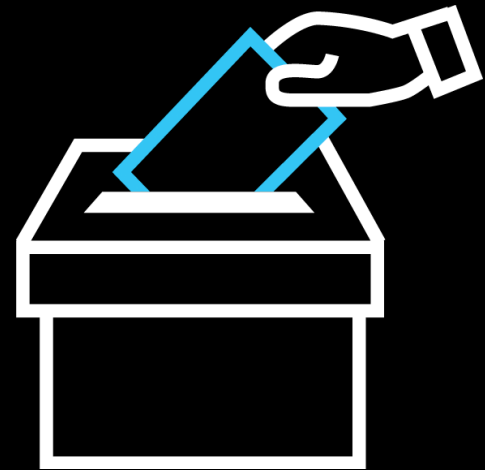
- On August 14, 2020, the electorate of the Village of South Nyack submitted a petition for dissolution to the Village Clerk.
- The petition contained 200 valid signatures out of 270.
- On August 24, 2020, the Village Clerk certified the petition.
- As required by Article 17-A, the Village Board of Trustees passed a resolution calling for a referendum on the proposed dissolution.



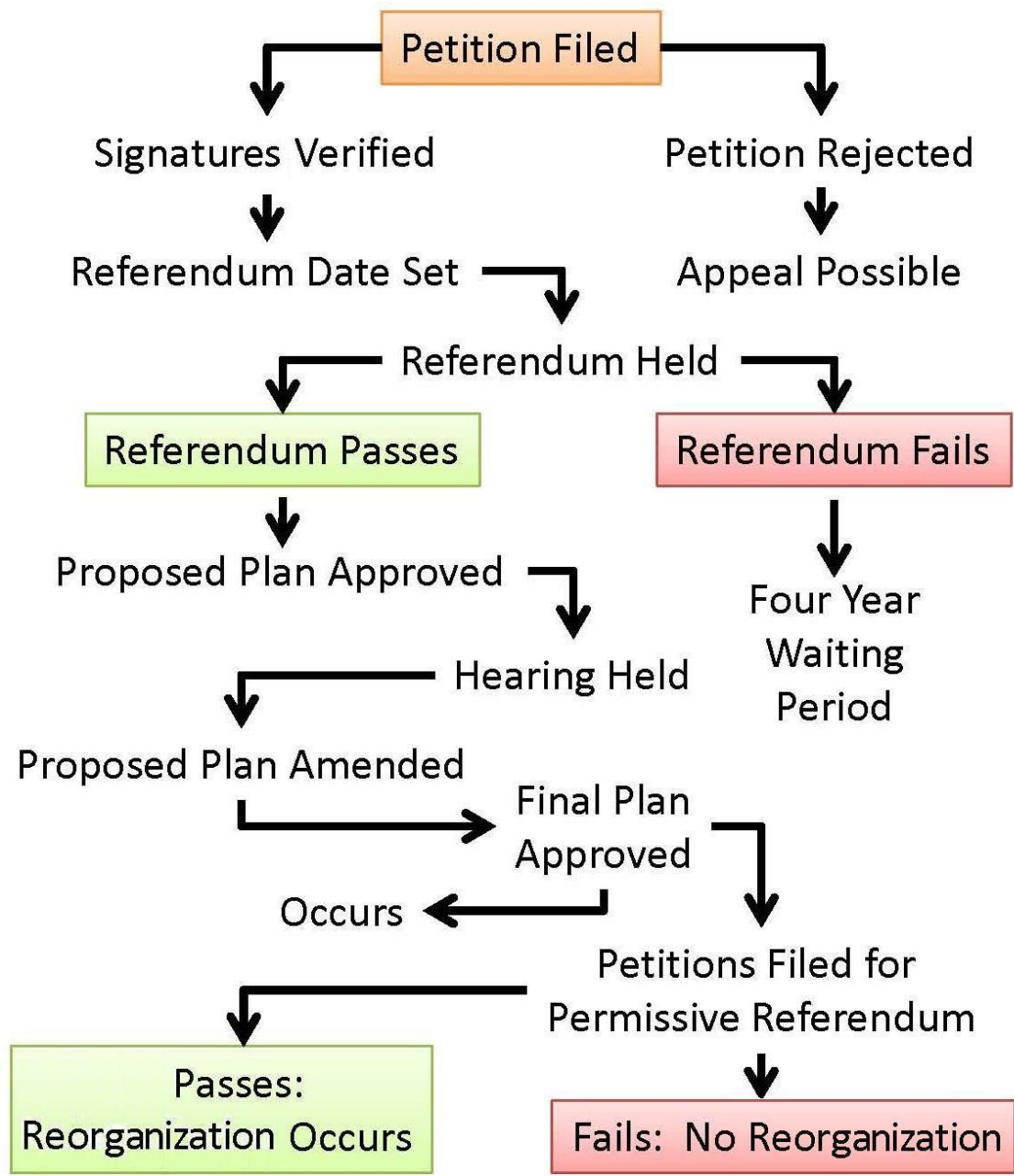
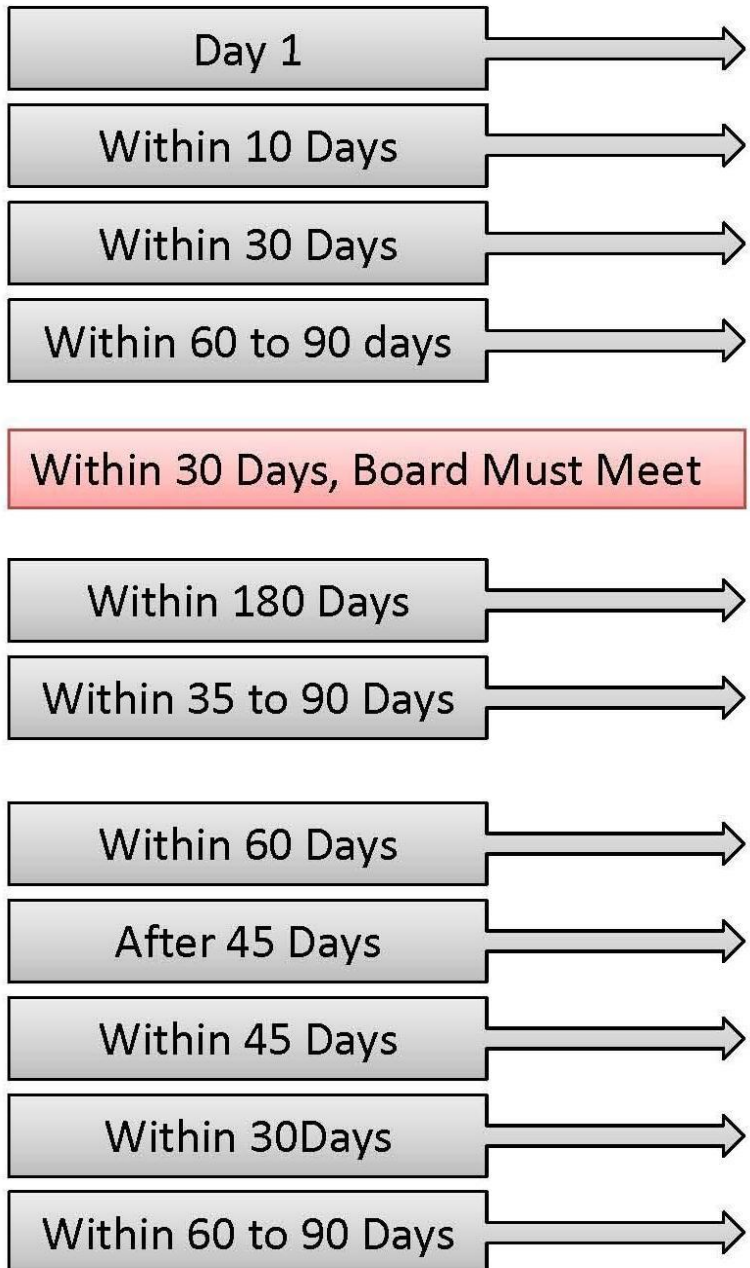
HOW DID WE GET HERE?

