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TALK OF THE

# towns

**& TOPICS**

JULY/AUGUST 2025



**MUNICIPAL BUDGETING: MAKE SURE  
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IN 2026, OUR NATION WILL  
TURN 250 YEARS OLD

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### The Rich, Storied Fabric of Towns

01

Towns are the very foundation of this nation's Republic. It's on the town level that people first gathered to meet with neighbors to discuss the prospects of Independence – town halls, town centers and town criers are the backbone of the great Revolution and the basis for our government even today. It is in these forums that the American Revolution was fomented and where the ideal of represented government really took hold.



### Celebrating our Members



As the statewide association representing New York State towns and town officials, we want to celebrate our country's history by highlighting you, **our member towns**, and New York towns' role in our nation's history. Over the coming months and through next year, we want you to share your unique history with us.

02

### Highlight your Town

03

Send us your 500- to 750-word essay featuring your history to be considered for publication in our *Talk of the Towns & Topics* magazine. All entries will be considered for presentation at our annual conference in 2026. **Finalists may even get a visit from our newly expanded communications team for a quick video feature.**



### Build the Quilt



All pictures, videos, written submissions can be sent to [submissions@nytowns.org](mailto:submissions@nytowns.org) by **November 15, 2025**. Please use a Dropbox or similar software for large files. Please reference the 250th Project in your file names. Share your history, show your pride and let's celebrate America!

04



NYAOT

Your Town's Trusted Voice Since 1933

## ELECTED OFFICERS

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### **5th Vice President Jillian Guthman**

Receiver of Taxes, Town of Huntington

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Supervisor, Town of Lewiston

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Supervisor, Town of Stanford

### **Eric Connolly**

Supervisor, Town of Ballston

### **Dale DeKing**

Supervisor, Town of Bridgewater

### **Susan Haag**

Town Clerk/Receiver, Town of Austerlitz

### **Kevin Hansan**

Supervisor, Town of Pound Ridge

### **Ken Hughes**

Supervisor, Town of Essex

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### **Lori A. Mithen-DeMasi**

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Libby Schirmer, Director of Communications & Member Engagement*

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## Retiree Health Insurance Plan for Medicare Eligibles



With the increased rates over the past several years to the Medicare eligible population, **NYCOM along with NYSAC and AOT** have developed a program to work with Wright Risk Management and a leading Third-Party Administrator (TPA) Benistar **to help relieve the high cost of the current offering**. These Group Medicare Alternatives offering quality benefits at affordable rates.



**Reduce your municipalities budget amount devoted to servicing retiree costs with less administrative work and helping you free up dollars for other essential services**

### Program Highlights

- ✓ Voluntary Option - gives the Retiree the choice where they can reduce their monthly expenses and still maintain strong benefits. Depending on the Retirees' contribution rate they can realize approximately \$2,000 in annual savings.
- ✓ Lower Premiums – proposed rates have been 32% less than the two-person current rate
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# A Note on Membership Dues

By Executive Director Christopher A. Koetzle



I wanted to take the time and this column this issue to explain some changes you may notice regarding your membership dues

First, I want to thank you for your longstanding membership with NYAOT. Your commitment to our organization represents a strong and important investment in not just your town, but in all towns across the state.

Earlier this month, we mailed all members their anticipated dues to join the New York Association of Towns as a member town in 2026. This figure is based on your town's revenues as reported to the New York State Comptroller's Office. To better serve you, the Executive Committee and I have added new tiers for any town above the \$14-million revenue mark, which may impact some towns' dues. This decision was made to ensure that there is more equity between the larger and smaller towns and to help ensure that towns better fit into their tiers. Your timely payment of these dues means that you retain uninterrupted access to all of our programs and services.

This year, we're excited that we have delivered more value for your membership. For example, we have made significant investments to enable us to better meet member needs, expanded our legislative resources to meet our advocacy goals, reimagined our training and conferences to best serve you, upgraded our association database and technology to provide the best member services and expanded member communications to keep our members aware of all that is impacting them.

Additionally we helped deliver you more value through new member programs that are easy (and free) to join and will save you real dollars, like our new Amazon Business Prime program this year. If you haven't signed up for this yet, please check it out in our member portal on [www.nytowns.org](http://www.nytowns.org). This program delivers free Business Prime that can save up to \$1,299 a year, including fast and free shipping, streamlined invoicing that can greatly improve how you approve payments, unique product discounts, and so much more.

Additionally, on the legislative front, we were able to help secure this year an additional \$50 million in CHIPS funding. Our efforts, with your voice, have helped to deliver over \$150 MILLION in new funding over the past two years!

If you have any questions regarding the increase, please do not hesitate to call me. Otherwise, I am looking forward to our continued work together to help support all of our New York State towns and all of the important work that you do on behalf of your residents.

A handwritten signature in black ink that reads "Chris Koetzle". The signature is written in a cursive, slightly slanted style.



# Member FOCUS

## Huntington (Suffolk County) Receiver of Taxes and NYAOT 5th Vice President Jillian Guthman Honored by Hispanic Advisory Task Force

Huntington, NY – Jillian Guthman, Esq., Receiver of Taxes for Huntington since 2018, was one of the two honorees at the recent Huntington Hispanic Task Force’s 2025 Latin Dance Night. The event is an opportunity to raise funds for the Task Force’s Scholarship Fund, as well as recognize the significant contributions of Huntingtonians. Ms. Guthman was recognized for her service to and positive impact on residents during her tenure in various positions in the Town of Huntington.



Above: Jillian Guthman, Huntington Receiver of Taxes, with Huntington’s Ed Smith, Town Supervisor, and Theresa Mari, Councilwoman.

A lifelong resident of Huntington and Huntington High School graduate, Ms. Guthman graduated from St. John’s University (BA) and Touro College’s Jacob D. Fuchsberg Law Center (JD). A licensed attorney for 30-plus years, Ms. Guthman started her career with the Suffolk County District Attorney and the New York City Corporation Council, eventually serving as the Attorney for the Village of Hempstead.

In 1998, Ms. Guthman joined the Town of Huntington as an Assistant Town Attorney and, later, Deputy Town Attorney. She advanced to Human Services Director for the Town, supervising the work of the Senior Division, Division for Veterans Services, Division for Persons with Disabilities, Division of Minority Affairs, and the Women’s Division. She concurrently served as the Town’s Equal Employment Opportunity Officer and labor trainer. Ms. Guthman also serves as Fifth Vice President on the New York Association of Towns, an elected position on the governing board of the association, which oversees NYAOT operations and works with staff to determine its state and federal legislative positions, among other tasks.

Ms. Guthman expressed that she is “truly honored to receive this award. The Hispanic Advisory Task Force is a valued contributor to our community and [she looks] forward to continued cooperative efforts for the benefit of the Huntington community.”



## Town of Milton (Saratoga County) Earns Prestigious Budgeting Distinction

The Town of Milton is proud to announce that it has been awarded the Distinguished Budget Presentation Award by the Government Finance Officers Association (GFOA) for its fiscal year budget. This prestigious

recognition is the highest form of acknowledgment in governmental budgeting and reflects the Town's commitment to transparency, accountability, and excellence in financial planning.

The GFOA's Distinguished Budget Presentation Award is considered the gold standard in public budgeting and represents a significant achievement by the Town of Milton and its financial management team. In order to receive the award, a governmental entity must satisfy nationally recognized guidelines for effective budget presentation. These guidelines assess how well the budget serves as a policy document, a financial plan, an operations guide, and a communications device.

"This award is a testament to the hard work and dedication of the Town's Budget Committee," said Scott Ostrander, Town Supervisor.

"This award reflects our team's commitment to financial condition management by way of implementing responsible and transparent budgeting practices. I am thrilled for the Town Board and the Budget Committee" said Dave Braymer, Town Comptroller.

For a first-hand account on how the town earned this award, please see the story on page 9.

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## Town of Charlotte (Chautauqua County) Looks to Local Students to Design Logo

When I was elected town clerk in 2018, I decided our small little town could use an identity. A logo was just what was needed! But, who could put our town "feel" into the logo? The local school kids! That's who! They've lived here – most for their whole lives and have been immersed in the local flavor.

