

**Town Board Meeting  
and Public Hearing for the proposed  
Village & Town of Bergen Comprehensive Plan Update  
Town of Bergen  
July 26, 2016**

**I Call to Order 7:00pm.**

**Prayer** Almighty God, grant us wisdom that we may remember as we work, that we are servants of our constituency and all our decisions should be in the best interests of the Town and its citizens, entirely unblemished by any thoughts of personal benefit. Bless us with tolerance and understanding for opinions differing from our own and help us keep an open mind in gathering information before voting on all issues. Help us overcome any ignorance of our duties and enable us to learn more of the intricacies of the roles we have assumed. May we rest assured to know You are with us and will guide us through all we do. Amen.  
**Pledge to the flag**

**II Public Hearing:** - on the proposed Village and Town of Bergen Comprehensive Plan Update

**III Privilege of the Floor** - Matt Landers, Assistant County Manager, to discuss new Workers Comp. Plan.

**IV Approval of Meeting Minutes for** – July 13, 2016

**V Communications:**

1. Letter & Sample Resolution from County of Dutchess, Re: "Think Differently" initiative.
2. Mercy EMS report for June, 2016
3. 2017 Tax Cap information from the office of the NYS Comptroller
4. Information from Kevin Andrews, Deputy County Treasurer, Re: STAR Transition to 'PIT'/STAR Credit'.
5. Travel Request from Justice Nenni

**VI Board Members' items for addition to the agenda**

**VII Reports:**

- Zoning / Code Enforcement
- Highway
- Committees
  - Buildings, Grounds & Facilities.
  - briefing from workday session
- Parks
- Local History & Museum
- Policies & Personnel

**VIII Old Business:**

- Discuss the proposal Village & Town Comprehensive Plan
- Discuss updated preliminary water district estimates from Chatfield Engineers

**IX New Business:**

- Discuss / Approve Justice Nenni travel request
- Discuss "Think Differently" resolution from Dutchess County.

**X Next Meeting Day** - Next Meeting Tuesday, August 9th, 2016, 7:00 pm in the Courtroom  
Audit of the bills at 6:45 PM

**XI Adjournment:**



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## COUNTY OF DUTCHESS

MARCUS J. MOLINARO  
COUNTY EXECUTIVE

July 8, 2016

Dear Supervisor,

Earlier this month, the City of Troy became the first municipality in New York State to adopt Dutchess County's "Think DIFFERENTLY" initiative, doing so unanimously. I respectfully ask your town to similarly consider our "Think DIFFERENTLY" initiative, which would be a great step forward for residents with special needs – one that can be replicated throughout our state.

Since its inception in 2015, our "Think DIFFERENTLY" initiative has been embraced throughout Dutchess County, and the message has resonated greatly in our community – from businesses and organizations learning how to better welcome their neighbors with special needs, to a greater sense of inclusiveness among residents of all abilities. Dutchess County has also partnered with local sponsors to offer free movie days and picnics for our children with special needs and their families, exemplifying our desire to have every resident, regardless of ability, feel welcome in their own community.

"Think DIFFERENTLY" is a call to action, a genuine challenge to determine if we have it within ourselves to look past our differences and treat others the way we would hope to be treated. Too often, too many with special needs are overlooked and their unique abilities ignored. Instead, we seek to lift each other up and embrace all residents of all abilities.

As the father of a daughter who lives on the autism spectrum, I sincerely ask you to answer our call and consider adopting "Think DIFFERENTLY" in your town. I envision other cities, towns and villages across the state following your lead; and together, we can make our state a model for the nation, letting citizens from Maine to Florida to California know that in New York, we "Think DIFFERENTLY."

Enclosed is a draft resolution for your review. I encourage you to call me at (845) 486-2000 or e-mail me at [countyexec@dutchessny.gov](mailto:countyexec@dutchessny.gov) should you need more information.