STEPS TOWARD DISSOLUTION

- On December 17, 2020, the electorate of the Village of South Nyack voted for dissolution 508 - 292.
- This initiated a process specified in Article 17-A, including the **development of a formal Dissolution Plan.**



Voter-Initiated



DISSOLUTION PLAN TIMELINE

	Minimum	Maximum
Referendum Vote held:	Thursday, December 17, 2020	
Village Board Meeting was held:	Friday, December 18, 2020	
Public Informational Sessions	March 4, 2021 and June 2, 2021	
<i>Within 180 days of such meeting, the Village Board must prepare and approve a proposed elector initiated Dissolution Plan as outlined in Article 17-A, Title 3 §782(2).</i>		
Village will meet to review plan, and approve it by resolution:	Tuesday, June 08, 2021	
<i>No later than 5 business days after the plan is approved, the approved Dissolution Plan must be displayed on a website and readily accessible to the public, publish a summary of the proposed Dissolution Plan <u>at least once a week, for four successive weeks</u>, and mail a certified or registered mail copy Town. See Article 17-A, Title 3 §783.</i>		
Proposed Plan must initially be posted no later than:	Sunday, June 13, 2021	
<i>Hold public hearing(s) on the proposed Dissolution Plan. These hearings may be held <u>no less than 35 days</u> and <u>no more than 90 days</u> after the proposed Dissolution Plan is approved. The public hearing (s) shall be held on notice of at least 10 days, but not more than 20 days, published in a newspaper and displayed on the Village website. See Article 17-A, Title 3 §784.</i>		
Tentative Date for Public Hearing :	Wednesday, July 21, 2021	
Public Notice (10-20 days):	Thursday, July 01, 2021	Sunday, July 11, 2021
<i>After the final Public Hearing, the Village Board may amend the Dissolution Plan. See Article 17-A, Title 3 §784(3). The Village Board must approve the Final Amended Plan within 60 days of the close of the last public hearing. (See Article 17-A, Title 3 §784(3)). The minimum and maximum approval dates would be:</i>		