So, I first worked with the town board. Would they choose and approve the logo from the logos submitted by the school children? And what could we give as a "prize"?



The town board decided to give the winners a pizza (from our local pizza place) and soda - that was donated by the town board personally - and of course recognition.

I then went to the school art teacher. She then proposed the idea to the students. She gave them three months to draw and submit the logos. I then made copies of all of them (with no names) and gave them to the town board.

It was a tough decision; these students really came through for us!

The town board decided to do a 1st & 2nd place, both getting the pizza & soda prizes.

We adopted 1st place as our "Official Town Logo."

It appears on all our letterhead & paperwork as well as the website, and our town trucks. I even have a stamp.

Another town clerk in the Town of Chautauqua, recognized our work with the community by woodburning our logo on an image of the American Flag, which hangs proudly in my office.

Get your community involved! It was a huge success!

*Submitted by Susan L. Peacock, Town of Charlotte, Town Clerk, Registrar, Historian*

## Psst ... We Want to Hear From You!

You've done the work, made the impact, and gained the insight—now's your chance to share it.

Whether it's a proud moment from your career, a fresh idea that sparked change, or a lesson learned the hard way, your story could inspire, educate, or simply connect with someone else in our community. And let's be honest: there's no better place to showcase the amazing things happening in our network than right here. So go ahead and brag a little! Tell us what you're working on. Share a win, a challenge, or even a quirky anecdote that only someone in your shoes would understand.

Drop us a line, send us a story, or pitch an idea. We're all ears, and we're excited to help bring your voice to the page.

**Got something to share?**

Email us at [submissions@nytowns.org](mailto:submissions@nytowns.org).

Scenes from our 78th Highway School  
June 1 - 3, 2025 | Ithaca College, Ithaca, New York  
Photos taken by Nick Benton, NYAOT



**Congratulations to all Highway School Attendance Award Recipients! The recipients of the 15 year award and above are listed here.**

**15 Year Award**

Michelle Brust, Superintendent of Highways, Town of Esperance Highway Dept., (Schoharie Co.)

Kevin D. Cross, Superintendent of Highways, Town of Columbus Highway Dept., (Chenango Co.)

Thomas E. Fleig, Superintendent of Highways, Town of Richmond Highway Dept., (Ontario Co.)

Richard Hobus, Superintendent of Highways, Town of Dresden Highway Dept., (Washington Co.)

Tim A. Masten, Superintendent of Highways, Town of Stockport Highway Dept., (Columbia Co.)

Benjamin R. Reynolds, Superintendent of Highways, Town of Genesee Highway Dept., (Allegany Co.)

**20 Year Award**

Greg A. Hallberg, Superintendent of Highways, Town of Ellery Highway Dept., (Chautauqua Co.)

Stephen F. Munno, Sr. Administrative Assistant, Town of Orangetown Highway Dept., (Rockland Co.)

Floyd C. Pratt, Former Superintendent of Highways, Town of Hebron Highway Dept., (Washington Co.)

**25 Year Award**

Jeffrey N. Griswold, Superintendent of Highways, Town of Preble Highway Dept., (Cortland Co.)

Russell Page, Superintendent of Highways, Town & Village of Leicester Highway Dept., (Livingston Co.)

**30 Year Award**

Kenneth W. Chase, Superintendent of Highways, Town of Cherry Creek Highway Dept., (Chautauqua Co.)

James J. Dean, Superintendent of Highways, Town of Orangetown Highway Dept., (Rockland Co.)

**35 Year Award**

Henry H. Allen, Superintendent of Highways, Town of Williamstown Highway Dept., (Oswego Co.)

**40 Year Award**

Keith E. Hurtgam, Superintendent of Highways, Town of Hartland Highway Dept., (Niagara Co.)

**45 Year Award**

Howard Eldred, Retired Superintendent of Highways, Town of Cocksackie Highway Dept., (Greene Co.)

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# 2026 Town Budget Process – A Roadmap for Town Boards

One of the most important duties of a town board is adopting a structurally balanced budget that reasonably estimates both revenues and expenditures for the coming fiscal year. Below is a comprehensive outline of the budget process, from the planning stages through adoption and beyond. Note that alternate deadlines for towns in Westchester and Monroe counties are in parentheses.

## **Step 1: Appoint a Budget Officer**

The process begins by determining who will serve as the budget officer. Under Town Law § 103 (2), the town supervisor is the default budget officer, but may appoint another person (not a town board member) to take on the role.

## **Step 2: Tax Cap Reporting Setup**

About five months before the start of the fiscal year, the supervisor should receive a user ID and PIN from the Office of the State Comptroller (OSC) to access the online tax cap reporting form. Separately, the Department of Taxation and Finance will release the tax base growth factor. These tools are necessary to calculate the town's tax levy limit under General Municipal Law §3-c (<https://www.osc.state.ny.us/localgov/realprop/>).

## **Step 3: Departmental Estimates Due – September 20 (October 20)**

Per Town Law §104, department heads must submit their revenue and expenditure estimates by September 20 (October 20). If the department head does not submit a budget estimate, the budget officer must prepare them. NYAOT recommends that the budget officer collaborate with department heads beginning in early summer to ensure reasonable and timely estimates.

## **Step 4: Calculate the Tax Levy Limit**

Each town must calculate its own tax levy limit for the upcoming year. While there is no hard deadline,

calculating early gives the board time to consider whether a local law overriding the cap is necessary (<https://www.tax.ny.gov/pdf/publications/orpts/capguidelines.pdf>)

## **Step 5: File the Tentative Budget – September 30 (October 30)**

After reviewing estimates, the budget officer prepares and files the tentative budget with the town clerk by September 30 (October 30) (Town Law §106 [2]).

## **Step 6: Exemption Impact Report Due – September 30 (October 30)**

The budget officer must also complete an exemption impact report per Real Property Tax Law § 495, and file it with the tentative budget (<https://www.tax.ny.gov/research/property/exempt/exemptionreporting.htm>)

## **Step 7: Present the Tentative Budget – October 5 (November 10)**

The town clerk presents the tentative budget to the board at a regular or special meeting held on or before October 5 (November 10) (Town Law §106 [3]).

## **Step 8: Town Board Review & Modifications**

The board reviews the tentative budget and may revise it by majority vote (Town Law § 63). All changes must be in writing and reflected in the minutes. The board may continue its review over multiple meetings, so long as the statutory deadlines are met.

## **Step 9: Preliminary Budget Created**

Once finalized by the board, the revised tentative budget becomes the preliminary budget. The preliminary budget must be filed with the clerk and made available to the public (Town Law §§ 106 [4], 107). No further changes can be made until after the public hearing.

## **Step 10: Public Hearing – November 6 (December 10)**

A public hearing on the preliminary budget must be held by Thursday following Election Day which, in 2025, is Thursday, November 6 (December 10). The hearing may be adjourned, but not beyond November 15 (December 15) (Town Law §108).

## **Step 11: Public Hearing Notice Requirements**

Notice of the hearing must be published and posted on the town's website and the clerk's signboard at least five days before the public hearing. The notice must include the date, time, purpose of the hearing, budget availability, and proposed salaries of certain elected officials (Town Law §108).

## **Step 12: Final Modifications of the Preliminary Budget**

Following the public hearing, the board may amend

the budget further at future open meetings. No additional public hearings are required (Town Law §109).

### **Step 13: Tax Cap Override (if needed)**

If the proposed levy exceeds the town's tax cap, the board must adopt a local law to override it. This requires a 60% vote—usually a simple majority unless the board has seven members (General Municipal Law §3-c).

### **Step 14: Report to OSC**

Use the OSC tax cap portal to report your levy limit calculations. OSC does not calculate your levy limit—the town does. Questions? Contact OSC's help line at 1-866-321-8503 or [LGSAMonitoring@osc.ny.gov](mailto:LGSAMonitoring@osc.ny.gov).

### **Step 15: Adopt Final Budget – November 20 (December 20)**

The board must adopt the final budget by November 20 (December 20) (Town Law §109). If no action is taken, the preliminary budget, or the budget as last amended, becomes the final budget by default.