Best regards,

Marcus J. Molinaro  
Dutchess County Executive

07/13/16

1 **Town/Village/City of \_\_\_\_\_**  
2 **Town/Village/City of \_\_\_\_\_ Board**  
3 **Resolution**

4 **Resolution Calling On Town/Village/City of \_\_\_\_\_, Residents And**  
5 **Business Owners To Adopt The "Think Differently" Initiative To Assist Individuals**  
6 **With Special Needs And Their Families**

7 **WHEREAS**, the "Think Differently" initiative is about promoting awareness and acceptance of  
8 all people, and advocating for the inclusion of all individuals living on the Autism Spectrum and  
9 with special needs; and

10 **WHEREAS**, our state and communities are stronger because of our diversity and differences;  
11 and

12 **WHEREAS**, according to the Center for Disease Control (CDC) over 55 million people, or  
13 approximately 19% of Americans, have a type of disability or special need; and

14 **WHEREAS**, for some people with special needs, the very things that make them unique can  
15 also keep them on the sidelines, separate from those who might not understand their differences  
16 or uniqueness; and

17 **WHEREAS**, it is important to promote and provide guidance to those with special needs on  
18 how to access publically supported services available to them in the community; and

19 **WHEREAS**, it is important to encourage and educate the community and businesses on ways  
20 they can make facilities and services more accessible and on how to train staff to welcome and  
21 support special needs customers and co-workers; and

22 **WHEREAS**, the goal of this initiative is to provide a supportive and inclusive environment for  
23 individuals of all abilities by supporting community events that expand family friendly  
24 opportunities for people with special needs and their families; and

25 **WHEREAS**, adopting the "Think Differently" initiative is an important statement that our  
26 Town/Village/City officials, business owners and residents can make to show their support for  
27 the differently-abled children and adults with special needs, and their families.

28 **NOW, THEREFORE, BE IT RESOLVED**, that the Town/Village/City of \_\_\_\_\_,  
29 residents and business owners to adopt the "Think Differently" initiative so that all are better  
30 prepared to communicate with, provide for, and support those living on the Autism Spectrum  
31 and with special needs.

Genesee County 911  
Response Times Report

Trip Date IS BETWEEN 06/01/2016 AND 06/30/2016; AND Call Types IS A-MEMS 911 Response 1st Unit OR A-MEMS Squad Resp 1st Unit OR B-MEMS 911 Resp Addl Unit Resp OR B-MEMS Squad Resp Addl Resp; AND Initial Priorities IS 911 EMERGENCY OR 911 EMER...

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**FD GEN BERGEN**

Total number of responses including additional ambulance resources sent to scene and including additional patient contacts or refusals evaluated by crews on scene **22**

Total number of Emergent First on Scene Responses for Mercy EMS **9**

The total number of Emergency Responses: **14**  
The total number of Non-Emergency Responses: **8**

The total number of ALS (Paramedic) Responses or Evaluations: **19**  
The total number of BLS (Basic or Intermediate) Responses or Evaluations: **3**

Number of "Cancelled Enroute" **5**  
Number of Responses that had a "Significant Weather Occurance" **0**

