



VILLAGE OF TANNERSVILLE PROPOSED DISSOLUTION PLAN

SEPTEMBER 2024



Laberge
ENGINEERING
ARCHITECTURE



Group
SURVEYING
PLANNING



This Page Intentionally Blank

Acknowledgments

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

Village of Tannersville

Hon. David Schneider, Mayor
Hon. David Kashman, Deputy Mayor
Hon. Dylan Legg, Trustee
Hon. Gregory Thorpe, Trustee
Hon. George Kelly, Trustee

Town of Hunter

Hon. Sean Mahoney, Town Supervisor
Hon. David Kukle, Councilperson
Hon. Raymond Legg, Councilperson
Hon. Ernest Reale, Councilperson
Hon. Dolph Semenza, Sr., Councilperson

The Village established two workgroups to provide input into addressing the required elements of the Dissolution Plan specific to public works and land use. Laberge Group to recognize the significant contributions of the members of the multiple committees:

Joint Village-Town Public Works Workgroup

Hon. David Schneider, Mayor
Hon. David Kashman, Deputy Mayor
Hon. Sean Mahoney, Town Supervisor
Robin Dumont, Village Clerk/Treasurer
Kerry Knoetgen, Working Supervisor, Village Public Works/Water Department
Robert Blain, Town Highway Superintendent

Joint Village-Town Land Use Workgroup

Hon. David Schneider, Mayor
Hon. David Kashman, Deputy Mayor
Hon. Sean Mahoney, Town Supervisor
Hon. David Kukle, Chair, Village Zoning Board of Appeals and Town Councilperson
Marc Czermerys, Chair, Town Planning Board
Carl Giangrande, Village Code Enforcement Officer/Building Inspector
Rose Santiago, Town Code Enforcement Officer/Building Inspector
Robin Dumont, Village Clerk/Treasurer

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.

This document was funded through the New York State Department of State Local Government Citizen's Re-Organization Empowerment Grant (CREG) Program.



Laberge Group Project # 2024034

Table of Contents

ACKNOWLEDGMENTS.....	I
TABLE OF CONTENTS.....	II
I. EXECUTIVE SUMMARY	1
Why Consider Dissolution at this Time?.....	1
What is a Board Initiated Dissolution Process?.....	1
How Was this Proposed Dissolution Plan Developed?	1
Date of Dissolution.....	2
Public Hearing on the Draft Proposed Dissolution Plan.....	2
How will governance and services of the Village change?.....	2
Summary of Fiscal Impact	8
Potential Post-Dissolution Recurring Cost Savings.....	8
Town outside Village of Tannersville Property Tax Impact.....	10
One Time Transition and Implementation Costs.....	10
II. BOARD-INITIATED DISSOLUTION PROCESS.....	11
General Municipal Law Article 17-A	11
What are the steps in a Board Initiated Dissolution?	11
What are the Required Components of the Dissolution Plan?	12
What will happen after the Referendum?	13
Funding for Dissolution Plan Development and Implementation	13
Village of Tannersville Collaborative Dissolution Plan Development Process	13
III. SITUATIONAL OVERVIEW	15
IV. GOVERNANCE AND REPRESENTATION	16
V. SERVICES AND SERVICE DELIVERY	17
Existing “Division of Labor” and Shared Services.....	17
Central Services.....	17
Department of Public Works	20
Village Water Services	24
Sewer Services.....	27
Land Use Planning, Zoning and Codes Administration and Enforcement.....	27
Street Lighting	30
Fire Prevention & Control.....	30
Justice Court	31
Staffing and Employee Considerations.....	32
Agreements, Contracts and Grants	34
VI. VILLAGE ASSETS AND PROPOSED DISPOSITION	38
Village-owned Real Property	38
Real Property Disposition Plan.....	38
Village-owned Personal Property	40
Village of Tannersville Fund Balance.....	41
Disposition of Assets	42
Bank Accounts, Village Financial Books and Records	42
VII. VILLAGE LIABILITIES AND DISPOSITION PLAN	43
Outstanding Bonds and Bond Anticipation Notes (BANS)	43
Other Liabilities.....	43
Disposition of Debt and Other Liabilities	44
VIII. VILLAGE LAND USE LAWS AND REGULATIONS	46

IX. VILLAGE LAWS AND REGULATIONS	50
X. FISCAL IMPACT OF DISSOLUTION	57
Transition and Implementation Activities and Related Costs	57
Post Dissolution Fiscal Impact Methodology	57
Property Tax Levies	58
Calculation of the Citizen Empowerment Tax Credit (CETC)	58
Understanding the Post Dissolution Fiscal Impact	59
Projected Town Tax Levy Impacts.....	61
Projected Property Tax and Water Fee Impacts – Village Property	61
Town outside Village of Tannersville Property Tax Impact.....	63
Potential Dissolution Impact on Village’s Solar Energy Project.....	64
Grant Administration and Fiscal Management.....	64
XI. PLAN IMPLEMENTATION – RECOMMENDED ACTION STEPS.....	65

TABLES

Table 1: Summary of Potential Conditions Post Dissolution Resident Checklist.....	2
Table 2: Estimated Impact – Typical Village Single Family Property	9
Table 3: Projected Property Tax and Water Charge Impact by Assessed Value	9
Table 4: Town outside Tannersville Property Tax Impact.....	10
Table 5: Municipal Characteristics Summary	15
Table 6: Road Centerline Mileage.....	20
Table 7: Public Works Services Post Dissolution.....	23
Table 8: Village Water Customers.....	25
Table 9: Village and Town Building Permit Activity for 2022	28
Table 10: 2023 Village and Town Justice Court Activity	31
Table 11: Current Village of Tannersville Staffing.....	32
Table 12: Post Dissolution Additional Town Staffing Needs	33
Table 13: Agreements, Deed Restrictions, Lease, ROW and Easement	34
Table 14: Village-owned Real Property	38
Table 15: Summary of Village-owned Vehicles and Equipment.....	40
Table 16: Village Balance Sheet FY Ending 5/31/23.....	41
Table 17: Village of Tannersville Outstanding Bonds and Loans.....	43
Table 18: Disposition of Assets and Liabilities	44
Table 19: Village of Tannersville Zoning Law Overview	46
Table 20: Village of Tannersville Summary of Local Laws and Ordinances	51
Table 21: 2023/2024 Tannersville Budget Summary	58
Table 22: Adopted 2024 Town of Hunter Budget.....	58
Table 23: Citizen Empowerment Tax Credit	58
Table 24: Why a Post Dissolution Village Property Taxpayer Rate Reduction.....	59
Table 25: Post Dissolution Estimated Impact on Town Levy and Tax Rates.....	61
Table 26: Estimated Impact – Typical Village Single Family Property	62
Table 27: Projected Property Tax and Water Charge Impact by Assessed Value.....	62
Table 28: Town outside Tannersville Property Tax Impact.....	63

APPENDICES

Appendix A: Frequently Asked Questions (FAQ)
Appendix B: Village of Tannersville and Town of Hunter Location Map
Appendix C: Listing of Village of Tannersville Streets and Roads
Appendix D: Village of Village of Tannersville Vehicle and Equipment Listing
Appendix E: NYC DEP Letter
Appendix F: Listing of Streetlights
Appendix G: Comparison of Village of Tannersville and Town of Hunter Employee Benefits
Appendix H: Fiscal Analysis

I. Executive Summary

Why Consider Dissolution at this Time?

The Village of Tannersville is a small community with approximately 600 residents located wholly within the Town of Hunter in Greene County, New York. The Village of Tannersville government has not only played a central role in providing needed services for residents, but it has played a significant role in framing the community’s identity through its public places, its community events, its traditions, and its familiarity and easy access for residents to the government serving them.

Tannersville has a long history of good governance, responsiveness to constituents and delivery of quality services. The Village Mayor and the Board of Trustees understand only too well the pride and sense of identity that residents, including themselves, have for the Village of Tannersville. They understand what the Village government has meant to the community.

However, as is happening in a number of communities across New York State, Village residents have been discussing the idea of dissolving the Village and having the Town of Hunter take over Village services. 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. The Board determined that it would be important 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 Hunter assume the governance role and service provision in the Village. The Town of Hunter’s Town Supervisor and Town Board have been supportive and the Town leadership and staff have worked cooperatively with the Village throughout this process.

What is a Board Initiated Dissolution Process?

On February 12, 2024, the Village of Tannersville 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 a 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 is required 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 a Final Plan, the Board of Trustees may set the referendum date. Voters will be asked one question: “Should the Village of Tannersville 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 Tannersville 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 Hunter 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. 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 and Town land use board members. The process also included a Joint Village –Town Land Use Workgroup and a Public Works Workgroup comprised of Village and Town elected officials, staff and land use committee chair persons.

It was important to the Board of Trustees that the process be transparent. A robust citizen engagement process was put in place, and citizen input was instrumental in the framing the Proposed Dissolution Plan. This process included a public information session held in April of 2024, one planned for August of 2024 and another planned prior to the public hearing. A dedicated webpage was established where the public can access information as well provide input throughout the process. Responses to questions posed by the public are included in the “Frequently Ask Questions” section of the website and a summary is attached to this Plan. **Appendix A: Frequently Asked Questions**). Village officials also provided updates at Village Board of Trustee monthly meetings.

Date of Dissolution

The proposed date of dissolution is December 31, 2025.

Public Hearing on the Draft Proposed Dissolution Plan

The public hearing is set to be held on Monday, November 4, 2024 at 6:00 p.m. at the Tannersville Village Hall located at 1 Park Lane (5974 Main Street), Tannersville, NY 12485.

How will governance and services of the Village change?

Effective with the date of dissolution, all policies and decisions related to the Village of Tannersville 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 Hunter 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. These post dissolution conditions were framed using the following set of goals utilized by the collaborative Village-Town planning process:

- Provide comparable services for Village residents as they currently receive.
- Deliver the services effectively and efficiently.
- Preserve the unique character of both Tannersville and the area in the Town outside of the Village.
- Protect residents from potential negative fiscal impact.
- Develop a responsible plan for the disposition of Village assets and liabilities.
- Continue the Village’s proactive community development strategies and initiatives.

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.

Table 1: Conditions Post Dissolution

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

Resident Checklist

PRO **CON**

REPRESENTATION AND GOVERNANCE

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. 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.

VILLAGE RESIDENTS MAY HAVE A SMALLER VOICE IN GOVERNMENT. Village voters currently make up 100% of the Village electorate whereas Village voters make up 20% of the Town-wide electorate reflecting a potential future dilution in representation and a potential reduction of focus on Village priorities. There are 395 Village registered voters as compared to 2,024 registered voters in the Town of Hunter.

GOVERNANCE STABILITY AND RESILIENCY

The Village is a relatively small community with a lean government operation. Across New York State, a number of smaller governments are finding it increasingly challenging to recruit candidates for elected office and to replace critical staff positions. This raises concerns for the future stability of small village governments. Long term stability may be difficult and could require additional staff and expenses.

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 could individually support.

IMPACT ON PROPERTY TAX RATES AND WATER FEES

It is anticipated that Village property taxpayers will experience a reduction in their combined Village and Town property taxes and water rates based on this fiscal modeling and assumptions used in this Proposed Dissolution Plan. The approximate cost savings for a typical single home property (median assessed value of \$81,000) is estimated at less than \$1 per day with or without the application of Citizen Empowerment Tax Credit (CETC):

Village of Tannersville			
Estimated Fiscal Impact of Combined Property Taxes and Water Fees			
(Median Single Family Property Taxable Assessed Value)			
	Possible Savings Per Year		
	No CETC	70% CETC	100% CETC
Typical Single Family Property- \$81,000 Median Taxable Assessed Value	\$203	\$272	\$302

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.

Resident Checklist

PRO CON

FACTORS IMPACTING FISCAL IMPACT

- The single largest factor in the Village property owner’s savings is the shift of Village costs to Town outside Tannersville tax payers. (62% of the estimated savings)
- The Citizens Empowerment Tax Credit (CETC) represents 26% of the savings.
- The combination of the reductions in Village governance structures, justice court and facility and equipment costs and the likely increase in water fees results in a net cost reduction estimated to account for approximately 3% of the fiscal savings.
- Application of Village liquidated assets to offset long term Village liabilities accounts for approximately 9% of the overall impact.

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 \$336,298** (minimum amount required to be applied to tax reduction)
- **100% of CETC \$480,425**

NOTE: The funds are subject to annual New York State appropriations.

SEWER SERVICES PROVIDED BY NEW YORK CITY DEPARTMENT OF ENVIRONMENTAL CONSERVIATION (NYCDEP)

New York City Department of Environmental Protection (NYCDEP) provides sewer services to properties in the Village of Tannersville at no cost to users. Written correspondence from New York City Department of Environmental Protection indicates that dissolution would not impact the continued provision of sewer services to users subject to the 1924 sewer use agreement between the NYCDEP, the Village of Tannersville and the Town of Hunter. Specifically, correspondence from the NYCDEP Deputy Council indicated that dissolution would not impact the continued provision of sewer services at no charge to the former Village users of the system should the Village dissolve.

PUBLIC WORKS SERVICES

Should the Village voters elect to dissolve, Town of Hunter officials have indicated that the Town would continue the full range of Village public works services. Town officials determined that the Town of Hunter would need an equivalent number of staff as provided for in the current Village budget. Services to be continued include but are not limited to summer and winter maintenance of Village streets, snow removal on all sidewalks, maintenance of Village buildings, parks, playgrounds, bike trails and public spaces, collection of refuse from parks and public spaces, maintenance of the Village beautification program and provision of support at special events. The Town would be responsible to fulfill Village obligations related to Village service, easement and right of way agreements related to water, sewer and other services.

The preliminary Town preference would be to assign the Village’s Working Supervisor to the Water Department to be responsible for the maintenance of the water system assets, equipment and grounds and this staff would report directly to the Town Supervisor/Town Board. The Town would assign the laborers to the Highway Department. The Town recognizes that successful water service operations will also require the allocation of Highway staff to support the Water Department on an ongoing basis.

Resident Checklist

PRO CON

VILLAGE WATER SERVICES

Should the Village electorate vote to dissolve, the Town of Hunter would create a Tannersville Water District with boundaries the same as the current Village. The District would continue to serve the area outside the District as “out of District users” and could overtime extend the District to include the area of the Town receiving water services.

The Town would continue to contract with a licensed water treatment operator (WTO) to operate the 2 water treatment plants and related assets. The WTO service would continue to provide daily on-site services, monitoring and 24/7 emergency response services. The Water District staff with assistance from the Highway Department would provide maintenance of buildings and grounds, water towers, reservoirs, lagoons, Dibbles Dam and the distribution system including line breaks and the installation and repair of water meters.

VILLAGE STREETLIGHTS

Similar to other areas within the Town, the Town would continue the provision of streetlights in the Village. The Town would create a Tannersville Lighting District with boundaries the same as the Village in order to levy property taxes to cover the lighting costs.

PARKS

There was Village and Town consensus that the Village parks are valued public spaces used by many in the community; including those from outside the Village. The proposed Plan is to transfer all Village parks, public spaces, equipment and assets to the Town. The Town Highway Department would maintain all the parks, recreation areas and public spaces.

LAND USE PLANNING AND ZONING

It will be important for the Town to protect both the unique nature of Village, and the Town outside the Village, through careful structuring of an integrated comprehensive plan, maintenance of the Village zoning laws and integration of the makeup and functioning of its Planning Board and the establishment of a Zoning Board of Appeals (ZBA). Both the Village and Town have Comprehensive Plans. The Village has a Zoning Law. The Town of Hunter does not; however, the Town has been taking active steps to initiate the process to update its comprehensive plan and develop a zoning law.

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 Plan recommends that the Town administer and enforce the Village Zoning laws and to utilize the two year period to integrate the Village law into Town law. This would provide the time necessary for the Town to develop the direction of its Town-wide zoning development process. The Town could simultaneously be evaluating the incorporation of the Village Zoning Law into a new Town-wide zoning law. This would provide the Town the advantage of considering the Village zoning definitions and regulations as it develops new law on a town-wide basis. At any time during the process, the Town could integrate the primary articles of the Village law into the emerging town-wide law.

To the extent possible, the Town should consider reconstituting the Town Planning Board to include a Village representative(s) familiar with the Village’s comprehensive plan and

Resident Checklist

PRO CON

development strategies and projects. Similarly, with the establishment of a ZBA, it would be beneficial to include Village ZBA members on the newly created Town ZBA.

CODE ADMINISTRATION AND ENFORCEMENT

The Town’s plan would be to bring on the Village’s part-time code enforcement officer to handle the expanded workload related to the administration and enforcement NYS Uniform Building and Energy Codes, Village zoning and other local laws and the expansion of Town local law enforcement such as short term rentals in the Village.

QUALITY OF LIFE LOCAL LAWS AND CODES

Should the Village vote to dissolve, a review and integration of the Village Codes is recommended in order to address the unique needs of the area formerly known as the Village. There are a number of health, safety and quality of life codes that the Village and Town have both adopted; however, there are Village laws that are recommended for consideration for incorporation to Town laws/codes. (See **Table 20: Village of Tannersville Summary of Local Laws and Ordinances** on page 50.)

DISPOSITION OF VILLAGE ASSETS AND LIBILITIES

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 and equipment related to water services, obligations related to sewer service agreements, all of the Village parks, recreational facilities, the bike path and public spaces would be transferred to the Town for continued provision of public services in the Village. The Plan incorporates the current initiative to include the DPW facility in the DEP buy-out program with proceeds going to the benefit of Village property taxpayers. All vacant properties in the DEP buy-out program would transfer to the Town for continued property maintenance. The balance of all equipment and vehicles would be sold and the proceeds would go to the benefit of the Village taxpayer. The Town would be given right of first refusal to purchase surplus Village equipment as a negotiated price. The Plan calls for the sale of the Fire House/Village Hall with the proceeds going towards the offset of Village liabilities; however, the Plan also provides for a designated transition period in which the Town and Fire District may continue to use the facility while they each address their respective space needs.

Based on Article 17A, the former Village taxpayers would be responsible for long term Village liabilities. At this time, it is estimated that there would be sufficient assets to offset short term liabilities as well as the outstanding debt associated with the Village snow plow and water tower. It is assumed that the long term debt associated with the water plant at Upper Lake would continue to be paid through the water service user fees; however, should liabilities exceed assets or an unforeseen liability emerges, a Legacy District would be established post dissolution to tax former Village taxpayers for outstanding liabilities prior to dissolution.

Resident Checklist

PRO

CON

ADMINISTRATIVE AND FICAL FUNCTIONS

Evaluation of the Village’s administrative and fiscal responsibilities determined that the majority of functions would continue post dissolution. Town officials recognize that the expansion of services requires additional administrative/ fiscal staff resources and anticipate a need to add the equivalent staff resources as are employed by the Village. This Plan provides for the creation of one full time position to be filled by the Village Clerk to support the Tannersville Water District, the administration of grants and handle other workload increases. The Plan includes additional part-time hours to support expanded fiscal, Town Clerk and Planning Board operations and the new Zoning Board of Appeals operation.

JUSTICE COURT

The Town Court would assume jurisdiction of cases formerly handled by the Village. The Town has two Justices and Town officials indicate that the Village court caseload can easily be assumed by the two Justices; however, additional part-time clerk hours will be required to handle the anticipated increase in caseload. The Village Justice Court currently generates revenues that offset much of the Justice Court costs.

VILLAGE EMPLOYEES CONSIDERATIONS

Town officials recognize, that should the Village electorate vote to dissolve, the Town will need additional staff to meet the expanded services and would benefit from the expertise of Village staff. The preliminary plan would be for the Town to employ the full time and part-time Village employees other than elected officials, subject to Greene County civil service rules and Town hiring practices. Town officials recognize the Village employees’ commitment to the community and as such will recognize their time in Village service to determine Town accrued benefits.

Summary of Fiscal Impact

Potential Post-Dissolution Recurring Cost Savings

Potential Recurring Savings

Village property taxpayers are projected to experience a net reduction in their combined property taxes and water rates before application of the CETC and a greater reduction with the application of the CETC to offset property taxes.

Minimally, the Town must apply 70% of the CETC to reduce property taxes.

Taxpayers outside Tannersville are projected to experience an increase in their taxes without the application of the CETC. An application of 70% of the CETC is estimated to offset the increase, and with 100% of the CETC applied to offset taxes, the Town taxpayers are projected to experience a property tax reduction.

The fiscal impacts are **projections only** and are provided to show what tax impact could be anticipated if the Village of Tannersville were to dissolve based upon the service and cost changes included in this Proposed Dissolution Plan. The fiscal model and estimates were based on the 2023/2024 Village budget and the 2024 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.

The model considered a number of factors including 1) the shift in costs from the smaller Village property tax base to the larger Town-wide and Town outside Village (Hunter) property tax bases; 2) the likely equalization of Village and outside Village water rates resulting in an increase in Village user water rates; 3) the impact of the Citizens Empowerment Tax Credit; 4) the net cost savings resulting from dissolution; and 5) the application of liquidated cash assets to offset Village liabilities.

The fiscal model also assumes the creation of a Tannersville Lighting District and a Tannersville Water District to provide and tax/charge for services on a sub-Town level. The proposed Tannersville Water District, similar to the current Village Water fund, is supported by user fees and does not include property taxes as a source of revenue.

Town officials expressed a preference to eliminate the differential between Village and outside Village water users over a five year period. Full implementation of a uniform rate on a Village single family property is estimated to cost an additional \$75 per year. This increase would be independent of other causes for rate increases. Other than the elimination of the rate differential, there were no other material fiscal impacts associated with water service operations.


The combined estimated property tax and water charge impact for a typical Village property owner is summarized in **Table 2: Estimated Impact – Typical Village Single Family Property**. For purposes of the fiscal modeling, a typical Village property taxpayer is defined as a single family home with a taxable assessed value of approximately \$81,000 (median Village taxable assessed value).

Table 2: Estimated Impact – Typical Village Single Family Property

Village of Tannersville Taxpayer Impact				
Estimated Fiscal Impact - Combined Property Tax and Annual Water Charge				
Village Single Family Home - Median Taxable Assessed Value \$81,000				
	Assessed Value	Current Village and Town Tax Bill	Post Dissolution Town Tax Bill (No CETC)	Estimated Savings
Assessed Value	\$81,000			
Estimated Village Tax Payment		\$529.5	\$0.0	
Estimated Town Tax Payment		\$452.2	\$703.4	
Estimated Annual Water Fee		\$500.0	\$575.0	
Total		\$1,481.7	\$1,278.4	
Estimated Savings - NO CETC				\$203
Estimated Savings 70% of CETC				\$272
Estimated Saving - 100% CETC				\$302
<i>Note 1: Dissolution does not impact school district or county property tax rates.</i>				
<i>Note 2: 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 Hunter.</i>				

Approximately 90% of the single family properties in the Village have an assessed value between \$42,000 and \$143,000. Based on the modeling developed, **Table 3: Projected Property Tax and Water Charge Impact by Taxable Assessed Value** presents an approximate estimate of the impact on single family properties within this range and with and without the CETC.

Table 3: Projected Property Tax and Water Charge Impact by Assessed Value

Village of Tannersville - Single Family Home									
Property Value			Current	Estimated Post Dissolution Savings			Estimated Savings Percentage		
Median	Full Value	Assessed Value	Annual Water Fee and Property Tax	Blended Annual Water Fee and Property Tax (No CETC)	Blended Annual Water Fee and Property Tax (70% CETC)	Blended Annual Water Fee and Property Tax (100% CETC)	No CETC	70% CETC	100% CETC
	\$113,514	\$42,000	\$1,009	\$69	\$105	\$120	6.8%	10.4%	11.9%
	\$135,135	\$50,000	\$1,106	\$97	\$139	\$158	8.8%	12.6%	14.3%
	\$162,162	\$60,000	\$1,227	\$131	\$182	\$204	10.7%	14.8%	16.6%
	\$191,892	\$71,000	\$1,360	\$169	\$229	\$255	12.4%	16.8%	18.8%
	\$218,919	\$81,000	\$1,482	\$203	\$272	\$302	13.7%	18.4%	20.4%
	\$245,946	\$91,000	\$1,603	\$238	\$315	\$349	14.8%	19.7%	21.8%
	\$270,270	\$100,000	\$1,712	\$269	\$354	\$390	15.7%	20.7%	22.8%
	\$297,297	\$110,000	\$1,833	\$303	\$397	\$437	16.5%	21.7%	23.8%
	\$324,324	\$120,000	\$1,954	\$337	\$440	\$484	17.2%	22.5%	24.8%
	\$351,351	\$130,000	\$2,076	\$372	\$484	\$530	17.9%	23.3%	25.5%
	\$378,378	\$140,000	\$2,197	\$406	\$525	\$577	18.5%	23.9%	26.3%
	\$386,486	\$143,000	\$2,233	\$416	\$538	\$591	18.6%	24.1%	26.5%
<i>Note 1: Properties with lower assessed values will have less savings and those with a higher assessed value, have greater savings.</i>									
<i>Note 2: Dissolution does not impact school district or county property tax rates.</i>									
<i>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 Hunter.</i>									

Town outside Village of Tannersville Property Tax Impact

The Town of Hunter property tax rate impact on properties located outside the Village of Tannersville is presented in **Table 4: Town outside Tannersville Property Tax Impact**. It is important to note that the Village of Hunter taxpayers only pay the town-wide portion of Town taxes as shown in the below chart. In addition, this analysis does not include the Village of Hunter’s Village tax bill as it is not impacted by dissolution. A more detailed description of the impact on Town outside Tannersville property taxpayers is provided in **Section X: Fiscal Impact of Dissolution** of this Proposed Plan.

Table 4: Town outside Tannersville Property Tax Impact

Town of Hunter Estimated Property Tax Rate Impact					
Town Outside Village Property Taxpayer					
(Rate/\$1,000 Taxable Assessed Value)					
Fund	Current	Model - Post Dissolution			
		No CETC	70% CETC	100% CETC	Change in Rate
Townwide General & Highway	\$5.58	\$6.38	\$5.53	\$5.16	
Town outside Village General and Highway	\$2.34	\$1.92	\$1.92	\$1.92	
Total No CETC	\$7.92	\$8.30			4.7%
Total 70% CETC	\$7.92		\$7.45		-6.0%
Total 100% CETC	\$7.92			\$7.08	-10.6%
<i>Note 1: Village of Hunter taxpayers only pay town-wide property taxes. As such, the post dissolution property tax rate impact is projected to increase approximately 4.7% without an application of the CETC, to remain approximately the same with 70% application of the CETC and to decrease approximately 7.5% with an application of 100% of the CETC.</i>					
<i>Note 2: Dissolution does not impact school district or county property tax rates.</i>					
<i>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 Hunter.</i>					

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 are estimated to be in the range of \$250,000 to \$300,000 depending on what is finally determined to be needed and what can be accomplished in-house. More than 50% represents a preliminary estimate of potential Town equipment needs. Examples of transition costs include, but are not limited to: start up equipment for the Town; legal and consultant services to facilitate the transition, handle land transactions and perform draft code and local law modifications and repeals; temporary fiscal services to close out Village financials after dissolution; transition of Village records; moving expenses; and development of a map, plan and reports for the creation of the Tannersville Water District and Lighting 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.