DISSOLUTION PLAN TIMELINE

Adoption within 60 days from public hearing. The minimum and maximum dates are:	Wednesday, July 21, 2021	Saturday, September 18, 2021
<i>No later than 5 business days after approving the proposed Dissolution Plan, the Village Board shall cause a copy of the plan, along with a descriptive summary thereof, to be displayed and readily accessible to the public for inspection in a public place or places; and displayed on the Village's website, town and/or county in which the entity is located. (See Article 17-A, Title 3 §784(4 a and b))</i>		
The Final Plan must be posted within 5 days:	Monday, July 26, 2021	Thursday, September 23, 2021
If no Petition filed within 45 days, the Dissolution Plan is in effect and no further action required.	Saturday, September 04, 2021	Tuesday, November 02, 2021
<i>Petition for Permissive Referendum must be received within 45 days after the Village Board approves the final plan:</i>		
Petition submission for a referendum must be submitted within 45 days of Village Board approval.	Saturday, September 04, 2021	Tuesday, November 02, 2021
Petition signatures must be validated by the Village Clerk within 10 days of submission	Tuesday, September 14, 2021	Friday, November 12, 2021
Village Board must enact a resolution calling for a referendum within 30 days of Clerk's validation of the petition:	Thursday, October 14, 2021	Sunday, December 12, 2021
<i>Referendum Vote must be held <u>not less than 60</u>, or <u>more than 90 days</u> after the enactment of the resolution calling for the referendum. See Article 17-A, Title 3 §785(5). Notice of the Referendum shall be published in a newspaper having general circulation within the Village at least once a week, for four successive weeks. The notice shall include items outlined in Article 17-A, Title 3 §785(6).</i>		
Referendum Vote (Minimum Date) in no less than 60 days:	Monday, December 13, 2021	Thursday, February 10, 2022
Referendum Vote (Maximum Date) scheduled in no more than 90 days:	Wednesday, January 12, 2022	Saturday, March 12, 2022
<i>Note: Dates in blue have been set. The dates in pink represent the minimum date. Dates in yellow present the maximum timetable provided within the law for each specific action. The time tables for the dates in yellow could occur earlier and, if so, the timetable would need to be revised for each subsequent event.</i>		

WHAT IS A DISSOLUTION PLAN?

The Village Board of Trustees' charge is to:

- Develop a plan to dissolve, shut down, and transition the Village into the Town.
- Provide for the continuity of services.
- Plan for the transition of staff, if possible.
- Plan for the disposition of assets and liabilities.

Communicate – Coordinate – Collaborate

COLLABORATIVE DISSOLUTION PLAN DEVELOPMENT PROCESS

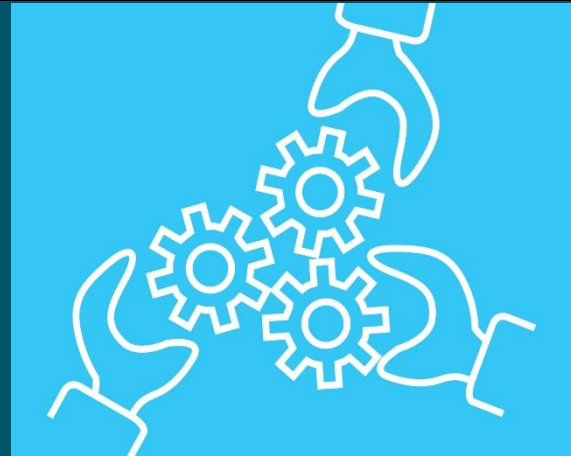
PLANNING

Article 17-A requires the **South Nyack Village Board** to develop a Dissolution Plan.

DECISIONS / IMPLEMENTATION

After dissolution, the **Orangetown Town Board** is responsible for all decisions – including services and service delivery models.

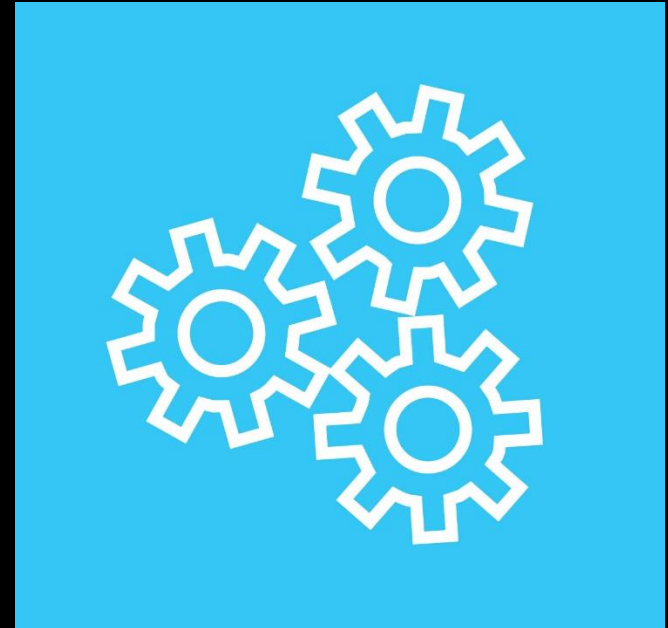
To facilitate the development of a realistic and implementable plan, the Village Board and the Town Board agreed to work together on the development of the Plan.