6178	6/3/2016	06:38:32	MEDIC2	A-MEMS 911 Response 1st Unit	
BUFFALO RD & S LAKE RD					
NO TRANSPORT CANCELLED AT 07:03:32 CANCEL Transport by Other Me: 911 EMERGENCY Response Time: 00:12:45					
Responded from Post: MEMS Bank Street					
6179	6/3/2016	06:38:32	SQUAD1	B-MEMS Squad Resp Addl Resp	
BUFFALO RD & S LAKE RD					
NO TRANSPORT CANCELLED AT 07:01:46 C4 Squad Response 911 EMERGENCY Response Time: 00:12:36					
Responded from Post: MEMS Bank Street					
6344	6/6/2016	13:42:24	MEDIC3	A-MEMS 911 Response 1st Unit	
I 490 & EXIT 2					
MM 3.8 EB STRONG MEMORIAL HOSPITAL					
911 EMERG-NLS Response Time: 00:12:43					
Responded from Post: MEMS-EAST POST					
6346	6/6/2016	13:42:24	SQUAD1	B-MEMS Squad Resp Addl Resp	
I 490 & EXIT 2					
MM 3.8 EB					
NO TRANSPORT CANCELLED AT 14:11:55 C4 Squad Response 911 EMERG-NLS Response Time: 00:17:30					
Responded from Post: MEMS Bank Street					
6495	6/9/2016	11:46:49	MEDIC4	A-MEMS 911 Response 1st Unit	
39 S LAKE AVE					
UNITED MEMORIAL MEDICAL CENTER					
911 EMERG-NLS Response Time: 00:15:19					
Responded from Post: MEMS Bank Street					
6513	6/9/2016	18:42:42	BLS-2	A-MEMS 911 Response 1st Unit	
N LAKE AVE & HUNTER ST					
UNITED MEMORIAL MEDICAL CENTER					
911 EMERG-NLS Response Time: 00:17:36					
Responded from Post: MEMS Bank Street					
6572	6/10/2016	21:12:17	MEDIC2	A-MEMS 911 Response 1st Unit	
7762 CLINTON STREET RD					
2 STRONG MEMORIAL HOSPITAL					
911 EMERGENCY Response Time: 00:13:10					
Responded from Post: MEMS Bank Street					
6614	6/11/2016	17:54:32	MEDIC4	A-MEMS 911 Response 1st Unit	
12 CHURCH ST					
NO TRANSPORT CANCELLED AT 18:07:35 CANCEL Cancelled Enroute 911 EMERGENCY Response Time: 12:33:44					
Responded from Post: MEMS Bank Street					
6667	6/12/2016	17:07:45	MEDIC4	A-MEMS 911 Response 1st Unit	
6369 W SWEDEN RD					
NO TRANSPORT CANCELLED AT 17:15:18 CANCEL Cancelled Enroute 911 EMERGENCY Response Time: 13:20:31					
Responded from Post: MEMS Bank Street					
6744	6/14/2016	02:16:41	MEDIC1	A-MEMS 911 Response 1st Unit	
33 ROCHESTER ST					
UNITY-PARK RIDGE HOSPITAL					
911 EMERGENCY Response Time: 00:19:56					
Responded from Post: MEMS Bank Street					

07/19/16  
DSE

Genesee County 911  
Response Times Report

Trip Date IS BETWEEN 06/01/2016 AND 06/30/2016; AND Call Types IS A-MEMS 911 Response 1st Unit OR A-MEMS Squad Resp 1st Unit OR B-MEMS 911 Resp Addl Unit Resp OR B-MEMS Squad Resp Addl Resp; AND Initial Priorities IS 911 EMERGENCY OR 911 EMER...