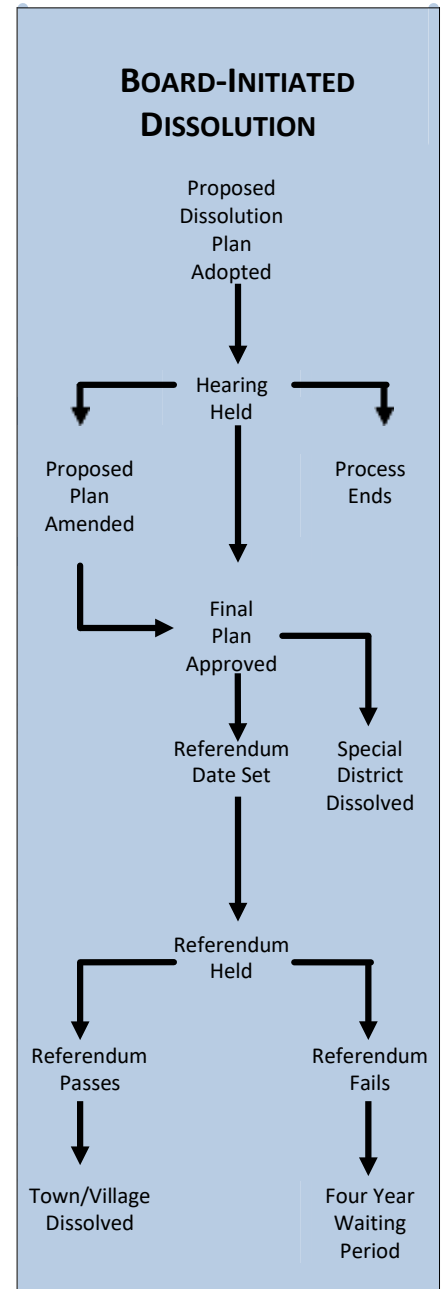
On February 12, 2024 the Village Board of Trustees voted to initiate a process to develop a Dissolution Plan for consideration by Village residents. It was important to the Board of Trustees that the process engage key Village and Town elected officials, staff and other subject matter experts so that the plan would be based in 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:



Source: The New NY Government Reorganization & Citizen Empowerment Act: A summary of the process for consolidation and dissolution, NYS DOS, June 2009

- 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 Tannersville and the Town of Hunter 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 therefor;
- (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 Tannersville 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 Tannersville 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 is entitled to a 50% matching grant up to \$25,000 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 subject to a 10% local match.

Village of Tannersville 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 Hunter. 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.

Staff from both the Village and the Town participated in the process. They participated in interviews and meetings and provided valuable data and information on 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 Tannersville and the Town of Hunter 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. The process for Plan development as outlined in 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 initiated and carried out the following citizen access and input process during the development of the Plan:

- Development and maintenance of a dedicated website for the residents of Tannersville 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.
- Hosting an initial Public Informational Meeting on April 15, 2024.
- A second public informational meeting to be held virtually on August 20, 2024 to review preliminary findings and preliminary plan elements and to obtain citizen input and feedback.
- A third public information meeting will be held prior to the Public Hearing to review the draft Proposed Plan elements and to highlight any updates or changes made since the August information meeting.
- Preparation of a brochure on the potential impacts of dissolution for distribution by the Village to Village residents will be prepared prior to the date of referendum.

III. Situational Overview

The Village of Tannersville, commonly known as the “Painted Village in the Sky”, is a small community located in the northern section of the Catskill Mountains wholly contained within the Town of Hunter in the southeastern corner of Greene County, New York. (See Appendix B: Village of Tannersville and Town of Hunter Location Map).

The economy of this mountain community is driven by its proximity to the many outdoor recreational opportunities of the Catskill Park including skiing, hunting, fishing and hiking. The Village’s business district is centered on Main Street with its unique architecture and hundred plus year old buildings painted in vibrant colors housing cafes, restaurants and shops.

Table 5: Municipal Characteristics Summary provides data for both the Village of Tannersville and the Town of Hunter. Demographic factors can influence the services provided, the service delivery models used by different municipalities and the costs to deliver such services. The Village has an estimated population of 611 and a population density of 555 persons per square mile based on the US Census American Community Survey (ACS) 2021. The Town’s estimated population is 2,976 of which 611 are estimated to live in the Village of Tannersville and 2,365 individuals are estimated to live outside the Village of Tannersville. Data from the American Community Survey indicates that the Village’s median household incomes is \$56,364 and the town-wide median income is \$57,386.

Table 5: Municipal Characteristics Summary

Municipal Characteristics Summary		
	Village of Tannersville	Town of Hunter (including Tannersville)
Population	611	2,976
Land Area (square miles)	1.1	90.4
Population per square mile	555.5	32.9
Households	184	1,060
Median Household Income	\$56,364	\$57,386
<i>Population American Community Survey (ACS) 2021 5 year</i>		

IV. Governance and Representation

Representation

Currently, Village residents only make Village governance decisions. In contrast, Village registered voters represent slightly less than 20% of the Town-wide electorate. This could reflect a dilution in representation and a potential reduction of focus on Village priorities. There are currently 395 registered voters in the Village of Tannersville. In comparison, there are 2,024 registered town-wide voters in the Town of Hunter.

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 the 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. Village leadership and staff have had a strong track record in serving Village residents and maintaining a stable fiscal condition. Village residents enjoy full water and sewer services, excellent parks and strong land use and quality of life laws that address the Village's unique needs. The Village has been successful in seeking grants to support community development and investments in Village assets. Examples include funding to support water service infrastructure improvements, the \$10M New York State Downtown Revitalization Initiative award, the Upper Lake Park Improvement grant and the NYS Catskill Park Smart Growth Program awards for trail signage and park equipment.

Governance Stability and Resiliency

Village residents also receive a wide range of quality Town services; particularly critical public safety services including town-wide police, ambulance and animal control. The Village of Tannersville and the Town of Hunter 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

This section provides a summary of the current services, service delivery and staffing in the Village, and 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.

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.

Existing “Division of Labor” and Shared Services

There already exists a “division of labor” between the Village and Town in which the Town provides certain services not provided on the Village level, and the Village provides certain services not provided by the Town. In addition, the Village has a number of existing intergovernmental shared service arrangements that provide services to Village residents in a cost effective manner. As a result of the “division of labor” and existing shared service agreements, there was not significant cost savings found in merging service operations. Examples of “existing division of labor” and shared services are summarized below:

- **Water:** The Village Water Department provides water throughout the Village and extends water services to more than 155 customers outside the Village in the Towns of Hunter. The Town does not provide water services.
- **Wastewater Treatment Services:** As a strategy to protect the water supply for New York City, New York City Department of Environmental Protection (NYCDEP) owns, operates and funds a wastewater treatment plant that provides services to the Village of Tannersville and a section of the Town outside the Village. Through an inter-municipal agreement with NYCDEP, Village residents and commercial properties receive sewer services at no cost.
- **Fire Protection Services:** The Tannersville Joint Fire District provides fire protection services to the entire Village of Tannersville as well as to a contiguous area of the Town of Hunter outside the Village.
- **Police Services:** The Town provides town-wide police services.
- **Ambulance Services:** The Town provides town-wide ambulance services.
- **Town-wide Assessment:** The Town Assessor provides town-wide assessment.
- **Dog Control:** The Town Dog Control Officer provides services on a town-wide bases.
- **Parks and Recreation:** The Village owns and maintains a series of parks, playgrounds and public trails as well as supports a number of special events. These resources and services are open to and enjoyed by town-wide residents. The Town currently does not provide parks and recreation services.

Central Services

Village Clerk and Village Treasurer Functions

The central Village administrative positions include one appointed full time Village Clerk/Treasurer, a part-time Assistant Clerk and a contractual part-time accountant. The part time Assistant position is budgeted up to 20 hours per week; however is not always available to fill the 20 hours/week and is assigned a variety of

tasks in support of the Office's responsibilities. 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.

As the title suggests the Village Clerk/Treasurer wears both the Clerk's hat as well as the Treasurer's hat. In Tannersville, the Clerk/Treasurer also has a number of additional responsibilities that are outlined below:

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 taking meeting minutes, preparing public notices for all Board and Committee meetings and contract management.

Village Clerk/Treasurer Role: 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, maintenance of the Village financial records, accounts payable and receivable. The Village Clerk/Treasurer prepares the source documents for the accountant to reconcile accounts and bank statements and prepare and file all Federal and NYS fiscal reports. The Clerk/Treasurer's responsibilities include financial planning, debt and debt service management 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.

Finally, the Clerk/Treasurer is responsible for the quarterly water meter readings, the semi-annual preparation of the Village's 700 water bills and the collection and management of the accounts receivable for the water bills.

Grants Management: The Village has been successful in seeking and winning a number of very large grants totaling approximately \$15M in recent years. The Village Clerk/Treasurer is responsible for grant writing, 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. The Clerk/Treasurer reports that this function consumes a significant allocation of her time; estimated to be approaching 50% of her time.

Village Planning Board Support: The Village Clerk/Treasurer functions as the Secretary to the Planning Board, which in Tannersville is comprised of the Village Board of Trustees. The role includes a review of the submitted packets for completeness, working with the applicant to submit the needed items and assembling the packets for Planning Board meetings and taking meeting minutes.

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 the boat house park pavilion permit system and fees.

Village Attorney

The Village's part-time contract Village Attorney that provides 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 Village has a combination of paper and electronic records. The paper records are stored at Village Hall. Based on a very preliminary assessment, it is estimated that there are the equivalent of 100 boxes and 18 drawers of records in the Records Room (inside and immediately outside). It is estimated that there are the equivalent of 5 file drawers and 10 boxes of records in the Village Clerk's Office as well as drawers of land use records and maps. Post dissolution, the Town would become the custodian for a Village records and would be required to retain the records according to the records retention schedule. Examples include Board meeting minutes, financial records, land use records, long term agreements and contracts, registrar records and infrastructure and construction documents. There is an opportunity to reduce the volume of records by conducting an assessment of the records using the records retention schedule and disposing of records that fall outside the retention schedule. If the Village voters elect to dissolve, the Village Clerk and the Town Clerk plan to coordinate the transition of Village electronic and hard copy records. They may want to consider seeking a New York State grant to inventory and assess the existing records to determine records eligible for destruction and to inventory and organize the balance of the records.

Post Dissolution Conditions:

Administrative and fiscal activity in the Town is anticipated to increase should the Village vote to dissolve. Based on a review of the functions shifting to the Town, and the estimated hours involved, it is anticipated that the Town would need one additional full time administrative/fiscal position and additional part-time hours equivalent to that provided for in the Village.

The Plan include the creation of a full time position to handle administrative and fiscal management functions. Assignments would include administration of the new Tannersville Water District, grant writing, administration and management and administrative support for the Planning Board and new Zoning Board of Appeal, coordination of special events and support for the overall increase in administrative, financial and budgeting workload created by the expanded services.

The Plan and fiscal model also includes additional part time hours to support the Town's expanded fiscal/budget functions, support for special events. Expanded Town Clerk activities including the added issuance of permits and the additional records management functions.

The Town would be responsible to close out the Village finances including accounts payable and receivables, and to prepare and file the final Village financial report to New York State as well as the other required filing to the Federal and New York State governments.

It is anticipated that the Town Attorney's Office may need additional hours to handle the new and expanded responsibilities on an ongoing basis. During the transition period, and the initial implementation period, it is anticipated that there will likely be a temporary spike in activity related to the review and decision making on the integration of Village local laws and codes, particularly land use and quality of life local laws, as well as review and action on Village agreements and contracts.

Department of Public Works

Village Department of Public Works

The Village of Tannersville has three full time laborers positions in the Public Works/Highway/Water Department. The Department performs all of the public works functions for the Village including all street winter and summer maintenance and all streetscape, drainage system, facility, grounds and parks maintenance. The Department is responsible for the Village beautification program, maintenance and upkeep of all parks, recreation and trails and support for special events. The Department is also responsible for the maintenance of all water system infrastructure including two water treatment plants, two towers, multiple reservoirs, wells, lagoons and dams, all access roads, the water distribution system and the water metering system.

The road mileage for the Village and the Town road systems are outlined in **Table 6: Road Centerline Mileage**. The Village maintains 4.4 center land miles of NYS recognized roads. In addition, the Village maintains access roads to water and sewer assets including Lichtenstein Drive, Allen Road, Leach Drive and access roads to the reservoirs, totaling an additional 1.7 center lane miles. The Town maintains 35.3 center lane miles. Absorption of the Village roads represents approximately a 17% increase in center lane miles; however the maintenance and snow and ice control operations in the Village and Town are different. **Appendix C: Listing of Municipal Roads** provides an inventory of the existing Village roads that would become the responsibility of the Town of Hunter.

Table 6: Road Centerline Mileage

Current Village and Town Road Systems		
	Village	Town
Centerline Mileage (NYS Inventory)	4.4	35.3
Additional Roads ¹	1.7	-
	6.1	35.3
<p><i>Note 1: Village is responsible for the maintenance and snow plowing of access roads to water treatment plants and the NYS DEP WWTP as a result of long term easement ad right of way agreements.</i> <i>Source: New York State Department of Transportation Highway Inventory, 2022, property easement agreements and Village staff.</i></p>		

Street Snow Plowing and Removal: During a typical snow event, the Village can complete each run within 2 hours. The Department responds with a full crew to clear snow and ice. Typically there are three trucks deployed to plow roads (including access roads to water, park assets and the sewer treatment plant assets) and one staff is assigned to snow plowing of sidewalks and parking lots. A number of the streets in the Village are narrow requiring the use of smaller trucks and plows.

Sidewalk and Parking Lot Snow Plowing: There are 3.1 miles of sidewalks in the Village. The Village staff utilizes two Bobcats with snow blowers to clear the sidewalks of snow and ice. It should be noted that property owners, by local law, are responsible for the clearing of snow and ice from the sidewalks; however as a courtesy to property owners and to support the winter tourist season efforts, the Village provides this service. Once the DRI connectivity project is completed, the sidewalk miles will double resulting in additional snow removal work for staff.

The Department is responsible for snow removal in Village parking lots including Village Hall, the area in front of the bays of the Fire House/Village Hall, the Post Office lot, the municipal lot between Church Street and Tompkins, the lot at the Pocket Park, the right of way to Sunview Water Tower, the Rip Van Winkle Lake parking lots, the access roads to the water towers and plants on Upper Lake Road and Leach Plant and Bear Square Plaza. In addition, the Village Highway Department sands the lots and removes snow banks after heavy snow events for the Hunter-Tannersville Central Schools.

Street Maintenance and Improvements: The majority of paving is done through contract using Consolidated Highway Improvement Program funds. Small paving project and repairs are completed in house. Staff provide mowing, weed whacking and tree trimming along Village streets and on property easements and right-of-ways as defined by various agreements.

Any large tree removals or trimming is done through contract. The department is responsible for striping of parking lots. Staff maintain the storm sewer system which includes a series of catch basins and culverts. It is anticipated that the large culvert on Spruce Street will be replaced with a bridge and turned over to Greene County.

Parks Maintenance: The Department is responsible for maintenance services at all of the Village parks and open space areas. Responsibilities include cleaning, repair, preventive maintenance, equipment replacement and painting as well as the mowing, trimming and planting of all the open space areas. Rip Van Winkle Park is the large park and recreational facility that includes a pavilion, boat house, two restrooms, acres of open space, a beach, playgrounds, courts and a skate park. Other parks and public spaces include the Pocket Park, Memorial Park, Huckleberry Trail Bike Path and the Up & Over Path that runs from the Pocket Park to the current Village DPW facility. Given the high utilization of the parks; particularly Rip Van Winkle Park, the Department also provides refuse pick up typically every day during the summer and fall seasons.

Facility and Grounds Maintenance: The Department provides preventive maintenance, repair, painting, cleaning and grounds mowing and maintenance for all Village properties including Village Hall, the Fire Truck bays, and the Water Treatment facilities and towers. Responsibilities include maintenance of the three reservoirs and the right of ways along streets, access roads and transmission lines as well as the lagoons. The Village also maintains the vacant properties acquired through the NYCDEP flood buy-out program.

Village Beautification Program and Special Events: The Department is also responsible for the Village's beautification program that includes flower plantings and watering, hanging seasonal banners, holiday decorations and lights. The Department also supports multiple special events each year assisting event operators with set up, break down and clean up. The Village supports regional special events and tourism events through the lending of its entertainment stage. Village staff transport, set up and break down the mobile stage for events all over the region.

Village Public Works Equipment

The Village owns and maintains a fleet of vehicles and a wide array of equipment. **Appendix D: Village Vehicles and Equipment** provides an accounting of the current inventory. The inventory was organized into 3 functional categories: water services, special events and public works. Village and Town officials agreed that the equipment inventory utilized by the Water Department should transfer to the Town for specific use by the Water District. Similarly, the Village's performance stage and related parks and recreation equipment should transfer to the Town for continued use as part of Parks and Recreation.

Town officials indicated that the Town's current inventory of vehicles, trucks and equipment can handle some of the additional Village functions. However, the Village and Town agreed that the Town would have the right of first refusal on the Village equipment that the Town may be interested in purchasing from the Village, such as multiple trucks and the 2 bobcats that are utilized to clear sidewalks. All other Village equipment would be put up for public sale with the proceeds to be used to offset Village liabilities. The equipment disposition plan is outlined in **Section VI: Village Assets and Disposition Plan** of this document.

Village Public Works Facility

The Village Public Works Department operates out of its facility located at 105 Railroad Avenue. The facility provides for indoor and outdoor storage of Village vehicles, equipment and supplies. The property is located within the 100 year flood plain and experienced flooding and significant damage during Hurricane Irene in 2009. In 2018, the Village commissioned a Local Flood Analysis, an engineering feasibility study, prepared by Milone and MacBroom to identify both flood hazards as well as mitigation options.

The Local Flood Analysis recommendations included the relocation of the garage out of the 100-year floodplain to mitigate the flood hazards as well as to protect water quality.¹ The property is under consideration as part of the New York City Department of Environmental Conservation Flood Buy-out Program which would provide net compensation of approximately \$250,000 to the Village. The property would be returned to the Village with a conservation easement with the New York State Department of Environmental Conservation that restricts future land use and/or development on the property "in perpetuity". The Village would assume continued responsibility for maintenance of the vacant property.

Town Highway Department

The Town of Hunter Highway Department is staffed with a Highway Superintendent, 6 full time and 4 part time staff. The Department is responsible for the traditional summer and winter maintenance of its 35 mile road system. The Town Highway Department also provides mowing services for one cemetery.

Town officials have indicated that the Town Highway Garage is undersized for its current needs. The Town will be initiating a space needs analysis and preliminary facility design for a new highway garage. The study will be funded by a recently awarded Smart Growth grant.

Post Dissolution

Town Officials indicate that it is the Town's intention to continue to deliver public works services in the Village in a manner Village residents and property owners are accustomed to receiving. Village Public Works and Town Highway Officials participated in the evaluation of the services and service delivery models post dissolution. The current Highway Superintendent is a former Village public works employee and is familiar with Village public works operations.

An outline of the projected post dissolution public works services, the anticipated services models, staffing and other post dissolution impacts are outlined in **Table 7: Public Works Services Post Dissolution** located on the following two pages.

¹ Milone and MacBroom, Local Flood Analysis for the Village of Tannersville, 2018, p. 61.

Table 7: Public Works Services Post Dissolution

Service	Village Current	Post Dissolution
Street Snow Plowing and Sidewalk and Parking Lot Snow Removal	In a typical storm, the Village assigns 3 staff to street and access road plowing, and 1 staff person to clear sidewalks and parking lots. Village deploys smaller trucks for its narrow streets and specialty equipment for sidewalks and parking lots.	Town officials indicate they will provide the necessary resources to provide similar response as Village and recognize that additional equipment may be needed.
Maintenance of Water System Assets	Village provides monitoring & maintenance of water infrastructure: 2 treatment facilities, 2 towers, reservoirs, lagoons, dams, access roads, the distribution system, meters and mowing/weed whacking of related properties.	Town Highway Superintendent indicated that his department with the expanded staff will allocate the Highway staff time necessary to assure the proper maintenance of the Water District infrastructure. by supporting the Water Department on an ongoing basis.
Maintenance & Snow Plowing WTP & WWTP Easement/ ROW Agreements.	The Village is responsible for maintenance and snow plowing on access road covered in easement and Row agreements related to the WTP and the WWTP.	Town Highway Superintendent indicated that his Department will provide the necessary services to abide by the conditions defined in the easement and ROW agreements.
Street Maintenance	Maintenance of Village streets, streetscape & drainage systems. The County provides the street sweeping.	The Town will maintain the Village streets, streetscape and drainage system improvements.
Parks and Public Spaces and Refuse and Recycling Collection	Maintenance and capital improvement of Rip Van Winkle, Upper Lake Rd. Park, Memorial Park, Pocket Park and Bike Path. Village parks are well used during Spring, Summer and Fall requiring regular and often daily collection of refuse.	Town Highway will assume responsibility for maintenance, upkeep and regular cleaning of all parks, trails and public spaces.
Street Lights	The Village contracts with Central Hudson for the illumination and maintenance of 109 street lights. The Village owns, maintains & funds the illumination of 10 Village decorative fixtures.	The Town would create a Tannersville Lighting District to fund the Village street light program with proposed District boundaries the same as the Village boundaries. Town Highway would maintain the 10 municipally owned fixtures.
School District Agreement	The Department provides services including sanding and snow removal to the Hunter-Tannersville Central School District.	Town would assume all Village agreements and their terms and conditions such as the School District agreement. See the Section on Agreements for more detail.

Post Dissolution Staffing: The Town’s anticipated organizational structure assigns one full position (Working Supervisor) to the Water District to be responsible for operations and maintenance of the water infrastructure and this staff member would report to the Town Supervisor. The laborer positions would be assigned to the Highway Department reporting to the Highway Superintendent. The Highway Department will assume all other Village public works responsibilities and will provide ongoing assistance and backup to the Water District staff on a regular basis.

Post Dissolution Facilities and Equipment: Village and Town officials developed a transition solution that provides for the continuity of service delivery through the following possible elements:

- Provide an option in which the Town, through an inter-municipal agreement with the Village, would assume the public work operations 3-6 month prior to the date of dissolution. During this time, the Village could prepare for and hold its public sale of the equipment and vehicles without disruption of services.
- The Village would offer the Town the right of first refusal to purchase vehicles and equipment at a negotiated price that the Village plans on selling.
- Continuation of the plan to include the Village public works facility in the NYCDEP buy-out program and, if needed, enable the Town to utilize the facility in the short term as outlined in the Asset and Liabilities Section of this Plan..

Consolidated Highway Improvement Program Funding New York State Consolidated Highway Improvement Program funding (CHIPS) received by the Village would be transferred to the Town on an ongoing basis. The Town government should receive an amount equivalent to that which the Town and the former Village would otherwise have received separately.

Village Water Services

Village Water System Assets

The Village of Tannersville owns, maintains and operates its own water system and provides water services to the majority of the properties located within the Village as well as to more properties located in the Town of Hunter outside the Village. The Village purchased the original water system from the Tannersville Water Company in 1983. The Village of Tannersville operates two water treatment plants and a number of additional water system assets. The main water supply is provided from the Surface Water Treatment Plant located at the end of a private drive - Leach Drive and is sourced from three reservoirs. The water treatment plant and related assets are landlocked and the access road is part of a series of easements, right of ways and agreements with property owners. **Section V: Services and Service Delivery** includes a preliminary overview of the agreements containing terms and conditions for provision of free water and maintenance of access roads, etc. On the same Leach Drive site, the Village constructed a new 80 ft. water tower with a 168,000 gallon storage tank in 2023.

The second and newer water treatment plant is located adjacent to the Rip Van Winkle Lake, and is sourced from two wells located on the 33 Upper Lake Road Property. The new facility doubled the capacity of the Village’s previous auxiliary groundwater supply. This plant is critical to reduce the burden on the Village’s reservoirs during dry periods. The new plant was funded through a combination of grants and loans from the NYS Drinking Water Revolving Loan Fund.

In addition, the Village has an easement at Dibbles Dam for the purpose of providing an auxiliary water source. The Tannersville Water Company secured an easement to construct and maintain this dam for the purpose of providing a water supply. As part of the purchase of the system from the Water Company, the Village assumed the easement and the responsibilities of the maintenance of the dam and other agreement terms and conditions. The Village also owns and maintains the Sunview Water Tower and another back up well located on a parcel on Main Street. The Sunview Water Tower on Main Street is still functional, but is primarily used as an emergency source.

Water Customers

Currently there are total of 483 hook ups within the Village that are actively serving 460 residential units and 79 commercial users. The Village anticipates 3 new hookups from the RUPCO housing project with an estimated increase of 55 residential units. Currently in the area outside the Village, there are a total of 142 active residential users and 13 commercial users. The Village system also serves the Town of Hunter and the Central School District. Not all properties along the water distribution main outside the Village are connected. The breakdown of customers is detailed in **Table 8: Village Water Customers**.

Table 8: Village Water Customers

Village of Tannersville Water System Hook Ups and Users			
	Inside Village	Town outside Village	Total
Total Existing Hook Ups	483	142	625
Total Current Billing Units	536	155	691
Residential	460	142	602
Commercial	76	13	89
<i>Source: Village Clerk/Treasurer</i>			

Operations and Staffing

The water plant systems, equipment and towers are operated and maintained by a contracted certified Water Treatment Plant Operator WTPO and supported by the Village public works staff. The Water Treatment Plant Operator is on site seven days a week. The contractor has four certified operators familiar with Tannersville’s operations necessary to provide for 24/7 emergencies response. The contracted hours increased when the second water treatment plant came on line. Both plants are equipped with a SCADA monitoring and alert system. The Village Highway/Water Department maintains the buildings and grounds, maintains the access roads including snow plowing, mowing and weed whacking, receives all supplies and chemicals, and maintains the sediment tanks, lagoons, reservoirs and surrounding areas and performs all other related work needed at either of the plants, Dibbles Dam and the reservoirs. The Village has a contracted water system engineer as well on an as needed basis.

The water distribution system is maintained by the Village Highway/Water Department and supported by a contracted WTPO. The Highway/Water Department also installs and maintains the meters and hydrants. The Village has a RFID automated metering system; however, the system requires an unusually high level of damaged meter replacement due to the high number meters of the un-winterized seasonally used properties linked to the system. Approximately 30 meters require repair or replacement by the Highway/Water Department each year. Staff must go on site to retrieve water reading reports when meters are damaged.

Costs, Revenues and Water Rates

The 2023/2024 annual operating budget for the water department totaled \$559,710, and the primary revenue source is user water payments. Village staff indicated that almost all residential users only pay the base rate; as it is not typical for users to reach the 40,000 gallon allowance. The Village Clerk/Treasurer and Deputy are responsible for the management and administration of the billing system including reading of meters, 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 twice per year, and the 2023/2024 rates are as follows:

Water Rates for 6 month period

Residential unit inside the Village:	\$250/ unit plus \$2.25/1000 gallons over 40,000 gallons
Residential unit outside the Village:	\$395/unit plus \$2.25/1000 gallons over 40,000 gallons
Commercial unit inside the Village:	\$325/unit plus \$2.25/1000 gallons over 40,000 gallons
Commercial unit outside the Village:	\$445/unit plus \$2.25/1000 gallons over 40,000 gallons
2 unmetered commercial properties:	\$2,575 per year.

Town Water Services

Currently the Town of Hunter does not provide water services nor own or operate a water treatment facility. As stated above, there are Town outside the Village properties served by the Tannersville Water Department.

Post Dissolution Conditions:

In the post dissolution plan, the Town would establish a Tannersville Water District with boundaries the same as the current Village. The District could continue to serve the users outside the Village as “outside District users,” or a future date, the Town could extend the District to include the current Town outside The Town users. Key post dissolution conditions include:

- The Town would assume ownership and responsibility for operations of both plants, all related assets, easements, right of ways and corresponding responsibilities set forth in deeds, easement and ROW agreements.
- The Town would continue to contract for a Water Treatment Plant Operator to provide ongoing system maintenance and monitoring and 24/7 emergency response.
- One employee, reporting to the Town Supervisor, would provide maintenance and oversight of the water system buildings, reservoirs, lagoons, access roads and road sides; maintenance and repair of water lines and installation and maintenance of water meters. Town Highway would assign staff to support the Water District plant, buildings and grounds maintenance.
- The Town’s preliminary plan would be to eliminate the “inside-outside Village” rate differentials over a five (5) year period. By the fifth year, it is projected that the Village single family residential users would experience a 17% increase from their annual cost of \$500 to approximately \$575. *(Note: This does not take into consideration any current department revenue short falls or future cost increases; either of which could result in rate increase outside the blending of rates.)* Blending the commercial rates would also result in an estimated 17% increase in the base rates.