COLLABORATIVE DISSOLUTION PLAN DEVELOPMENT PROCESS

- Dissolution Plan Steering Committee:
 - Two members of the Village Board
 - Two members of the Town Board
 - A citizen representative

- 4 Subject Matter Sub-Committees:
 - One representative of the Village and Town Boards
 - Relevant Village and Town department heads and staff
 - Other subject matter experts



SUBJECT-MATTER SUB-COMMITTEES

- 4 Subject Matter Sub-Committees:
 - Public Works
 - Land Use Planning, Zoning, Building Administration and Enforcement
 - Police/Justice Court
 - Administration and Finance
- The Sub-Committees:
 - Reviewed the operations of both the Village and Town
 - Defined services
 - Delivered recommendations regarding service delivery, staffing, and other resource needs.





**HOW WILL DISSOLUTION
IMPACT GOVERNANCE AND SERVICES?**

POST-DISSOLUTION VILLAGE GOVERNANCE

- No Village Mayor or Village Board of Trustees.
- Policy decisions will rest with the Orangetown Town Board, including policies regarding:
 - Services.
 - Service delivery models.
 - Land-use policy, administration, and enforcement.
 - Quality of life laws and regulations.
 - Spending and taxing.

POTENTIAL POST-DISSOLUTION SERVICES

CENTRAL VILLAGE ADMINISTRATION

- There will no longer be a Village Clerk, Deputy Clerk (administrative assistance to land use board and the Building Inspector), Treasurer or Attorney.
- The Town has identified the need for a Deputy Town Clerk, a slight increase in Town Attorney services, and an additional support staff position for its Building, Zoning, Planning, Administration and Enforcement Department post dissolution.
- The Town anticipates needing temporary financial services to assist with the close-out of Village financial operations and the preparation and filing of all necessary Federal and New York State reports.

POTENTIAL POST-DISSOLUTION SERVICES

POLICE SERVICES

- The Village is currently served by the South Nyack - Grand View Joint Police Department.
- The Town will assume police services for the Village of South Nyack as of January 1, 2022 and will continue post dissolution.
- The Town will extend patrol services currently provided in the eastern section of the Town to the Village of South Nyack and will provide all other police services as provided to the other covered areas of the Town.
- Extended services will require adding additional personnel to the current resources used in the eastern section to account for the additional coverage area.
- The Town has identified the need to hire five police staff and this will provide an employment opportunity for the existing staff.
- The Town will follow the necessary Sections of New York State Civil Service Law and the Rockland County Police Act.

POTENTIAL POST-DISSOLUTION SERVICES

LAND USE

GENERAL MUNICIPAL LAW (GML) ARTICLE 17-A §774 (K)

Dissolution Plan must address the Village's current land use policies, laws and regulations. Pursuant to GML Article 17-A §789, all Village local laws, ordinances, rules or 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 the Town code. Such local laws, ordinances, rules or regulations shall be enforced by the Town within the limits of the dissolved Village as if they had been duly adopted by the Town Board.

- Much of the South Nyack property lot sizes and home construction occurred prior to contemporary zoning practices. This factor influences the distinctions between the Village and Town zoning codes. Post dissolution, the Town plans to incorporate significant elements of the existing Village zoning into the Town Code; however, the Town plans to utilize the Town processes to administer and enforce zoning within the area known as South Nyack rather than maintain and administer the Village Code as a separate law.

POTENTIAL POST-DISSOLUTION SERVICES

LAND USE

- All land use policy decisions will reside with the Town of Orangetown.
- The functions of the Village Planning Board and Zoning Board of Appeals will be assumed by the corresponding Town Boards.
- An Advisory Committee, comprised of current Village Planning and Zoning Board members, is recommended for a period of time to provide information, as well as historical and contemporary context to the issues that the Town Planning and Zoning Board of Appeals will be handling.
- The Town Building, Zoning and Planning Administration will assume all functions from the Village. The Town anticipates adding a building inspector and an administrative support position to handle the added volume of work.
- Identified historical areas of the Village are recommended for inclusion under the Town's Historic Areas Review Board.

POTENTIAL POST-DISSOLUTION SERVICES

LAND USE – “HYBRID” ZONING

- It is suggested that the Town and Village work toward “hybrid” zoning adoption. This would involve:
 - Retaining aspects of Village zoning, particularly the bulk schedule.
 - Repealing other generally redundant sections and instead relying on equivalent Town zoning standards.
- This model maintains the important Village Code elements but enables the Town to have one administration and enforcement of its codes.
- This approach would:
 - Temporarily preserve much of the regulating approach applied in the Village’s Zoning Districts within the Town’s Zoning framework.
 - Provides for an integration of zoning regulations for the former Village upon formal dissolution.
 - Allow Town officials time to strengthen familiarity with Village zoning district regulations and test how to optimally refine regulations pertaining to former Village areas.
 - Provide time to confirm whether any supplemental regulations, in addition to those discussed herein, should be replicated within the Town’s zoning.

VILLAGE CODE (OTHER THAN ZONING)

GENERAL MUNICIPAL LAW (GML) ARTICLE 17-A §774 (K)

Subject to the terms of the Dissolution Plan, all local laws, ordinances, rules or regulations of the Village remain in effect for up to two year post the effective date of dissolution unless repealed or modified by the Town. Such local laws, ordinances, rules or regulations shall be enforced by the Town within the limits of the dissolved Village as if they had been duly adopted by the Town Board.