### **Step 16: Fire District Budget Duties**

Fire districts handle their own budgets, which must be filed with the town clerk by November 7 (Town Law §181[3][c]). Town clerk responsibilities for fire district budgets include:

- Receive and File Fire District Budget Hearing Notice: The fire district must provide a copy of its published notice to the town clerk(s) of the town(s) in which the district is located (Town Law §181[3][a]).
- Post-Notice Hearing on Fire District Budget: The town clerk must post the notice of a fire district budget hearing on the town's web site (provided the town has a web site) and on the town clerk's signboard and bulletin board. Notice must be posted for at

## **The Town of Milton Goes for the Gold in Budget Development**

By David Braymer, Comptroller, Town of Milton

In April, the *Town of Milton* earned the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA), marking the first time the town has received national recognition for budgeting excellence, joining the ranks of repeat award winners like the *Town of Mamaroneck (Westchester County)* (five-time honoree) and the *Town of Huntington (Suffolk County)* (14-time recipient). By sharing our experience, we hope to encourage other towns, both large and small, to go for the gold!

### **What Is the Distinguished Budget Presentation Award?**

The GFOA created the Distinguished Budget Presentation Award Program in 1984 to encourage state and local governments to prepare budget documents that align with the guidelines set by the National Advisory Council on State and Local Budgeting and GFOA's own best practices. To receive the award, a budget must meet program criteria and excel as a policy document, a financial plan, an operations guide, and a communications tool. Approximately 1,800 governments across North America have earned this distinction, demonstrating their commitment to budgetary transparency and accountability.

### **Where Did Our Journey Begin?**

Our path began February 2023 at the NY Association of Towns' Annual Meeting & Training School, where we first connected with event sponsor ClearGov. After the conference, I received a demonstration of their Digital Budget Book software. As someone who had reviewed hundreds of municipal budgets in a former life as a Senior Examiner of Municipal Affairs for the NYS Office of the State Comptroller's Division of Local Government and School Accountability, I was stunned to see budget examples presented in such an innovative format. I immediately began to imagine what our budget could become if transformed into a digital information hub with attachments, resource links, narratives, and interactive charts, graphs and tables. I presented an overview of that demonstration to the town board, which agreed that this budgeting platform could become a powerful tool for transparency, modernization, and building public trust.

### **From Technology to Substance**

We started to use the software in the summer of 2023 as we began our 2024 budget development process. While the platform introduced exciting improvements in accessibility and visual appeal, I knew the content still fell short of the criteria set by the GFOA, but developing that first Digital Budget Book for 2024 was a significant step forward.

### **Going for the Gold**

Last August, I brought a copy of the July/August 2024 issue of *Talk of the Towns* to our first budget development meeting for 2025. The cover story, titled "Go for the Gold as You Develop Your Town Budget," perfectly captured our ambition while drawing a clever parallel to the Summer Olympics in Paris. At the meeting, I held up the issue and told our Budget Committee and department heads, "This is our goal — we're going for the gold in 2025." Fortunately, our team was up to the challenge and took ownership of their role in enhancing the budget's substance, from examining the town's strategic objectives to adding detailed narratives that would provide the meaning behind the numbers. Personally, my favorite page titled Major Revenue Items lists our three largest revenue sources and details our process for estimating those amounts.

### **A Symbol of Professionalism and Good Governance**

Receiving the Distinguished Budget Presentation Award is a proud moment for the Town of Milton, but more importantly, it stands as a symbol of professionalism and good governance. Our budget — the most important document we produce — now serves as a comprehensive guide that clearly communicates how we plan, what we prioritize, and where we're headed. It tells the story of our community not just in dollars, but in vision, values, and purpose. So from our town to yours, we hope you consider pursuing your own awards to foster greater transparency and to deepen the trust between your government and the community it serves. □



least 15 days prior to the hearing but cannot be more than 20 days before the hearing (Town Law §175-c [2]).

- **Public Inspection of the Proposed Fire District Budget:** The town clerk must receive and make available a copy of a proposed fire district budget for public inspection (Town Law §181[3][a]).

**Step 17: File Budget with County**

The town clerk prepares two certified copies of the final town budget (with fire district budgets appended thereto) and delivers them to the supervisor within five days from the adoption of the budget, who then submits them to the county legislative body within 10 days (Town Law §115). The county then levies the town taxes and other charges in the town budget (such as fire district taxes) at the same time and in the same manner as the county tax (Town Law §115).

**Step 18: Submit Tax Roll Data**

Under Real Property Tax Law §1590(3), towns must submit tax roll and bill data to the Department of Tax and Finance within 10 days of annexing the warrant—or the statutory levy date, whichever applies.

**Developing Budgets for Improvement Districts**

The town board (or commissioners of the district, if any) must develop a separate budget for improvement district financed by a special ad valorem levy or special assessment.

Like the town budget, the district budget process begins with an estimate of the anticipated revenues and expenditures for the district. The estimate should be detailed and accurate, and may include up to 10 percent of the total amount necessary to meet the expense of maintaining the district for contingency purposes. Once you have the revenue and the expenditures estimates, subtract the anticipated revenue amount from the anticipated expenditures total, the difference is assessed on property within the district (Town Law §202-a [3]). For districts financed by a special assessment (in proportion to the benefit received), the town board (or commissioners) must prepare a special assessment roll that shows the amount of the benefit received by each parcel and the amount assessed against it. The special assessment roll must be filed with the town clerk between the first and 15th day of September (Town Law §202-a [3],[4]).

Once the special assessment roll is filed, the town board must have public hearing on it. Notice of the public hearing must be published in a newspaper at least 10, but not more than 20, days prior to the date of the public hearing; except for towns in Westchester County, the roll be adopted at least 30 days before the annual meeting of the board of supervisors at which taxes are levied (Town Law, §202-a(5); §239).

In addition to the notice by publication, the New York Court of Appeals has held that the town must also provide actual notice to those property owners whose names and addresses are known to the town, unless there is a compelling reason not to do so (*Garden Homes Woodlands Company v. Town of Dover*, 95 N.Y.2d 516 (2000); 11 Op. Counsel SBRPS No. 15).

After the public hearing on the special assessment roll, the town board may adopt the special assessment roll. The board may also make amendments or changes to the special assessment roll, but cannot adopt the amended special assessment roll until another public hearing has been held on it. In any event, the town board must adopt the special assessment roll at least 30 days prior to the meeting of the county board of supervisors at which taxes are levied (Town Law §202-a [5]).

When the budgets and special assessment rolls are completed, the town supervisor will present them to the county legislative body along with the town’s annual budget (Town Law §115). The county then

<b>Calculating Available Carryover</b>			
	<b>(1) Carryover less than 1.5 percent of prior year’s levy limit</b>	<b>(2) Carryover greater than 1.5 percent of prior year’s levy limit</b>	<b>(3) No available carryover</b>
<b>2025 tax levy limit</b>	\$10,200,000	\$10,200,000	\$10,200,000
<b>2025 town tax levy</b>	\$10,150,000	\$10,000,000	\$10,200,000
<b>Amount below tax levy limit (unused levy)</b>	\$50,000	\$200,000	0
<b>2025 levy limit x .015 (carryover ceiling)</b>	\$153,000	\$153,000	\$153,000
<b>Allowable carryover for 2026 (Lesser of unused levy and carryover ceiling)</b>	\$50,000	\$153,000	0
<b>2026 Levy Limit (2025 town tax levy x 1.02)</b>	\$10,353,000	\$10,200,000	\$10,404,000
<b>2026 allowable levy (2026 levy limit + available carryover for 2026)</b>	\$10,403,000	\$10,353,000	\$10,404,000

imposes the ad valorem levies (by computing the tax rate on the basis of assessed valuation) and the special assessments against the parcels within the districts.

Please note that the Department of Taxation and Finance has advised that the levy for special improvement districts governed by the town board are to be included in the town's tax levy for purposes of calculating the town's annual tax levy limit (Dept. Tax and Finance "The Property Tax Cap Guidelines for Implementation - Publication 1000 [10-11]" may be reviewed at their website: <http://www.tax.ny.gov/pdf/publications/orpts/capguidelines.pdf>).

### Calculating the Available Carryover

The law allows towns that levied less than their 2025 tax levy limit to carryover a certain amount into the next fiscal year. If the town met or exceeded its levy limit for 2025, there will be no available carryover to apply to 2026. If the town's levy for 2025 was below the allowable levy limit, the town will be able to carryover that amount up to 1.5 percent of the allowable levy limit.