Sewer Services

Residents of the Village of Tannersville have been provided sewer services by the City of New York Department of Environmental Protection (NYCDEP) since the mid-1920s. In order to provide for the protection of its water supply, New York City obtained authorization from New York State pursuant to Chapter 724 of the Laws of 1905 and Chapter 630 of the laws of 1923, to enter into agreements with villages and towns within the Schoharie Watershed to provide for the collection and disposal of sewage and the authority to acquire such lands as may be necessary to effect such sewage collection and disposal system.

In 1924, the Village of Tannersville and the Town of Hunter entered into an agreement with City of New York for the provision of sewer services for service areas defined in the agreement and in a 1925 agreement amendment. Essentially the entire Village and a portion of the Town of Hunter contiguous to the Village are included in the agreement.

Since 1924, NYCDEP has owned, improved and operated a waste water treatment plant (WWTP) and has maintained the collection system serving the users within the Village of Tannersville. The current WWTP was constructed in 1996 and has the capacity to support additional development in and around the Village of Tannersville. The Village owns the land upon which the WWTP is located and the Village and Town users, subject to the 1924 agreement, enjoy the services at no charge.

The 1924 Sewerage System Agreement includes a term that states, “If at any time the powers of any or all of the parties to the agreement or any other of the authorities to the agreement herein mentioned or intended shall be transferred by law to any other board or authority, officer or officers, then and in such case such other board, authority, officer or officers shall have all the power, rights and duties as herein defined, reserved or prescribed.” Written correspondence from NYCDEP stated that dissolution would not impact the continued provision of sewer services to users subject to the 1924 sewer use agreement between the NYCDEP, the Village of Tannersville and the Town of Hunter. Specifically, the correspondence from the NYCDEP Deputy Council in July of 2024 stated that dissolution would not impact the continued provision of sewer services and reaffirmed that NYCDEP would not charge Village users of the system. (See **Appendix E: NYC DEP Letter**)

It should be noted that should the Village vote to dissolve, New York City would enjoy a significant reduction in its annual combined Village and Town property tax payments.

Land Use Planning, Zoning and Codes Administration and Enforcement

The Village has a comprehensive Zoning Code and has a number of Village codes that address the unique quality of life issues often found in community centers such as the Village of Tannersville. The administration and enforcement of these codes is conducted by a part-time Zoning/Code Enforcement/Building Inspector that works approximately eight hours per week for the Village; typically working on site at Village Hall or in the field.

The Building Inspector/Code Officer also administers and enforces the NYS Uniform Code and Energy Code in the Village. **Table 9: Village and Town Building Permit Activity for 2022** provides a snapshot of the building permit workload in both the Village of Tannersville and the Town of Hunter outside the Village. In addition to building permit and inspection activity the building inspector is responsible for building safety inspections of assembly spaces, multi-family structures and certain non-residential buildings.

Table 9: Village and Town Building Permit Activity for 2022

Village of Tannersville and Town of Hunter 2022 NYS Fire Prevention and Building Code - Building Permits										
Municipality	Total Building Permits	1&2 Family Dwellings & Townhouses		Multi-Dwelling Residential		Non-residential		Other Permits 1	Stop Work Orders	Certificates of Occupancy
		New	Existing	New	Existing	New	Existing			
Hunter, T	100	15	65	0	0	5	0	15	2	25
Tannersville, V	44	2	19	0	0	0	14	9	2	11

Note 1: Other Permits include: pools; fences; sheds; decks; etc.

The building inspector/zoning officer attends the Zoning Board of Appeals meetings to provide clarification and background information and also reviews plans for the Planning Board. The position is also the Village’s Flood Plain Administrator and the liaison with NYCDEP regarding sewer system hook ups and septic system installations.

The Village of Tannersville Zoning Board of Appeals (ZBA) meets as needed, and consists of one (1) Zoning Board Chair and two (2) Zoning Board members. The Board has the responsibility to make interpretations of the Zoning Law, issue or deny Special Use Permits and issue or deny variances. The Village Board of Trustees functions as the Village’s Planning Board and meets as needed. The Village Clerk/Treasurer is the Secretary to the Planning Board.

Town of Hunter

The Town of Hunter currently does not have a Town Zoning Law; however, the Town’s 2019 Comprehensive Plan recommended establishing a Zoning Law and in April of 2024, the Town was awarded a Catskill Park Smart Growth grant to update its Comprehensive Plan and to further develop plans to initiate a Zoning Law.

The Town of Hunter has a seven member Planning Board with two alternates. Since the COVID epidemic, there has been a sustained increase development activity that comes before the Planning Board for approval. The Board meets once per month; however, given the start-up of its short term rental law, it has been meeting twice per month. The Town Planning Board’s agenda involves more subdivision projects than the Village. The Planning Board Chair works approximately 8-10 hours per week to handle reviews, calls, meetings and correspondence and prepare the Board packets. The Board is provided administrative support from the Deputy Town Clerk.

The Town has a full time code enforcement/building inspector that handles the administration and enforcement of the NYS Uniform Code and Energy Code, as well as Town local laws such as the recently adopted short term rental local law.

The Town passed its short term rental local law in 2023 and enforcement began in 2024. The Village has not adopted a Short Term Rental Law; however it is under consideration. If the Village residents vote to dissolve, Town officials indicated that after the referendum the Town would establish an outreach initiative to educate the short term property owners in the Village on the provisions detailing both the property owner’s responsibilities as well as the enforcement provisions.

Post Dissolution Conditions:

There was consensus that should the Village vote to dissolve, it will be important for the Village and Town to work together to protect the unique nature of both the Village and the area of Town outside the Village, through careful design of the post dissolution governance boards, operations, land use policies and the administration and enforcement of these laws.

- 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 The Town Board would need to establish a ZBA to continue to interpret zoning laws and hear and decide upon appeals for variances. A ZBA would be needed to for zoning in the area of the former Village regardless of the Town’s decision for zoning outside the Village.

The statute provides for a board of three or five members. To the extent practical, it would be beneficial to include existing Village ZBA members to the newly created Town ZBA. Crossover of members will assist the new Board with understanding and historical interpretation of Village zoning laws. It is common in the mountain top communities for volunteers to serve on multiple boards and committees. Currently, one member of the Village ZBA also serves on Town Board and another serves on the Town Planning Board. As the Town develops its ZBA it will need to take into consideration that New York State prohibits Town Board members from serving on the ZBA. Best practice also suggest that persons not serve on both a municipal Planning Board and ZBA at the same time. One option, if the Village electorate vote to dissolve, would be for the Village to expand its ZBA to five members providing additional cross over members for consideration for the Town ZBA.

- Planning Board. The Town of Hunter’s Planning Board would assume the duties and responsibilities of the Village Planning Board (Board of Trustees) including site plan reviews, special permits and other planning functions. It would be beneficial for the Town Board to re-constitute its Planning Board in order to include representatives familiar with the Village of Tannersville. The Planning Board Chair indicated that the chair and other members of the Town Planning Board would offer to attend Village Planning Board meetings prior to dissolution in order to become educated on Village projects and their status. Preliminarily, board operations may shift from 1 per month to 2 per month with one dedicated to Village projects to facilitate ease of transition of Village property owners and developments into the Town’s Planning Board process.
- Staffing The Town would incorporate the Village’s part time zoning/code officer into Town operations. In addition, it is anticipated that additional support for the Planning Board and the new ZBA hours will be required.
- Land Use Records Town and Village officials will coordinate the transfer of both electronic and paper land use records. Exploration of automated land use workflow software tools may be beneficial to handling the expanded workload and assist in addressing records storage.

Street Lighting

The Village of Tannersville illuminates 119 streetlights. 109 of the streetlights are owned and maintained by Central Hudson, the local utility company. The Village owns and maintains 10 decorative fixtures and contracts with Central Hudson for illumination. **Appendix F: Listing of Village Street Lights** provides a listing of the street lights. Post-dissolution, the Town would establish a Tannersville Street Lighting District and charge the costs for street lights to the property taxers located in the former Village.

Post Dissolution Conditions:

The Dissolution Plan calls for the creation of a Tannersville Lighting District in order to continue the existing Village street lighting program. The Town would make the costs for the street lights a charge on the property tax bill of the area formerly known as the Village. The dissolution fiscal model provides for the necessary appropriations and corresponding property tax charge. The Town would assume ownership of the 10 Village owned decorative fixtures and the Town Highway Department would assume maintenance responsibility for these decorative fixtures.

Fire Prevention & Control

In 2017, the Town Board of the Town of Hunter and the Board of Trustees of the Village of Tannersville jointly established the Tannersville Joint Fire District, pursuant to the provisions of section 189-a of the Town Law and section 22-2210 of the Village Law. The Tannersville Joint Fire District provides fire protection and rescue services to the entire area of the Village and a contiguous section of the Town outside the Village. Dissolution of the Village would not impact fire services; nor impact property taxes paid by Village residents as the Fire District already levies its own taxes on properties located in the Joint Fire District. The Town and the Joint Town Fire District may need to perform administrative actions to change from a Joint Fire District to a Fire District.

The Village leases to the Joint Fire District certain areas of the Village's former Fire House located at 1594 Main Street including the truck bays and equipment space. The lease does not include Village meeting/ court room space or restroom areas. The term of the current lease commenced on from January 1, 2023 and ends on December 31, 2028. The lease provides the option for 3 five year extensions. The lease agreement also provides for the termination of the agreement by either party upon six months written notice.

Post Dissolution Conditions:

Fire services will continue to be provided by the Tannersville Fire District. Dissolution will not impact the governance, service delivery, operations or taxation as the Fire District is an independent governmental unit with its own board and authority to provide services, levy taxes, issue bonds, etc.

The long term goal of the Joint Fire District is to construct a new facility that can provide for the size of the larger contemporary fire trucks. This Plan provides for the sale of the Village Hall/Fire House post dissolution; however, the Plan provides a transition period necessary for the Fire District to address its long term space needs. **Section VI. Village Assets and Proposed Disposition** provides more detail on the proposed transition plan.

Justice Court

Villages and Town Justice courts adjudicate the same category of offenses under penal, vehicle and traffic (V&T) and certain New York State laws, civil, and local laws and ordinances. The Village Justice Court currently operates with one part-time elected Justice, an appointed Assistant Justice who provides back up coverage as needed and a part-time court clerk who works approximately 25 hours per week.

Town Court in the Town of Hunter is served by two part-time justices that share the court caseload. Each justice is currently assigned a part-time court clerk staff. Discussions with one Town Justice indicated that Town Court caseload was historically higher than it is now and absorption of the Village Justice Court activity could easily be handled. As depicted in **Table 10: 2023 Village and Town Justice Court Activity**, the Village Justice Court caseload of 397 cases in 2023 as compared to 1,177 cases handled by both Town Justices. The impact, if shared equally, would be approximately 200 additional cases for each Justice.

Table 10: 2023 Village and Town Justice Court Activity

Justice Courts 2023 Cases		
Case Type	Village of Tannersville	Town of Hunter
Penal Law	1	38
Vehicle/Traffic	396	1085
Civil	0	23
Other	0	31
Total	397	1177
<i>Source: Justice Courts</i>		

Post Dissolution Conditions:

If the Village electorate votes to dissolve, the Village Court is simultaneously dissolved and the Town Justice Court would assume jurisdiction of the cases formerly handled by the Village of Tannersville Justice Court. Based on 2023 activity, it would result in a 33% increase in cases that would be shared by the existing two Town Justices. The service and fiscal model have assumed an increase in court clerk hours to handle the increased workload.

The disclosure, retention and destruction of judicial records, including closed justice court records, is Governed by Judiciary Law and rules promulgated by New York’s Judiciary. The Town of Hunter will be responsible to make provisions for the proper storage of Village Court records. Pursuant to GML Article 17-A §788(3), all court records of the Village Justice Court must be given to a justice courts that will be designated by the administrative judge of the Judicial District. The designated Justices will have the authority to execute and complete any unfinished business.

The New York State Office of Court Administration and the Office of the New York State Comptroller both offer assistance to the local justice courts to make proper notifications to all relevant law enforcement agencies, the District Attorney, other local and New York State agencies of the dissolution of the Court.

Staffing and Employee Considerations

Town of Hunter officials have indicated that the Town would need the same number and mix of non-elected positions as are in the Village in order to provide the services post dissolution and that it would be in interest of all parties if the Town were to hire the Village employees. The Town has salary schedules and employee benefit packages for existing Town employees. As to be expected, there are details and considerations that impact Village employee including salaries, work rules, benefits including accrual time off, seniority, health coverage and retiree benefits, civil service rules. The Town recognizes these considerations, and has expressed a willingness to integrate employees and address considerations that are within the construct of the Town’s human resource framework and New York State and Greene County Civil Service regulations. The 2023-2024 budgeted positions in the Village are outlined in **Table 11: Current Village of Tannersville Staffing**.

Table 11: Current Village of Tannersville Staffing

Village of Tannersville Staffing			
Department	Title	Full Time	Part Time
Elected Officials			
	Mayor		1
	Trustees		4
Central Administration			
	Village Clerk/Treasurer	1	
	Deputy Clerk/Treasurer		1
	Office Assistant		per diem
Justice Court			
	Village Justice		1
	Assistant Justice		1
	Court Clerk		1
Public Works/Water			
	Working Supervisor	1	
	Laborers	3	
Building Inspector			
	Building Inspector		1
	Total Positions	5	10

Post Dissolution Town Staffing Needs and Current Village Staff

Post dissolution, the following additional staffing were identified as needed during the dissolution planning process:

- One full time administrator position to handle grant writing/ administration responsibilities and the administrative functions of the Water District. Note: this position would also receive a stipend to perform Secretary to the Planning Board and the new Zoning Board of Appeals function;
- Additional account clerk /administrative assistant hours for the budget/fiscal functions;
- Per Diem administrative assistance to support the preparations for special events.

- Additional hours for the Town Clerk’s operation. The fiscal model assumed that the 25% time of the Deputy Town Clerk assigned 25% to the Planning Board would be returned to the department.
- One full time working supervisor position dedicated to Water District operations and maintenance;
- Additional part-time hours for code administration and enforcement;
- Three laborer positions for the Highway Department; and
- Additional part time court clerk staff hours for the Justice Court.

A summary of the preliminary post dissolution plan is outlined in **Table 12** below.

Table 12: Post Dissolution Additional Town Staffing Needs

Town of Hunter Additional Town Staffing Needs Post Dissolution			
Department	Title	Full Time	Part Time
Administration			
	Grants Admin & Water District Administrator	1	
	Budget/Fiscal: Admin Assistant/Account Clerk ¹		1
	Town Clerk: Additional Staff Hours		X
	Additional Hours for Planning & ZBA Secretary		X
	Per Diem Hours for Special Events		per diem
Justice Court			
	Court Clerk Part time hours		1
Highway			
	Laborers	3	
Water District			
	Working Supervisor	1	
	Laborers ²		see note
Enforcement/Building Inspector			
	Part time Building Inspector/CEO		1
	Total Positions	5	3
Note 1: part time hours in relevant titles will be added to support the Budget Officer functions and to the Town Clerk's operation.			
Note 2: Highway Department staff will be assigned to assist Water District as needed.			

Should the Village elect to dissolve, the Town plans to work with the Greene County Human Resources and Civil Service Commission to establish job titles and specifications necessary to support a smooth transition of staffing.

Employee Wages and Benefits

Town and Village salaries for full time positions and hourly rated part time positions are fairly comparable to Town salaries. The fiscal model assumes the budgeted Village hours. The Village and the Town both have Employee Handbooks that lay out employee benefits. (See **Appendix G: Comparison of Employee Benefits**). As stated previously, the Town expressed a willingness to integrate employees and address considerations that are within the construct of the Town’s human resource framework. For example, for purposes of determining employee Town benefit accruals, the Town would recognize the Village employees’ time in Village service when calculating Town benefits such as vacation earnings, etc.

Agreements, Contracts and Grants

The Village of Tannersville has a number of agreements and contracts with varying parties, entities and other governments. There are a number of agreements and deed restrictions relative to various public works services and infrastructure projects undertaken by the Village such as parks, water service, sewer services, the NYC DEP buy-out program, etc. **Table 13: Agreements, Deed Restrictions, Lease, ROW and Easements** provides a snap shot of the types and nature of Village agreements. This list focuses on specific real estate related agreements and long term agreements involving long term obligations of the Village, etc. Annual service contracts such as the Water Treatment Plant Operator, annual fiscal review and payroll services contracts are not included. This summary is for illustrative and guidance purposes only. Should the Village opt to dissolve, during the transition phase, all active agreements and contracts would need to be made available to the Town so that the Town can prepare to abide by any terms and conditions of the contracts, pay outstanding accounts payable post dissolution as well as extend, renew and/or terminate agreements as needed.

The terms of any Federal and New York State grants that have funded the procurement of real or personal property should be reviewed for use/disposition conditions and records retention requirements that need to be considered should the Village residents elect to dissolve. Should the electorate vote to dissolve, the Village and Town plan to coordinate with funding agencies on any necessary contract reassignments, re-contracting and/or completion of reports for projects still open post dissolution.

Table 13: Agreements, Deed Restrictions, Lease, ROW and Easement

Village of Tannersville Agreements, Deed Restrictions, Leases, ROW, Easements (For Illustrative and Guidance Purposes Only)		
Various Agreements		
Fire House Lease	Tannersville Joint Fire District	Lease of designated area of 5974 Main St. for \$7,200/year with term expiring 12/31/28 with 4 five year renewal options and negotiated lease payment. Termination by either party with 6 months written notice permitted by either party.
Memorial Park Deed Restriction	Village of Tannersville & Centuries Investor Corporation 10/25/89	Exclusive Use of Property as Memorial Park in perpetuity to be known as the Sarah Lawrence and Veterans Memorial Park.
Hunter-Tannersville CSD	Village of Tannersville and Hunter-Tannersville CSD 6/3/1993	CSD agrees to exempt property associated with the water system and sewer system in return for Village to provide free garbage collection, water supply, free blacktop for patching and assistance in heavy or unusual snowfall including snow plowing, removal, and loader and truck services.
Tax Exemptions/Provision of Water	Village of Tannersville and Town of Hunter 12/7/1973	Agreement re: tax exemption of water system properties “recently” purchased by the Village for real property and franchise taxes. Village agrees to provide water to Town facilities and to exempt Town from hydrant fees.
Pending Sale – 55 Spruce St., Tannersville	Village of Tannersville and RUPCO, Inc.	Purchase and Sale Agreement pending.
55 Spruce St. Tannersville, NY Corrected Deed	Green County and Village of Tannersville	County conveyed to Village the property with condition that County shall not be liable for any defects in title or any other

Village of Tannersville Agreements, Deed Restrictions, Leases, ROW, Easements (For Illustrative and Guidance Purposes Only)		
	4/13/22	reason.
Deed for 6029 Main. St, Tannersville with covenant against grantor	Hunter Foundation, Inc. & Village of Tannersville - 8/5/2020.	Bargain and Sale Deed with Covenant Against Grantor's Acts. Hunter Foundation granted and released property to the Village of Tannersville
NYC Watershed MOA 1997	New York City, New York State, US EPA, Coalition of Watershed Towns, Catskill Watershed Corp, and Westchester and Putnam Counties	Partnership to cooperate in the development and implementation of a Watershed protection program that maintains and enhances the quality of the NYC drinking water supply system and the economic vitality and social character of the Watershed communities.
Second Supplemental Agreement Among West of Hudson Watershed Stakeholders RE: NYC Flood Buy Out Program	NYCDEP, Coalition of watershed counties and municipalities and multiple N-f-Ps. (Side Agreement 2016)	The agreement establishes the NYC Flood Buy Out Program.
DEP Flood Buy-out Program:		
<u>Conservation Easement</u> ¹ <ul style="list-style-type: none"> • 83 Railroad Avenue • 126 Railroad Ave • 145 Railroad Ave 	Village of Tannersville and New York State	DEP bought out property; Village chose to hold title to the property which required conveyance of a conservation easement to the NYS DEC.
<u>Re-Use Plan</u> <ul style="list-style-type: none"> • 83 Railroad Avenue • 126 Railroad Ave • 145 Railroad Ave 	Village of Tannersville Re-Use Plan	Property Re-Use Plan Requirements re: DEC Conservation Easement.
Sewer System		
1924 Sewer Agreement	NYS DEP, Village of Tannersville & Town of Hunter	DEP agrees to construct, maintain & operate the WWTP and system for use by Village properties and designated areas of the Town.
1925 Amendment to Sewer Agreement	NYS DEP & Town of Hunter	Changes to the Map in the 1924 agreement.
ROW over Allen Lane to WWTP	L. Allen and S. Allen with the Village of Tannersville (9/16/192)	Village responsible for maintenance of ROW. Note: Copy reviewed was not complete. Recommend review.
Deed restriction for property purchased for WWTP	G. Ticho and G. Mauer and Village of Tannersville 2/29/88	Deed includes definition of sole use of land and prohibition of storage treatment or processing of raw/partially treated material.
Water System		
8/15/1972 Water System Sale Agreement and 5/30/1973 Purchase of Water System	Tannersville Water Co and Village of Tannersville	Sale of all of the assets of the Tannersville Water System including three reservoirs, property and rights of way to the Village (w/ certain easements granted to TWC). See Note 2 for details on purchase.

Village of Tannersville Agreements, Deed Restrictions, Leases, ROW, Easements (For Illustrative and Guidance Purposes Only)		
<p>Note 2: Includes the following deeds and right of ways of the Tannersville Water Company:</p> <ul style="list-style-type: none"> • Deed from George J. Harding dated 10/3/1903 for designated lands and certain right of ways over other lands for the Tannersville Water Company. It includes rights of the seller and their successors to certain rights to water and prohibits certain usage of other property owned by the seller/successor. Grant from I. Olwell dates 8/29/1908 (Dibbles Dam). Additional condition/rights of the landowner. (Use of Water by Parker Hotel) • Mains used in the distribution of the water system, hydrants, etc. • Deed from J.M. Leach and I. Leach dated 7/12/38 for land to construct small building and equipment to chlorinating water supply and ROW for access to Zwickel Property and other properties. See Village of Tannersville and H. Leach and P. Leach property transfer back to owners and agreement made on 3/30/83. • ROW from Zwickel dated 4/19/48. • ROW from H. Leach and P. Leach dated 10/11/48 and agreement 10/5/48. ROW on Leach lands to lay and maintain pipe from premises owned by the TWC conveyed by G. Harding to property line of Zwickel property. • Deed from Onteora Club dated 11/23/48 including rights to a ROW by Onteora Club. • Deed from Onteora Club dated 9/10/56 • Chlorinator • Grant from D. Dibble dated 10/11/1907 (Dibbles Dam). Authorization to maintain, make improvements, construct new dam, pump facility and run pipes to water main in return for certain rights/conditions of landowner including use of water by owner’s mill. 		
Agreement Between Onteora Club re: easement		Agreement to clarify location, width and use of easements. Not signed; not dated
Sunview Tower Property and access easement	Sun View Motel, Inc and Village of Tannersville 9/6/77	No conditions identified
Kopper Kettle Corp Easement & ROW	Village of Tannersville and Kopper Kettle Corp 9/26/77	Easement and right of way
Kissley easement 1981	Village of Tannersville and J. Kissley	Easement preserves the rights reserved in deed from Alice Lavaselli relative to connection to the water main.
Leach Easement Parcel No. 8/3-R1	Village of Tannersville and J. Leach and E. Leach (11/17/1982)	Easement provides a strip of land for the purpose of installation and maintenance of water lines.
Agreements made as part of consideration for purchase of 2 acre lot for water treatment facility and an easement to install and maintain a water transmission line from the 2 acre site to 23A.	Village of Tannersville and H. Leach and P. Leach on 3/30/83	In consideration, the Village agreed to allow owner to tap into main, to construct and <u>maintain</u> a road including snow and ice control from 23A to the 2 acre site until such time it is dedicated as a public highway, O/t access by Village to WTP, owner has sole use of the roadway. Village agreed to install apparatus necessary to install fire hydrants and to install utility poles for use by the property owner and the Village. In addition, the Village agreed to terms specific to the dedication of the road as a highway and corresponding agreements not to use the 2 acre parcel as a public highway without consent of the property owner for 99 years. Village agreed to transfer 25 sq. ft. parcel to owners (Chlorinator) w/ Village rights to operate and access chlorinator. Control of gate controlled by property owner. Remedies for Village failure to perform obligations are detailed including termination of the easement. Includes conditions related to assignment rights.

Village of Tannersville Agreements, Deed Restrictions, Leases, ROW, Easements (For Illustrative and Guidance Purposes Only)		
Permanent easement for Water Lines w/ E. Curran	Village of Tannersville & E. Currant 3/25/83	Easement Parcel No 8/2 for water lines subject to a 15' ROW as granted to prior owner Leach by deed.
Easement Parcel No.9/1 & agreement for provision of water lines as consideration for easement Parcel No. 9/1	Village of Tannersville and H. Leach and M. Leach dated 3/30/1983.	Easement Parcel No 9/1 for the installation, construction and maintenance of water. As part of the easement over the lands of Leach, the Village agrees to excavate a trench, install pipe and permit owner to tap into water main.
NADA Land Co. Easement - Parcel 10.1 and Agreement for easement for water mains	NADA Land Co. and Village of Tannersville (3/30/1983)	In consideration for easement, Village agreed to construct roadway over property affected by easement for exclusive use of owners and Village for purpose of pipeline maintenance, dig trench, lay pipeline for owner and apparatus for fire hydrants. Owner has right to offer road bed to municipality.
Permanent Easement on Paragian Properties	Village of Tannersville and V. Paragian (1986)	Easement to lay, maintain pipe on Paragian property.
Grants		
Gooseberry Creek Revitalization Grant (Gotay Property)	NYS DOS #C1000972 and Village of Tannersville; 11/2/2018	\$500K grant with \$500K local match. The work has been completed and the grant contract has been closed out; however the contract should be reviewed for post closeout terms/conditions.
Upper Lake Park Improvements	NYS DOS # C1001671 and Village of Tannersville; 7/15/21	The grant of \$1,300,000 with \$433,334 local match is being used to make park improvements.
Improving Village Connectivity and Trailhead Parking	NYS DOS Downtown Revitalization (DRI) Grant C1002450 and Village of Tannersville. 5/23/24	The DRI contract was executed and the Village is initiating the project. The grant funds total \$1,373,000.
Installation of solar roof panels on Village Hall, Boathouse/Pavilion and new Water Treatment Plant as well as a ground mounted solar array.	NYS DOS Downtown Revitalization (DRI) Grant C1002451 and Village of Tannersville 6/28/24	The project grant funding total \$497,000 with no match. NYS executed the contract effective 6/28/24 and the Village is initiating the project. Note: With the exception of the Downtown Improvement Fund, the balance of the \$10M DRI funds are being distributed directly by NYS to the participating partners.
Downtown Improvement Fund	NYS DHCR 2023015 and Village of Tannersville	\$600,000 grant award with \$360,000 private investment.
Upper Lake Park Improvements	NYS Catskill Park Smart Growth Program award 4/2024	Village awarded \$125,000 for equipment for Upper Lake Park.
Rip Van Winkle Park/Huckleberry Trail Signage Project	NYS Catskill Park Smart Growth Program award 4/2024	Village awarded \$47,500 to install trail signage.

Based upon the post dissolution service delivery models and conditions described in **Section V. Services and Service Delivery** above and the projected staffing needs by the Town, a fiscal analysis was developed to model the potential post-dissolution impact on Village of Tannersville, Town-outside Village and town-wide only taxpayers. The fiscal analysis is described in the **Section X. Fiscal Impact of Dissolution** of this Dissolution Plan with corresponding details located in **Appendix H: Fiscal Analysis**.

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 Tannersville is depicted in **Table 14: Village Owned Real Property**. The Table outlines the property address, current use, full value determined by the Town Assessor (2023 tax rolls) and a plan for disposition.