2

FD GEN BERGEN

6840	6/16/2016	01:43:57	MEDIC1	A-MEMS 911 Response 1st Unit	UNITY-PARK RIDGE HOSPITAL	911 EMERGENCY	Response Time: 00:19:58
7849 SACKETT RD				Responded from Post: MEMS Bank Street			
6841	6/16/2016	01:43:57	SQUAD1	B-MEMS Squad Resp Addl Resp		911 EMERGENCY	Response Time: 00:21:56
7849 SACKETT RD				NO TRANSPORT CANCELLED AT 02:12:31 C4 Squad Response		Responded from Post: MEMS Bank Street	
6899	6/17/2016	05:31:00	MEDIC1	A-MEMS 911 Response 1st Unit		911 EMERGENCY	Response Time: 00:20:36
7355 N BERGEN RD				NO TRANSPORT CANCELLED AT 06:09:44 CANCEL Transport by Other Me		Responded from Post: MEMS Bank Street	
7060	6/20/2016	04:05:30	MEDIC2	A-MEMS 911 Response 1st Unit	BEGEN MEADOWS APAF UNITED MEMORIAL MEDICAL CENTER	911 EMERG-NLS	Response Time: 00:21:38
6619 N LAKE RD				Responded from Post: MEMS UMMC Base			
7061	6/20/2016	04:05:30	SQUAD1	B-MEMS Squad Resp Addl Resp	BEGEN MEADOWS APAF	911 EMERG-NLS	Response Time: 01:06:29
6619 N LAKE RD				NO TRANSPORT CANCELLED AT 05:23:04 C4 Squad Response		Responded from Post: MEMS Bank Street	
7062	6/20/2016	04:05:30	MEDIC3	B-MEMS 911 Resp Addl Unit Resp	BEGEN MEADOWS APAF	911 EMERG-NLS	Response Time: 01:13:49
6619 N LAKE RD				NO TRANSPORT CANCELLED AT 05:23:53 CANCEL Handled by OTHER ME		Responded from Post: MEMS Bank Street	
7107	6/20/2016	20:26:57	MEDIC3	A-MEMS 911 Response 1st Unit		911 EMERGENCY	Response Time: 10:01:19
7793 TOWNLINE RD				NO TRANSPORT CANCELLED AT 20:37:10 CANCEL Cancelled Enroute		Responded from Post: MEMS Bank Street	
7209	6/22/2016	16:51:07	MEDIC4	A-MEMS 911 Response 1st Unit	HIGHLAND HOSPITAL OF ROCHESTER	911 EMERGENCY	Response Time: 00:14:57
7793 TOWNLINE RD				Responded from Post: MEMS Bank Street			
7269	6/23/2016	21:06:45	BLS-1	A-MEMS 911 Response 1st Unit		911 EMERG-NLS	Response Time: 09:21:31
12 PARKVIEW DR				NO TRANSPORT CANCELLED AT 21:27:24 CANCEL Cancelled Enroute		Responded from Post: No Assigned Post	
7529	6/29/2016	10:12:53	MEDIC3	A-MEMS 911 Response 1st Unit	HIGHLAND HOSPITAL OF ROCHESTER	911 EMERGENCY	Response Time: 00:15:01
43 HIDDEN MEADOWS DR				Responded from Post: MEMS-EAST POST			
7618	6/30/2016	15:48:42	BLS-1	A-MEMS 911 Response 1st Unit		911 EMERG-NLS	Response Time: 14:39:34
92 WOODSIDE DR				NO TRANSPORT CANCELLED AT 16:05:36 CANCEL Cancelled Enroute		Responded from Post: MEMS Bank Street	
7627	6/30/2016	17:13:08	MEDIC2	A-MEMS 911 Response 1st Unit	STRONG MEMORIAL HOSPITAL	911 EMERGENCY	Response Time: 00:15:54
110 HIDDEN MEADOWS DR				Responded from Post: No Assigned Post			

**FD GEN BERGEN**

Trip Date IS BETWEEN 06/01/2016 AND 06/30/2016; AND Call Types IS A-MEMS 911 Response 1st Unit OR A-MEMS Squad Resp 1st Unit; AND Initial Priorities IS 911 EMERGENCY

Response Time Minutes	Call Count	Cumulative Call Count	Percentage of Total Calls	Cumulative Percentage
<b>FD GEN BERGEN</b>				

**Response Zone:GEN BERG 15**

12:00 - 12:59	1	1	20%	20%
13:00 - 13:59	1	2	20%	40%
14:00 - 14:59	1	3	20%	60%
- 15:16 - 15:30	1	4	20%	80%
- 20:31 - 20:45	1	5	20%	100%
<b>Total Calls:</b>	5	5	100%	

**Response Zone:GEN BERG 20**

- 15:00 - 15:15	1	1	25%	25%
- 15:46 - 15:59	1	2	25%	50%
19:00 - 19:59	2	4	50%	100%
<b>Total Calls:</b>	4	4	100%	

**Call Source Total Calls: 9**

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## News

From the Office of the New York State Comptroller

**Thomas P. DiNapoli**

July 18, 2016, Contact: Press Office (518) 474-4015

### **DiNapoli: Tax Cap Remains Below One Percent in 2017**

#### **Low Inflation Rate Continues to Impact Counties, Towns and Cities**

Property tax levy growth for local governments will be capped at 0.68 percent for 2017, decreasing slightly from 2016, when it was 0.73 percent, according to State Comptroller Thomas P. DiNapoli. The latest inflation figure affects the tax cap calculations for local governments that operate on a calendar-based fiscal year (Jan 1. – Dec. 31) – which includes all counties, towns, fire districts, 44 cities and 10 villages.