To determine the amount of the allowable carryover, multiply the prior year's levy limit by .015. This will give you the maximum carryover allowed by law (hereinafter the 'carryover ceiling'). Next, determine

the amount by which the actual levy for the prior year was less than the tax levy limit for that year (hereinafter the 'unused levy'). If the unused levy is less than or equal to the carryover ceiling, then you can carry over all of the unused levy. If the unused levy exceeds the carryover ceiling, you can carry over an amount up to the carryover ceiling. This provision is best explained by the accompanying table.

In order to isolate the carryover calculation, we are assuming that there is a 2 percent tax cap and that no other adjustments to the formula provided for in General Municipal Law § 3-c apply .

Although columns 1 and 2 each allow for carryover that can be added to the levy limit for 2025, they are significantly different. In column 1, the town was only \$50,000 under its tax levy limit, and therefore, can carry over only that amount. In column 2, however, the town was under its levy limit by \$200,000, but could only carry forward \$153,000 (1.5 percent of the tax levy limit). The remaining \$47,000 cannot be carried forward to the next year – it is lost forever.

Finally, remember that even if your town adopted an override of the levy limit last year, you may still have available carryover; some towns may have adopted an override for 2025, but ended up with an actual levy below the tax levy limit. □



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# The Secret Ingredient to Building Trust with Residents: Digital Payments

By Sukanya Madhavan, Chief Product and Technology Officer, Payments, CSG

Trust is the key currency in the relationship between local governments and their constituents. When residents trust their public infrastructure and systems, they are more likely to participate in civic activities, share important feedback and help to build community. In turn, local government leaders can make more informed decisions, attract talent and govern more effectively.

However, local governments face a cacophony of challenges that erode that trust, from rising resident expectations to strained budgets to aging infrastructure to cybersecurity threats. In fact, many local government leaders believe trust is the [biggest issue they are facing today](#), even more so than funding issues and budgeting issues.

Fortunately, digital payments adoption can be a powerful solution to those very same hurdles. Rather than considering digital payments a “nice to have,” local government leaders should consider payment modernization a priority initiative to help them reduce risk, increase accuracy, better support constituents and create more efficient employee experiences.

## **Flexibility and Choice in the Resident Experience**

Consumers today expect the same level of convenience no matter the industry or transaction, whether ordering a rideshare or paying a water bill. As payment methods and channels grow more sophisticated across industries and consumers become accustomed to the convenience of online or mobile wallet payments, they may become frustrated when the channels they are accustomed to are not available.

The same applies for breaks in the resident experience – customers today expect smooth, effortless experiences that demonstrate empathy. When constituents are faced with cumbersome processes that they perceive as outdated, their belief in their local government’s competence can erode.

It is equally important not to leave any residents behind. Rather than making the assumption that every resident has access to digital technology, remember that there is a channel for everyone. Whether due to proficiency or access to technology, some residents may not have the ability or inclination to use online payment systems.

Instead, local governments should embrace an omnichannel approach that meets each resident where they are. That might include in-person kiosks for cash payments, automated phone systems for constituents without internet access or traditional mail options for those who prefer checks. In doing so, a payments partner can gradually guide non-digital payments users to safer methods through methods like QR codes to pay digitally from paper bills.

By offering choice with flexible payment methods, governments show they are committed to serving every member of the community, which demonstrates empathy and deepens the trust that constituents have in their local leadership.

By creating a more flexible and empathetic resident payments experience, local governments can work more efficiently and increase the rate of on-time payments.

For example, rather than requiring constituents to visit a government office during working hours or mail in checks, a local government can offer 24/7 access to payment portals that empower constituents to make payments at their convenience. With features like automated reminders for upcoming payments and easy access to billing history, governments can give residents the tools to stay on top of their obligations. This also reduces the incidence of late fees, a common cause of frustration among residents.

This not only reduces late payments and enhances the flow of revenue but also helps create a relationship of mutual respect. Residents appreciate when their local government makes it easier for them to manage their responsibilities. The result? Increased on-time payments and stronger trust in government operations.

## **Reducing Risk with Secure, Digital Payments**

Local governments handle massive amounts of sensitive data every day. From tax payments to utility bills, these financial transactions involve sensitive information that must be protected vigilantly. Unfortunately, local governments are increasingly targeted by cybercriminals looking to exploit weak points in outdated payment systems, and fraudsters are increasingly posing as local government entities to gain access to residents’ information. Ransomware attacks, phishing schemes and data breaches put constituents’ personal information—and public funds—at risk.

A single lapse in security can have devastating consequences for both a local government's finances and its reputation, which means that the need for robust digital payment systems that prioritize security has never been more critical. To keep residents' data safe and earn trust, governments must invest in payments solutions that meet the highest standards for cybersecurity.

To further strength fraud prevention and maintain credibility, local governments must ensure that their payment systems meet the utmost level of compliance and regulatory standards. This includes Payment Card Industry Data Security Standard (PCI-DSS) compliance for handling credit card payments, as well as local and federal regulations. A trusted payments partner helps governments navigate this complex landscape. By providing secure payment solutions and ensuring compliance in real time, a partner minimizes risk and reduces the likelihood of breaches that destroy resident trust.

One way that local government payments can combat that is by reducing access to sensitive data. For instance, look for payments platforms that have residents pay through a secure, unique microsite rather than needing to share payment information over the phone to a contact center agent. This reduces the

number of people with access to sensitive information and reduces the likelihood of a resident inadvertently sharing their information over the phone with a fraudster posing as a local government entity.

For residents, the knowledge that their data is handled securely and that the system complies with all relevant regulations offers peace of mind and further builds trust. When residents know that their government is taking the right steps to secure their personal information, they are more likely to engage with government services and pay on time.

By using secure, compliant payment solutions, local governments demonstrate a commitment to safeguarding residents' personal data and financial transactions. This proactive approach to cybersecurity and compliance not only helps prevent fraud but also reassures residents that their local government is trustworthy, responsible and transparent.

### **The Impact of Digital Payments to Bolster Efficiency and Improve Employee Experiences**

Looking beyond the resident experience, payments modernization allows local governments to work more efficiently, reduce human error and improve workflow. In turn, improved morale and efficiencies can help local governments attract new talent.

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Historically, many payments tasks, from processing payments to tracking accounts and issuing receipts, were handled manually. Instead, a digital payments system records payment data automatically, eliminating the need for manual data entry and offering deeper insights into payment patterns and missing payments. With digital systems, governments can track every payment in real time, ensuring accurate and up-to-date records, more efficient cash flow management and precise reconciliation. Real-time reporting also allows government officials to make quicker decisions, improve budgeting accuracy and identify any discrepancies as they occur.

By working with a trusted payments partner, local governments also get the benefit of ongoing innovations and service improvements. With AI advancements, for example, local governments can benefit from even smoother and more intuitive workflows as well as predictive analytics and personalization at scale, creating even stronger constituent payment experiences.

This provides transparency for residents, who can access their payment history and see exactly where their money is going. When constituents see that payments are being tracked and managed in an open, efficient manner, they feel more confident in their local government's ability to manage their tax dollars and public services.

With fewer manual processes for local government employees, this digitalization significantly reduces the risk of human error, streamlines workflows and supports employee bandwidth. With less time spent on administrative hassles, local governments can allocate resources more effectively, improving operational efficiency. The result: A government that runs more smoothly, saving both time and taxpayer money.

### **Case in Point: The City of Kinston**

Take the city of Kinston, North Carolina, as an example. Faced with an outdated payment system that required constituents to physically visit a government office or mail in payments, Kinston needed a solution that would streamline operations and improve the resident experience.

By implementing a digital payment platform, Kinston enabled constituents to pay utility bills, taxes and fees online. The city also integrated automated reminders and digital receipts, which made payments more convenient and

ensured residents could easily track their payment history. This shift not only improved payment timeliness but also helped reduce errors and manual work for government employees.

As a result, Kinston saw improved efficiency in revenue collection, higher resident satisfaction and a noticeable increase in trust between the government and its citizens. In making this shift, Kinston demonstrated that digital payments are more than a technological upgrade—they're a crucial tool for building trust, improving government transparency and enhancing the overall resident experience.