Table 14: Village-owned Real Property

Village of Tannersville Real Property									
	Property	Parcel #	Description	Code	Acres	Full Value ¹	Insurance Building Value	Location	Proposed Disposition Plan
Village Hall, Fire House and Parking Lot	Main Street	166.17-2-8	Village Parking Lot	653	0.28	\$127,728		Tannersville	Sell Property w/ Short term accommodation to Fire District & Town
	5974 Main Street	166.17-2-15	Village Offices & Fire District Lease	622	0.63	\$411,749	\$538,911	Tannersville	
DPW Facility	105 Railroad Ave	182.05-2-38	Highway Garage ²	651	0.42	\$290,757	\$342,093	Tannersville	Future DEP buyout
	S. Main St. ²	182.05-2-37	Vacant (part of DPW site)	311	0.21	\$25,330		Tannersville	Future DEP buyout
Memorial Park	6013 Main St.	182.05-2-14.2	Memorial Park (w deed restriction)	963	0.27	\$48,774		Tannersville	Transfer to Town
Pocket Park	6029 Main St.	182.05-2-10	Pocket Park	311	0.3	\$46,618		Tannersville	Transfer to Town
Rip VanWinkle Lake Recreation Facility	39 Lake St.	182.06-1-37	Playground	591	4.90	\$163,298		Tannersville	Transfer to Town
	33 Upper Lake Road (Designated Parkland)	182.06-1-38 (designated parkland)	Improved Beach	560	38.00	\$194,018		Tannersville	Transfer to Town
			Boat House				\$110,055	Tannersville	Transfer to Town
			Pavillion				\$167,822	Tannersville	Transfer to Town
			Playground				\$123,337	Tannersville	Transfer to Town
			Skate Park				\$97,371	Tannersville	Transfer to Town
	Off Main St.	182.06-1-36.2	Part of Lake w/Open Space	330	15.7	\$102,129		Tannersville	Transfer to Town
	Clum Hill Road	182.00-1-8.112	Bike Path	311	2.9	\$47,856		Hunter, T	Transfer to Town
Off Railroad Ave	182.05-4-33.2	Strip (West of creek) Bike Path	330	0.22	\$10,779		Tannersville	Transfer to Town	
Water Systems	5842 Main Street	166.18-2-27	Sunview Water Tower and Well	822		\$318,782	\$519,827	Tannersville	Transfer to Town
			Pump Houses #1 and #2			\$436,000			
		936.03-8-1	Water Main w/in the Village	822		\$1,708,165		Tannersville	Transfer to Town
	33 Upper Lake Road	182.06-1-38	New Water Treatment Plant w 2 wells	see Park			\$1,512,546	Tannersville	Transfer to Town
	191 Leach Drive	165.00-2-2	Water Treatment Plant Reservoir 2&3	822	44.30	\$346,959		Hunter, T	Transfer to Town
	191 Leach Drive	165.00-2-3	Water Treatment Plant Reservoir 1	822	5.40	110,336		Hunter, T	Transfer to Town
191 Leach Drive	165.00-2-10.2	Water Treatment Plant 10.2	822	2.20	5,890,994	\$3,026,407	Hunter, T	Transfer to Town	
		Water Tank 10.2				\$436,000			
		Cleanwell				\$347,937			
Sewer Plant	Allen Lane	181.12-6-1	Public Utility - Village - land only	380	10.6	\$100,232		Tannersville	Transfer to Town
Vacant	83 Railroad Ave ³	182.05-2-39	DEP Buy Out/DEC Conservation Easement	411	0.75	\$202,371		Tannersville	Transfer to Town
	126 Railroad Ave ³	182.05-4-32	DEP Buy Out/DEC Conservation Easement	484	0.53	\$335,759		Tannersville	Transfer to Town
	145 Railroad Ave ³	182.05-4-36	DEP Buy Out/DEC Conservation Easement	220	0.54	\$161,681		Tannersville	Transfer to Town
	55 Spruce St ⁴	182.09-1-18	Under Contract -DRI Housing Project	411	5.6	\$362,436		Tannersville	Sell

1. Full Value equals the Assessed Value Divided by the Town Equalization Rate (Town assesses at 37% of Full Value on 2023 Village tax rolls)

2. Potential Flood Buy-Out by DEP with conservation easement 282K

3. DEC Conservation Easement (DEP Flood Buyout)

4. 55 Spruce St. is currently under contract and it is anticipated to be sold prior to the proposed date of dissolution.

Real Property Disposition Plan

Village leadership developed a proposed plan for the disposition of Village property that considered the best interests of the Village residents, the future quality of life of the community and took into consideration the

possible post dissolution temporary space needs of the Town of Hunter and the Tannersville Fire District necessary to continue the provision of services for Village residents.

Through discussions with the Town, the Village developed a disposition plan that includes the transfer of all Village assets associated with water services, the waste water treatment plant land agreements, all parks and recreation services and public spaces to the Town of Hunter including the NYCDEP buyout properties. The Town would maintain and operate the water treatment plants and associated assets on behalf of the users of the newly created Tannersville Water District should the Village electorate vote to dissolve the Village.

Village officials explored various options for the disposition of Firehouse/Village Hall and the Highway Garage. The Village held a Joint Village-Town Public Works Workgroup meeting that included discussion on the Firehouse/Village Hall. Town officials outlined the issues with their current facilities and shared their approach and plans for future Town facilities. It is commonly known that the Town currently does not have adequate office space for existing Town staff and could not accommodate the Village employees and records at the current Town Hall. Town officials also shared that they have a need for a new Highway Garage. The Town was recently awarded a Catskill Park Smart Growth grant which in part is supporting the development of a Town facility master plan that will include a space needs analysis and conceptual plan for a future Town Hall and Highway Garage. Should the Village elect to dissolve, the Town facility master plan would incorporate the expanded needs; however, the issue will be timing as dissolution would occur prior to the Town's timetable for a new facility.

The Tannersville Fire District currently leases bays at the Village's Fire House/Village Hall facility. Fire District Officials indicated that the long term goal is to construct a new fire house that can handle the size of contemporary fire fighting vehicles and equipment. Similar to the Town's situation, the timing of a potential dissolution would pre-date the Fire District's new facility.

The proposed plan includes the sale of the Fire House/Village Hall in order to use the proceeds to offset Village liabilities. However, the plan would follow a timeline and process that accommodates the short term space needs of both the Town and the Fire District. In order to address both of these goals, the Village would assign ownership to a third party at the time of dissolution who would take on the responsibility to effectuate the Village's short and long term plan. Agreement elements would include a timetable for the sale of the property and lease terms for the Fire District and the Town. It is anticipated that the cost for this arrangement would reduce the liquidated value of the asset.

The Village Highway Garage property is slated for inclusion in the NYCDEP Flood Buy-Out program. The timing of the buy-out of this property is uncertain and it is likely that it would not occur until after the proposed date of dissolution. Under the buy-out process, the properties are first transferred to Greene County and subsequently transferred back to the municipality. Prior to dissolution, a multi-party agreement including the Village, Greene County, NYCDEP and the Town of Hunter could 1) Assign the property ownership to Greene County upon dissolution by the Village; 2) Effectuate the buy-out program by Greene County, 3) Upon demolition of the property through the DEP buy-out program, transfer the property to the Town of Hunter with the DEC conservation easement and use agreements; 4) Ensure the net proceeds of the buy-out go to the benefit of the residents of the Village of Tannersville and 5) Enable the short term use of the facility by the Town, if needed.

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

VI. Village Assets and Proposed Disposition

The 55 Spruce Street property is currently under contract for sale to be for used as the site for the DRI Housing Project. It is anticipated that the sale would be completed prior to the date of dissolution.

A partial listing of the property easements and right-of-ways that would transfer to the Town with the same rights and responsibilities is provided in the **Section V. Services and Service Delivery** of this Plan. There are numerous right-of-ways and easements related to the water distribution system that are not outlined in the listing; however, copies of which are located in the Village Clerk’s Office.

The Village has the right to sell its property through public auction or transfer properties for public purpose at a negotiated sale price. At this time, no appraisals of Village properties have been conducted. Should the electorate vote to dissolve, it is recommended that the Village obtain an appraisal of the Fire House/Village Hall.

Village-owned Personal Property

Like real property, personal property owned by the Village of Tannersville 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. The most valuable personal property owned by the Village includes public works and water department vehicles and equipment. Village staff categorized the assets into three categories: Public Works; Water Services and Parks/Recreation/Events.

Table 15: Summary of Village-owned Vehicles and Equipment details the vehicles and large equipment and the proposed disposition plan for the equipment. **Appendix D: Village-owned Vehicles and Equipment** provides detail for the smaller equipment, commodities and other supplies.

Table 15: Summary of Village-owned Vehicles and Equipment

Village of Tannersville Vehicles and Equipment					
Use	Year	Description of Large Pieces		Disposition Plan	
Vehicles			Replacement ¹ Cost (2023)		
PW	2015	GMC Pick-Up w/plow & side sander	\$40,000	Negotiated Sale w/Town or Public Sale	
W	2016	GMC 1 Ton Dump Truck w/plow & sander	\$45,000	Transfer to Water District	
PW	2021	Western Star Heavy Dump Truck w/plow & sander	\$192,600	Negotiated Sale w/Town or Public Sale²	
W	2024	GMC Utility Truck	\$66,636	Transfer to Water District	
Large Equipment			Replacement Cost (2023)		
P/R	2015	Stage Mobile and Trailer	\$80,000	Transfer to Town	
PW	2015	Bobcat w/ buckets, sweeper & snow blower (1911 HRs) - S450	\$98,000	Negotiated Sale w/Town or Public Sale	
PW	2019	Bobcat w/buckets and snow blower (1966 HRs) - S220	\$106,000	Negotiated Sale w/Town or Public Sale	
PW	2013	John Deere Backhoe w/2 front and 2 back buckets	\$100,000	Public Sale	
General Equipment and Supplies			Cash Value (2023)		
Water Equipment and Supplies with Insurance Value Under \$10,000 see Appendix D			\$66,892	Transfer to Water District	
Parks/Rec/Special Event Equipment w/ Insurance Valued Under \$10,000 see Appendix D			\$10,825	Transfer to Town	
Public Works Equipment w/Insurance Valued Under \$10,000 - See Appendix D			\$29,832	Public Sale; Negotiated sale w/Town for 2 mowers	
<i>Note 1: Per Village’s insurance broker, the insured amount for vehicles and large equipment less than 10 years old is based on replacement cost. Anything older and smaller items are insured at estimated cash value.</i>					
<i>Note 2: The Village plans to have a negotiated sale/public sale in 2024 prior to dissolution.</i>					

Vehicle and Equipment Disposition Plan

During the planning process, Village and Town officials agreed that the following equipment should be transferred to the Town for the purpose of continued delivery of services to Village residents:

VI. Village Assets and Proposed Disposition

- All water system vehicles, equipment and supplies are planned to be transferred to the Town of Hunter to support the continued operation of new Tannersville Water District.
 - The equipment and supplies utilized for parks and recreation is slated for transfer to the Town to continue the delivery of parks, recreation and events services and maintenance of parks.

The balance of equipment is planned for sale.

- The Town and Village agreed to negotiate a sale of other Village equipment that the Town may want including the two bobcats that are utilized for snow removal on Village sidewalks
- The vehicles planned for sale include: 2015 GMC Pick Up and the 2021 Western Star.
- The large equipment planned for public sale include: the John Deere backhoe.
- A listing of the small equipment and supplies that would be available for sale is located in **Appendix D: Village of Tannersville Vehicle and Equipment Listing.**

As outlined in more detail in the Public Works Section of this Report, the Village and Town officials may plan to work cooperatively to coordinate the transition of the public works operations prior to the dissolution date. This will not only provide a controlled and smooth transition of services but would also afford the Village time to dispose of its equipment prior to dissolution.

Pursuant to Article 17-A, any remaining Village personal property at the time of dissolution would become the property of the Town of Hunter.

Village of Tannersville Fund Balance

The Village’s latest financial report filed with the Office of the New York State Comptroller is summarized in **Table 16: Village Balance Sheet for Fiscal Year Ending 5/31/23**. The Village of Tannersville reported in this filing that the fund balance in the General Fund totaled \$421,552; of which \$ 249,811 was unassigned unappropriated. For the same year, the fund balance in the Water Fund totaled \$490,102 of which \$394,727 was unappropriated. Village officials indicate that the 2023/2024 AUD will be prepared and will be completed in the near future.

Table 16: Village Balance Sheet FY Ending 5/31/23

Village of Tannersville Fund Balance Fiscal Year Ending 5/31/23		
	General Fund	Water Fund
Capital Reserve - Restricted	\$121,741	\$49,375
Subtotal Restricted	\$121,741	\$49,375
Subtotal Assigned & Appropriated	\$50,000	\$46,000
Subtotal Assigned & Unappropriated	N/A	\$394,727
Subtotal Unassigned & Unappropriated	\$249,811	N/A
Total Fund Balance	\$421,552	\$490,102
<i>Source: Village of Tannersville Finance Report filed with NYS OSC FYE 5/31/23.</i>		

Disposition of Assets

The model assumes that the General Fund cash assets would be used in the first instance to fund any outstanding accounts payable and offset Village's short term liabilities such as compensated absences, retiree health benefits and any other unanticipated liabilities. The Village would then use the remaining assets to offset in part other liabilities such as the long term debt. Details of the current debt are outlined in the Outstanding Debt section of this Proposed Plan and a plan for the use of assets to offset liabilities is also provided in the **Section VII. Village Liabilities and Disposition Plan** of this document.

The Village Board of Trustees; however, does have its discretion to elect to use the Village's assets in an alternative manner than assumed in this Plan.

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 Hunter 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 any bank accounts which remain open.

The Village currently utilizes Williamson software and other desk top 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 dissolution plan for the disposition of the Village’s current 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 17: Village of Tannersville Outstanding Bonds and BANS**. The chart includes the liability disposition plan.

Table 17: Village of Tannersville Outstanding Bonds and BANS

Village of Tannersville - Outstanding Bonds and Bond Anticipation Notes						
Issue	Fund	Issuance Date	Maturity Date	Total Issued/ Borrowed	Outstanding Principal 5/31/24	Preliminary Proposed Disposition Plan
BOND						
Snow Plow Bond	General	Dec 2020	Dec 2030	\$195,999	\$140,198	Liquidated Village assets would be applied to dispose of the debt. If there are insufficient funds, remaining debt service would be paid via Hamlet of Tannersville Legacy District.
Water Treatment Plant Upgrades - Bond - Environmental Facilities Corp. (0% Interest)	Water	Apr 2022	Oct 2051	\$2,249,788	\$2,099,788	It is estimated that there would be assets to <u>partially</u> offset debt service which would be applied in inverse order. Remaining debt service would continue to be paid by the Water District.
Water Tower Bond	Water	Mar 2023	Mar 2028	\$200,000	\$163,075	Liquidated Village assets would be applied to dispose of debt. If there are insufficient funds, remaining debt service would continue to be paid by the Water District.
Total					\$2,403,061	
BOND ANTICIPATION NOTES						
Upper Lake Road Park Improvements Bond Anticipation Note	General	Apr 2024	Apr 2025	\$900,000	\$900,000	The Villag received a NYS Department of State grant for park improvements. The BAN provides the short term cash flow necessary to complete the project and claim the funds. It is possible, based on the timing of the project that the BAN be renewed for a year.
<i>Note: The Village anticipates issuing a second BAN necessary to front end the cost of the DRI connectivity and solar projects in an estimated amount of \$1,800,000.</i>						

Other Liabilities

The Village of Tannersville provides retiree health benefits until the age of 65 based on terms outlined in the employee handbook with an estimated cost of approximately \$83,600. In addition, the Village would need to payout employee compensated absences as of the date of dissolution. As of 5/31/23 the balances totaled \$34,182. Village Officials indicated that there are currently no outstanding legal judgements or pending litigation that would materially impact the Village liabilities.

Disposition of Debt and Other Liabilities

Pursuant to Article 17-A of the GML, at the time of dissolution, should 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 Tannersville. A legacy district would be established as a mechanism to tax property owners of the former Village for the net liabilities. The cost would be assessed to property tax bills for all former Village property taxpayers.

A preliminary estimate of liquidated assets is approximately \$1,156,000 and the preliminary estimate of liabilities is \$2,298,000. In Phase I of the disposition plan, the assets that can be liquidated at or near the time of dissolution would in the first instance be applied to offset the shortest term liabilities: accounts payable, compensated absences, retiree health liability and the outstanding snow plow and water tower debt service as summarized in **Table 18: Disposition of Assets and Liabilities**. The goal of this phased approach is to offset the liabilities that would otherwise have been paid by the Village property taxpayers through a Legacy District property tax payment. The Plan then proposes the use of the remaining liquidated assets to reduce the water plant annual debt service payments that are paid through user fees.

Table 18: Disposition of Assets and Liabilities

Fiscal Model - Disposition of Assets	
Phase I: Estimated Asset Values	
Unassigned & Unappropriated General Fund Balance 5/31/23	\$249,811
Equipment and Vehicles planned for sale ¹	\$318,000
Phase I Liquidated Assets Subtotal	\$567,811
Phase II: Estimated Asset Values	
Fire Hall/Village Hall ²	\$339,000
Liquidated Public Works Garage Flood Buyout ³	\$250,000
Phase II Estimated Assets Subtotal	\$589,000
<i>Note 1: Insurance values used with discounts applied to account for depreciation, inventory reductions and the impact of sale by lot.</i>	
<i>Note 2: Insurance replacement cost (\$520K) was discounted in consideration of third party agreement costs and depreciation.</i>	
<i>Note 3: The preliminary buy-out is estimated at \$280,000 less third party share.</i>	
Fiscal Model: Preliminary Plan for Disposition of Liabilities	
Phase I: Liabilities to be paid off in the first instance using the General Fund fund balance and liquidation of equipment and vehicles:	
Compensated Absences as of 5/31/23 ¹	\$34,182
Estimated Retiree Health Liability ²	\$83,600
Snow Plow Outstanding Debt Service as of 1/1/26	\$106,239
Water Tower Outstanding Debt Service as of 1/1/26	\$124,672
Total Estimated Phase I Liabilities	\$348,693
<i>Note 1: The compensated absences total will be that owed as of 12/31/25.</i>	
<i>Note 2: Retiree health liability assumes an 8%/year increase until retirees reach 65.</i>	
Phase II: Water Treatment Plant Outstanding Debt Service as of 12/31/25	\$1,950,000

The Village has a number of large grants that will be in process over the next two years. The majority of which are not upfront cash grants but rather reimbursement for expense funding streams. The lag time in

reimbursements can often be significant. This will impact the Village's cash flow and may impact the timing upon which the Village or the Town would have the cash necessary to offset the liabilities. Careful monitoring of the cash position will be required.

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.

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 Tannersville Zoning Law

The Village of Tannersville 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 designed to “lessen congestion in the streets; to secure safety from fire, panic and other dangers; to provide adequate light and air; to prevent the overcrowding of land; to avoid undue concentration of population; and to facilitate the adequate provisions of transportation, water, sewerage, schools, parks and other public requirements.” Village zoning is categorized into classes of districts:

- RI Residential single family- Low density: 1 unit per acre
- R2 Residential Single Family Medium Density: 1 unit per half acre
- R3 Residential Multi Family High Density: 1 unit per one-fifth acre
- CBD Central Business District
- B1 General Business District
- CU Community Use
- PDD Planned Develop District provide future flexibility in development. A PDD is applicable to the R1, R2, R3 and B1 Districts. The rezoning to PDD replaces the use and dimensional specifications of the baseline districts when and where deemed appropriate.

An outline of the Village’s Zoning Law and several recommendations are included in **Table 19: Village of Tannersville Zoning Law Overview** below:

Table 19: Village of Tannersville Zoning Law Overview

Village of Tannersville Zoning Law Overview		
Article	Title	Notes
Art. 1A	General Provisions	This section includes among other details the ‘Purpose and Intent’ of the Zoning Law and the ‘Calculation of Densities’ used in the Law.
Art. 11B	Definitions	The Village definitions could continue to be used “as is” for former Village. Should the Town develop a town-wide zoning code and it is preferred to establish one set of definitions, Village definitions used for code interpretation, regulating uses, or managing impacts should be carefully merged into Town-wide definitions.
Art. 2	Zoning Districts	Village zoning is categorized into six classes of districts: <ul style="list-style-type: none"> ▪ RI Residential single family- Low density: 1 unit per acre (con’t next page)

VIII. Village Land Use Laws and Regulations

		<ul style="list-style-type: none"> ▪ R2 Residential Single Family Medium Density: 1 unit per half acre ▪ R3 Residential Multi Family High Density: 1 unit/ one-fifth acre ▪ CBD Central Business District ▪ BI General Business District ▪ CU Community Use ▪ PDD Planned Develop District <p>PDD was added to provide for flexibility for future development. A PDD is applicable to the R1, R2, R3 and BI Districts. The rezoning of land to PDD replaces the use and dimensional specifications of the baseline districts when and where deemed appropriate.</p>
Art. 3	R1	Articles 3 and 4 address the characteristics & regulations of Districts R1 and R2 respectfully re: Purpose, Permitted Uses, Special Use Permits, Prohibitions on Clear Cutting, Prohibited Conversations, Additional Regulations – Compliance with Village-wide Guidelines, Standards for Lots, Yards, Building, Landscaping and Parking, Non-conforming Lots of Record.
Art. 4	R2	
Art. 5	R3	Defines characteristics and regulations of multi-family residential district re: Purpose, Permitted Uses, Special Use Permits, Accessory Uses and Structures, Personal Wireless Telecommunications Facilities, General Site and Building Design Guidelines, and Standards for Lots, Yards, Building, Landscaping, and Parking.
Art. 6	CBD	Defines the characteristics and regulations for the Central Business District re: purposes, centrality of Main Street, principles and objectives, permitted uses, limited uses, prohibited uses, establishment of design based criteria, rationale for minimum and maximum front yard set-backs, design criteria, lot size, standards for lots, yards, building, landscaping and accessory uses and structures, parking regulations and required Site Plan Review.
Art. 7	BI	Defines characteristics and regulations for general business district including: Purpose, Permitted Uses, Limited Uses, prohibited uses, establishment of design based criteria, standards for lots, yards, building, landscaping an accessory uses and structures, Parking Regulations and Procedures, Special Requirements for Multi-Family Residential uses in the BI District and Site Plan Review required.
Art. 8	CU	Defines and regulates community use in publicly owned open space areas: Purpose; Permitted Uses; Lot, Area and Yard Requirements; and Limits Maximum Building Height 40. The Village-Wide Design Guidelines and Standards and Requirements Applying to All Districts in Art. 11 apply to Community Uses.
Art. 9	PDD	Regulations address: Purpose; Location must be within R1, R2, R3 or B1; District Ownership must include as joint owners on the application and shall have an area of no less than 2 acres. The section establishes requirements and standards for PDD and sets the required procedures for the development of a PDD.
Art. 10	Additional Requirements for Specified Uses	Restrictions on specific uses: B&Bs, day care, home occupations, homeless residential facilities/shelters, personal telecom facilities/towers, public utilities, residential care facilities, rooming houses, seasonal rental units). The ZBA may, in approving a special permit, waive requirements warranted by the unique physical conditions or by the character of surrounding properties. The ZBA shall make its determination upon a staff recommendation.
Art. 11	Village Wide Design Guidelines	Design standards are set for: 1) general guidelines; 2) all districts except R-1; 3) residential building in established neighborhoods; 4) dumpsters and refuse collection areas; 5) fences,

VIII. Village Land Use Laws and Regulations

		hedges and walls; 6) lighting; 7) signs and 8) parking.
Art. 12	Exceptions	The following exceptions are outlined: 1) general height restrictions and 2) landscape placements within setbacks.
Art. 13	Non-conforming Structures, Uses & Lots	Regulates non-conforming uses, structures and lots.
Art. 14	Design Guidelines for Illustration	Provides illustrations of site and building designs & to present possible alternatives: 1) frontage and 2) architectural guidelines-BI and CBD Districts.
Art. 15	Zoning Board of Appeals	Upon dissolution, the Town may want to update sections of this Article including the appointment, number of members and terms of the Zoning Board of Appeals as a means for a smooth transition.
Art 16	Enforcement	The Town may want to establish a streamlined administration and enforcement system should the Town move to town-wide zoning,

Town of Hunter Land Use Laws

The Town of Hunter’s historical land use regulations center on protection of its history, scenic resources and its outdoor recreational opportunities with a focus on the health and safety of its residents and on the balance between land development and environmental protection. In 2019, the Town adopted a new Comprehensive Plan that continued the focus on the balance between development and conservation and it also included a recommendation to adopt zoning or other land use laws that provide economic development opportunities with scale, intensity and location but at the same time protects community character, the environment, and quality of life. The Plan recommended that the Town “continue to develop land use regulations that provide for economic development opportunities in many locations throughout the Town, while balancing other important needs in the community and continuing to support the villages as the traditional economic hubs in the broader community.”² A number of the key principles recommended for incorporation into the zoning law are designed to complement and support the significant role of the villages and the immediate surrounding areas as the commercial centers.

Preliminary Preferred Approach

The Town was recently awarded a Catskill Park Smart Growth grant totaling \$120,000 to update its Comprehensive Plan and introduce zoning resolutions among other objectives. The timing of development and implementation of its new Zoning Law may not be completed prior to a potential dissolution timetable.

Based on the review above, preliminarily the Town would administer and enforce the Village zoning codes for up to two years post dissolution. This would provide the time necessary for the Town to determine and develop the direction of its Town-wide zoning development process. The Town could simultaneously be evaluating the incorporation of the Village Zoning Law into its larger zoning law. The timing provides the Town the advantage of considering the Village zoning definitions and regulations as it develops new law on a town-wide basis. At any time during the process, the Town could integrate the primary articles of the Village law into the emerging town law.

² Town of Hunter May 2019 Comprehensive Plan, p. 21.

Emerging consensus among Village and Town stakeholders suggest the Town and Village work towards a “hybrid” zoning adoption should the Village electorate vote to dissolve. This hybrid would involve retaining critical aspects of Village zoning unique to the Village such as the Village Zoning Districts and their respective regulations while streamlining generalized sections to limit redundancy and inconsistencies such as those related to administration and enforcement. Using this approach would preserve much of the regulating approach applied in the Village’s Zoning Districts within the Town’s broader zoning framework. As the Town zoning law is under development, attention should be given to addressing potential differences in definitions in preparation of the integration.

This approach will also enable Town officials, such as volunteers on bodies like the existing Planning Board and the to be created Zoning Board as well as staff in the Building and Code Enforcement offices time to build stronger familiarity with Village zoning district regulations while providing time for the Town to complete its development and implementation of Town-wide zoning.

Tannersville Main Street Historic District

The Main Street Historic District was entered into the National Historic Registry in 2008. The District encompasses the most intact commercial and residential area of the village as it developed between 1870 and the mid-twentieth century. Post dissolution, the Town may need to refile the District to continue this designation.

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. 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.

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, a number that are specific to the Village and recommended for incorporation into the Town local laws, and some Village local laws that are the same or similar to current Town laws and can be modified or repealed. There are also Village local laws reflecting policies that are not current Town policies which may require review to determine the Town Board's policy direction.

It is important to have a strong set of local laws. Recognizing the work involved in integrating and updating local laws, initiating the integration of the regulations and law laws during the dissolution transition phase is strongly recommended. Rather than leaving the entire body of Village local laws in force post dissolution, at the time of dissolution, the Town may want to consider incorporating the necessary sections of the Village local laws into Town local laws, modifying other Town laws and repealing the balance of the provisions of Village local laws that are duplicative, no longer applicable or in conflict with Town local laws. This model maintains the important Village local laws but enables the Town to have one administration and enforcement of its laws.

Should the Village local laws not be integrated upon dissolution, minimally, the Village local laws should be reviewed for conflicts with the Town laws and the necessary repeals and/or modifications need to be put in place.

Table 20: Village of Tannersville Summary of Local Laws and Ordinances, located on the following page, is a summary of Village Code and Local Laws. This table also provides *preliminary* guidance to help inform the code and local law review process. The Village codes and local laws have been broken into five categories for consideration by the Town to facilitate the review process should the electorate vote to dissolve:

N/A = No Longer Applicable

V = Initially administer and enforce Village code and incorporate within Town code within 2 years.

M = Modification to Town Code may be beneficial based on unique aspects or components specific to Tannersville

T = Town Code to be Utilized -The Town Law covers the Village subject matter and the minor differences in laws have limited utility

R = Review : Given unique aspects specific to Tannersville, Local Law needs more in depth review and/or may need policy determination by the Town.