"In what is becoming the norm, New York's local governments must cope with extremely limited growth for property taxes to stay within the tax cap," said DiNapoli. "Low inflation has positive effects for consumers, but it also reflects an uncertain economic environment. Local officials have faced growing fixed costs and limited budget options for years, but 2017 will necessitate even tougher financial choices."

The tax cap, which first applied to local governments beginning in 2012, limits tax levy increases to the lesser of the rate of inflation or 2 percent with some exceptions, including a provision that allows municipalities to override the tax cap.

The 2017 fiscal year is the fourth year in a row that local governments have had their levy growth capped at less than 2 percent and the second year in a row that it has been capped at less than 1 percent.

By comparison, property tax levy growth for school districts was capped at 0.12 percent for the 2016-17 fiscal year.

For the list of allowable levy growth factors for all local governments, visit:  
[http://www.osc.state.ny.us/localgov/realprop/pdf/inflation\\_allowablegrowthfactors.pdf](http://www.osc.state.ny.us/localgov/realprop/pdf/inflation_allowablegrowthfactors.pdf)

For access to state and local government spending and for information on 50,000 state contracts, visit [Open Book New York](#). The easy-to-use website was created by DiNapoli to promote openness in government and provide taxpayers with better access to the financial workings of government.

Albany Phone: (518) 474-4015 Fax: (518) 473-8940

NYC Phone: (212) 383-1388 Fax: (212) 681-7677

Internet: [www.osc.state.ny.us](http://www.osc.state.ny.us)

E-Mail: [press@osc.state.ny.us](mailto:press@osc.state.ny.us)



# Property Tax Cap

## Inflation and Allowable Levy Growth Factors

July 2016

### Inflation Factors and Allowable Levy Growth Factors by Fiscal Year

Fiscal Year	Fiscal Years Beginning									
	2013		2014		2015		2016		2017	
	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor
Jan 1 - Dec 31	2.93%	1.0200	1.66%	1.0166	1.56%	1.0156	0.73%	1.0073	0.68%	1.0068
Mar 1 - Feb 28	2.57%	1.0200	1.70%	1.0170	1.58%	1.0158	0.45%	1.0045		
Apr 1 - Mar 31	2.42%	1.0200	1.63%	1.0163	1.62%	1.0162	0.31%	1.0031		
Jun 1 - May 31	2.17%	1.0200	1.48%	1.0148	1.68%	1.0168	0.12%	1.0012		
Jul 1 - Jun 30	2.07%	1.0200	1.46%	1.0146	1.62%	1.0162	0.12%	1.0012		
Aug 1 - Jul 31	1.96%	1.0196	1.46%	1.0146	1.48%	1.0148	0.24%	1.0024		
Oct 1 - Sep 30	1.79%	1.0179	1.40%	1.0140	1.25%	1.0125	0.40%	1.0040		

Data For Prior Years

As defined in law, the allowable levy growth factor is the lesser of one plus the inflation factor or one and two-one-hundredths of a percent. Since July 31, 2013 the inflation factor has been less than 2 percent, therefore the allowable levy growth factor has been equal to one plus the inflation factor.