The Town desires to include the necessary sections of the Village Code into the Town Code at the time of dissolution. This enables the Town to administer and enforce one code rather than two. The Town anticipates:

- Repealing Village Code that is duplicative, not applicable, or in conflict with Town Code
- Modifying Town Code to include certain sections of Village Code. Ex:
 - Village Parking Restrictions
 - Potential addition of new fees
 - Parks and Recreation – Dog Park
 - Speeding Limits

POTENTIAL POST-DISSOLUTION SERVICES

PARKS

- All of the Village Parks and open spaces will be transferred to the Town for the continued provision of parks space for residents.
- The Town plans to add a position to its Parks maintenance staff to support the additional work to maintain the Village parks.

PUBLIC WORK SERVICES

- Post dissolution, the Town Highway Department will assume the Village road system. The Town Highway Department will be responsible for the maintenance of and snow and ice control of the Village roads and will provide leaf pick up and green waste pick up in the Village. The Highway Department will provide the same services and service levels as currently provided to the rest of the Town serviced by the Highway Department.
- It is anticipated that the Town Highway Department will hire two MEO II positions.
- The Town Parks and Recreation Department will assume responsibility for maintaining the Village parks and green space.
- The chart on the following slide provides a summary of the current Village Public Works services and the anticipated post-dissolution services.

POTENTIAL POST-DISSOLUTION SERVICES

PUBLIC WORK SERVICES

Service	Village Current	Post Dissolution
Snow Plow	1.5 to 2 hour run.	3 hour run.
Snow Removal	After snow plowing, snow is removed on streets east of the Thruway to the Hudson River as needed. In storms with more than 10-12 inches, snow is removed from streets west of the Thruway as needed.	After plowing, the Town currently removes snow in business districts only. The Town will be reviewing the South Nyack issue of narrow streets, parked cars and snow .to determine best course of action.
Yard Waste Pick-Up	Pick up 2 times/week.	During the period: 3/2 - 10/30, there will be 7 pickups on a five week rotation.
Leaf Pick Up	Daily pick up 10/15 - 12/15 and loose leaf pick up is done for 2 weeks each spring.	During the period: 11/1 - 12/20, there will be 3 pick-ups.
Sidewalk Snow Removal	Only plow crosswalks and in front of village owned properties. Property Owners are responsible for snow and ice control.	The Town maintains 150 miles of sidewalks. The Town also snow plows certain sidewalks (25 miles) that meet the criteria in the Town Sidewalk Safety Program. Priority sidewalks include sidewalks along major roads and pathways to schools. The Town will determine Village sidewalks for inclusion in Sidewalk Safety Plan. Residential property owners are not required to provide snow/ and ice control on sidewalks.
Refuse	Pick up 2 times/week by carter paid for by the Village.	Pick up 2 times/week by carter paid directly by resident. The average annual cost is approximately \$360 per year.
Recycling	Pick up 1 time/week by carter paid for by the Village.	Pick up 1 time/week by carter paid directly by resident. Cost is included in refuse charge.
White Goods	Pick up 2 times/week by Village.	Pick up 1 time/month by carter paid directly by resident. Cost is included in refuse charge.
Bulk Items	Pick up 2 times/week by Village.	Pick up 1 time/month by carter paid directly by resident. Cost is included in refuse charge.

POTENTIAL POST-DISSOLUTION SERVICES

FIRE SERVICES AND THE VILLAGE FIRE HOUSE

- Fire protection will continue to be provided by the Joint Nyack Fire District.
- The Town will take necessary legal steps to maintain the area currently known as the Village within the Fire District for purposes of taxing.
- The Village currently owns and leases to the Joint Nyack Fire District the Fire House occupied by the Orangetown Fire Company #1 located at 92 Depot Place. At the time of this plan, the Village is considering the transfer of the property to the Fire District for a price that is currently under negotiation.

STREET LIGHTS

- The Town will take over the operation and maintenance of the Village street lights as part of its existing street light program. The recent Village purchase of, and capital improvement project to convert the fixtures to LED lighting, will be funded through the liquidation of the Village assets.

POTENTIAL POST-DISSOLUTION SERVICES

VILLAGE JUSTICE COURT

- The Village Justice Court is to be dissolved upon the effective date of the dissolution of the Village. Orangetown Town Court will handle all cases formerly handled by the Village Justice Court. The Town Justice Court has reviewed the Village caseloads and can absorb this workload within its existing operations.

VILLAGE WATER, SEWER AND LIBRARY SERVICES

- Currently South Nyack residents receive their water service from the Village of Nyack Water Department. This service will remain the same, as will the direct charge to residents for the service.
- Sewer services are provided by the Town of Orangetown to the residents of South Nyack. This service will remain the same and the taxing mechanisms will also remain the same.
- Currently South Nyack residents receive library services through the Nyack Library. This service and the taxing mechanism through the school district will remain the same.



**WHAT IS THE FISCAL IMPACT
OF DISSOLUTION?**

POTENTIAL ONE TIME COSTS

- Dissolving a Village government and ramping up a Town government to assume the services is a significant undertaking.
- Preliminary costs are estimated to be in the range of \$150,000 to 200,000.
 - Examples:
 - Legal and consultant services to facilitate the transition
 - Temporary fiscal consultant services to close out Village financials
 - Financial audits
 - Asset appraisals, sale and liquidation
 - Records digitization
 - Moving expenses
 - One-time equipment and software costs
 - The Town and Village are eligible for Citizen's Re-organization Empowerment Grant (CREG) funds to support transition and implementation costs. (Potentially \$50,000 each or one \$50,000)
 - The Town has the option to use up to 30% of its annual CETC funds to support costs associated with the implementation phase.