Table 20: Village of Tannersville Summary of Local Laws and Ordinances

Village Sections		Action	Town Chapters		Notes
Article I					
1.1	General Provisions	NA	NA	N/A	Repeal Village Code.
Article II Personal Conduct					
2.1	Games of Chance Prohibition	T	77-L2	Conduct of Games of Change	Village prohibits; Town allows with license.
2.2	Public Intoxication	R		No Identified Town law.	Confirm this is the active Village Code & remains relevant. Assess if a Town Code exists, review and make determination of action either as Village specific or town-wide.
2.3	Property Damage Prohibited	R		No Identified Town law.	See Note for 2.2
2.4	Noise Prohibition	See 2013-1			
2.5	Conduct Penalties	N/A	N/A	N/A	Repeal Village Code.
2.6	False Alarms	See 1991-3			
2.7	Fireworks & Explosives	R		No Identified Town law	See Note for 2.2
Article III Streets, Sidewalks & Public Places					
3.1	Prohibited Actions	R		No Identified Town law	See Note for 2.2
3.2	Digging Restrictions	R		No Identified Town law	See Note for 2.2
3.3	Authorization to Construct Sidewalk	R		No Identified Town law	See Note for 2.2
3.4	Obstruction of Village Streets	R		No Identified Town law	See Note for 2.2
3.5	Gasoline Tanks and Pumps	R		No Identified Town law	See Note for 2.2
3.6	Horses and Cows	N/A		No Identified Town law	See Note for 2.2
Article IV Licenses					
4.1	Playing Ball on Streets Prohibition	R		No Identified Town law	See Note for 2.2
4.2	Hawking & Peddling	R		No Identified Town law	See Note for 2.2
4.3	Sale of Damaged Goods	R		No Identified Town law	See Note for 2.2
Article V Traffic and Highway					
5.1	Racing Prohibition	R		No Identified Town law	See Note for 2.2
5.2	Traffic Rules	R		No Identified Town law	See Note for 2.2
Article VI Health and Sewer Matters					
6.1	Garbage	R		No Identified Town law.	Prohibits burning/burying/ disposing of garbage.
6.2	Slaughtering	R		No Identified Town law.	Prohibits animal slaughtering w/out a Village license.
6.3	Waste Water Disposal	See LL2019-1	2002-2	Sewer Use Law	Village replaced 6.3 with Sewer Use Law of 2019.
Article VII Animals					
7.1	Livestock	R			
7.2	Wild Animals	R			
Article VII Civil Defense					
8.1	1942 Civil Defense Ordinance	N/A			

IX. Village Laws and Regulations

Local Laws and Ordinances Adopted After 1954 (no documentation from 1954-1969)					
1969	Single House Trailer Ordinance	V		No Comparable Found	Town may want to consider adopting specific for Village. The law prohibits parking of trailers outside of authorized trailer parks.
1969	Regulating Parking Lot Area	V	N/A	N/A	Designates streets with no parking and other streets with alternate side parking for 11/1-4/15.
1973-2	Standard for the Dedication of Village Roads	T	1972-1	Standards for the Dedication of Town Roads	It appears both processes are the same; verification recommended. Both Village & Town local law repealed prior ordinances and established standards and process for road dedication.
1975.11.10 1975.10.22	Ordinance Regulating Lake Recreational Area	V	N/A	NA	Specific to the Village; Town may want to consider adopting.
1976-2	Parking Area Ordinance	V	N/A	N/A	No parking in Village parking lots on the outer perimeters from 4am-8am.
1977-1	The Real Property Tax Law Business Exemption Repealed	R	1996-LL1	Business Exemption Investment (In 1977 Town passed a local law repealing the exemption)	The 1996 Town Local Law expands exemption to max allowed by RPTL Section 485-b. Village Law repealed exemption.
1982-12	Greene Co. & Uncollected Taxes	N/A			This resolution authorizes Greene Co. to collect delinquent Village real property taxes. Final Village year of uncollected taxes and water bills may need to be coordinated by the Town.
1983-3	Utility Gross Receipts Tax	N/A	N/A	No law. Towns not provided the same authority in NYS.	Local law imposed the utility gross receipts tax in the Village.
1983-2	Unmowed Frontage	V		No similar law found.	Consider Town adoption of village law either town-wide or specific for the Village.
1984-2	Regulation of Motorized Vehicles on Village Property	V		No similar law found.	Consider Town adoption of village law either town-wide or specific for the Village. 1984-2 provides that no vehicles owned, borrowed or rented may operate on Village property without authorization.
1990-3	Unregistered Motor Vehicle	R	2016-12	Junkyard	Village 1990-3 Prohibits keeping unregistered vehicles on property where visible from the street. Town law has exceptions to keeping unregistered vehicles.

IX. Village Laws and Regulations

1991-3 1990-2	Automatic Fire Alarm	R	1990-LL1	Automatic Fire Alarm	1991-3 requires the registration with the Fire Department and inspection of alarm systems and regulates false alarms. Need to review to see if the same.
1992-10 1992-8	Solid Waste Container Law (Revised 1992-8)	N/A	N/A	Not relevant – see note	Village no longer picks up refuse
1992-6	Prohibiting Distribution of Leaflets and Flyers on Public Streets	R	2001-1	Hand Bill Law	Review to determine comparability.
1992-5 1978-1	Snow and Ice Removal (sidewalks)	V		No comparable found	Village Property owners responsible to maintain sidewalks reasonably clear of snow and ice. (Note: the 1992 Local Law did not repeal the 1978 local law.) Town may want to consider adopted village law specific to Village
1992-4	Street Excavation Law	R		No comparable found	
1992-3	Regulation of Streams and Watercourses	R		No comparable found	
1992-1	Appointment of Alternate Members to Planning Board	N/A	91-3	Alternate Members of the Planning board	Note: Have not located the Village law establishing the Planning Board.
1993-2	Code Enforcement Officer/State Fire Prevention Code Officer	NA	06-LL3	Administration and Enforcement of the NYS Uniform Fire Prevention and Building Code	Repeal the Village local law. Note: review Town 1985 LL2 which amended 1966 LL 3 as amended by LL 1981 Local Law.
1993-1	Enforcement of Unpaid Solid Waste Tax Levy	N/A		None found	Village no longer collects residential refuse.
1994-2	Appointed Officers Residency Law	N/A			
1994-1 1971.7.2 6	Regulating Possession of Alcoholic Beverages	R		No Comparable Local Law found	1994-1 Local Law indicates it is revised local law. Village Law prohibits possession/consumption of alcohol in all public places unless permitted by Village. Review and determine efficacy of including into Town Local Laws
1996-1	Loitering and Disorderly Conduct Law	R		No Comparable Local Law found	Review and determine efficacy of including into Town Local Laws
1997-1 1993-3 1992-9 1985-1 1983-2	1997-1 Sign Law (Revised)	R	2003-1	Construction of Signs	Compare laws to determine action.
1999-1	Unlawful Motorized Vehicles (Bike Path)	V		No Comparable found.	Town may want to consider incorporation specific to bike path.

IX. Village Laws and Regulations

2001-4 1976-2	Dog Control	T	2012-2	Dog Control	Appear to be the same.
2001-3	Handbill	R	2001-1	Handbill	Review to determine if there are unique characteristics in Village law that would be incorporated into Town Law.
2001-1 1984-1	Building Numbering	T	2001-1	Building Numbering	Greene County assigns numbers; requirements for display, size, etc. Building Inspector enforces. Note: 2001 did not repeal 1984-1.
2002-2	Retirement Incentive Program	N/A	N/A	N/A	
2002-1	Property Maintenance Law Possibly could incorporate 1990 LL 3 Unregistered Vehicles	R	2016-12	Junk Yard	Village Local Law prohibits storage/dumping of hunk vehicles, rubbish, debris and solid waste. Town law similar but not the same.
2002	Water Ordinance	M	N/A	No Comparable Town Law	Should Town become the operator, a water ordinance will need to be adopted.
2003-1	Imposing a 6 Month Moratorium on Adult Entertainment Business	N/A	N/A	N/A	
2004-3	Regulation of Adult Uses Law	V		No Comparable Town Law	Evaluate Incorporation of Village Local Law.
2004-1	Six Month Extension of Adult Use Law	N/A	N/A	N/A	
2006-2	6 month moratorium on development	N/A	N/A	N/A	
2006-1	Regulating Parks, Buildings & Facilities	M		No Comparable Town Law	Town may want to consider modifying and adopting Village local law.
2007-4 2004-1 2002-2 1996-2	2007-4 Abolished Village as assessing unit, 2006 established BAR; 2004-1 Re-established Villages as assessment unit	N/A	N/A	Town is the assessing unit for Village	2007-4 abolished Village as assessing unit and repealed 2004-1.
2007-3	Creating Commission of Public Works	N/A	N/A	N/A	
2007-2 2006-3 1992-2	2007-2 is the Revised Site Plan Review Law	R	2016-11	Site Plan Review	Recommend a review of both laws. Assure these are updated versions of site plan reviews. Note: 2006-3 and 1992-2 were prior site plan review local laws.
2008-3 1986-1	Halloween Curfew	T	2005-2 amends 1986-2	Halloween Curfew	Local Laws appear to be the same. Recommend repealing Village law. The curfew is for all under age of 18 unless accompanied by parent from 6pm 10/31-7am 11/1. Note 2008-3 did not repeal the 1986 local law.

IX. Village Laws and Regulations

2008-2 2007-1 1992-7 1990 -1 1989-1	2008-2 Subdivision Revised	R	2009-3 1992-2 1996-2	2009-3: Revised Subdivision Regulations	Review laws to determine action. (Note: Village 1992-7 Subdivision Law amended 1990 LL which amended 1989 LL. The 2007 local law is silent on repealing prior subdivision local laws.)
2009-1	Unsafe Buildings	T	1981-4	Unsafe Buildings	Local laws appear similar. Village law could be repealed subject to review. Note: 2009-1 sets procedures to investigate and report; require remediation and action to be taken when there is no compliance. Emergency procedures established for imminent safety conditions.
2013-1 2004-2 1983-4	Noise Control	R	81-LL5	Noise Control	Review local laws.
2015-4 2015-1 2008-1 1987-1 1983-1	Flood Damage Prevention	R	2008-LL4 amends prior laws	Flood Damage Prevention	Laws have same purpose. Review for differences and take necessary action.
2015-3	Overriding Tax Cap	N/A	N/A	N/A	
2015-2 2010-1 2001-2 1984-1	Parking Law (Revised) Repealed all prior laws including: 1984, 2001, 2010	V	N/A	N/A	The 2015-2 local law repealed all prior parking laws. The law regulates parking on streets, Village parking lot and bridges. It establishes a no parking requirement on all streets upon declaration of a snow emergency and requires from 11/1-5/1 vehicles be equipped with snow tires, chains or the equivalent. Town may want to consider adopting a Village specific law.
2016-1	Overriding Tax Cap	N/A	N/A	N/A	
2017-1	Restricting Tobacco Sales	R		No Local Law Identified	Recommend Town Review and determine policy decision
2018-1	Excess Tax Levy	N/A	N/A	N/A	
2019-1 1980-23	Sewer Use Law Note: The 2019 local law repeals all prior sewer use codes/ordinances. The 1980 law amended the 1954 Sewer Use Code.	M	2012-3 2002-1	Sewer Use Law	Purposes are similar; however, the laws are specific to different service areas. Recommend review of laws, update as necessary and potentially incorporate Village service area into an updated Town Local Law.
N/A ¹	Village did NOT Adopt Cannabis Opt Out		2021 LL 3	Cannabis Opt Out	See Note 1 below.
2022-1	2011-1 Zoning law as amended	V	N/A	No Town Zoning Law	Initially administer and enforce

IX. Village Laws and Regulations

2011-1 2010-2	by 2022-1 Zoning Law to establish lot 182.09-1-18 as PDD				Village Law; then incorporate Village Law into Town Law.
2023-1	Real Property Tax Exemption - Volunteer Firefighters & Ambulance Workers	T	2020-LL4	Property Tax Exemption - Volunteer Firefighters & Ambulance Workers	Repeal Village law.

***Note 1:** The Village did not opt out of NYS Cannabis program whereas the Town of Hunter opted out. The Village has one vender that submitted an application to New York State to operate an establishment. An informal opinion from the Conference of Mayors is that if the establishment is licensed at the time of dissolution, there is a reasonable case that it be grandfathered in. Should the Village elect to dissolve, the Town Board will need to monitor the status of the establishment and determine its policy direction.*

If a dispensary opened in the Village, the Village would receive 75% of a 4% local excise tax imposed upon the sale and the County would receive 25%. Based on the New York State Cannabis Law, the Town does not receive a distribution because it opted out. However, post dissolution, any revenues generated by a cannabis establishment in the Village will go to the Town of Hunter to be used either as an offset to property taxes on a town-wide basis or for another purpose.

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 Tannersville and the Town-outside-Village of Tannersville 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. Preliminary estimates are anticipated to be in the range of \$250,000 - \$300,000. More than 50% represents a preliminary estimate of potential Town equipment needs. The actual cost will be depend on what is determined as needed and what services can be done accomplished in-house. Examples 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).
- 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 a Tannersville Water District to serve the area currently known as the Village of Tannersville.
- Development of a map, plan and report by the Town for the creation of a Tannersville Lighting District.
- Streamlining, organizing, digitizing and moving of Village records.
- Procurement by the Town of equipment and/or vehicles necessary to provide expanded services.

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 is \$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.

Post Dissolution Fiscal Impact Methodology

The study modeled a post dissolution changes to Town appropriations and revenues, property tax levy and tax rates. The study used the 2023/2024 Village Budget, the 2024 Town Budget as well as a review of multi-year annual financial filings with the Office of the State Comptroller as the base of the analysis. The figures presented in this model are estimated **projections only** and are based on post dissolution services and associated costs outlined in this Proposed Dissolution Plan. The information in this section is a representation of the data available at the time of the development of this Proposed Dissolution Plan.

Property Tax Levies

The Village’s 2023-2024 appropriations, revenues, appropriated surplus and tax levy are summarized in **Table 21: 2023/2024 Village Budget Summary**.

Table 21: 2023/2024 Tannersville Budget Summary

Village of Tannersville 2023/2024 Budget				
	Appropriations	Estimated Revenues	Appropriated Fund Balance	Property Tax
General Fund	\$865,011	\$367,027	\$50,000	\$447,984
Water Fund	\$559,710	\$513,710	\$46,000	\$0

Source: Village of Tannersville 2023/2024 Budget

The Town’s Adopted 2024 Operating Budget including all funds is depicted in **Table 22: Adopted 2024 Town of Hunter Budget**. Note: Town Special Districts are not included.

Table 22: Adopted 2024 Town of Hunter Budget

Town of Hunter 2024 Adopted Budget (Other than Special Districts)				
	Appropriations	Estimated Revenues	Appropriated Fund Balance	Property Tax Levy
A Fund	\$2,373,340	\$487,450	\$270,000	\$1,615,890
B Fund	\$165,187	\$138,400	\$0	\$26,787
DA Fund	\$694,729	\$24,900	\$85,000	\$584,829
DB Fund	\$710,345	\$128,000	\$55,000	\$527,345

Source: 2024 Adopted Budget

Calculation of the 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 23: Citizen Empowerment Tax Credit**, the CETC is estimated to be \$480,425 based on 2023/2024 Village and 2024 Town tax levies. By law, a minimum of 70% (\$336,298) 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 23: Citizen Empowerment Tax Credit

Village of Tannersville and the Town of Hunter		
Estimated Citizens Empowerment Tax Credit		
Maximum CETC for Tax Reduction	100%	\$480,425
Minimum CETC for Tax Reduction	70%	\$336,298
Maximum CETC -Discretionary	30%	\$144,128

1. CETC is ongoing annual payment contingent upon annual New York State appropriations as is most State Aid.
2. The final CETC is based on the tax levies in the year prior to dissolution.

Understanding the Post Dissolution Fiscal Impact

The study process developed a fiscal model of potential post dissolution changes and shifts in property tax levies and rates for the Town of Hunter as well as the potential change in water charges as a result of the dissolution. For Village taxpayers, a model comparing the combined current Village taxes and charges to a post dissolution Town property taxes and water user charges is presented for illustrative purposes. The figures presented in this model are **projections only for one of many scenarios** and the information in this study is a representation of the data available at the time of the development of this Plan. It is anticipated that Village taxpayers will experience a reduction in their combined Village and Town property tax rates and a potential increase in their water use rates.

Shift from Village Property Tax Base to the Town of Hunter Tax Base

There are four factors influencing the estimated reduction in property tax rates. As depicted in **Table 24: Why a Post Dissolution Village Property Taxpayer Rate Reduction**, the shift of net cost increases to a larger property tax base is the most significant factor.

Table 24: Why a Post Dissolution Village Property Taxpayer Rate Reduction

Village of Tannersville Property Taxpayer		
Why a Post Dissolution Village Property Taxpayer Rate Reduction		
Factor	Tax Rate Reduction (per \$1,000)	Approximate Percentage
Shift Costs to Large Tax Base	2.89	62%
Village Assets Offset to legacy fund	0.42	9%
Net Cost Reductions	0.12	3%
Application of 100% of CETC	1.22	26%
Total Estimated Tax Rate Reduction	4.66	100%

Post dissolution, much of the net cost increases associated with the expanded Town services would be funded through Town property taxes. The majority of the net costs will shift to the Town-wide tax base and the Town outside the Village (Hunter) tax base. For illustrative purposes, using the 23/24 Village and 2024 Town levies and rates the combined assessed value of the Village’s property tax base totaled \$68,529,541 as compared to the town-wide assessed value of \$394,227,225 and a Town outside Village (Hunter only) assessed value of \$304,776,944.

The Town-wide assessed value is more than five times that of the Village and as such the majority of the net cost increase is spread over a much larger tax base. The costs anticipated to shift to the Tannersville Lighting District would be taxed on the same property tax base as that of the current Village.

Potential Village Water User Fee Increase

Currently the Village water users pay lower rates than outside Village users. The rate differential was established to compensate Village users for the Village’s historical investments in the water system assets. This Plan assumes that post dissolution, the Town would take steps to eliminate the distinction in rates between Village users and outside Village users and assumes that the Town would phase in the blended rates over a five year period. The estimated impact to a single family user is estimated to be \$75 per year once fully implemented. Please note, this is based on current rates. Should rate changes be

required to address increasing costs, underfunding or budgeting practices, those changes would happen regardless of dissolution and therefore are not addressed in this analysis.

Post Dissolution Assumptions

- The post-dissolution appropriation and revenue assumptions were developed using the 23/24 Village Modified Budget and historical actual revenues and expenditures. The fiscal model then adjusted for Town service delivery systems, organizational structures, salaries, benefits, etc.
- Each Village budget line item was evaluated as to whether the expense or revenue would be a part of the expanded Town Budget. The line items were adjusted to reflect Town salaries and contractual costs rather than the Villages.
- Increased costs associated with expansion of the administration and enforcement of Town local laws without comparable Village laws were included in the fiscal model such as the expansion of the Town's short term rental law into the Village.
- The fiscal analysis assumed the creation of a Tannersville Water District and a Tannersville Lighting District both with boundaries the same as the current Village. The model assumed that the Water District would continue to serve the current users both inside and outside the Village.
- Village Water Fund expenses are not assumed to be materially impacted by dissolution. The current allocation of staff salaries and benefits between the general village functions and the water fund was assumed in the post dissolution fiscal model. The one short term impact would be the potential application of liquidated assets to pay off the remaining water tower debt service for 2026, 2027 and 2028. There are other factors that emerged after the 2023/2024 budget impacting costs particularly costs related to the increased contracted water treatment operator and engineering services. These costs would increase regardless of dissolution and the model did not include these adjustments.
- The fiscal model carries a Town tax levy needed to cover the Village facility costs during transition period. This fiscal model also considered a very preliminary estimate of additional debt service that the Town may incur relative to the marginal increase in space needs due specifically to dissolution.
- The fiscal analysis included an estimated impact of the full implementation of the blended water rates.
- The model took into account the Town salary schedules and employee health benefit costs including Town employee health premium payments and estimated Town share of deductibles. It also took into consideration that the Town does not provide dental coverage; however, it does provide vision coverage.
- The allocation of public works staff time between the proposed Tannersville Water District and the Highway Funds (D and DB) remained fairly constant with minor exceptions. The change reflected the Town's preferred organizational restructuring and corresponding allocation changes.
- The Village's general fund costs and departmental revenues were allocated among the Town's A, B, D and DB Town Funds and the new Tannersville Lighting District. Town staff provided guidance as to the allocation to Town Funds.
- General fund revenues including sales tax revenues, departmental revenues, franchise fees and NYS Aid such as Consolidated Highway Improvement Program (CHIPS), mortgage tax, and AIM funding are assumed in the post dissolution model. The exception is the utility gross receipt tax as Towns are not permitted to impose this tax.

- Non-recurring grant revenues and general fund appropriation of fund balance and corresponding one-time appropriations were not included in the fiscal model. The one-time revenues and expenses were of equivalent value; thus the adjustment had no impact on property taxes.
- The fiscal model included the application of assets as an offset to annual payments for legacy costs.

Projected Town Tax Levy Impacts

In the dissolution scenario fiscal model, there would be an estimated Town net cost (levy) increase of approximately \$371,746. This increase was spread to the Town A, B, D and DB Funds and the new Tannersville Lighting District. The levy shifted to the Town in this fiscal model is estimated to be \$76,238 less than the Village’s 2023/2024 tax levy. Fire District School and County costs are not included as they will not change.

Using the assumptions outlined in this document, a post dissolution line by line analysis of appropriation and revenue changes was completed and summarized in **Appendix H: Fiscal Analysis**. Based on this analysis, a summary of the impact on the Town tax levy and tax rates is summarized in **Table 25: Post Dissolution Estimated Impact on Town Levy and Tax Rates**.

Table 25: Post Dissolution Estimated Impact on Town Levy and Tax Rates

Fiscal Model of Estimated Post Dissolution Impacts on Town of Hunter Property Tax Rates										
		Taxable Assessed Value	2024 Town & 23-24 Village Tax Levy	Dissolution Impact Levy Shift from Tannersville	CETC Impact	Post Dissolution Estimated Town Tax Levy	Post Dissolution TAV	Current Village Tax Rate	Current Town Tax Rate	Post Dissolution Town Tax Rates
Village Rate		\$68,529,541	\$447,984					6.537093		
Town										
General Fund			\$1,615,890	\$193,557						
Highway Townwide			\$584,829	\$120,983						
Total Townwide	NO CETC	\$394,227,225	\$2,200,719	\$314,540	\$0	\$2,515,259	\$394,227,225	N/A	5.582362	6.380227
Total Townwide	70% CETC	\$394,227,225	\$2,200,719	\$314,540	(\$336,298)	\$2,178,961	\$394,227,225	N/A	5.582362	5.527171
Total Townwide	100% CETC	\$394,227,225	\$2,200,719	\$314,540	(\$480,425)	\$2,034,834	\$394,227,225	N/A	5.582362	5.161576
B Fund - General TOV		\$236,574,750	\$26,787	\$15,496		\$42,283	\$304,776,944	N/A	0.113228	0.138734
BD Fund - Highway TOV		\$236,574,750	\$527,345	\$15,545		\$542,890	\$304,776,944	N/A	2.229084	1.781271
Total Town outside Village		\$236,574,750	\$554,132	\$31,041		\$585,173	\$304,776,944	N/A	2.342313	1.920005
Tannersville Lighting	N/A	N/A	N/A	\$26,165		\$26,165	\$68,202,194	N/A	N/A	0.383639
Grand Total			\$2,754,851	\$371,746		\$3,126,597				
<i>Note 1: This is a model impact only. The ultimate post dissolution policies and fiscal decisions rest with the Hunter Town Board</i>										
<i>Note 2: The post dissolution conditions do not include one time transition or implementation costs</i>										
<i>Note 3: The estimated appropriations and revenues have been allocated to the relevant Town Funds</i>										
<i>Note 4: CETC funds are paid annually in perpetuity; subject to annual New York State appropriations</i>										
<i>Note 5: The 2024 Town Budget and the 2023/2024 Tannersville Budgets were used as the basis of the analysis</i>										
<i>Note 6: This fiscal model used the post dissolution conditions included in the Proposed Dissolution Plan & detailed in the line item assessment provided in Appendix H: Fiscal Analysis.</i>										

Projected Property Tax and Water Fee Impacts – Village Property


The combined estimated property tax and water charge impact for a typical Village property owner is summarized in **Table 26: Estimated Impact – Typical Village Single Home Property**. For purposes of the fiscal modeling, a typical Village property taxpayer is defined as a single family home with a taxable assessed value of approximately \$81,000 (median taxable assessed value).

Table 26: Estimated Impact – Typical Village Single Family Property

Village of Tannersville Taxpayer Impact				
Estimated Fiscal Impact - Combined Property Tax and Annual Water Charge				
Village Single Family Home - Median Taxable Assessed Value \$81,000				
	Assessed Value	Current Village and Town Tax Bill	Post Dissolution Town Tax Bill (No CETC)	Estimated Savings
Assessed Value	\$81,000			
Estimated Village Tax Payment		\$529.5	\$0.0	
Estimated Town Tax Payment		\$452.2	\$703.4	
Estimated Annual Water Fee		\$500.0	\$575.0	
Total		\$1,481.7	\$1,278.4	
Estimated Savings - NO CETC				\$203
Estimated Savings 70% of CETC				\$272
Estimated Saving - 100% CETC				\$302
<i>Note 1: Dissolution does not impact school district or county property tax rates.</i>				
<i>Note 2: 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 Hunter.</i>				

Approximately 90% of the single family properties have an assessed value between \$42,000 and \$143,000. **Table 27: Projected Property Tax and Water Charge Impact by Taxable Assessed Value** presents the estimated impact on single family properties within this range with and without the CETC.

Table 27: Projected Property Tax and Water Charge Impact by Assessed Value

Village of Tannersville - Single Family Home									
Property Value			Current	Estimated Post Dissolution Savings			Estimated Savings Percentage		
Median	Full Value	Assessed Value	Annual Water Fee and Property Tax	Blended Annual Water Fee and Property Tax (No CETC)	Blended Annual Water Fee and Property Tax (70% CETC)	Blended Annual Water Fee and Property Tax (100% CETC)	No CETC	70% CETC	100% CETC
	\$113,514	\$42,000	\$1,009	\$69	\$105	\$120	6.8%	10.4%	11.9%
	\$135,135	\$50,000	\$1,106	\$97	\$139	\$158	8.8%	12.6%	14.3%
	\$162,162	\$60,000	\$1,227	\$131	\$182	\$204	10.7%	14.8%	16.6%
	\$191,892	\$71,000	\$1,360	\$169	\$229	\$255	12.4%	16.8%	18.8%
	\$218,919	\$81,000	\$1,482	\$203	\$272	\$302	13.7%	18.4%	20.4%
	\$245,946	\$91,000	\$1,603	\$238	\$315	\$349	14.8%	19.7%	21.8%
	\$270,270	\$100,000	\$1,712	\$269	\$354	\$390	15.7%	20.7%	22.8%
	\$297,297	\$110,000	\$1,833	\$303	\$397	\$437	16.5%	21.7%	23.8%
	\$324,324	\$120,000	\$1,954	\$337	\$440	\$484	17.2%	22.5%	24.8%
	\$351,351	\$130,000	\$2,076	\$372	\$484	\$530	17.9%	23.3%	25.5%
	\$378,378	\$140,000	\$2,197	\$406	\$525	\$577	18.5%	23.9%	26.3%
	\$386,486	\$143,000	\$2,233	\$416	\$538	\$591	18.6%	24.1%	26.5%
<i>Note 1: Properties with lower assessed values will have less savings and those with a higher assessed value, have greater savings.</i>									
<i>Note 2: Dissolution does not impact school district or county property tax rates.</i>									
<i>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 Hunter.</i>									

Town outside Village of Tannersville Property Tax Impact

The property tax rate impact to Town of Hunter properties located outside the Village of Tannersville is presented in **Table 28: Town outside Tannersville Property Tax Impact**.