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Follow us on Twitter @[@nyscomptroller](https://twitter.com/nyscomptroller)



## Donald Cunningham

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**From:** GAM [geneseeam@gmail.com]  
**Sent:** Sunday, July 24, 2016 2:58 PM  
**To:** Alice Calmes; Andrew Maguire; Andrew Young; Anna Marie Barclay; Annie Lawrence; Barb Krazmien; Becky Borkholder; Bob Clement; Brooks Hawley; Carl Hyde; Carol Glor; Chad Zambito; Chantel Zambito; Courtney Gale; Dan Underhill; Dave Boyle; Dave Hagelberger; Debbie Douglas; Debra Buck-Leaton; Debra Moiser; Don Cunningham; Donna Hines; Ed Arnold, Jr.; Ed Dejaniero; Ed Dejaniero; Ed Pietrzykowski; Frank Ferrando; Gary Graber; Gary Maha; Greg Post; Greg Rogers; Gregg Torrey; Gretchen DiFante; Hiedi Libroch; Jason Molino; Jay Gsell; Jim Russell; Joe Higley; John Worth; Kathy Briggs; Kathy Yungfleisch; Katie Manne; Kelly Lathan; Ken Lauer; Kevin Fisher; Laura Brodie; Laura Schmieder; Lisa Casey; Lucinda Starr; Marianne Clattenburg; Matt Landers; Melissa Haacke; Michael Cianfrini; Michael Plitt; Michele Smith; Mike Davis; Mike Fix; Nicole Begin; Pam Lagrou; Patti Canfield; Patti Michalak; Patti Pacino; Peter Yasses; Robert Bausch; RoseMary Christian; Sandy Thomas; Sandy Thomas; Scott Schuler; Scott Schuler; Scott Wooton; Sharon Jeary; Shelley Stein; Steve Barbeau; Steve Ferry; Steve Ferry, Jr.; Sue Fuller; Ted Howard; Teressa Morasco; Thomas Dix; Tim Embt; Tim Hens; Tim Yaeger; Tom Turnbull; Vera Antonucci; Walt Kershenski  
**Subject:** Fwd: STAR Changes  
**Attachments:** ATT00001.htm; STAR Transition to PIT Summary.docx

Please see the important message below:

My name is Kevin Andrews, for those who don't know me, I am the Deputy Treasurer and Director of Real Property Tax Services for Genesee County. After making a presentation to the Ways and Means Committee of the Genesee County Legislature regarding changes to the STAR program that were enacted as part of the 2016-17 State budget, I was asked by the Committee to pass along this information to the members of GAM. New York State adopted legislation that will effectively phase out STAR exemptions on school property tax bills. Anyone looking to receive a STAR benefit who did not receive a STAR exemption on their current residence on the 2015 school property tax bill must now register with New York State to receive a check in the mail, instead of filing an application with the local assessor. Registering with the State can be done online or over the phone. The following link is for a handout created by the State which gives further information regarding this registration process for new homeowners:

<https://www.tax.ny.gov/pdf/star/register-for-star.pdf>

Along with this email, I have attached a summary I put together for my presentation to the Ways and Means Committee that goes over various points of interest regarding this new legislation. If you have any questions regarding the new STAR changes, or anything else related to the Real Property Tax, please don't hesitate to contact the Real Property division of the Treasurer's Office at (585) 344-2550 ext. 2219.

## STAR Transition to 'PIT' / 'STAR Credit'

As part of the 2016-17 New York State Budget legislation was passed to transition the STAR property tax exemption to a personal income tax (PIT) credit program. The impact this legislation will have on our property owners will depend on if they have previously received the STAR exemption. Below is a basic outline of the different scenarios:

### **SCENARIO 1: Property owner(s) received any STAR exemption on the 2015 assessment roll (2015-16 School Tax bill) and is still living at the same residence**