Digital payments aren't just a "nice to have." They're a critical ingredient in building trust between local governments and their constituents. By making payments easier, more secure and more transparent, digital payments help foster a sense of reliability and sophistication.

Modernization is not a one-and-done project. As AI, payments and cybersecurity technology grows more advanced, local governments can lean on a trusted payments partner to benefit from regular upgrades and service improvement to continually create more intuitive constituent and employee experiences, maintain compliance standards and protect resident data.

From improving the resident experience and boosting efficiency to ensuring data security and compliance, the benefits of digital payments are clear. Local governments that embrace these technologies will be better positioned to meet the needs of their communities, build stronger relationships and create a more efficient, transparent government. □

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# NAVIGATING

## MUNICIPAL BUDGETING

### BEST PRACTICES, NEW TECH, AND STRATEGIES FOR FISCAL RESILIENCE

By Daniel Blazina, Marketing Coordinator, Edmunds GovTech

Municipal budgeting is a cornerstone of effective local government administration, helping leaders balance community needs with fiscal responsibility. As towns and cities respond to rising costs, unpredictable revenues, community growth, and evolving resident expectations, the need for smarter, more collaborative budgeting has never been greater.

This article explores emerging trends, best practices, and proven strategies to build budgets that are transparent, data-driven, and resilient.

#### Best Practices in Municipal Budgeting

Effective municipal budgeting requires a structured approach that ensures transparency, accountability, and alignment with community priorities. Below are some essential practices for navigating today's complex fiscal environment.

##### 1. Engage Stakeholders Early and Often

Involving department heads, elected officials, and residents early in your budget planning process promotes trust and buy-in. A transparent, inclusive process ensures that budget decisions reflect the community's diverse needs and priorities.

##### 2. Adopt a Budgeting Model that Fits Your Local Government's Goals

Consider utilizing Zero Based Budgeting (ZBB) which requires all

expenses to be justified from the ground up. This method encourages fiscal discipline, eliminates unnecessary expenditures, and ensures that each line item aligns with current goals and challenges.

A Target-Based Budgeting (TBB) model could also be utilized. Lesser known than ZBB, the TBB model can have impressive results and provide benefits such as establishing clear boundaries in the budget, prioritizes forecasting for enhanced decision-making, and gives departments more autonomy. A recent [article](#) published by the GFOA provides great insight into how this type of model could be beneficial for your local government.

##### 3. Leverage Technology for Efficiency

Digital tools have revolutionized municipal budgeting. Cloud-based systems provide integrated preparation tools, built-in reporting features, and compatibility with import/export formats used across the industry. These platforms reduce manual errors, improve data accuracy, and enhance collaboration across departments.

##### 4. Plan for the Unknown with Scenario-Based Budgeting

From economic downturns to natural disasters, local governments must be prepared for volatility. Scenario-based budgeting allows finance teams to model multiple financial outcomes—such as reduced sales tax revenue or increased utility costs—so they can prepare mitigation strategies ahead

of time.

**Pro tip:** Include key stakeholders like public works, human resources, fire, and police departments in these exercises to assess real-world impacts and to optimize the final plan.

##### 5. Communicate Transparently

Open communication builds community trust—especially when difficult decisions need to be made and conveyed to the public.

In another [article](#) published by the GFOA, it highlighted the budgeting efforts of the City of Fort Worth, Texas, and their plans to keep public engagement more transparent and less confusing. They did this by engaging with the public on many different initiatives and experimenting with technology tools while asking for the public's feedback on budget priorities as opposed to numbers. They also provided pop-up events and citizen surveys to keep engagement channels open.

**Key takeaway:** How you frame your budget and cuts matter. Focus on values and priorities rather than figures. For instance, if library hours are reduced to preserve public safety funding, explain how this aligns with strategic goals.

##### New Trends in Municipal Budgeting and Finance:

As the demands on local government evolve, so do the strategies for fiscal stewardship. Here are some of the trends reshaping municipal budgeting:

## ***Town Supervisors & Town Boards***

Mid-Year Legislative Update • Frequently Asked Questions • It's a Reappointment Year for Assessors • The Climate Crisis Needs Local Action: How Communities Can Lead the Charge

## ***Finance & Purchasing Officers***

Breaking Down the Complex Public Procurement in NYS • Amazon Business Prime for NYAOT Members

## ***Town Clerks & Town Historians***

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## ***Tax Collectors & Assessors***

BOLO: New RPS Online Program Looks to Improve Real Property Tax Administration

## ***Town Justices***

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## ***2025 Fall Regional Planning & Zoning Schools Registration Form***

## ***2026 Annual Meeting & Training School Online Registration is Open***

## ***Town Supervisors & Town Boards***

### **Mid-Year Legislative Update**

The end of June marks the mid-year point in terms of legislation. Below is a highlight of bills passing both houses and bills already adopted that impact towns. Not included in this summary is legislation that was adopted with this year's New York State Budget.

#### **Passed Senate and Assembly (as of June 24, 2025)**

- S1515/A2177A: Removes emergency medical services from the limit on real property tax levies by local governments.
- S2520B/A3425A: Establishes maximum deadlines for freedom of information law (FOIL) fulfillment: 180 days for requests made before the end of 2026; 90 days for requests in 2027; and 60 days for requests beginning in 2028. Sets forth exceptions and notification requirements.
- A8332 / S8012: Proposes changes to New York's Real Property Tax Law § 575-b, which governs how solar and wind energy systems are assessed for tax purposes. Host community benefit payments, decommissioning costs, and community solar subscriber management costs must be included as allowable expenses when valuing solar/wind systems. Federal tax credits (investment and production), renewable energy credits and other environmental values are deemed intangible assets and cannot be treated as taxable revenue.
- A8023A/S7237A: Requires the department of civil service to allow municipalities to post municipal employment positions on the department's state jobs website. Further requires such postings be made in a format searchable by municipality and employment position type.
- S7672A/A6769A: Requires all municipal corporations to report cybersecurity incidents and demands of ransom payments to the division of homeland security and emergency services; defines terms; requires cybersecurity incident reviews; requires cybersecurity awareness

training, cybersecurity protection and data protection standards for state maintained information systems.

- A.8086A/S7501A: Each county must work with its regional EMS council and local governments (cities, towns, villages) to develop and maintain a comprehensive county EMS plan. Plans must Assess existing EMS coverage, Identify areas needing more or improved service, Decide on the organizational structure for service delivery, Include cost estimates for improving coverage. Counties and municipalities must jointly decide who provides EMS and how costs are shared. Plans may use municipal, intermunicipal, not-for-profit, for-profit, special district, or regional models. Plans must be completed within six months of the law's effective date and submitted to the Department of Health and State EMS Council for review and comment.
- A6063/S4423: Expands what damages are recoverable in a wrongful death suit to include pain and suffering; expand who may recover damages in a wrongful death suit to persons involved in an in loco parentis (in place of, or instead of, a parent) relationship with the decedent; and extend the statute of limitations from two years to three years. The changes would be retroactive to January 1, 2022.

#### Adopted Bills

- Chpt 97 of 2025: Expects municipalities with populations of less than 1,500 from the requirement to maintain a municipal website with a .gov domain name and to publish certain materials on such site.
- Chpt 86 of 2025: Requires electric vehicle charging stations to include at least one space to accommodate wheelchair accessible electric vehicles.
- Chpt 11 of 2025: Requires new buildings with new dedicated off-street parking to have defined electric vehicle charging stations and electric vehicle ready parking spaces. □

#### Frequently Asked Questions

##### What can a town do if a check is returned for insufficient funds?

General Municipal Law, §85 provides a town with the

authority to charge a fee for returned checks and to require future payment from that individual to be in cash or cashier's check.

**Returned Check Charges:** The town board can pass a resolution to charge a fee if a check is returned unpaid by the bank (i.e., a bounced check).

**Fee Limits:** The town can set the amount of this charge by resolution, but it can't exceed the amount allowed under state law for dishonored checks (currently, \$20, as per section 5-328 of the General Obligations Law).

**Collection Process:** The dishonored payment charge should be collected in the same manner as the original charge (like a tax or other fee).