Table 28: Town outside Tannersville Property Tax Impact

Town of Hunter Estimated Property Tax Rate Impact					
Town Outside Village Property Taxpayer					
(Rate/\$1,000 Taxable Assessed Value)					
Fund	Current	Model - Post Dissolution			
		No CETC	70% CETC	100% CETC	Change in Rate
Townwide General & Highway	\$5.58	\$6.38	\$5.53	\$5.16	
Town outside Village General and Highway	\$2.34	\$1.92	\$1.92	\$1.92	
Total No CETC	\$7.92	\$8.30			4.7%
Total 70% CETC	\$7.92		\$7.45		-6.0%
Total 100% CETC	\$7.92			\$7.08	-10.6%
<i>Note 1: Village of Hunter taxpayers only pay town-wide property taxes. As such, the post dissolution property tax rate impact is projected to increase approximately 4.7% without an application of the CETC, to remain approximately the same with 70% application of the CETC and to decrease approximately 7.5% with an application of 100% of the CETC.</i>					
<i>Note 2: Dissolution does not impact school district or county property tax rates.</i>					
<i>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 Hunter.</i>					

In the fiscal model that includes the assumption that 70% of the CETC revenues are applied to offset property taxes indicates that Town outside Village property taxpayers may see a modest reduction in their property tax rates and potentially more than 10% reduction if the full 100% of the CETC is applied to offsetting property taxes. It should be noted that without the CETC, there is a potential for Town outside Village taxpayers to experience a property tax increase. The current typical Town outside Village single family home has a taxable assessed value of \$95,000 (median). The modeled fiscal impact for this typical Town outside Village single family property would be:

**Post Dissolution Town outside Village
Typical Single Family Home Property (Taxable Assessed Value of \$95,000)
Projected Dissolution Impact**

No CETC: \$36.10 annual property tax **increase** and a 4.7% property tax rate **increase**
 70% CETC: \$44.65 annual property tax **savings** and a 6.0% property tax rate **decrease**
 100% CETC: \$79.80 annual property tax **savings** and a 10.6% property tax rate **decrease**

Village of Hunter taxpayers only pay town-wide property taxes. The current typical Village of Hunter single family home has an estimated taxable assessed value of \$96,000 (median). The modeled fiscal impact on the Town property taxes for a typical Village of Hunter single family property would be:

**Village of Hunter
Typical Single Family Home Property (Taxable Assessed Value of \$96,000)
Projected Dissolution Impact**

No CETC: \$81.89 annual property tax **increase** or a 14.3% property tax rate **increase**
 70% CETC: \$ 5.30 annual property tax **savings** or a 0.86% property tax rate **decrease**
 100% CETC: \$40.40 annual property tax **savings** or a 7.52% property tax rate **decrease**

Potential Dissolution Impact on Village's Solar Energy Project

The Village is initiating a solar energy project using DRI grant funds to install roof mounted solar panels on Village Hall, the park boat house and pavilion and on the Upper Lake Water treatment plant as well as a ground mounted solar array on the Upper Park site. The mechanism utilized to obtain the solar credits is an offset to the Village's electric bills. Preliminary estimates indicate the solar credit would offset approximately 55% of the total Village's usage or slightly more than the Village water fund usage.

Should the Village electorate opt to dissolve, the Town would assume the Village solar agreements with Central Hudson. Assuming the credits are utilized to offset the water fund electric bills, there would be no impact to the Water District users as they would experience the full value of the solar credits through the Water District. Should the credits be used to offset Town-wide electricity bills, the value would be spread town-wide. For example, if \$30,000 in water fund bills were offset, the value to a typical single Village dwelling unit would be approximately \$31 per year. In comparison, if the \$30,000 credit was applied to Town General Fund, the offset would benefit a typical Village single unit property by approximately \$6 per year.

Grant Administration and Fiscal Management

The Village has a number of large grant funded infrastructure projects that will be play in 2025 and potentially into 2026. The grant funding is not provided up front but rather is reimbursed after expenses are made. Such reimbursement systems often have significant delays in reimbursement. Based on the timing of the projects, both the management of the construction projects as well project financing and the grants administration work would need to be coordinated to assure for project completion, grant reporting and compliance and cash flow monitoring related to the timing on the reimbursement for both the Village as it would be closing out as well as for the Town as it is ramping up its significantly expanded role.

Town leadership recognized the complexity and level of grant administration and fiscal oversight needed and indicated that it would be in the community's and Town Government's best interest to transition the Village Clerk/Treasurer to Town Government to provide continuity and continued grant administration.

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 by Village or Town; many of the steps would require coordination between the Village and the Town.

Village of Tannersville

- With the Town of Hunter, arrange for the preparation and submission of New York State Citizen Empowerment Re-organization Grant for Dissolution Implementation.
- Arrange for the preparation of pre-dissolution AUDS and any financial audits.
- 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 ordinances and work with the Town to identify Village laws and ordinances that may be beneficial for the Town to incorporate into the Town Code.
- 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 Hunter

- Engage, as necessary, temporary financial consultant services necessary to close out the Village financial operations, address accounts payable and receivable and prepare and file all outstanding Federal and New York State financial reports.
- Conduct a review of the current Village laws and codes and incorporate Village laws and codes; including zoning that may have specific value to the area currently known as the Village of Tannersville.
- Take necessary actions to create a Tannersville Lighting District that covers the area currently known as the Village of Tannersville. This shall include taking the necessary steps as outlined in Town Law.

XI. Plan Implementation – Recommended Action Steps

- Take necessary actions to create a Tannersville Water District that covers the area currently known as the Village of Tannersville 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 Greene County Civil Service to take the actions to create the new positions necessary to handle the additional workload.
- The Plan does not anticipate the need for a legacy district; however, should unanticipated liabilities occur, the Town would need to establish a “Tannersville Legacy District” as provided by Article 17-A §790, as a means to pay for the outstanding debt. Article 17-A states that 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 District which is coterminous with the boundary of the former Village of Tannersville.
- 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).
- Prepare and adopt a 2026 Town Budget that provides for the expanded services necessary to provide 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 the necessary vehicles and equipment to provide for 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.
- Coordinate a plan, as necessary, for a post disposition plan to manage Village assets and liabilities.
- The Village has a number of large grant funded infrastructure projects that will be play in 2025 and potentially into 2026. The grant funding is not provided up front but rather is reimbursed after expenses are made. Such reimbursement systems often have significant delays in reimbursement. Based on the timing of the projects, both the management of the construction projects as well project financing and the grants administration work would need to be coordinated to assure for project completion, grant reporting and compliance and to monitor cash flow related to the timing on the reimbursement for both the Village as it would be closing out as well as for the Town as it is ramping up its significantly expanded role.

APPENDICES

Appendix A
Question and Answer
Forum

Tannersville Question and Answer Forum

1. Will only Village residents be able to vote or will all Town residents have the right to vote?

Only registered voters in the Village can vote in the referendum.

2. Is the Town obligated to govern the Village if the vote is positive? If not, what happens?

Should the residents of the Village vote to dissolve the Village, there will no longer be a Village government. As such, all services and governance will be provided by the Town of Hunter.

If the Village does not vote to dissolve, governance and service delivery remain the same as it is today.

3. Are all residents of the Village allowed to vote or is it restricted to property owners who are residents? Does this include part-time residents?

All residents that are legally registered to vote at a residence in the Village of Tannersville are eligible to vote.

4. How are the assessed values derived for Village properties? How is the equalization rate derived? How is the market value established?

Determination of the assessed value is completed by the Town of Hunter Assessor. New York State Department of Taxation and Finance Office of Real Property establishes the equalization rates each year for all local assessing units. We would refer you to the Town Assessor. In addition, the New York State Department of Taxation and Finance, Office of Real Property Taxes provides background information on the full value determinations and establishment of equalization rates. Please see links to resources below.

https://www.tax.ny.gov/pdf/publications/orpts/under_eqrates.pdf

<https://www.tax.ny.gov/research/property/assess/reassessment/fairassessments.htm>

5. Will the financial model w/ the assumptions and drivers be shared w/ the residents?

Yes, the study/plan will outline the assumptions used in the fiscal model.

6. How much revenue does Tannersville receive from policing? What's the cost? How many new cops will the town of Hunter hire if Tannersville disbands its police force?

The Village does not provide policing services. Police services are provided by the Town of Hunter on a town-wide basis.

7. Will the Town of Hunter require additional police service to be hired?

Police services are already provided on a town-wide basis and will not be impacted by the Village electorates' decision on dissolution.

8. When will the subcommittees be chosen? What are the characteristics of candidates most required to serve on those committees? And will the committees be: 1. Land Use / Planning / Zoning 2. Public Works 3. Finance / Admin 4. Police / Fire 5. Will we need a unique Water Committee as a result of Tannersville's water treatment facility?

Workgroups comprised of representatives of the Village and Town officials and staff knowledgeable in the subject matter will be providing input on current operations in the Town and Village and will work to define possible post dissolution service and service delivery models should the Village electorate vote to dissolve.

9. Approximately how many Village of Tannersville votes have to vote "yes" on the referendum for the dissolution to be passed? Approximately how many Town of Hunter votes have to vote "yes" on the referendum for the dissolution to be passed (or is it only the Mayor and Council that vote)? When would these votes be scheduled?

It is a simple majority vote.

10. Will the agreements with the Leach Family be honored or renegotiated for Leach Drive and Allen Road?

In a Village dissolution, the Town assumes existing contracts held by the Village. A listing of all Village agreements has been requested. Critical agreements will be reviewed during the study process.

11. Has the Village created a list of assets which the Town of Hunter will need to decide to take possession or to sell off? Can that list be shared w/ the village residents?

The study/plan process is identifying Village owned real and personal property. Should the Village voters elect to dissolve the Village, the Village Board of Trustees has the right to sell and liquidate its assets and/or transfer its assets to other parties for public purposes. Any remaining assets at the time of dissolution are transferred to the Town.

12. What happens to the ~\$10mm grant that the Village of Tannersville received from the state for the Rip Van Winkle park? Does that funds now get allocated to the Town of Hunter? Is in jeopardy of being revoked completely? Will the Town have the ability to allocate it elsewhere side from Rip Van Winkle Park?

Upon dissolution, the Town assumes all contracts and agreements held by the Village. Discussions with funders is planned as part of the study process.

13. Is there a quantitate audit / resource grading the effectiveness and abilities of the Town of Hunter compliance / execution in local governance?

The purpose of this Study/Plan is to evaluate the possible post dissolution conditions relative to governance, services, service delivery and to present a possible post dissolution fiscal model reflecting the Town delivery of services. The engagement does not include an audit or grading of the effectiveness and abilities of the Town government.

14. What guarantee do Village of Tannersville residents have that the village infrastructure is a priority in proportion to the entire Town of Hunter? What incentive exists for the Town of Hunter to maintain Village streets at the same rate and priority as its current residents?

The Town has agreed to be a part of the study process. Through this process, discussions regarding the Village's infrastructure current condition and ongoing maintenance and replacement needs will be a part of that discussion. While the Town is being proactive and participating in the process, the Town Board is not bound by the post dissolution conditions outlined in the Plan. All decisions post dissolution are made by and the responsibility of the Town Board.

15. From Laberge Group's experience creating these plans, what has been the use of funds for the 30% of CETC funds that aren't required to be allocated to the village residents that choose to be dissolved? Can the village of Tannersville require that the Town of Hunter vote on a referendum that states something along the lines of "100% of the CETC funds should be allocated to village of Tannersville residents"?

No, the Village of Tannersville cannot require that the Town vote on a referendum requiring that the 100% CETC funds be allocated to Village of Tannersville residents.

New York State General Municipal Law Article 17-A indicates that the referendum question placed before the electors of the local government entity to be dissolved shall be in a form reading substantially as follows:

“Shall (insert type and name of local government entity) be dissolved?

YES _____

NO _____”

Should the Village electorate vote to dissolve, New York State Finance Law requires the Town to use at least seventy percent of the CETC for property tax relief and the balance may be used for general municipal purpose. The CETC is for use townwide, and is not set aside solely or specifically for the former Village of Tannersville.

Per the question, some Towns use the entire CETC to lower the tax levy townwide, others utilize the remaining 30% for transition costs and/or other budgetary items. CETC cannot be allocated to special improvement districts.

16. What is the current estimate of CETC funds that the state will allocate to the town of Hunter if we choose to merge? For how many fiscal years will the state guarantee that payment? Is that CETC subsidy guaranteed in perpetuity or is it dependent on the whims of state elected assembly / governor?

Should the Village electorate vote to dissolve, the estimated Citizen Empowerment Tax Credit (CETC) is estimated to be approximately \$480,000 on an annual basis (based on the Villages 23/24 tax levy and the Town of Hunter's 2024 levy).

The actual CETC will be calculated would equal 15% of the combined amount of the real property taxes levied by Village of Tannersville and the Town of Hunter (exclusive of special districts) in the local fiscal year prior to the local fiscal year in which the dissolution takes effect.

The CETC is an annual payment; subject to NYS appropriations, as are other local aid funding streams. Since its inception in 2010, NYS has paid the CETC at the full amount in all but one year during the COVID crisis in which New York State paid 95% of the CETC.

17. Does the current Town of Hunter employee staff have the capable of experienced staff to repair a water main or service leak if required? Are they prepared to take on the additional maintenance needed for the water system?

The Town currently does not operate water services. The Town recognizes it does not currently have the staff with the expertise and that it would need to employ the proper resources – staff and contracted – to assure for the continuity of such an important service.

18. Why is the Village of Tannersville even going through this process? Why has the Village of Hunter not voted to go through this process?

There has recently been quite a bit of constituent discussion regarding dissolution within the Village of Tannersville. It is commonly known that there was a possibility of a citizen initiated petition process calling for a referendum on the question of whether to dissolve the Village. In a citizen initiated dissolution process, the process and timelines is prescribed in law. Upon certification by the Village clerk of the petition, the Village Board of Trustees has 30 days to set a date for the referendum on the single question: Should the Village dissolve? Yes or No. The referendum on the question to dissolve must be held within 90 days of the date of the meeting setting the date of the referendum.

The Village Board of Trustees determined that a study/plan of dissolution may present a better and more transparent process for the Village electorate to evaluate and study the issue of dissolution. The Board voted to initiate what is called a Board Initiated process. In contrast to the Citizen Initiated Process, this process enables the Village Board of Trustees, employees, residents and property owners to take the time necessary to outline the key issues, develop a potential post dissolution set of conditions and develop a draft proposed plan of dissolution.

In addition, the Village of Tannersville has opted to include the Town Board and staff in the study and planning process. Upon endorsement of a draft Plan by the Village Board of Trustees, a public hearing is held on the draft plan at which time the Village can adopt or amend and adopt a final proposed plan and set a date for a referendum **OR** vote to stop the process.

19. I would like to see a simple plus and minus schedule of the effects of the dissolution plan. So far, I haven't noted anything in that regard.

The final dissolution plan will include a pro and con checklist that residents can use to help make an informed decision on the reorganization of governance.

20. What is the current debt of the village? As this would get passed onto village homeowners as a debt district, I'd like to know if there is currently any debt.

The Village has three bonds as outlined in the chart found HERE. Should the Village vote to dissolve, the Village would likely have assets that can be applied to offset in part the Village debt. Evaluation of that potential offset has not yet been completed. The majority of the Village's debt is associated with the Village water fund and is currently paid through the water service semi-annual water billings. If the voters chose to dissolve the Village, remaining water debt would continue to be paid by water service users inside and outside the current Village.

21. It would be helpful if we could get 4 or 5 examples of the taxpayer impact of the dissolution. Of course, the impact will vary based on individual circumstances, but 4 or 5 examples will give people a point of reference. For example, pick an anonymous homeowner and business property in the Village of Tannersville; an anonymous homeowner and business property outside the Village but within the fire, sewer and water district; and an anonymous property owner in the area of Lanesville or outside both the Villages of Tannersville and Hunter. Both the Counsel from the Association of Towns and Villages and the Village consultant spoke about new State aid revenue flows that were supposed to last "in perpetuity", plus Village of Tannersville taxpayers that would be relieved of that tax responsibility and become Town of Hunter taxpayers. Plus, there are the issues of the sewer, water and light districts. Please give us a summary of the pluses and minuses of the impact of the dissolution proposal so that we can assess possible impacts. Again, this will not answer everyone's questions about impact but it will give us a foundation for assessment.

The final plan will include a chart that includes the current and new tax rate per 1,000 of assessed value (including town, fire, lighting, and water). In addition, the plan will also include a table illustrating the post dissolution Village Property Owner Tax Impact with a sampling of taxable assessed values. Property owners will also be able to calculate their own tax impact using the rates provided.

The CETC tax credit is appropriated annually during the development of the NYS Budget and is in perpetuity per NYS law.

The Final Dissolution Plan will include a resident checklist from which person can determine for themselves, whether or not the impact is a "pro" or "con".

For an example of a recent Interim Dissolution Plan, please refer to

<https://labergegroup.com/lakegeorge/wp-content/uploads/2022/09/Village-of-Lake-George-Interim-Study-of-Dissolution-August-2022.pdf>

22. A water agreement with NYC was referenced at the last public meeting, but the details were unclear. Can you 1- clarify what this water agreement is, and 2-explain how it could be affected or impacted by a possible village dissolution?

The agreement with NYC that we are referring to is the 1924 Agreement between the Village of Tannersville, the Town of Hunter and the City of New York for the Sewer System. Currently the NYC DEP owns, operates and maintains the WWTP and the collection system free of charge to Village residents

and those Town residents outside the Village that were included in the 1924 agreement and any amendments. The question or comment was geared to the effort that would need to be undertaken by the Village to reach out to the NYC DEP to understand any implications that dissolution would have on the current contract.

23. Will we know the potential implications of dissolution on the current NYC DEP contract before voting?

The current agreement has been signed by the Town of Hunter, the Village of Tannersville and NYC DEP, and includes a succession clause. Upon dissolution, the Town of Hunter (which already is a party to the agreement) would become the executor of all contracts that were binding on the former village. However, the Village Attorney is updating NYC DEP on the dissolution process and will work with them on any contract language changes that may be necessary should the Village dissolve. We do not have a timeline for a response from the NYC DEP as it relates to the timeline of a potential vote.

24. What will happen to any Village of Tannersville property easements if the Village is dissolved into the Town of Hunter?

In a village dissolution, the town in which the Village is located assumes all easements and agreements in existence at the time of dissolution. In this instance, the Town of Hunter would assume all of the property easements and any related agreements in place at the time of dissolution.

25. How many employees does the Town of Hunter currently employ and what is the projected amount of new hires required by the Town to facilitate administration of the village? How many FTEs and PTEs does the Village currently employ?

The chart below represents the current Village of Tannersville staffing. The consultant team is working on developing a projected Town of Hunter staffing needs analysis.

Current Village of Tannersville Staffing			
Department	Title	Full Time	Part Time
Elected Officials			
	Mayor		1
	Trustees		4
Central Administration			
	Village Clerk/Treasurer	1	
	Deputy Clerk/Treasurer		1
	Office Assistant		per diem
Justice Court			
	Village Justice		1
	Assistant Justice		1
	Court Clerk		1
Public Works			
	Working Supervisor	1	
	Laborers	2	1
Building Inspector			
	Building Inspector		1
	Total Positions	4	11

26. Who will operate the water plants and maintain the distribution system, reservoirs, and all water sources?

The preliminary Plan is for the Town to create a Tannersville Water District that will continue to serve the Village and outside Village users. The preliminary plan would be for the expanded Town staff, in combination with the contracted certified water treatment operator, to operate and maintain the water treatment plants and all related infrastructure.

27. My understanding is that the current water system was mostly paid through tax payer money until recently via a debt service. How are the residents of the incorporated Village going to be repaid for those prior payments? Is it required that the Town of Hunter take over that asset? What happens if the Town of Hunter chooses not to take over that asset? Wouldn't the market rate for that asset be artificially deflated as the only potential purchase for that asset IS the town of Hunter?

The preliminary plan is for the Town to create a new Tannersville Water District and for all the water assets to be transferred to the Town Water District necessary for the continued provision of water services to the current system users.

28. With the Village having its own wastewater facility, will the facility capacity be used up by Town homeowners that currently exist outside that existing service area for the Village?

The Village of Tannersville does not own or operate a wastewater treatment facility. The WWTP is owned and operated by NYC DEP.

29. Will the Onteora Club continue to honor the agreement for their lake as an emergency water source?

In a Village dissolution, the Town in which the Village is located assumes all existing contracts held by the Village.

30. Why did they want to and why are we going through the process? Frustration exists among those of us who are property owners in Tannersville but not residents who have a say in the process.

Tannersville has a long history of good governance, responsiveness to constituents and delivery of quality services. The Village Mayor and the Board of Trustees understand only too well the pride and sense of identity that residents, including themselves, have for the Village of Tannersville. They understand what the Village government has meant to the community. However, as is happening in a number of communities across New York State, Village residents have been discussing the idea of dissolving the Village and having the Town of Hunter take over Village services. 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. The Board determined that it would be in the residents' best interest 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 Hunter assume the governance role and service provision in the Village.

31. If the village owns any "Flood buyout parcels", Will the Town of Hunter express interest in transferring ownership or will they be sold?

The plan would be for the flood buy-out properties to transfer to the Town with the perpetual NYS DEC conservation easements.

32. Are regulations for economic growth more conducive for incorporated villages than for other types of municipal entities?

We are not aware of any Federal or State regulations relative to economic growth that are more conducive for incorporated villages than towns. Currently, the Village has its own "Low-to-Moderate Income (LMI) by Place" identification that establishes eligibility for a Community Development Block Grant (CDBG). However, should the Village dissolve, the Town can utilize an income survey to qualify for CDBG funding if it chooses.

33. If Town of Hunter Residents are not allowed to vote on this dissolution, who will be administering this vote? Will it be the Village Clerk? Greene County? Laberge Group?

Greene County administers village elections and will oversee the special election should there be one.

34. Zoning restrictions and rules are important. This dissolution eliminates our zoning requirements. Why is that good?

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 preliminary thinking of Town officials is that they would continue to administer and enforce the Village zoning codes for up to two years. During that time, the Town would put in place the necessary process to carefully integrate the Village Zoning Law into the Town's local laws in a manner that does not negatively impact the Town outside the Village, but recognizes and addresses the uniqueness of the Village's compact historical development pattern.

Emerging consensus among Village and Town stakeholders suggest the Town and Village work towards a "hybrid" zoning adoption should the Village electorate vote to dissolve. This hybrid would involve retaining critical aspects of Village zoning unique to the Village such as the Village Zoning Districts and their respective regulations while streamlining generalized sections to limit redundancy and inconsistencies such as those related to administration and enforcement.

35. Who are the principals behind Laberge Group?

Laberge Group is a multi-disciple firm of engineers, planners, surveyors, government operations specialists, community development specialists, and municipal architects. The firm has provided service to municipalities and private clients for more than 60 years and is a NYS leader in government restructuring and municipal efficiency. Richard F. Laberge, P.E. is the firm's President, Ronald J. Laberge, PE is the Executive Vice President, and Ben Syden, AICP is the Vice President.

36. What are the tax ramifications for those of us who pay property and school taxes?

A dissolution of a village does not impact school or county property taxes. It is projected that if the Village electorate vote to dissolve, the Village of Tannersville combined Village and Town property tax will be reduced. Details will be provided at the August 20, 2024 Public Informational meeting.

37. Why would we want to lose our independence and get lumped in with Hunter which appears to be halfway boarded up at the moment?

Each Village voter will weigh the pros and cons and make their own decision.

38. Regulations for economic growth are more conducive for incorporated villages than other municipal entities.

We are unaware of any benefit based on the method of governance and/or incorporation. There are incentives based on smart growth goals that will be the same whether or not the municipality is a village or a town as the density of the area “formerly known as the Village” will remain the same. In addition, each Governor has their own programs that induce economic incentives – i.e. “pro-housing”. However, both a village and a town have the same opportunity to adopt the program regulations. As far as CDBG grants, eligibility is based on the percent of low-moderate income residents. This can be determined based on census tract or municipality, and can be confirmed with an income survey. As such, we do not agree with the statement that “Regulations for economic growth are more conducive for incorporated villages than other municipal entities.”

39. Will a sewer district be created to protect current vacant land owners that currently exist within that service area?

We don't think that will be necessary if they are located within the boundaries of the current agreement; however, if needed, a district could be created.

40. Is there a possibility that wastewater capacity could be used up by properties outside that existing service area?

Dissolution would not impact the service area defined in the existing agreement. Please see more detailed answer to Question 23.

41. The water system was mostly paid through tax payer money until prior administration. (Original purchase of water system, debt service) How are the residents of the incorporated village going to be paid back for those prior payments?

It is anticipated that the assets of the water system will transfer to the Town for the benefit of a Tannersville Water District which would have the same boundaries as that of the current Village and long term to possibly include town outside Village users.

At the same time, the plan proposes to utilize liquidated assets to offset any remaining debt service for the water tower and also anticipates that there would be sufficient liquidated assets to fund in part the debt service on the water treatment plant upgrades.

42. What will happen to village water rates and outside water rates?

The preferred approach identified by the Town would be to eliminate the distinction of inside Village and outside Village Water rates and that would be gradually done over a 5 year period. The estimated impact for a single family home once fully implemented is \$75 per year.

43. Does the Town have capable or experienced staff to repair a water main or service leak if required? Are they prepared to take on the additional maintenance needed for the water system?

The Town's preferred plan would be to hire the Village staff as well as have a contract with a water treatment operator to provide regular service and 24/7 response as is done in the Village currently.

44. Who will operate the water plants and maintain the distribution system, reservoirs, and all water sources?

The Town's preferred plan would be to hire the Village staff as well as have a contract with a water treatment operator to provide regular service and 24/7 response as is done in the Village currently.

45. What guarantee do village residents have that our infrastructure is a priority on a town wide scheme? What is the motivation for the town to maintain village streets?

There can be no guarantees. Upon a decision by the Village voters to dissolve, all future decisions, policies, budgets will rest with the Town of Hunter Town Board.

The Town, through its leadership and comprehensive plan, recognize the importance of its Villages as the economic and community hubs of the Town. There is a certainly a motivation to invest in the Village's streets, streetscapes and other assets such the parks and recreational facilities.

46. Please articulate where there is a duplication of services and resources and how will that become more efficient if transferred to the Town.

There is a strong division of labor between the Village and Town and as such there were limited opportunities for achieving significant savings. Examples of marginal savings include Village elected officials, justice court and municipal hall facilities costs, municipal dues, etc.

47. If Tannersville is eliminated as an entity, will the area in the current incorporated boundaries of Tannersville be permitted to get grants specific this area, or would it now be town wide?

This depends on the grant and the program that the Town wishes to apply for. Please note that the area formerly known as the Village cannot apply for grants, but the Town can. Certain grants; i.e. Housing, microenterprise and CDBG grants can be applied for using a specific target area, while others may be town wide.

48. Is the Town staff prepared to take on the grant administration of current village projects?

The Town's preferred plan is to transfer the Village Clerk into an administrative position in the Town with one of the primary tasks being grant writing and administration.

49. Clearly if recent history is any indication, the Town of Hunter has received a poultry amount of grants compared to the Village of Tannersville. What happens to the current grants underway and pending contracts?

Please see responses to prior questions.

50. What will happen to all of the Highway and water department equipment?

The plan assumes that the water department equipment will be transferred to the Town to be used specifically for the Tannersville Water District.

The Highway equipment is planned for sale. The Town has expressed interest in certain pieces and would be offered the opportunity to buy Village equipment at a price agreed upon by the Village prior to dissolution. All remaining assets would go to public sale.

51. Village Designated Park land- can park land be transferred to the town or the state or can it be sold?

The plan proposes to transfer the parks and other recreation assets to the Town for continued delivery of parks and recreation services. The plan proposes expanding the Town staff by the equivalent staff as is currently in the Village to maintain the assets.

52. Flood buyout parcels- will these be transferred to the Town, State, NY City or will they be sold? Would conservation easements still be maintained?

Through discussions with the Town, the Village developed a disposition plan that includes the transfer of NYCDEP buyout properties. The Town would maintain the properties as the Village staff currently do.