- In this case, the property owner is **still eligible to receive the STAR exemption** on the 2016 assessment roll (2016-17 School Tax bill).
- If ownership for the property changes, but at least one of the owners remains the same, the property can still receive the STAR exemption. Common scenarios for this include, but are not limited to, the following:
  - A spouse passes away and title transfers to the surviving spouse.
  - A life estate is established with the original property owner(s) retaining ownership of the property until death.
  - A trust is established for the benefit of the current property owner(s).
  - A husband and wife get divorced and one of the spouses retains ownership of the property.
- The type of STAR exemption received can still change from Basic to Enhanced or from Enhanced to Basic depending on the property owners' eligibility for the Enhanced exemption (ie. age and income). In order to receive the Enhanced STAR exemption, property owners will still need to file an annual application with their assessor along with their prior year income or they still have the option sign up with their assessor for the automatic income verification program (IVP) instead of applying with their assessor each year.
- If for any reason a property owner in this scenario wishes to go to the PIT credit program instead of receiving a STAR exemption, they can file an application to request that their STAR exemption be removed and then they would be eligible to sign up for the PIT credit program. However, once this has been done, a property owner can't choose to go back to receiving a STAR exemption.
- Once a property in this scenario transfers to new ownership (ie. none of the owners are the same) the new owners will not be eligible to continue receiving the STAR exemption and they will have to sign up for the PIT credit program, regardless of whether they were receiving the STAR exemption on their previous residence.
- Barring a change in the legislation, property owners in this scenario can continue to receive the STAR exemption indefinitely if they continue to live in the same residence for their lifetime.

**SCENARIO 2: Property owner(s) did not receive a STAR exemption on their current residence on the 2015 assessment roll (2015-16 School Tax bill)**

- In this case, the property owner is not eligible to receive the STAR exemption and must sign up for the PIT credit program. Even if the property owner has owned and lived in the same residence for a number of years and would have been eligible to receive the STAR in 2015 had they applied, they still must sign up for the PIT credit program if they did not receive a STAR exemption in 2015.
- There will be property owners (approximately 500 – 600) that purchased their home after March 1, 2015, which was the taxable status date to receive the STAR for the 2015 roll, who have applied for the STAR exemption for 2016 prior to this legislation being approved. For most of these individuals, they most likely will have already received notification that they were going to receive the STAR exemption for 2016. However, as the legislation was written, these property owners are not eligible to receive the STAR exemption and must sign up for the PIT credit program. The State created a letter to send out to these individuals, which our office has generated and given to the assessors to send out. Our office has sent the listing of these parcels to the State and the State is supposed to be sending out a letter to these individuals as well. That being said, I am still concerned that not all of these individuals will register for the PIT credit program.

**What does 'PIT' really mean**

When this legislation was originally proposed by the Governor, the legislation referred to PIT and the understanding was that this would have entailed a new deduction on income taxes that would be handled at the usual income tax return filing period. However, the legislation that was actually adopted still refers to this as a PIT credit program, but changes were made so that now the State plans on sending out checks instead of there being a new income tax deduction. The State has referred to this as an 'accelerated income tax credit.' I believe this was done for a number of reasons:

- People are more likely to remember receiving a check than an income tax credit, so now State officials can use this as a reelection tool / reminder of all the good things that the State does for them.
- To avoid the issue of dealing with individuals who do not file income taxes and would otherwise be eligible to receive this benefit (this is the most altruistic answer).
- By processing it this way, any checks issued from this program don't count towards the State's self-imposed 2% spending cap.

Basically, the important thing to remember is that even though you may see this being referred to as a PIT credit program, the property owners will be receiving checks, not an income tax deduction. Fortunately, as more materials have been released by the State, they have started just referring to this simply as a 'STAR credit'.