POTENTIAL POST-DISSOLUTION POTENTIAL PROPERTY TAX IMPACTS

- Numerous financial dynamics simultaneously occurring that determine the ultimate change in tax rates for
 - Village of South Nyack taxpayers
 - Town outside Village taxpayers (other than South Nyack)
 - Town-wide property taxpayers (reside within another Village)
- The planning process included modeling of potential impacts of dissolution on the property tax levy based on the service assumptions developed during plan development and the impact of the Citizens Empowerment Tax Credit.
- The potential fiscal impacts are MODELS ONLY.
- The Village of South Nyack taxpayers will now also share in the cost of Town outside Village services that they did not pay for prior to dissolution.
- The analysis reflects the Town and Village of South Nyack property tax rates only and does not include school district, county, or special district property tax rates.

CITIZEN EMPOWERMENT TAX CREDIT (CETC)

Maximum CETC for Tax Reduction	100%	\$1,000,000
Minimum CETC for Tax Reduction	70%	\$700,000
Maximum CETC for Budgeted Items	30%	\$300,000

CETC is contingent upon annual New York State appropriations and is not guaranteed.

The South Nyack-Orangetown CETC is capped at \$1,000,000

An incentive provided by New York State when two or more local governments restructure, such as a Village dissolution.

- The credit is worth 15% of the combined property tax levy of the Town and Village prior to dissolution or \$1,000,000 – whichever is less.
- 70% must be used towards the reduction of the tax levy.
- 30% may be used for further tax reduction or capital improvement projects.
- Given that the combined levies of the Village of South Nyack and the Town of Orangetown is anticipated to approach \$50M, the impact on the CETC tax credit does not have as significant impact on tax rates as it has in smaller communities in New York State.

POTENTIAL POST DISSOLUTION PROPERTY TAX IMPACTS

THE VILLAGE

The Village of South Nyack taxpayers will experience a reduction in their property taxes.

TOWN OUTSIDE VILLAGE

(Other than South Nyack)

Homestead Taxpayers will have their Town tax rates remain the same. With the application of the CETC, their rates will decline.

Non-Homestead Taxpayers will experience a slight increase. With the application of the CETC, the rate would remain approximately the same. With 100% of the CETC applied, the tax rate is reduced.

TOWN-WIDE

Homestead and Non-Homestead Taxpayers

Before application of the CETC credit, taxpayers are projected to experience a 0.2% increase (almost flat with their current Town-wide tax rates). When the CETC is applied, the Town-wide taxpayers are projected to experience a reduction in their Town-wide rates.

Note: This applies only to the Town-wide rate and does not include the Village rates (which vary by Village).

POTENTIAL IMPACT ON SOUTH NYACK TAXPAYERS

ALL CHARTS ILLUSTRATE POTENTIAL TAX IMPACT WITH:

- 1) NO CETC
- 2) 70% CETC APPLICATION
- 3) 100% CETC APPLICATION

IMPACT ON SOUTH NYACK PROPERTY TAXPAYERS - HOMESTEAD

South Nyack Homestead	Current	Model - Post Dissolution			Change in Tax Rate
	Current Tax Rate	Tax Rate No CETC	Tax Rate 70% CETC	Tax Rate 100% CETC	
Total -NO CETC	\$20.46	\$13.80			-32.6%
Total 70% CETC	\$20.46		\$13.64		-33.4%
Total 100 % CETC	\$20.46			\$13.57	-33.7%

IMPACT ON SOUTH NYACK PROPERTY TAXPAYERS – NON-HOMESTEAD

South Nyack Non Homestead	Current	Model - Post Dissolution			Change in Tax Rate
	Tax rate	Tax Rate No CETC	Tax Rate 70% CETC	Tax Rate 100% CETC	
Total -NO CETC	\$22.08	\$21.50			-2.6%
Total 70% CETC	\$22.08		\$21.22		-3.9%
Total 100 % CETC	\$22.08			\$21.10	-4.5%

This analysis only includes the Village and the Town tax rates and does not include the school district, county or special district rates.

POTENTIAL TAX IMPACT – SOUTH NYACK HOMEOWNER SCENARIOS

Property tax impact and the impact of the estimated private refuse pick-up fee that residents will have to pay directly. Three scenarios are presented reflecting:

- The average of the lowest one-third of homes assessed values (\$150,000).
- The average of the middle one-third homes assessed values (\$195,000).
- The average of the highest one-third homes assessed values (\$331,000).

SOUTH NYACK HOME WITH \$150,000 ASSESSED VALUE

	Assessed Value	Current Village and Town Tax Bill	Post Dissolution Town Tax Bill (No CETC)	Estimated Savings
Assessed Value	\$150,000			
Est. Property Tax Payment		\$3,070	\$2,069	
Est. Refuse Pick-Up Fee		\$0	\$360	
Total		\$3,070	\$2,429	\$641
<i>If 70% of CETC is applied to offset taxes, the savings estimate is:</i>				\$664
<i>If 100% of CETC is applied to offset taxes, the savings estimate is:</i>				\$674

NOTE: These charts do not include school district, county or special district taxes.