**Tax or Special Assessments:** If the unpaid amount is related to taxes or special levies (like a special assessment), the dishonored payment charge should be included in the list of delinquent accounts that the town prepares for collection (e.g., charge becomes a lien on the property taxes).

**Future Payments:** The town may also require that future payments from the same payer be made in cash or by certified/cashier's check.

##### **Can the town board extend the date by which the final town budget must be adopted?**

No. Town Law, §109 provides that the final town budget must be adopted on or before November 20th for most towns and by December 20th for towns located in Westchester or Monroe counties. Towns are prohibited from adopting local laws to change the statutory deadline by which the final town budgets must be adopted (Op St Comp No. No. 96-4). It is important to note that the budget adoption deadline is extended to the next business day when the date the final town budget is required to be adopted falls on a Saturday, Sunday, or Public holiday (public holidays are listed in General Construction Law, §24) (General Construction Law, §25-a). In 2025, November 20th is on a Thursday, which is not a public holiday as defined in section 24 of the General Construction Law, therefore towns outside of Westchester and Monroe counties are required to adopt final town budgets by the statutory November 20th deadline. This year, December 20th is on a Saturday, therefore, towns in Westchester and Monroe counties have until Monday, December 22, 2025, to adopt final town budgets. It is recommended that a town in Westchester or Monroe county confirm

the delayed adoption deadline with the town attorney before using the extended final budget adoption deadline.

### **Is the town budget subject to a referendum?**

No. The adoption of the town budget is not subject to a referendum and a petition filed with the town clerk requesting a public vote on the town budget is not binding upon the town (Matter of Town Bd. of Town of Halfmoon, 81 Misc.2d 157 (Sup Ct Saratoga County 1975). In addition, the town board may not itself hold a referendum on the adoption of the town budget (Opns St Comp, 1987 No. 87-80). □

### **It's a Reappointment Year for Assessors**

The terms for appointed assessors expires September 30, 2025 for most municipalities in New York State. The next term will begin October 1, 2025 and end September 30, 2031.

For details on appointing assessors from the NYS Department of Taxation & Finance, please visit <https://www.tax.ny.gov/research/property/acw/2025/06162025b.htm>. Among the many crucial responsibilities of the assessor is to provide your property owners with fair and accurate assessments. For details, see the [roles of the assessor](#).

### **Reappointing your assessor**

If you're reappointing your assessor, after your city council or town board approves the reappointment, please:

- complete this appointment form,
- save the completed form, and
- email it to [orpts.edservices@tax.ny.gov](mailto:orpts.edservices@tax.ny.gov).

### **Appointing a new assessor**

If you're appointing a new assessor, we encourage you to familiarize yourself with the qualifications for the position. For example, a candidate with a high school diploma and no college degree needs two years of full-time, paid experience in a qualifying occupation. For details, see [Section 8188-2.2 of the Rules for Real Property Tax Administration](#).

### **After selecting an individual, but before appointing them:**

- complete [Form RP-3006](#), *Application for qualifications review*,
- save the completed form, and

- send it to [orpts.edservices@tax.ny.gov](mailto:orpts.edservices@tax.ny.gov).

Upon notification from our office that the individual is qualified, your city council or town board may make the appointment.

### **Required certification process**

Bear in mind that, after being appointed, assessors have three years to complete the [required classes for certification](#).

### **Questions?**

Email [orpts.edservices@tax.ny.gov](mailto:orpts.edservices@tax.ny.gov) □

### **The Climate Crisis Needs Local Action: How Communities Can Lead the Charge**

By Noam Bramson, Executive Director, Sustainable Westchester

In its opening months, the Trump Administration has reoriented federal policy away from climate action and toward a strategy of "energy dominance." The turnabout, whatever one thinks of it, shows that government can change course quickly. Science and nature, however, are not so easily redirected. Temperatures keep steadily creeping up, CO2 levels continue breaking records, and extreme weather events are devastating whole communities with ever greater frequency.

For more and more Americans, climate change is no longer a challenge far off in a distant place or distant future, but rather an immediate threat, here and now. Fifty-seven percent of adults across the country report that climate change is affecting their local community either a great deal or to some extent. In New York, catastrophic floods, dangerous heat waves, wildfire-impacted air quality, and deadly snowstorms are part of a disturbing new normal.

For those convinced that climate action remains vitally important, the question is whether local leadership can fill the void left by a federal withdrawal. At Sustainable Westchester, our answer is unequivocal: yes.

Our organization was founded more than a decade ago by and for the municipalities of Westchester County, spanning the political spectrum, based on the simple idea that we can accomplish more together than we can on our own. Structured as a 501-c-3 nonprofit, but functioning in effect as a municipal shared service, we provide subject-matter expertise, staff bandwidth, and multi-sector relationships

that might otherwise be out of reach for many of our municipal members. Several government leaders, including the County Executive, serve on Sustainable Westchester's volunteer Board, ensuring constant alignment with public sector goals, while our professional staff includes both veterans in the energy space and a rising generation of passionate environmental advocates.

Today, our team works with people, governments, and institutions throughout the region to explore clean heating and cooling solutions, expand access to green jobs and skills development, deliver clean energy to residents and businesses, pursue the promise of thermal energy networks, and develop solar and battery storage systems.

Innovation has been a hallmark of our work: the first community choice aggregation program in New York, the first residential demand response program in New York, and the first sunshine-to-EV fast charging system in New York.

And because we work hand-in-glove with municipal leaders, we are fully aware of the barriers that can impede local government: staff capacity, scarce finances, and political headwinds, to name just a few. Our programs and services are structured to overcome these barriers, always rooted in a practical-minded commitment to solutions.

In all, thousands of our neighbors have benefited from technical guidance, information about incentives, connections to vetted contractors, and other resources that enable them to take meaningful environmental action, often while also saving money. Tens of thousands more have enjoyed consumer-friendly clean energy access, dramatically driving down residential carbon emissions across Westchester County.

As proud as we are of this positive record, we are even more focused on the unmet challenges and opportunities still ahead. Let's triple the number of rooftop solar systems. Let's give large commercial property owners individualized roadmaps for greater efficiency. Let's mobilize the major institutions of our region – schools, hospitals, houses of worship – in sector-by-sector campaigns for decarbonization. Let's systematically evaluate thousands of acres of paved lots for clean energy development. Let's scale up community solar enrollment, especially among our disadvantaged neighbors, who most need relief from high energy bills. Let's open pathways to

clean energy careers for people from marginalized communities, ensuring the transition to a green economy is as inclusive as it is urgent.

These are not idle wishes; these are specific, achievable plans that build on a foundation of experience and give our region real agency to take charge of its own future, without dependence on national support or funding.

In pursuing these plans, we blaze a trail for others to follow. Most of us live in communities that want to take meaningful steps to address the climate crisis, but one by one, on their own, lack the public resources and expertise needed to succeed. Sustainable Westchester serves as a proof-of-concept for how regional coordination can bring more communities off the sidelines and into the fight, setting aside partisan differences to work together for the common good.

Confronting climate change is among the great challenges of our time, complex and difficult to be sure, but by no means hopeless. Our region is ready and able to show the way. □

*Noam Bramson is the Executive Director of Sustainable Westchester, an organization that delivers climate solutions to the governments, businesses, organizations, and people of Westchester County, NY. Before joining the organization in 2024, he served for eighteen years as the Mayor of New Rochelle and for ten years as a member of the New Rochelle City Council.*

## **Finance & Purchasing Officers**

### **Breaking Down the Complex Public Procurement in NYS**

By Paul Kelly, former Energy Specialist for Local Schools and Governments, Municipal Electric and Gas Alliance (MEGA)

New York State has developed a comprehensive framework to ensure that public procurement is conducted in a fair, transparent, and efficient manner. This system is essential for maintaining accountability and achieving cost-effective outcomes in the acquisition of goods and services. The Office of the New York State Comptroller provides detailed guidelines and oversight to ensure compliance with these standards. The procurement policies are designed to safeguard public interests and optimize the use of taxpayer funds.

There are five methods of procurement within NYS: from a preferred source vendor, through an OGS procurement services centralized contract, piggybacking, cooperative procurement, or conducting your own procurement.

