### PUBLIC HEARING, TOWN OF GENOA

#### November 15, 2011

A Public Hearing was held at the Town Hall, 1000 Bartnick Road, Genoa NY on November 15, 2011

Present Lorie Fessenden, Supervisor Cheryl Shields, Board member Dale Sellen, Board member Stuart Underwood, Board member Al Armstrong, Board member

Sue Moss, Clerk

The meeting was called to order at 7:05 p.m. by Supervisor Lorie Fessenden with the Pledge of Allegiance to the Flag.

The first order of business was discussion concerning the Tax Override Law.

Before that took place, the Board discussed the purging of the well before the end of the year. There is money in the budget so Mark can go ahead and schedule this.

A purchase offer has been received from the Town attorney to be given to Mr. Relyea for the property east of the Town Garage.

With no public comment:

RESOLUTION 98-2011 APPROVAL OF LOCAL LAW #4 OF 2011

On a motion of Board member Shields, seconded by Board member Underwood, the following resolution was

ADOPTED Ayes 5 Fessenden, Sellen, Shields, Armstrong, Underwood Nays 0

Resolved to accept Local Law #4 of 2011 – Override the tax levy limit established in General Municipal Law §3-c

#### A local law to override the tax levy limit established in General Municipal Law 3-c

#### Section 1. Legislative Intent

It is the intent of this local law to override the limit on the amount of real property taxes that may be levied by the **Town of Genoa**, County of Cayuga, pursuant to General Municipal Law § 3-c, and to allow the **Town of Genoa**, County of Cayuga, to adopt a town budget for (a) town purposes (b) fire protection districts and (c) any other special or improvement district governed by the town board for the fiscal year **2012** that requires a real property tax levy in excess of the "tax levy limit" as defined by General Municipal Law § 3-c.

**The Town of Genoa** is dependent upon the real property tax to fund town services and we do not have the authority to raise sales taxes, occupancy taxes, gross receipts taxes, or income taxes. Non property tax revenues, sales taxes and State AIM payments are subject to market fluctuations and the ability of federal, state, and county governments to share revenue with the **Town of Genoa**. The cost to provide town services and to fund town operations continues to increase for 2012. Specific line items with significant increases are:

Heath Insurance Coverage Bridge Replacement Workers' Compensation Insurance Pension Contribution Ambulance Funding

### Section 2. Authority

This local law is adopted pursuant to subdivision 5 of General Municipal Law § 3-c, which expressly authorizes the town board to override the tax levy limit by the adoption of a local law approved by vote of sixty percent (60%) of the town board.

### Section 3. Tax Levy Limit Override

The Town Board of the Town of **Genoa**, County of Cayuga is hereby authorized to adopt a budget for the fiscal year 2012 that requires a real property tax levy in excess of the limit specified in General Municipal Law, §3-c.

### Section 4. Severability

If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

### Section 5. Effective date.

This local law shall take effect immediately upon filing with the Secretary of State.

### RESOLUTION 99-2011 <u>APPROVAL TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED</u> <u>IN GENERAL MUNICIPAL LAW §3-c</u>

On a motion of Board member Shields, seconded by Board member Sellen, the following resolution was

ADOPTED	Supervisor Fessenden	Aye
	Board Member Sellen	Aye
	Board Member Shields	Aye
	Board Member Armstrong	Aye
	Board Member Underwood	Aye
	Ayes 5	
	Nays 0	

Resolved to override the tax levy limit established in General Municipal Law §3-c

Whereas, in order to meet contractual obligations and town water district operations as they continually increase, specifically:

Health Insurance Coverage Workers' Compensation Insurance Pension Contribution

## **PUBLIC HEARING**

November 15, 2011 Page 3

**Whereas,** this resolution is adopted pursuant to subdivision 5 of General Municipal law §3-c, which expressly authorizes the Town Board to override the tax levy limit by the adoption of a resolution approved by the vote of sixty percent (60%) of the Town Board; **now therefore be it** 

**Resolved** that the **Town Board of Genoa**, County of Cayuga, is hereby authorized to adopt a budget for the fiscal year of 2012 on behalf of the **Water District** that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law, §3-c.

#### Section 5 Effective Date

This resolution shall take effect on November 15, 2011 for the budget year 2012.

With no further business, on a motion of Board member Shields, seconded by Board member Sellen, the first public hearing was adjourned at 7:40 p.m. Carried unanimously

The second public hearing was opened at 7:45 p.m. to hear comments on the 2012 Budget.

The Assessor's Report was read. It was received after the November 9 regular board meeting.

### November 2011 Assessor's Report

It is almost exemption time again. Renewal applications are printed at the County and will be available soon. I plan to mail all renewal applications by the end of December. All exemption applications are due MARCH 1. This year should be a bit easier for most property owners. Last year the Agricultural, Senior Citizens with limited income and Enhanced STAR exemption were straightened out. This year I will send an application for the income Verification to each property owner receiving Enhanced STAR that does not currently have an application on file.

The Optional Income Verification program allows NYSTF to verify the income tax return (or the property owner and then send me a list of property owners along with whether or not the income could be verified and if the adjusted gross income is less than the (2010) \$79,050. The property owner MUST file and NYS tax return and NOT receive the SR. Citizen exemption in order to use this program

I had the opportunity to attend a training session focused on critiquing appraisals. The course was informative and much needed. I have taken appraisal courses which focus on understanding, producing and using appraisals which are very valuable skills. What was different and great about the critiquing course was the ability to ask specific questions about the appraisals \ review as they come across my desk. Valuation on one parcel could be very different depending on the purpose, quality and depth of the appraisal. This course gave guidance on when I should and shouldn't accept an appraisal and what parts of the appraisal to focus on.

Respectfully Submitted, Heather Garner, Town of Genoa Assessor

# **PUBLIC HEARING**

November 15, 2011 Page 4

With no public comment:

RESOLUTION 100-2011 APPROVAL OF 2012 FINAL PRELIMINARY BUDGET

On a motion of Board member Shields, seconded by Board member Underwood, the following resolution was

ADOPTED	Supervisor Fessenden	Aye
	Board Member Sellen	Aye
	Board Member Shields	Aye
	Board Member Armstrong	Aye
	Board Member Underwood	Aye
Ayes 5		

Nays 0

Resolved to approve 2012 Final Preliminary Budget as 2012 Adopted Budget.

With no further business, on a motion of Board member Shields, seconded by Board member Armstrong, the Board meeting was adjourned at 8:15 p.m. Carried unanimously

Susan B. Moss, Town Clerk