POTENTIAL TAX IMPACT – SOUTH NYACK HOMEOWNER SCENARIOS

SOUTH NYACK HOME WITH \$195,000 ASSESSED VALUE

	Assessed Value	Current Village and Town Tax Bill	Post Dissolution Town Tax Bill (No CETC)	Estimated Savings
Assessed Value	\$195,000			
Est. Property Tax Payment		\$3,991	\$2,690	
Est. Refuse Pick-Up Fee		\$0	\$360	
Total		\$3,991	\$3,050	\$941
<i>If 70% of CETC is applied to offset taxes, the savings estimate is:</i>				\$971
<i>If 100% of CETC is applied to offset taxes, the savings estimate is:</i>				\$984

SOUTH NYACK HOME WITH \$331,000 ASSESSED VALUE

	Assessed Value	Current Village and Town Tax Bill	Post Dissolution Town Tax Bill (No CETC)	Estimated Savings
Assessed Value	\$331,000			
Est. Property Tax Payment		\$6,773.90	\$4,566	
Est. Refuse Pick-Up Fee		\$0	\$360	
Total		\$6,774	\$4,926	\$1,848
<i>If 70% of CETC is applied to offset taxes, the savings estimate is:</i>				\$1,899
<i>If 100% of CETC is applied to offset taxes, the savings estimate is:</i>				\$1,921

POTENTIAL IMPACT ON TOWN OUTSIDE VILLAGE TAXPAYERS (Other than South Nyack)

IMPACT ON HOMESTEAD PROPERTY TAXPAYER

Town Outside Village (Not South Nyack) Homestead	Current	Model - Post Dissolution			Change in Tax Rate
	Current Tax Rate	Tax Rate No CETC	Tax Rate 70% CETC	Tax Rate 100% CETC	
Total -NO CETC	\$12.81	\$12.81			0.0%
Total 70% CETC	\$12.81		\$12.65		-1.2%
Total 100 % CETC	\$12.81			\$12.59	-1.8%

IMPACT ON PROPERTY TAXPAYER – NON-HOMESTEAD

Town Outside Village (Not South Nyack) NON Homestead	Current	Post Dissolution			Change in Tax Rate
	Tax rate	Tax Rate No CETC	Tax Rate 70% CETC	Tax Rate 100% CETC	
Total -NO CETC	\$18.80	\$19.12			1.7%
Total 70% CETC	\$18.80		\$18.84		0.2%
Total 100 % CETC	\$18.80			\$18.72	-0.5%

This analysis only includes the town tax rates and does not include school district, county or special district rates.

POTENTIAL PROPERTY TAX IMPACT TOWN-WIDE TAXPAYERS ONLY

IMPACT ON PROPERTY TAXPAYERS THAT ONLY PAY TOWN-WIDE TAXES - HOMESTEAD

Residents that only pay Townwide Taxes - HOMESTEAD	Current	Post Dissolution			
	Tax rate	Tax Rate No CETC	Tax Rate 70% CETC	Tax Rate 100% CETC	Change in Tax Rate
Total -NO CETC	\$2.78	\$2.79			0.2%
Total 70% CETC	\$2.78		\$2.63		-5.4%
Total 100 % CETC	\$2.78			\$2.57	-7.8%

IMPACT ON PROPERTY TAXPAYERS THAT ONLY PAY TOWN-WIDE TAXES – NON-HOMESTEAD

Townwide Taxes Only- NON HOMESTEAD	Current	Post Dissolution			
	Tax rate	Tax Rate No CETC	Tax Rate 70% CETC	Tax Rate 100% CETC	Change in Tax Rate
Total -NO CETC	\$4.40	\$4.41			0.2%
Total 70% CETC	\$4.40		\$4.13		-6.2%
Total 100 % CETC	\$4.40			\$4.01	-9.0%

This analysis only include the town-wide tax rate and does not include the Village rates (which vary); nor the school district, county or special district rates.

DISPOSITION OF VILLAGE ASSETS

The Dissolution Plan establishes estimated values and the plan for disposition of assets.

- Which assets are slated for transfer to another jurisdiction for public purpose.
- Which assets planned for sale and liquidation are to be used to offset outstanding Village liabilities.

Assets include:

- Village-owned properties.
- Village-owned vehicles and large equipment.
- South Nyack-Grand View Joint Police Department Vehicles and Equipment. Because the equipment is shared, the South Nyack share is 76.5% and Grand View share is 23.5%.

DISPOSITION OF VILLAGE ASSETS

Village owned properties.

- Preliminary estimates.
- Village plans to obtain appraisals.
- Preliminary Plan is to sell Village Hall and DPW Garage.

- Discussion underway to transfer Fire House to the Joint Nyack Fire District.
- Parking lots to transfer to Town to maintain as parking lots.
- Balance of property is park land or open space proposed for transfer to Town to remain as park or open space.