### **Information Regarding Registering for the PIT Credit Program**

- Property owners who need to register for the PIT credit program can do so either online or over the phone:
  - Online at the following link: <https://www.tax.ny.gov/pit/property/star/register-for-star-credit.htm>; alternatively they can go to [www.tax.ny.gov](http://www.tax.ny.gov) and click on the first box with the heading 'Changes to STAR'.
  - Over the phone: (518) 457-2036
  - For the Amish or others that don't have access to the internet or phone, a paper form is available by request.
- Anyone who registers by July 1<sup>st</sup> (and is eligible to receive a check) will receive a check in the mail in September, according to the State (keep in mind that the tax freeze checks that were sent out last Fall have still not been sent out to everyone across the State). However, for residents within the Batavia City School District, since they bill in October the checks will go out in October for them.
- Anyone who registers after July 1<sup>st</sup> (and is eligible to receive a check) will receive a check at a later, as yet unspecified date.
- According to a recent webinar held by the State, property owners will have until April 15, 2020 to register with the State to receive their check for 2016 taxes.
- It is likely that when a property transfers and a new owner goes online to register that they will see the name of the previous owner on the registration website. The property owner should still complete the registration, giving their own name(s), and the State will verify this with information from the assessment files. I am not sure how often this will be updated as we only send the State a full update of our assessment file in May and July when the Tentative and Final rolls are filed. We do also send monthly transmittals of sales data to the State, so perhaps they will pull information from there.
- Property owners should only have to register one time, unless they move, at which point they will have to reregister. The State will verify whether or not property owners should receive a check equal to the Enhanced STAR exemption amount based on income tax information. I am not sure how this will be handled for individuals who do not file income taxes.

### **Other Important Points / Notes of Interest**

- This legislation only affects the STAR exemption, all other exemptions will be handled the same as they always have been through local applications with the assessors.
- The question has been raised regarding what impact these checks will have when property owners go to file their income taxes the following year. The State has instructed that the amount received should be subtracted out of the amount claimed for property taxes paid, if the property owner itemizes. If you file for the standard deduction then presumably there will be no income tax implication, but property owners should always still consult with their income tax accountant to verify that this is handled appropriately.

- The amount of the check is supposed to equal the benefit the property owner would have received had they received the STAR exemption on their tax bill.
- The legislation requires that a notice be added to the school tax bill for those individuals who will receive a check, letting them know that they will receive a check and what the dollar amount of the check will be. The State is working on programming this in to the assessment software (RPS) and our office has reached out to ABS (our tax bill printing vendor) to give them a heads up for this year's tax bills that this will need to be accounted for. The State is supposed to provide us a list of individuals that require this notice by August 1<sup>st</sup>.
- For new property owners, there may be an issue with escrow accounts if their estimated tax amount was calculated with a STAR exemption amount since they will not be receiving the STAR exemption now. Our office has notified the largest escrow companies of this legislation and we have offered to send them a list of the potentially impacted parcels so that they can analyze this internally.
- I have met with our local attorneys at a Bar Association meeting to make them aware of this new legislation as I know many attorneys provide information regarding STAR for their clients at closing time. Our office has provided them with a notice that the State created which gives instructions to new property owners regarding the registration process for the PIT credit program.

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TOWN OF BERGEN  
TRAVEL REQUEST FORM (revised 1/90)

PURPOSE OF TRIP (ATTACH COPY OF CONFERENCE AGENDA IF AVAILABLE)

NYSMA 2016 CONFERENCE (ANNUAL)

LOCATION Crowne Plaza, Lake Placid, N.Y.

MEETING START: DATE 9/25/16 TIME 1 PM

MEETING END: DATE 9/28/16 TIME 9 AM

WILL YOU BE ATTENDING THE ENTIRE PROGRAM YES  NO

IF NO STATE PLANNED ARRIVAL AND DEPARTURE TIMES \_\_\_\_\_

MEANS OF TRANSPORTATION My vehicle

ESTIMATED EXPENSES: REGISTRATION \$50.00

TRANSPORTATION 340.20

LODGING \$ 687.75

MEALS included

OTHER EXPLAIN Thru way tolls \$20.00

TOTAL \$ 1097.95

REQUESTED BY: NAME Joseph A. Nenni

POSITION Town Justice

TOWN CLERK USE ONLY

BUDGET ACCOUNT NO. \_\_\_\_\_

MONEY AVAILABLE IN BUDGET: YES \_\_\_\_\_ NO \_\_\_\_\_

ACTION BY TOWN BOARD: APPROVED \_\_\_\_\_ DENIED \_\_\_\_\_ DATE \_\_\_\_\_

BOARD COMMENTS \_\_\_\_\_

COPY OF COMPLETED FORM MUST BE ATTACHED TO VOUCHER FOR PAYMENT

09/25/16  
DSC