53. The purchase money from the Tannersville highway building flood buyout -Will that go to the Town, will the contract be renegotiated? Will the value remain the same?

The plan anticipates a process that enable the net proceeds of the sale to go to the benefit of the Village taxpayers.

54. Who will maintain the bike path and various parks - including the playground and equipment, beach, pocket park, pickle ball, volleyball & basketball courts, skatepark, etc.

The plan proposes expanding the Town staff by the equivalent staff as is currently in the Village to maintain the assets.

55. Will easements given to the Village for the path or water system be transferred to the town? Will they have to be redone? What will be the status of Dibbles Dam, raw transmission line and reservoir agreements and easements? What will be the status of Dibbles Dam, raw transmission line and reservoir agreements and easements? Will the agreements with the Leach Family be honored or renegotiated for Leach Drive and Allen Road?

Pursuant to Article 17A of the General Municipal Law, all Village agreements transfer to the Town. Should the Village electorate to dissolve and prior to the date of dissolution, a legal review of all easement, ROW and other agreements/contracts is recommended be conducted to identify specific issues that may need to be addressed.

56. Can the Village Court be dissolved as the Village Justice term does not end until 2027?

The Village Justice Court ends the date of dissolution. If the Village is dissolved, there is no longer a Village.

57. What is the value of Home Rule?

Home rule as it relates to the Village of Tannersville would end with dissolution.

58. What happens to the Village Laws and Zoning?

There was consensus from Town and Village representatives that participated in the land Use work group that the preferred approach would be for the Town to adopt “Hybrid” zoning that retains critical aspects of Village zoning unique to the Village such as the Zoning Districts and their respective regulations while streamlining generalized sections to limit redundancy and inconsistencies such as those related to administration and enforcement.

59. In particular those local laws that created the Historic District. What happens to the parcels with Adult business designation in the Village?

The Town may have to re-apply for the historic district designation. The Town leadership indicated that they would do that if necessary.

Preliminarily the Town indicates that the preference is to generally maintain village specific local laws such as the adult business; however, the ultimate decision will rest with the Town Board for the final decision.

60. Will the town laws automatically apply to current village residents? Specifically short term rental laws, junk yard laws, etc.

Yes, the Town Laws will apply to Village residents. Should the Village vote to dissolve, the Town’s preliminary plan relative to short term rentals would be to initiate outreach to rental property owners well in advance of the date of dissolution.

A preliminary review of Village and Town local laws was conducted during the study process and identified those local laws that would need a review prior to dissolution to determine best course of action including local laws that are similar but not exactly the same to streamline the local laws, if possible.

61. Will special districts be formed and what is the guarantee they remain If the village dissolved? (Water, sewer, sidewalk, lighting etc.)

The proposed plan includes the creation of a water district and a lighting district; however as stated previously. Unspent and unencumbered water fund revenues are planned for transfer to the Water Fund.

62. Will the town continue to maintain and plow the business district and side walks in village?

Town officials indicated that this is the plan.

63. Where do gross receipts and franchise revenues go?

Unspent and unencumbered water fund revenues are planned for transfer to the Water Fund. The plan is to use any unspent unencumbered assets to offset Village liabilities.

64. What would happen to any potential revenues from a dispensary since the town Opted out? Would a dispensary be permitted to remain if established prior to dissolution? Would a dispensary be permitted to remain if established prior to dissolution?

The Village did not opt out of NYS Cannabis program whereas the Town of Hunter opted out. The Village has one vender that submitted an application to New York State to operate an establishment. An informal opinion from the Conference of Mayors is that if the establishment is licensed at the time of dissolution, there is a reasonable case that it be grandfathered in. Should the Village elect to dissolve, the Town Board will need to monitor the status of the establishment and determine its policy direction.

If a dispensary opened in the Village, the Village would receive 75% of a 4% local excise tax imposed upon the sale and the County would receive 25%. Based on the New York State Cannabis Law, the Town does not receive a distribution because it opted out. However, post dissolution, any revenues generated by a cannabis establishment in the Village will go to the Town of Hunter to be used either as an offset to property taxes on a town-wide basis or for another purpose.

65. What happens to capital funds in water and general if not expended prior to dissolution?

Unspent and unencumbered water fund revenues are planned for transfer to the Water Fund. All unencumbered and unspent general funds would be used to offset Village liabilities.

66. What happens to current employees and their benefits? Will the town honor current level of insurance if they take on village employees? What about the retirees or employees that have entitlements? (Health insurance after x amount of years)

The town's preliminary plan is to bring Village employees on board; however as stated previously, all decisions will ultimately be Town of Hunter Town Board decisions.

Village retirees at the time of dissolution will be provided the retiree health benefit as provided by the Village. This will be a cost upon the property taxpayers of the Village until the liability ends with the last retiree turning 65 years of age.

The Town indicated that they would recognize the Village employees time in service with the Village when calculating benefits including accruing vacation, sick, etc. and in determination of the cost sharing between the Town and the employee for Town employee and retiree health insurance programs.

67. The Village of Tannersville is one of the oldest village in New York State. Why does this board want to dissolve?

The Board has not taken an official or unofficial stance on dissolution. However, due to the pending petition to dissolve the village, the Village Board took the proactive step to begin the process so as to afford the residents of the community with a full plan to review prior to a potential dissolution vote. A board-initiated process provides more time for analysis than a citizen-initiated process.

68. Who would take on Village sponsored Events?

The Town officials' preliminary plan would be to continue the Village sponsored events.

69. Would Town run camp if they had control of park facilities?

Yes, that is the preliminary plan.

70. Is there a possibility that wastewater capacity could be used up by properties outside that existing service area?

Dissolution would not impact the service area defined in the existing agreement. Please see more detailed answer to Question 23.

71. Will we lose the ability for funding under the MOA (I.E. railroad Avenue)?

It is anticipated that the funding would not be lost.

72. Does the Village of Tannersville charge rent to the Tannersville Fire District to keep the fire trucks in the Village building? If so how much?

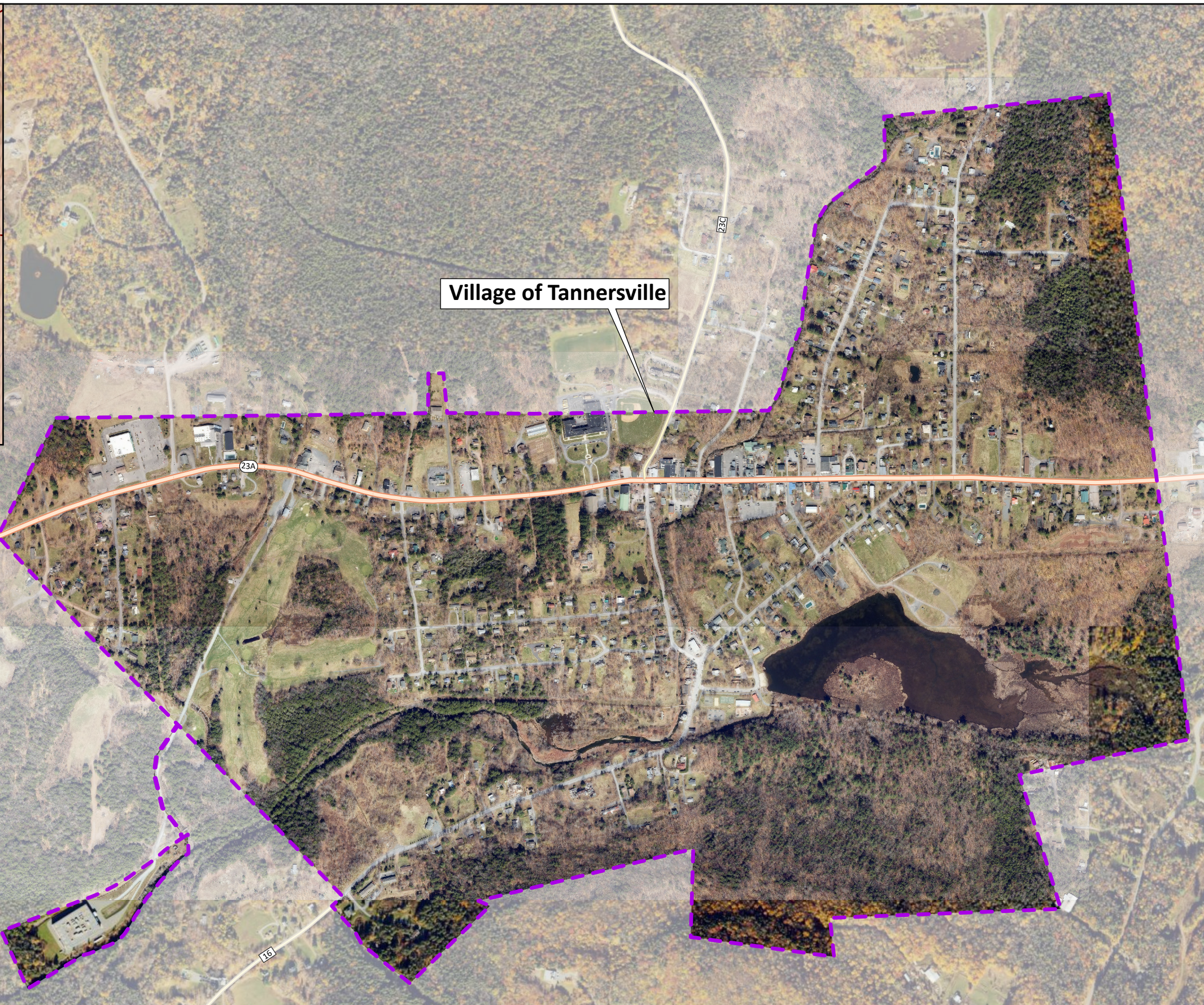
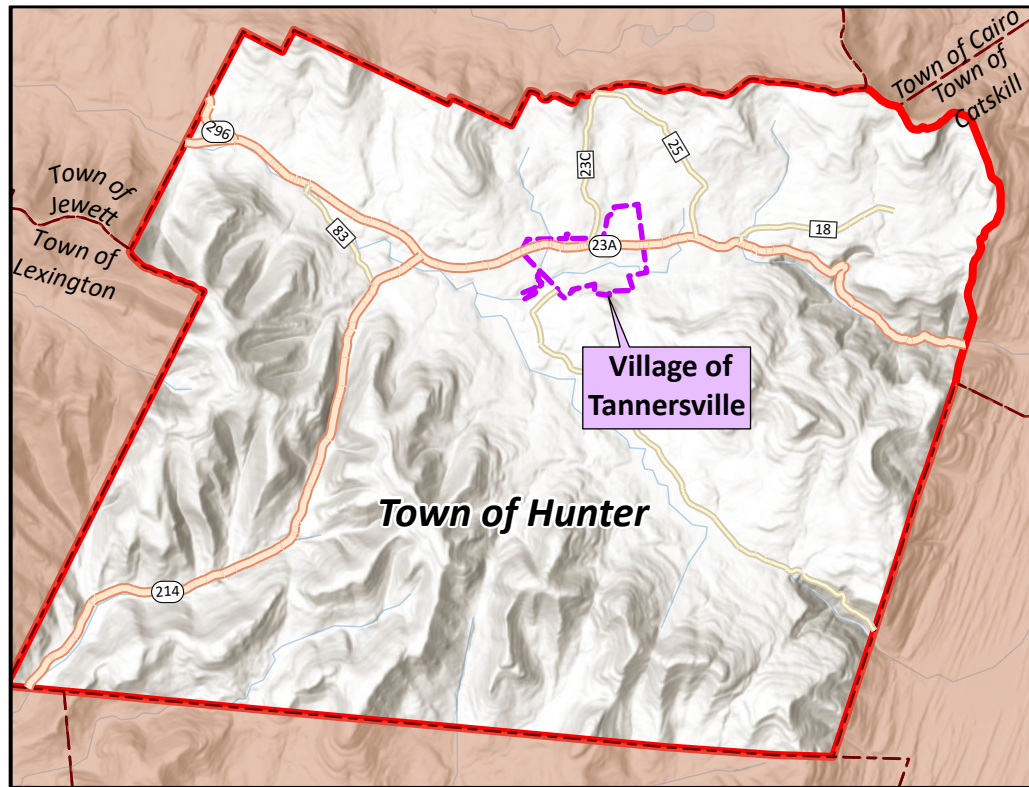
Yes, the Village charges rent. It is \$600/month.






73. What would happen if the Village stops here now that the study is complete? Could they wait and see if there is a petition and move forward at that time?

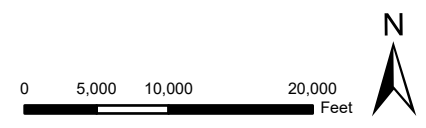
The Village Board of Trustees is voting to endorse or not endorse a proposed plan of dissolution on September 12th. This is not a vote on dissolution but rather a vote to endorse this as the proposed plan to be the subject of a Public Hearing. If the Village board endorses the Plan on September 12th they are required to also call for a public hearing on the Proposed Plan. After the Public Hearing, the Board of Trustees again has the option to stop the dissolution process or to amend and adopt a final plan and set the date to hold a referendum by the electorate of the Village on the question: "Should the Village of Tannersville be dissolved: Yes ___or No___." Should the issue go to a referendum and be voted down, dissolution cannot be brought back up for 4 years. If the Village Board chooses to end the process it may do so, but the 4 year prohibition against a citizen initiated process does not apply."

Appendix B

Village of Tannersville & Town of Hunter Location Map



-  County Roads
-  State Routes
-  Village of Tannersville
-  Town of Hunter
-  Surrounding Municipalities



Village of Tannersville, Location Map

Town of Hunter, Greene County, New York

Appendix C
Village of Tannersville
Listing of Streets

New York State Department of Transportation Local Roads Listing

**Municipality: Village of Tannersville
Greene County**

Geocode:1484
NYSDOT Region:1

Jurisdiction: Village

DOT ID	State Route	County Road#	Road/Street Name	Start of Section	End of Section	Beg MP	End MP	Length	DIV Hwy	No. of Lanes	Dir	One Way	Pvt Type	Pvt Width	Shldr Width	Med Type	Med Width	Func Class	NHS
107313			ALLEN RD	NY 23A MAIN ST	GATE	0.00	0.07	0.07		2	P		A	21	0	None		9	
107315			CHURCH ST	NY 23A MAIN ST	SOUTH MAIN ST	0.00	0.20	0.20		1	P	Y	A	15	0	None		9	
107317			FROMER ST	SPRING ST	NY 23A MAIN ST	0.00	0.15	0.15		2	P		A	18	0	None		9	
107318			GRAYS LA	PARK LA	DEAD END	0.00	0.10	0.10		1	P		A	13	0	None		9	
314822			HILL ST	TANNERSVLE VL	NY 23A MAIN ST	11.9	12.0	0.10		2	P		A	20	4	None		8	
107314			LAKE RD	RAILROAD AVE	SOUTH MAIN ST	0.00	0.17	0.17		2	P		A	24	0	None		9	
107320			LAKE VIEW AVE	RAILROAD AVE	DEAD END	0.00	0.17	0.17		2	P		A	18	0	None		9	
107316			LEACH RD	NY 23A MAIN ST	VILLAGE LIMITS	0.00	0.08	0.08		2	P		U	24	0	None		9	
107321			PARK LA	SYLVAN SIDE AV	NY 23A MAIN ST	0.00	0.40	0.40		2	P		A	24	0	None		9	
107322			PENROSE AVE	RAILROAD AVE	DEAD END	0.00	0.39	0.39		2	P		A	21	0	None		9	
107323			RAILROAD AVE	S MAIN ST	MAIN ST	0.00	0.28	0.28		2	P		A	24	0	None		8	
107324			RASPBERRY LA	NY 23A MAIN ST	DEAD END	0.00	0.21	0.21		2	P		A	21	0	None		9	
107325			RENWICK ST	NY 23A MAIN ST	SUNSET AVE	0.00	0.24	0.24		2	P		A	20	0	None		9	
107326			SOUTH MAIN ST	NY 23A MAIN ST	RAILROAD AVE	0.00	0.40	0.40		2	P		A	21	0	None		9	
107327			SPRING ST	NY 23A MAIN ST		0.00	0.49	0.49		2	P		A	26	0	None		9	
107327			SPRING ST		HUNTER T/L	0.49	0.52	0.03		2	P		A	20	0	None		9	
107328			SPRUCE ST	RAILROAD AVE	VILLAGE LINE	0.00	0.63	0.63		2	P		A	21	0	None		8	
107329			SYLVAN SIDE AVE	PARK LA	SPRING ST	0.00	0.09	0.09		2	P		A	20	0	None		9	
107330			TOMPKINS ST	NY 23A MAIN ST	SO MAIN ST	0.00	0.12	0.12		2	P		A	24	0	None		9	
107331			UPPER LAKE RD	SOUTH MAIN ST	DEAD END	0.00	0.08	0.08		2	P		U	20	0	None		9	
								Centerline Miles Total:		4.40									
								Lane-Miles Total:		8.50									

Jurisdiction: County County-maintained roads are shown below for reference.

DOT ID	State Route	County Road#	Road/Street Name	Start of Section	End of Section	Beg MP	End MP	Length	DIV Hwy	No. of Lanes	Dir	One Way	Pvt Type	Pvt Width	Shldr Width	Med Type	Med Width	Func Class	NHS
THERE ARE NO COUNTY ROADS IN THIS Village of Tannersville																			

Appendix D

Vehicles & Equipment Listing

**Village of Tannersville
Vehicles and Equipment**

Use	Year	Description of Large Pieces	
Vehicles			Replacement Cost (2023)
PW	2015	GMC Pick-Up w/plow & side sander	\$40,000
W	2016	GMC 1 Ton Dump Truck w/plow & sander	\$45,000
PW	2021	Western Star Heavy Dump Truck w/plow & sander	\$192,600
W	2024	GMC Utility Truck	\$66,636
Large Equipment			Replacement Cost (2023)
P/R	2015	Stage Mobile and Trailer	\$80,000
PW	2015	Bobcat w/ buckets, sweeper & snow blower (1911 HRs) - S450	\$98,000
PW	2019	Bobcat w/buckets and snow blower (1966 HRs) - S220	\$106,000
PW	2013	John Deere Backhoe w/2 front and 2 back buckets	\$100,000

General Equipment Detail			Cash Value
PW		mohawk, 1 air chisel	\$350
PW		tap & die set	\$1,500
PW		assorted oil & fuel filters	\$2,100
PW		1 55 gal drum hydraulic fluid	\$550
PW		1 55 gal drum 15W40	\$980
PW		1/2in electric impact gun	\$239
PW		1 air power grease gun & drum grease	\$500
PW		4 flashlights	\$250
PW		3/4 inch socket set	\$318
PW		air power grease gun and drum grease	\$500
PW		assortment of gallon paints	\$1,350
PW		john deere, GX325, riding mover	\$6,100
PW		jack stands sets	\$500
PW		ACRO, print time clock	\$529
PW		steam pressure washer 15023824	\$5,500
PW		plate tamper 28200310	\$750
PW		echo, pp+-260, pole saw 60330006	\$800
PW		Husqvarna, chain saw 1310300524	\$350
PW		Makita, DPC-7311, cutoff saw	\$900
PW		STIHL, TS360, cutoff saw	\$900
PW		campbell hausfeld, air compressor 590871236YT4	\$750
PW		AF2000 , air flow sander	\$15,000
PW		sullair, BHG, compressor 492918	\$6,000
PW		sterling, drill press 133999	\$340
PW		fishier, vplow	\$12,000
PW		western, plow, plow	\$10,000
PW		napa, 85-1250, battery charger delta,	\$300
PW		delta bench grinder	\$150
PW		2 ton floor jack bench vise	\$200
PW		bench vise	\$150
PW		bolt bins w/ assortment of bolts, nuts, and washer	\$2,000
PW		echo, cs-450 P, chain saw	\$350
PW		55 gal drum ATF	\$780
PW		55 gal washer fluid	\$473
PW		55 gal 5-30 motor oil	\$649
PW		assortment of traffic signs	\$5,500
PW		1/2 case of anti-freeze	\$78
PW		6' step ladder	\$148
PW		STIHL, FS90R, 1 stihl weed eater	\$500
PW		1 set jumper cables	\$25
PW		3 lead cords	\$60
PW		Gas Boy, 1 gas boy gas pump & 500 gal tank	\$1,500
PW		gas boy, diesel pump & 275 gal tank	\$1,800
PW		hobart Mig, 210 MVP, welder	\$1,100
PW		1 cabinet assorted fuses & terminals	\$500
PW		john deere, x 500 , riding mower	\$7,000
PW		atd battery tester	\$375
PW		3 electric heaters, 4 wire strippers, 2 vise grips	\$605
PW		18 in culvert pipe and ends, 12 in culvert pipe and ends	\$6,142
P/R		back pack leaf blower	\$675
P/R		assortment of christmas lights and decor	\$5,750

General Equipment Detail			Cash Value
P/R		50 flower planters w/ liners	\$1,750
P/R		plastic tinders for playground	\$2,100
P/R		12 breakaway barricades	\$2,880
P/R		road work signs (and supplies)	\$2,875
P/R		10 A Frame Barricades	\$2,020
P/R		30 reflective cones	\$3,600
W		1/2in impact air gun	\$350
W		3/4 in socket set	\$318
W		set of gas torches	\$700
W		SKIL, 7 and 1/4 inc circular saw	\$268
W		Honda, GX240, 3 inch trash pump & 2 discharge hoses	\$2,600
W		honda, wh20x, 2 inch trash pump & suction house & discharge GCO2-4522145	\$1,400
W		tsunami, trash pump (1-1/2 inches) w/ hoses	\$2,200
W		magnetic locator, GA-52C,	\$1,895
W		tool box w/ assorted hand tools, ratchets, sockets, wrenches	\$10,000
W		lincoln , arc welder, helmet, and welding rods	\$1,100
W		4 crescent wrenches	\$100
W		1 whole set wrenches w/ case	\$100
W		evercraft, paint sprayer kit	\$150
W		2 water pump pliers	\$75
W		6 bolt cutters, 2 nail hammers, 1 pr brush loopers, 1 flammal	\$2,170
W		5 1 in pear water meters	\$1,040
W		2 I pearl memters, log 3/4 and 1 pear meter short 3/4	\$490
W		14 various sized saddle taps	\$4,896
W		2 roll copper K tubing (1")	\$1,300
W		1 roll copper k tubing (3/4")	\$639
W		1 roll 1-1/2" copper tubing	\$945
W		13 various sized curb and repair risers	\$689
W		dresser couplings - assorted sizes	\$1,200
W		4" clow gate valves	\$309
W		10"-8" reducer	\$2,500
W		1 large curb box	\$120
W		12" band aid repair clamp	\$250
W		37 various sized BAND-AID clamps	\$7,322
W		8 different sized ferncos	\$1,490
W		27 mech joints	\$1,695
W		mega lug, 4" assorted fittings, tees, reducers	\$2,755
W		13 various sized water meters	\$2,208
W		4 repair kits HYO	\$1,698
W		metro tech, 810, line tracer	\$2,300
W		metro tech, 9860XT, line tracer	\$1,895
W		pollard, aqua scope	\$3,754
W		11 various sized bell join leau clamps	\$3,133
W		2 curb keys	\$384
W		1 large curb key	\$204
W		1 roll 3/4" hdpe service line	\$250
W		Listening Devices	
W		Locating Devices	
W		2 Laptops	
W		Meter Reading Equipment	
W		6500 Generator	
W		Push Mower	

General Equipment Detail			Cash Value
W		Pole Saw	
W		Weed wacker	

Appendix E

NYC DEP Letter



July 8, 2024

Email: tal@talrappleyea.com

Rohit T. Aggarwala
Commissioner

Tal G. Rappleyea
Attorney at Law
23 Fordham Road
Valatie, New York 12184

Elissa Stein Cushman
General Counsel

**Re: Agreement Between the Village of Tannersville and the
Town of Hunter and the City of New York for Sewerage
Systems**

Paul J. Sagar
Deputy General Counsel
Bureau of Legal Affairs

Dear Mr. Rappleyea:

59-17 Junction Blvd.
Flushing, NY 11373

The New York City of Environmental Protection (“DEP”) writes concerning the Agreement Between the Village of Tannersville and the Town of Hunter and the City of New York for Sewerage Systems (“Agreement”) and the contemplated dissolution of the of the Village of Tannersville (“Village”).

Tel. (718) 595-7076
Fax (718) 595-6543
psagar@dep.nyc.gov

The entity that assumes the Village’s powers related to sewage systems (“Successor Entity”) will also assume the Village’s rights and obligations under the Agreement. Paragraph 10 of the Agreement provides that if a party to the Agreement transfers its powers to another entity, then that entity shall assume “all the powers, rights, and duties... defined, reserved or prescribed” in the Agreement. As such, the Successor Entity’s rights and obligations under the Agreement will be identical to the Village’s current rights and obligations. Because the City does not currently charge system users for sewer services, the Village’s dissolution will not alter that arrangement.

Please let us know if you require additional information.

Sincerely,

A handwritten signature in black ink that reads 'Paul J. Sagar'.