VILLAGE-OWNED PROPERTIES

Property Address	S/B/L	Description	Class	Assessed Value	Full Value**	Disposition Plan
282 S Broadway	66.70-1-21	Village Hall	652	\$166,800	\$396,671	Obtain appraisal & Sell
Brookside Ave	66.53-3-6.2	DPW Garage	651	\$491,100	\$1,167,895	Obtain appraisal & Sell
92 Depot Pl	66.45-2-23	Fire House	662	\$342,800	\$815,220	Negotiate Transfer to FD
Brookside Ave	66.53-3-6.1	Parking Lot	330	\$41,700	\$99,168	Transfer to Orangetown
131 S Franklin St	66.53-2-24	Franklin St. Park	963	\$49,600	\$117,955	Transfer to Orangetown
90 Depot Pl	66.45-2-21	Municipal Park	963	\$21,600	\$51,367	Transfer to Orangetown
95 S Franklin St	66.45-2-22	Municipal Park by Fire House	963	\$29,200	\$69,441	Transfer to Orangetown
101 S Franklin St	66.45-2-24	Municipal Park	963	\$41,600	\$98,930	Transfer to Orangetown
115 Piermont Ave	66.46-2-12	Towt Park/Town Sewer Dock	853	\$49,600	\$117,955	Transfer to Orangetown
315 S Broadway	66.77-1-38	Sitting Area	592	\$1,900	\$4,518	Transfer to Orangetown
Piermont Ave	66.78-1-30	Bus Stop-former Pump Stn	311	\$19,200	\$45,660	Transfer to Orangetown
282 S Broadway	66.62-1-28	Open Space near Village Hall	963	\$18,800	\$44,709	Transfer to Orangetown
Elizabeth Street Park	66.69-1-23	Elizabeth St. Park/Dog Park*	963	\$66,000	\$156,956	Transfer to Orangetown
Rte 9W	66.77-1-6	Municipal Park-Esposito Trail	963	\$6,100	\$14,507	Transfer to Orangetown

* Includes Gesner Park

**Full Value calculated using 2020 Assessed Value and the Equalization Rate: 0.4205

DISPOSITION OF VILLAGE DEBT AND LIABILITIES

Preliminary Estimate	Outstanding 5/31/20	Est. Outstanding 3/31/22
2008 Bond (Principal and Interest)	\$360,814	\$179,223
2014 Bond (Principal and Interest)	\$685,814	\$611,794
Bond Anticipate Note	\$100,000	\$0
Street Light (Project cost with financing)	\$0	\$241,414
Unpaid Absences (Village & Police)	\$28,503	\$40,000
New Debt	\$0	none anticipated
Anticipated Legal Costs/Judgement	\$0	unknown
Total Liabilities without Retiree Health	\$1,175,131	\$1,072,431
Retiree Health * <u>Annual Liability</u>	\$ 195,455	\$ 195,455
<i>* Est. retiree health cost/year will change each year</i>		

- Certain liabilities may be paid prior to dissolution using current funds and sale of assets.
- Remaining Liquidated Asset at Dissolution – Establishment of an escrow account to pay off additional liabilities.
- Anticipated liquidation of Village real and personal property assets is estimated at a level that can fund the \$1,072,000 in liabilities other than the ongoing retiree health costs and potentially offset in part ongoing retiree health benefits liability.

VILLAGE LEGACY TAXING DISTRICT

- Article 17-A authorizes the Town to establish a Village Legacy Taxing District.
 - District that includes the property owners within the existing Village of South Nyack.
 - A rate is established and added to the Town tax bill for Village residents.
 - Used to fund any remaining short term liabilities and long-term liabilities.
 - This is primarily anticipated to cover the long term Village retiree health insurance costs and the South Nyack share of the Joint South Nyack - Grand View Joint Police Department retiree health insurance costs.



Questions & Answers

Q&A GUIDELINES

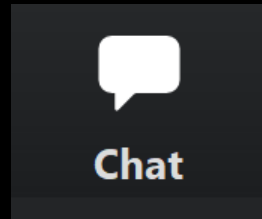
- **This is not a debate.**
- **Q&A following this presentation:**

To allow time for the maximum number of attendees to participate:

- Please limit your question to 3 minutes.
- Questions will be answered on a first-come / first-served basis.
- If we run out of time to address all questions, we will post the Questions / Comments link again at the end of the Q&A session so that you can ask your question there.
- To provide the greatest opportunity for the largest number of community members to be heard, please refrain from asking a question that has already been asked.



Use the “raise hand” tool to let us know you have a question or comment and you’ll be notified to un-mute your microphone when it’s your turn.



OR type your question into chat and we’ll read it aloud.

ONGOING Q&A OPPORTUNITIES

➤ **Questions and Comments page on the Web:**

www.LabergeGroup.com/SouthNyack

Click on the “Public Information and Meetings” tab at the top and click on the button labeled “Submit Question or Comment” to fill out a form that will be sent to a Laberge Group team member.

➤ **Office Hours:**

www.LabergeGroup.com/SouthNyack

Office Hours will be scheduled in June. These 15-minute Zoom time-slots provide residents and stakeholders the opportunity to speak to a Laberge Group team member one-on-one. Subscribe to email notifications on the “Public Information and Meetings” page of the Dissolution Website to be notified when Office Hours have been scheduled.

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PLANNING

Thank you!

WE LOOK FORWARD TO CONTINUING
TO PARTNER WITH YOU
ON THIS IMPORTANT ENDEAVOR