New York State law mandates giving preference to certain entities that provide commodities or services. These entities include nonprofit organizations that employ individuals with disabilities or veterans, and the NYS Department of Corrections and Community Supervision. Using preferred source vendors ensures that these groups receive guaranteed business, promoting social good.

The Office of General Services (OGS) negotiates centralized contracts on behalf of state agencies and municipalities. These contracts offer pre-negotiated terms and pricing for a variety of goods and services, ensuring that agencies get competitive rates without having to negotiate individually. This method streamlines the procurement process and saves time and resources.

Piggybacking on existing contracts is a strategic approach that municipalities use to streamline a procurement process and achieve cost savings. This method allows local governments, school districts, community colleges, and state agencies to leverage existing state or municipal contracts that have already been competitively bid and awarded. By doing so, municipalities can bypass the lengthy and often resource-intensive bid solicitation process and still be confident they are getting the lowest price and best value for their entity and taxpayers.

Piggybacking can provide quicker access to goods and services with the benefits of pre-negotiated pricing and terms established in the original contract. This collaborative procurement strategy promotes efficiency, reduces administrative burdens, and maximizes taxpayer dollars, making it an essential tool for municipal procurement within NYS.

Cooperative procurement allows multiple governmental entities to combine their purchasing power, issuing joint solicitations such as invitations for bids (IFB) or requests for proposals (RFP). This collaboration helps achieve better pricing, reduces administrative costs, and ensures that procurement is efficient and competitive.

When the other methods aren't suitable, municipalities can conduct their own procurement.

This involves issuing a Request for Proposals (RFP) or a bid solicitation to attract vendors. The process includes defining requirements, evaluating bids, and awarding the contract based on criteria such as price and quality. Conducting your own procurement provides the flexibility to tailor the process to specific needs, but it's also the most time-consuming and resource-intensive option.

The New York State procurement guidelines offer a structured approach to procurement, covering everything from planning and solicitation to evaluation and contract award. These guidelines emphasize fair competition, transparency, and upholding ethical standards. □

### Amazon Business Prime for NYAOT Members

On April 1, we launched our NYAOT Amazon Business Prime Program, a new exclusive member benefit for all NYAOT members designed to save your town real dollars on items you need.

**Here's the tea: More than 340 NYAOT members** have joined already.

#### Program Features:

- NYAOT member towns and town departments now have free access to Amazon Business Prime (up to \$1,299 value).
- Exclusive discounts on thousands of products
- Pay-by-invoicing (allowing you to streamline reconciliation and purchase approvals)



This benefit can lead to significant cost savings and improved procurement controls for your towns, but don't take our word for it.

#### Member Testimonials

"[The Town of] Stanford has been on Amazon Business for years, but the move to Business Prime is better still! We love the product discounts and having an account rep. Best of all was the seamlessness of the transition – a couple of keystrokes and you're done."

"It's been great. Everyone I order for, the departments – are happy to receive their products quicker and have been even happier with the discounts. The onboarding was really easy and took all of 5 minutes, if that. It's incredible that they offered this and that we were able to use it for both the town and village and I

didn't have to create a new account."

If you were unable to join us for the launch, it's not too late! All NYAOT members are encouraged to take full advantage of this opportunity and activate now!

**To view the webinar, which has all the information you need to join, scan the QR code. Members can also log into our member portal on [www.nytowns.org](http://www.nytowns.org) for the details (username and password are required).** □

## ***Tax Collectors & Assessors***

### **BOLO: New RPS Online Program Looks to Improve Real Property Tax Administration**

Real property tax administration may be one of the least exciting jobs in local government. However, in my completely biased opinion it is one of the most important functions within local government. Every municipality in the state relies on real property taxes for funding. Counties work with their town, city, and village partners to amass the data necessary to apportion taxes, bill the property owners, and collect property taxes. These monies go on to fund many local jobs, programs, services, and initiatives. I like to think that real property tax administration is indispensable (again I am totally biased).

The NYS real property tax system starts with our municipal assessors who are charged with identifying all real property within their municipality and determining its value. To complete the thankless task of inventorying and valuing all real property, the assessors across the state rely upon RPS V4, an antiquated software provided and supported by the NYS Office of Real Property Tax Services (ORPTS). RPS V4 was released in 1999. Innumerable updates, patches, rebuilds, and releases have kept this software operating for the past 25 years. The data collected and maintained by your assessors is used to extend tax bills but also is found in many different places; county web maps, delinquent tax records, google maps, Zillow Zestimates, and GIS layers.

As you can imagine, a 25-year-old software package has some deficiencies. Recognizing the need for an upgrade, ORPTS has been working with the NYS Office of Information Technology Services (ITS) to build a replacement for RPS V4. Real Property System Online (RPS Online) will be released this fall. RPS Online will be a web-based system that will centralize

local data into one statewide database. Users will be able to view information about properties across New York State. Assessors will be able to connect to RPS Online from any device connected to the internet. They will no longer be constricted to a PC terminal with a local install. Employees throughout your local government will be able to access real time property data. Each municipality will be able to have unlimited users across every department.

In 2024, ORPTS established the RPS Online Constituents Group. The group is made up of county real property directors, and assessors from Albany County, Dutchess County, Herkimer County, Oswego County, Tompkins County, Wyoming County, Town of Cortlandt, Town of Guilderland, Town of Lackawanna, Town of Lowville, Town of Salina, and the City of Schenectady. These group members have been working with ORPTS to provide direct feedback, including providing requirements and recommendations for new design. Quality assurance testing of RPS Online begins this summer. The group is looking forward to RPS Online and the impact it will have on the assessment community.

ORPTS has recently surveyed counties and assessors about their willingness to convert. A phased rollout of RPS online is to be expected; this conversion will take months and in some cases years. Each town should discuss this transition with their assessment staff and plan for this eventuality. Everyone should speak with any vendors that currently use RPS V4 data and see what their plans are for this conversion. Now is the time to start the process of conversion to ensure that you will have a smooth transition to RPS Online.

Specific RPS Online questions can be emailed directly to ORPTS and ITS at [rpsonline@tax.ny.gov](mailto:rpsonline@tax.ny.gov). More information can be found online at <https://www.tax.ny.gov/research/property/rpsonline.htm>. □

*Mike McGuire is the Director of the Albany County Real Property Tax Service Agency and the President of the New York State Association of County Directors of Real Property Tax Services.*

## ***Town Clerks & Town Historians***

### **America 250—Help us Bring your Town's History to Life!**

Towns are the very foundation of this nation's Republic. It's on the town level that people first gathered to meet with neighbors to discuss the prospects of Independence – town halls, town

centers and town criers are the backbone of the great Revolution and the basis for our government even today. It is in these forums that the American Revolution was fomented and where the ideal of represented government really took hold.

In 2026, our nation will turn 250 years old and it's time that we celebrate. As the statewide association representing New York State towns and town officials, we want to celebrate our country's history by highlighting you, our member towns and New York towns' role in our nation's history. Over the coming months and through next year, we want you to share your unique history with us. It doesn't have to be Revolutionary War-related, rather, any history over the past 250 years that makes your town unique and illustrates how you have added to the fabric of this nation would be great.

Your 500-word essay (minimum) and/or video featuring your history may be featured in our *Talk of the Towns & Topics* magazine, on our website and/or social media, and all entries will be considered for presentation at our annual conference in 2026. We're looking for your local history, so this offers you a great opportunity to show your community pride and to be a part of the celebration. Selected towns will be featured in our upcoming documentary, "The Builders of America: How Towns Have Shaped Our Country."

Finalists will receive a visit from our film crew for on-site interviews and footage. The completed film will premiere at our 2026 Annual Meeting and be shared statewide as part of the nation's 250th commemoration.

Separately, please share you community's plans to celebrate the semiquincentennial with us and we'll share it on our social media.

Help us build the quilt of our towns' rich and diverse history.

#### **Submission requirements:**

All pictures, videos, written submissions can be sent to [submissions@nytowns.org](mailto:submissions@nytowns.org) by November 21, 2025. Please use a Dropbox or similar software for large files. Please reference the 250<sup>th</sup> Project in your file names.

Share your history, show your pride and let's celebrate America!