PJ Sagar

Appendix F

Village of Tannersville

Listing of Streetlights

DATE: 2019/01/28
 TIME: 08:07:15

STREET LIGHT DETAIL LIST
 VILLAGE OF TANNERSVL ^
 VLG LGTG
 ACCT NO: 1411-4040-00

POLE #	TYPE	SIZE	RP	RTE	ST-LOC
	0123426	HPS	5800	A	BOAT HOUSE R
C	10404002	HPS	16000	B	CHURCH ST
C	10404005	HPS	16000	B	CHURCH ST
C	10404004	HPS	16000	B	CHURCH ST
C	10404003	HPS	16000	B	CHURCH ST
C	10404001	HPS	16000	B	CHURCH ST
C	10404008	HPS	9500	B	CHURCH ST
C	1404011	HPS	16000	A	CHURCH ST
K	0014710	HPS	27000	A	COUNTY RT 23
	0118985	HPS	5800	A	COUNTY RT 16
	0123414	HPS	5800	A	COUNTY RT 16
	0123416	LED	2900	A	COUNTY RT 16
	0122637	HPS	5800	A	FROMER RD
	0122638	LED	3600	A	FROMER ST
K	0073357	HPS	5800	A	LAKE RD
	0109044	HPS	5800	A	LAKE VIEW
	0165890	HPS	5800	A	MAIN & FROME
	0104189	LED	3600	A	MAIN ST
	0104157	HPS	27000	A	MAIN ST
	0109077	HPS	16000	A	MAIN ST
	0109897	HPS	27000	A	MAIN ST
	0115626	HPS	16000	A	MAIN ST
	0116130	HPS	5800	A	MAIN ST
	0116198	HPS	5800	A	MAIN ST
	0116631	HPS	27000	A	MAIN ST
	0118578	HPS	27000	A	MAIN ST
	0118600	HPS	27000	A	MAIN ST
	0119079	HPS	5800	A	MAIN ST
	0123401	HPS	27000	A	MAIN ST
	0123402	HPS	27000	A	MAIN ST
	0123403	HPS	27000	A	MAIN ST
	0123407	HPS	16000	A	MAIN ST
	0123418	HPS	16000	A	MAIN ST
	0123419	HPS	16000	A	MAIN ST
	0123420	HPS	5800	A	MAIN ST
	0123421	HPS	5800	A	MAIN ST
	0123423	HPS	5800	A	MAIN ST
	0123424	HPS	5800	A	MAIN ST
	0124442	HPS	27000	A	MAIN ST
	0119082	HPS	5800	A	MAIN ST
	0118599	HPS	27000	A	MAIN ST
	0117894	HPS	5800	A	MAIN ST
K	0014269	HPS	5800	A	MAIN ST
	0104095	HPS	27000	A	MAIN ST
	0113306	HPS	16000	A	MAIN ST
	0117838	HPS	27000	A	MAIN ST
	0103961	HPS	27000	A	MAIN ST
	0118598	LED	6800	A	MAIN ST
	0123422	LED	2900	A	MAIN ST
	0123417	LED	6800	A	MAIN ST
	0115609	LED	10000	A	MAIN ST
	0123425	LED	2900	A	MAIN ST

CH poles
power owned

} not used

E: 2019/01/28
E: 08:07:15

STREET LIGHT DETAIL LIST
VILLAGE OF TANNERSVL ^
VLG LGTG
ACCT NO: 1411-4040-00

I

POLE #	TYPE	SIZE	RP	RTE	ST-LOC
K	0073350	HPS	27000	A	MAIN ST PARK
K	0013537	LED	3600	A	PARK LANE
	0130135	LED	3600	A	PARK LANE
	0122551	HPS	27000	A	PARK LN
	0106315	HPS	5800	A	PARK LN
	0122548	LED	2900	A	PARK LN
	0122563	HPS	5800	A	PENROSE
	0122544	HPS	5800	A	PENROSE
K	0063913	HPS	5800	A	PENROSE
K	0063906	LED	2900	A	PENROSE
	0109288	LED	2900	A	PENROSE
K	0063912	LED	2900	A	PENROSE AVE
C	10404006	HPS	9500	B	PK LT WK WAY
C	10404007	HPS	9500	B	PK LT WK WAY
K	0073328	HPS	16000	A	PLEASANT VIE
	0123413	LED	2900	A	RAILROAD AVE
	0123415	LED	2900	A	RAILROAD AVE
K	0037641	LED	3600	A	RASPBERRY LN
K	0070324	LED	3600	A	RASPBERRY LN
K	0063904	HPS	5800	A	RENWICK ST
	0118982	HPS	5800	A	RENWICK ST
	0122543	HPS	5800	A	RENWICK ST
	0102489	HPS	5800	A	S MAIN & CHU
K	0013535	HPS	5800	A	S MAIN ST
	0119076	HPS	5800	A	S MAIN ST
	0123411	HPS	5800	A	S MAIN ST
	0123412	HPS	5800	A	S MAIN ST
	0123441	HPS	5800	A	S MAIN ST
	0127640	LED	7200	A	S MAIN ST
K	0013533	LED	2900	A	S MAIN ST
K	0015875	HPS	5800	A	SPRING ST EX
	0104156	HPS	5800	A	SPRING ST
	0114363	HPS	5800	A	SPRING ST
	0123432	HPS	5800	A	SPRING ST
	0123433	HPS	5800	A	SPRING ST
	0123434	HPS	5800	A	SPRING ST
	0123436	HPS	5800	A	SPRING ST
	0123437	HPS	5800	A	SPRING ST
	0114361	LED	2900	A	SPRING ST
	0123434	LED	2900	A	SPRING ST
K	0014280	HPS	5800	A	SPRUCE ST
	0117184	HPS	5800	A	SPRUCE ST
	0118989	HPS	5800	A	SPRUCE ST
	0118990	HPS	5800	A	SPRUCE ST
	0118992	HPS	5800	A	SPRUCE ST
	0118994	HPS	5800	A	SPRUCE ST
K	0008985	HPS	5800	A	SPRUCE ST
	0122539	HPS	5800	A	SPRUCE ST
	0118988	HPS	5800	A	SPRUCE ST
	0118987	HPS	5800	A	SPRUCE ST
	0118986	LED	3600	A	SPRUCE ST
	0118991	LED	3600	A	SPRUCE ST

DATE: 2019/01/28
TIME: 08:07:15

STREET LIGHT DETAIL LIST
VILLAGE OF TANNERSVL ^
VLG LGTG
ACCT NO: 1411-4040-00

I

	POLE #	TYPE	SIZE	RP	RTE	ST-LOC
	0118993	LED	2900		A	SPRUCE ST
K	0014281	LED	2900		A	SPRUCE ST
	0118987	LED	2900		A	SPRUCE ST
	0118983	HPS	5800		A	SUNSET
	0118983	LED	2900		A	SUNSET
K	0027021	HPS	5800		A	SUNSET AVE
	0104223	HPS	5800		A	SUNSET AVE
	0115826	HPS	5800		A	SUNSET AVE
	0117830	HPS	16000		A	SUNSET AVEE
	0109043	HPS	27000		A	SUNSET AVE &
	0104221	LED	2900		A	SUNSET AVE
	0115826	LED	2900		A	SUNSET AVE
	0123410	LED	2900		A	SYLVANSIDE A
C	10404000	HPS	16000		B	WAR MEMORIAL
C	10404009	HPS	9500		B	WAR MEMORIAL

*** END OF PRINTED OUTPUT ***

10

Appendix G
Comparison
Village of Tannersville &
Town of Hunter
Employee Benefits

Village of Tannersville and Town of Hunter Personnel Benefits Comparison (This Summary is for Study Purposes Only. See Municipal Officials and Documents for official benefits.)		
	Village of Tannersville	Town of Hunter
CBU	No Collective Bargaining Unit	No collective bargaining unit for the functions impacted by a possible Village dissolution.
Work Week	40 hours for all full time employees	35 hrs. for admin staff and 40 hrs. for highway staff
Retirement	New York State Employee Retirement System	New York State Employee Retirement System
Holidays	11 Paid Holidays <u>and</u> 2 Floating Holidays that cannot be accrued beyond the Village fiscal year.	12 Paid Holidays
Vacation	<ul style="list-style-type: none"> ▪ After 1 year, full time employees accrues 80 hours (2 weeks) ▪ Vacation accrued up to a maximum of 160 hours (20 days). ▪ Unused accrued vacation can be paid out during employment or at retirement or voluntary termination. 	<p><u>All permanent employees:</u> earn one day every 4 weeks with the maximum days as follows:</p> <ul style="list-style-type: none"> ▪ After 1 year of service: MAX is 5 days ▪ 2 to 10 years of service: MAX is 10 days ▪ 11 years of service or more: MAX is 15 days ▪ Vacation can be accrued.
Sick/Family Full Time Staff only	<ul style="list-style-type: none"> ▪ Full time employees accrue sick time at 8 hours per month = 12/ year ▪ Sick time may be accrued up to a maximum of 1200 hours (150 days). ▪ Sick time shall be paid out at time of retirement or upon voluntary termination or its value can be applied to fund employee share of retiree health insurance costs. 	<ul style="list-style-type: none"> ▪ <u>Permanent</u> employees accrue 1 workday every 4 weeks =13/year ▪ Sick time may be accrued up to a maximum of 150 days. ▪ See additional rules in Attendance Policy ▪ No monetary payout of unused sick leave at retirement or separation.
Personal Time FT employees	Full time employees are grant 5 days of personal time per year. This time is to be used for business that needs to be handled during working hours. The time cannot be accrued from one year to the next.	Permanent employees entitled to 3 days of personal use for personal business and religious observances. Permanent employees with 15 years of services are credited with 5 personal days per year.
Bereavement	3 days provided for the death of the employee's father, mother, brother, sister, spouse or child.	Up to 5 consecutive days.
Employee/Health	<p><u>Plan:</u> CDPHP EPO Plan <u>Eligibility:</u> full time employees. First 6 months employee shared 50% of the premium and after 6 months employee pays 20% of the premium. <u>Premiums:</u> Single: 1079.78 Employee + Child 1853.63 Employee + Spouse: 2159.56 Family: 3033.37</p>	<p><u>Plan:</u> MVP High Deductible Plan. <u>Eligibility:</u> Full time employees. Employee pay 10% of the premium. Premiums: Single: 738.49 Employee + Child: 1255.43 Employee + Spouse: 1476.98 Family: 2104.7</p> <p>The deductible (single) totals \$4,700 of which Town is responsible for the first \$3000. For all other contracts the deductible is \$8,800 of which the Town is responsible for the first \$6,000.</p>
Dental	Dental plan provided for full time employees. Employee responsible for 20% of the premium	Dental plan is <u>not</u> paid for by the Town.
Optical	Optical plan is <u>not</u> paid by the Village.	Optical plan provided at Town expense.
Retiree Health	<p><u>Plan:</u> CDPHP EPO Plan for retirees < 65. <u>Eligibility:</u> <u>Village % of Premium</u> 10 years of service: 50% 20years of service: 75% 30 years of service: 100% Note: Must live in NYS for village to pay</p>	<65 yrs: Plan same as active employees. Town pays 50% of the premium. 65+: Blue Shield Medicare Supplement. Town pays 50% of the premium and Part B. Town pays 35% of spouse. Premium - \$496/mo.

Appendix H

Fiscal Analysis

Fiscal Model of Estimated Post Dissolution Impacts on Town of Hunter Property Tax Rates

		Taxable Assessed Value	2024 Town & 23-24 Village Tax Levy	Dissolution Impact Levy Shift from Tannersville	CETC Impact	Post Dissolution Estimated Town Tax Levy	Post Dissolution TAV	Current Village Tax Rate	Current Town Tax Rate	Post Dissolution Town Tax Rates
Village Rate		\$68,529,541	\$447,984					6.537093		
Town										
General Fund			\$1,615,890	\$193,557						
Highway Townwide			<u>\$584,829</u>	<u>\$120,983</u>						
Total Townwide	NO CETC	\$394,227,225	\$2,200,719	\$314,540	\$0	\$2,515,259	\$394,227,225	N/A	5.582362	6.380227
Total Townwide	70% CETC	\$394,227,225	\$2,200,719	\$314,540	(\$336,298)	\$2,178,961	\$394,227,225	N/A	5.582362	5.527171
Total Townwide	100% CETC	\$394,227,225	\$2,200,719	\$314,540	(\$480,425)	\$2,034,834	\$394,227,225	N/A	5.582362	5.161576
B Fund - General TOV		\$236,574,750	\$26,787	\$15,496		\$42,283	\$304,776,944	N/A	0.113228	0.138734
BD Fund - Highway TOV		\$236,574,750	<u>\$527,345</u>	<u>\$15,545</u>		<u>\$542,890</u>	\$304,776,944	N/A	<u>2.229084</u>	<u>1.781271</u>
Total Town outside Village		\$236,574,750	\$554,132	\$31,041		\$585,173	\$304,776,944	N/A	2.342313	1.920005
Tannersville Lighting	N/A	N/A	N/A	\$26,165		\$26,165	\$68,202,194	N/A	N/A	0.383639
Grand Total			\$2,754,851	\$371,746		\$3,126,597				

Note 1: This is a model impact only. The ultimate post dissolution policies and fiscal decisions rest with the Hunter Town Board

Note 2: The post dissolution conditions do not include one time transition or implementation costs

Note 3: The estimated appropriations and revenues have been allocated to the relevant Town Funds

Note 4: CETC funds are paid annually in perpetuity; subject to annual New York State appropriations

Note 5: The 2024 Town Budget and the 2023/2024 Tannersville Budgets were used as the basis of the analysis

Note 6: This fiscal model used the post dissolution conditions included in the Proposed Dissolution Plan & detailed in the line item assessment provided in Appendix H: Fiscal Analysis.

Code	Narrative	2019	2020	2021	2022	2023	Modified 23-24 Budget	Total Transfer to Town	A Fund	B Fund	D Fund	DB Fund	Street Lighting District	Legacy
A14901	PW Admin, Personnel	16,275	25,488	42,622	19,344	11,778	15,000	0	0	0	0	0	0	0
A16201	Operation of Plant, Personnel	6,948	10,134	9,257	19,371	8,092	7,500	7,500	7,500	0	0	0	0	0
A16204	Operation of Plant	26,793	37,368	41,484	73,479	47,107	60,000	40,500	40,500	0	0	0	0	0
A16401	Central Garage, Personnel	23,363	14,013	22,223	24,696	29,249	37,000	25,000	10,000	0	15,000	0	0	0
A16402	Central Garage, Equip &Capital	4,274	10,337	1,137	3,937	0	20,300	5,000	0	0	5,000	0	0	0
NEW	Central Garage, Equip &Capital							10,000	10,000	0	0	0	0	0
A16404	Central Garage, Contractual	45,651	23,294	26,771	25,622	36,273	15,000	30,000	0	0	30,000	0	0	0
	Total PW Admin, Plant & Garage	123,304	120,634	143,494	166,449	132,499	154,800	118,000	68,000	0	50,000	0	0	0
A19104	Unallocated Insurance	7,181	14,427	15,793	12,456	16,339	18,700	14,000	14,000	0	0	0	0	0
A19204	Municipal Association Dues	2,375	1,655	2,015	1,390	1,970	2,720	0	0	0	0	0	0	0
A19504	Taxes & Assess on Property	0	0	636	0	0	0	0	0	0	0	0	0	0
	Total Special Items	9,556	16,082	18,444	13,846	18,309	21,420	14,000	14,000	0	0	0	0	0
	TOT GENERAL GOV'T SUPP	236,134	243,830	266,149	307,888	295,800	323,368	234,746	184,746	0	50,000	0	0	0
A3410	Fire Protection	50,031	0	0	0	0	0	0	0	0	0	0	0	0
A36201	Safety Inspection, Personnel	10,712	12,712	13,301	15,312	15,312	15,312	15,312	0	15,312	0	0	0	0
A36204	Safety Inspection, Contractual	1,691	896	1,150	853	538	1,000	1,000	0	1,000	0	0	0	0
NEW	Short Term Rental Personnel							3,000		3,000				
NEW	Short Term Rental Contractual							5,000		5,000				
	TOTAL PUBLIC SAFETY	62,434	13,608	14,451	16,165	15,850	16,312	24,312	0	24,312	0	0	0	0
A4010	TOTAL PUBLIC HEALTH	0	0	0	0	0	0	0	0	0	0	0	0	0
A51101	Road Maintenance, Personnel	2,145	0	111	111	0	0	11,000	0	0	0	11,000	0	0
A51102	Road Main, Equip & Capital	5,111	0	0	0	0	0	0	0	0	0	0	0	0
A511011	Sidewalks, Personnel	0	0	0	0	0	0	0	0	0	0	0	0	0
A51104	Maintenance Roads, Contract	8,500	8,733	1,240	1,307	2,340	3,750	3,750	0	0	0	3,750	0	0
	Total Street Maintenance	15,756	8,733	1,351	1,418	2,340	3,750	14,750	0	0	0	14,750	0	0
A51122	Perm Hwy, Equip & Capital	81,171	94,310	30,590	0	75,179	75,000	75,000	0	0	0	75,000	0	
	Total Permanent Improvements	81,171	94,310	30,590	0	75,179	75,000	75,000	0	0	0	75,000	0	
A51401	Brush And Weeds, Personnel	9,162	2,126	3,968	0	430	0	3,500	0	0	3,500	0	0	
	Total Brush	9,162	2,126	3,968	0	430	0	3,500	0	0	3,500	0	0	
A51421	Snow Removal, Personnel	22,193	11,279	18,155	22,231	18,514	13,000	20,000	0	0	20,000	0	0	
A51422	Snow Removal, Equip & Capital	4,074	8,537	877	3,695	0	5,000	5,000	0	0	5,000	0	0	
A51424	Snow Removal, Contractual	13,901	5,561	9,528	4,514	7,100	7,000	7,000	0	0	7,000	0	0	

Code	Narrative	2019	2020	2021	2022	2023	Modified 23-24 Budget	Total Transfer to Town	A Fund	B Fund	D Fund	DB Fund	Street Lighting District	Legacy
	Total Snow Removal	40,168	25,377	28,560	30,440	25,614	25,000	32,000	0	0	32,000	0	0	
A51821	Street Lighting	0	0	0	0	0	0	1,000	0	0	0	0	1,000	
A51824	Street Lighting, Contractual	22,230	27,605	24,154	28,506	26,438	25,000	25,000	0	0	0	0	25,000	
	Total Street Lighting	22,230	27,605	24,154	28,506	26,438	25,000	26,000	0	0	0	0	26,000	
	TOTAL TRANSPORTATION	168,487	158,151	88,623	60,364	130,001	128,750	151,250	0	0	35,500	89,750	26,000	
A71401	Playground & Rec, Personnel	6,186	7,650	5,023	12,318	8,614	12,700	12,700	12,700	0	0	0	0	
A71402	Playground & Rec Equip & Cap	45,655	0	648	0	188,941	0	0	0	0	0	0	0	
A71404	Culture and Rec - Contractual	941	66,277	16,702	202,754	1,384	6,720	6,720	6,720	0	0	0	0	
A714041	Culture and Rec - Contractual Grant						148,190	0	0	0	0	0	0	
	Total Playground	52,782	73,927	22,373	215,072	198,939	167,610	19,420	19,420	0	0	0	0	
A73101	Youth Programs, Personnel	17,623	13,534	0	0	0	0	0	0	0	0	0	0	
A73104	Youth Programs, Contractual	4,001	3,212	0	0	0	4,000	4,000	4,000	0	0	0	0	
	Total Youth Programs	21,624	16,746	0	0	0	4,000	4,000	4,000	0	0	0	0	
A75501	Celebrations, Personnel	9,094	8,684	3,921	8,834	11,398	10,000	10,000	10,000	0	0	0	0	
A75504	Celebrations, Contractual	24,274	20,419	6,528	17,195	14,423	14,685	14,685	14,685	0	0	0	0	
A76101	Aging Programs, Personnel	1,000	0	0	0	0	0	0	0	0	0	0	0	
	Total Celebration	34,368	29,103	10,449	26,029	25,821	24,685	24,685	24,685	0	0	0	0	
	TOTAL CULTURE & RECREATION	108,774	119,776	32,822	241,101	224,760	196,295	48,105	48,105	0	0	0	0	
A80201	Planning & Surveys, Personnel	2,795	2,670	2,937	2,661	4,188	6,200	0	0	0	0	0	0	
NEW	Town Planning Chair Increase							1,300	0	1,300				
NEW	Town Planning Secretary Increase							1,296		1,296				
NEW	Town ZBA Secretary (new)							2,500	0	2,500	0	0	0	
A80204	Planning & Surveys, Contract'l	31	380	-	507	851	1,000	1,000	0	1,000	0	0	0	
	Total Planning	2,826	3,050	2,937	3,168	5,039	7,200	6,096	0	6,096	0	0	0	
A81601	Refuse & Garbage, Personnel	5,427	5,391	5,288	7,026	4,944	7,500	7,500	7,500	0	0	0	0	
A81604	Refuse & Garbage, Contractual	7,677	6,148	5,237	5,884	4,521	6,000	6,000	6,000	0	0	0	0	
	Total Refuse	13,104	11,539	10,525	12,910	9,465	13,500	13,500	13,500	0	0	0	0	
A81701	Street Cleaning, Personnel	5,926	4,484	3,603	2,771	7,311	4,700	4,700	0	0	4,700	0	0	
	Total Street Cleaning	5,926	4,484	3,603	2,771	7,311	4,700	4,700	0	0	4,700	0	0	
A85101	Beautification, Personnel	2,472	5,378	3,067	1,771	2,628	3,500	3,500	3,500	0	0	0	0	
A85104	General & Bikepath Beautification	2,946	5,146	3,867	3,951	4,653	7,750	7,750	7,750	0	0	0	0	

Code	Narrative	2019	2020	2021	2022	2023	Modified 23-24 Budget	Total Transfer to Town	A Fund	B Fund	D Fund	DB Fund	Street Lighting District	Legacy
	Total Community Beautification	5,418	10,524	6,934	5,722	7,281	11,250	11,250	11,250	0	0	0	0	
A85401	Drainage, Personnel	3,807	4,059	2,236	1,792	714	1,000	3,000	0	0	3,000	0	0	
A85102	Drainage, Equipment	0	0	0	0	0	2,000	2,000	0	0	2,000	0	0	
A85404	Drainage, Contractual	1,242	1,087	1,929	0	0	3,000	3,000	0	0	3,000	0	0	
	Total Drainage	5,049	5,146	4,165	1,792	714	6,000	8,000	0	0	8,000	0	0	
A86602	Buy Property, Equip & Cap Out	0	0	30,000	0	0	0	0	0	0	0	0	0	
	Total Property Acquisition	0	0	30,000	0	0	0	0	0	0	0	0	0	
	TOTAL HOME & COMMUNITY	32,323	34,743	58,164	26,363	29,810	42,650	43,546	24,750	6,096	12,700	0	0	
	Employee Wages	233,289	221,140	224,067	238,765	230,911	240,160	209,114	127,506	23,408	46,200	11,000	1,000	
A90108	ERS	15,000	11,357	12,500	15,000	15,000	15,000	15,000	9,653	1,161	3,314	789	83	0
A90308	Social Security	17,301	16,069	16,173	18,502	16,710	15,000	13,080	7,975	1,464	2,890	688	63	0
A90408	Workers' Comp	3,919	3,919	3,807	4,128	3,890	4,129	4,129	2,518	462	912	217	20	0
	Employee Hospital/ Medical						49,686	48,037	32,371	-	15,667	-	-	0
	Retiree Hospital/Medical						7,573	8,334	-	-	-	-	-	8,334
A90608	All Hospital, Medical &Dental	42,606	43,169	46,302	44,161	42,795	57,259	56,371	32,371	0	15,667	0	0	0
	TOTAL EMPLOYEE BENEFITS	78,826	74,514	78,782	81,791	78,395	91,388	88,580	52,517	3,087	22,783	1,694	165	8,334
A97206	Installment Bonds, Debt Principal	27,000	27,000	27,000	45,309	45,539	18,862	18,862	0	0	0	0	0	18,862
A97207	Installment Bonds, Debt Interest	4,175	3,337	2,502	4,608	3,543	2,386	2,386	0	0	0	0	0	2,386
	TOTAL DEBT SERVICE	31,175	30,337	29,502	49,917	49,082	21,248	21,248	0	0	0	0	0	21,248
A9991.9	Transfer to Water	0	0	0	0	0	45,000	0	0	0	0	0	0	0
	GRAND TOTAL A FUND EXPENDITURES	718,153	674,959	568,493	783,589	823,698	865,011	611,787	310,117	33,496	120,983	91,444	26,165	29,582
	TOTAL A FUND REVENUES	264,132	357,639	179,588	404,825	429,824	367,027	210,459	116,560	18,000	0	75,899	0	0
	Village Asset to Offset Legacy	0	0	0	0	0	0	29,582	0	0	0	0	0	29,582
	Appropriated Fund Balance	0	0	0	0	0	50,000	0	0	0	0	0	0	0
	PROPERTY TAX	435,833	437,046	420,794	429,986	438,586	447,984	371,746	193,557	15,496	120,983	15,545	26,165	0
	TOTAL REVENUE	699,965	794,685	600,382	834,811	868,410	865,011	611,787	310,117	33,496	120,983	91,444	26,165	29,582

Village of Tannersville		Revenues											
Code	Code Narrative	2019	2020	2021	2022	2023	Mod 2023-2024	Total Transfer	A Fund	B Fund	D Fund	DB Fund	Street Lighting District
A1001	Delinquent Water Bills	0	0	0	0	0	45,000	0	0	0	0	0	0
A1090	Int. & Penalties on Real Prop Taxes	5,512	6,858	5,752	4,068	7,071	6,000	6,000	6,000	0	0	0	0
Property Tax Items TOTAL:		5,512	6,858	5,752	4,068	7,071	6,000	6,000	6,000	0	0	0	0
A1130	Utilities Gross Receipts Tax	16,136	13,085	14,681	16,557	18,952	16,500	0	0	0	0	0	0
A1170	Franchise Tax	16,944	16,113	17,078	15,638	16,203	16,000	16,000	16,000	0	0	0	0
Non-Property Tax Items TOTAL:		33,080	29,198	31,759	32,195	35,155	32,500	16,000	16,000	0	0	0	0
A1255	Clerk Fees	2,384	3,443	6,653	5,902	3,075	4,000	4,000	4,000	0	0	0	0
A1603	Vital Statistics Fees	160	520	260	270	70	100	100	100	0	0	0	0
A1710	Public Works Charges	0	25,000	0	0	15,799	0	0	0	0	0	0	0
A2089	Car Show	20,427	23,485	8,163	15,057	8,664	11,000	11,000	11,000	0	0	0	0
A2115	Planning Board Fees	960	2,125	1,800	1,515	2,105	2,500	2,500	0	2,500	0	0	0
A2120	Peddler Fees	0	0	0	0	0	75	75	75	0	0	0	0
Departmental Income TOTAL:		23,931	54,573	16,876	22,744	29,713	17,675	17,675	15,175	2,500	0	0	0
A2262	Fire Protection	44,072	43,237	42,403	41,569	27,834	0	0	0	0	0	0	0
A2350	Youth Recreation Other Governments	2,700	6,000	0	0	0	0	0	0	0	0	0	0
A2351	Insurance Reimbursements	0	0	0	500	0	500	500	500	0	0	0	0
Intergovernmental Charges TOTAL:		46,772	49,237	42,403	42,069	27,834	500	500	500	0	0	0	0
A2401	Interest and Earnings	875	776	426	493	371	500	500	500	0	0	0	0
A2410	Rental of Real Property	7,372	1,035	650	375	8,628	500	500	500	0	0	0	0
A2410A	Boathouse Rental	0	5,100	4,675	4,675	6,575	5,000	5,000	5,000	0	0	0	0
A440	Fire House Bays	0	0	0	0	0	7,200	0	0	0	0	0	0
Use of Money and Property TOTAL:		8,247	6,911	5,751	5,543	15,574	13,200	6,000	6,000	0	0	0	0
A2555	Building and Alteration Permits	7,850	47,657	5,530	19,992	10,081	6,500	6,500	0	6,500	0	0	0
A2590	Permits Other	2,800	800	400	650	750	1,000	1,000	0	1,000	0	0	0
NEW	STR Permits	0	0	0	0	0	0	8,000	0	8,000	0	0	0
Licenses and Permits TOTAL:		10,650	48,457	5,930	20,642	10,831	7,500	15,500	0	15,500	0	0	0
A2610	Fines and Forfeited Bail	29,345	23,330	29,886	44,616	55,455	25,400	44,600	44,600	0	0	0	0
Fines and Forfeitures TOTAL:		29,345	23,330	29,886	44,616	55,455	25,400	44,600	44,600	0	0	0	0

Code	Code Narrative	2019	2020	2021	2022	2023	Mod 2023-2024	Total Transfer	A Fund	B Fund	D Fund	DB Fund	Street Lighting District
A2665	Sales of Equipment	0	862	0	1,397	4,058	500	500	500	0	0	0	0
A2860	Insurance Recoveries	4,837	0	0	0	500	0	0	0	0	0	0	0
	Sales of Property & Comp for Loss TOTAL:	4,837	862	0	1,397	4,558	500	500	500	0	0	0	0
A2701	Refunds of Prior Year Expenditures	0	10,960	3,295	761	0	1,000	1,000	1,000	0	0	0	0
A2705	Gifts and Donations	5,495	750	0	0	0	0	0	0	0	0	0	0
A2771	Other Misc. Revenue	0	0	0	0	0	15068	0	0	0	0	0	0
A2750	AIM Related Payments	0	3,785	3,785	3,785	3,785	0	0	0	0	0	0	0
	Other Revenues TOTAL:	5,495	15,495	7,080	4,546	3,785	16,068	1,000	1,000	0	0	0	0
A3001	State Aid Revenue Sharing	0	0	0	0	0	3,785	3,785	3,785	0	0	0	0
A3005	State Aid Mortgage Tax	4,076	8,114	9,851	33,426	17,626	23,000	23,000	23,000	0	0	0	0
A3089	State Aid Other ²	52,235	77,015	24,300	193,579	150,606	0	0	0	0	0	0	0
A3501	State Aid Consolidated Highway Aid	39,952	37,589	0	0	71,616	75,899	75,899	0	0	0	75,899	0
A3691	Misc Grants NYSOPRHP	0	0	0	0	0	100,000	0	0	0	0	0	0
	State Aid TOTAL:	96,263	122,718	34,151	227,005	239,848	202,684	102,684	26,785	0	0	75,899	0
	Total Revenue No RPT or Surplus	264,132	357,639	179,588	404,825	429,824	367,027	210,459	116,560	18,000	0	75,899	0
A599R	Appropriated Fund Balance	0	0	0	0	0	50,000	0	0	0	0	0	0
A1001	Real Property Taxes	435,833	437,046	420,794	429,986	438,586	447,984	0	0	0	0	0	0
	Grant Total Revenues	699,965	794,685	600,382	834,811	868,410	865,011	210,459	116,560	18,000	0	75,899	0