## ***Town Justices***

By Anthony Provenzano, former Town Justice,  
Town of Rye

### **Facial Sufficiency of Misdemeanor Complaints Explained**

In *People v. Williams* and *People v. Martinez-Ferenandez*, 2025 NY Slip Op. 01045, the Court of Appeals decided two related matters that implicated the standard for determining the s. In affirming the lower courts, the convictions were upheld because the misdemeanor complaints were facially sufficient.

In these matters the defendants' contentions that the complaints upon which they agreed to be prosecuted were facially insufficient for failing to assert evidence of a factual nature demonstrating reasonable cause to believe that defendants knew or had reason to know they were driving with suspended licenses in violation of Vehicle and Traffic Law § 511 (1) (a)—i.e., aggravated unlicensed operation of a motor vehicle in the third degree.

In *Willis*, after the lawful stop, the officer searched the electronic records of the DMV which revealed that his license was suspended at least three times for failing to answer traffic summonses. He was charged by a misdemeanor complaint with one count each of aggravated unlicensed operation of a motor vehicle in the second and third degree (Vehicle and Traffic Law §§ 511 [1] [a]; [2] [a] [iv]) and one count of unlicensed driving (§ 509 [1]).

In *Martinez-Fernandez*, after a traffic accident, the officer searched the DMV records which revealed that his license was suspended at least three times for failing to answer traffic summonses. Martinez-Fernandez was charged by misdemeanor complaint with reckless driving (Vehicle and Traffic Law § 1212); aggravated unlicensed operation of a motor vehicle in the second degree (§ 511 [2] [a] [iv]); aggravated unlicensed operation of a motor vehicle in the third degree (§ 511 [1] [a]); and unlicensed operation of a motor vehicle (§ 509 [1]).

Both defendants each waived prosecution by information, pleaded guilty to third-degree aggravated unlicensed driving in satisfaction of all charges, and were sentenced to a fine and surcharge. In each case, the accusatory portions of the complaints alleged, among other things, that defendants were operating their motor vehicles

while knowing or having reason to know that their licenses were suspended. The factual sections of each misdemeanor complaint contained averments that an officer (i) saw the defendant operating a motor vehicle; (ii) conducted a computer check of the DMV's records and determined that the defendant's license was suspended three or more times on at least three different dates for failing to answer, appear, or pay a fine pursuant to Vehicle and Traffic Law §§ 226 (3) or 510 (4) (a); (iii) knew that the defendant knew or had reason to know his license was suspended because traffic summonses have printed on them, "If you do not answer this ticket by mail within fifteen (15) days, your license will be suspended"; and (iv) understood that "[t]he suspension occurs automatically (by computer) within four weeks of a defendant's failure to answer." The complaints were further supported by DMV abstracts memorializing defendants' license suspensions.

Both defendants argued that that the misdemeanor complaints should be dismissed as facially insufficient because they failed to provide reasonable cause to believe that defendants knew, or had reason to know, their licenses were suspended. Both lower appellate courts concluded that the misdemeanor complaints were jurisdictionally valid because they "described facts of an evidentiary nature establishing reasonable cause to believe that defendant was guilty of aggravated unlicensed driving in the third degree" (*People v. Willis*, 79 Misc 3d 127[A], 2023 NY Slip Op 50631[U] [App Term, 1st Dept 2023]; *People v. Martinez-Fernandez*, 79 Misc 3d 127[A], 2023 NY Slip Op 50630[U] [App Term, 1st Dept 2023]). Specifically, the Appellate Term found that the factual allegations in the complaints, including the DMV abstracts, "were sufficient for pleading purposes to establish reasonable cause to believe that defendant[s] knew, or had reason to know, that [their] license[s] [were] suspended" (id.).

The court reasoned that the usual instrument filed to obtain jurisdiction over an accused for a misdemeanor offense is a misdemeanor complaint" (*People v. Kalin*, 12 NY3d 225, 228 [2009], citing CPL 100.05; 100.10 [4]). It contains an accusatory part charging the designated offense and a factual part alleging "facts of an evidentiary character supporting or tending to support the charges" (CPL 100.15 [3]; see CPL 100.15 [2]; *Kalin*, 12 NY3d at 228).

Crucially, a misdemeanor complaint "serves merely as the basis for commencement of a criminal action,

permitting court arraignment and temporary control over the defendant's person where there is as yet no prima facie case" (*People v. Weinberg*, 34 NY2d 429, 431 [1974]). However, it "may not serve as the basis for a prosecution unless the accused expressly waives the right to be prosecuted by a misdemeanor information" (*Kalin*, 12 NY3d at 228, citing CPL 100.10[4]; 170.65 [1], [3]). Such a waiver allows a defendant seeking expeditious resolution of a case to consent to be prosecuted on a misdemeanor complaint—thus relieving the People of their obligation under a misdemeanor information to proffer non-hearsay allegations establishing every element of each charge (see CPL 170.65 [3]; *People v. Casey*, 95 NY2d 354, 365 [2000]).

By waiving prosecution by information, a defendant "declines the protection of [§ 100.40 (1) (c)], and the accusatory instrument must only satisfy the reasonable cause requirement" (*People v. Dumay*, 23 NY3d 518, 522 [2014]). Under that more lenient standard, "The factual part of a misdemeanor complaint must allege 'facts of an evidentiary character' (CPL 100.15 [3]) demonstrating 'reasonable cause' to believe the defendant committed the crime charged (CPL 100.40 [4] [b])" (*People v. Dumas*, 68 NY2d 729, 731 [1986]). Reasonable cause exists when "information which appears reliable discloses facts or circumstances which are collectively of such weight and persuasiveness as to convince a person of ordinary intelligence, judgment and experience that it is reasonably likely that [an] offense was committed and that [a particular] person committed it" (CPL 70.10 [2]). So long as those disclosed facts or circumstances give defendants "notice sufficient to prepare a defense and are adequately detailed to prevent a defendant from being tried twice for the same offense, they should be given a fair and not overly restrictive or technical reading" (*People v. Konieczny*, 2 NY3d 569, 575 [2004] [internal quotation marks omitted]; see *People v. Sans*, 26 NY3d 13, 17 [2015]).

The court concluded here that the misdemeanor complaints satisfied the reasonable cause standard. The complaints "state[d] the time, date and location of the[ ] events," and otherwise "provide[d] [defendants] with enough information" of how defendants committed the crime "to put [them] on notice of the crime" and "to prevent defendant[s] from facing double jeopardy on the same charges" (*Dumay*, 23 NY3d at 524-526). Defendants knew from

the complaints what they were accused of doing and where, when, and how they allegedly did it. Based on the complaints' allegations, defendants could assess what defenses were available to them, such as contending that they never knew their licenses were suspended, that they were never served with a summons, or that the summonses didn't warn them that their licenses would be suspended if they failed to respond.

Despite no allegation that the defendants received the older summons reasonable inferences could be drawn from the sworn allegations in the complaints and defendants' certified driving records. The court agreed with the People who explained, an officer must "deliver a [traffic] summons to the alleged violator" "after the occurrence of the alleged traffic infraction" (15 NYCRR 121.5 [n]; 122.4 [a]). Here, the numerous summonses issued to each defendant are sufficient to convince a person of ordinary intelligence, judgment, and experience that it is reasonably likely defendants received at least one of them.

The court also noted that defendants' consent to prosecution by misdemeanor complaint relieved the People of their obligation under a misdemeanor information to proffer "[n]on-hearsay allegations establishing every element of each charge" (CPL 100.40 [1] [c]; see CPL 100.15 [3]; 100.40 [4] [b]; 170.65 [3]). Although that obligation—known as "the prima facie case requirement"—applies to an information, "[a] misdemeanor complaint, in comparison, need only set forth facts that establish reasonable cause to believe that the defendant committed the charged offense" (*Dumay*, 23 NY3d at 525).

The court further noted that the complaints were not deficient simply because they did not explain how the officers knew about suspension warnings appearing on traffic summonses or about those suspensions occurring automatically (by computer) within four weeks of a defendant's failure to answer those summonses. We do not require complaints to contain such "formulaic recitation" (*Kalin*, 12 NY3d at 231-32; see *People v. Aragon*, 28 NY3d 125, 128 [2016]; *Sans*, 26 NY3d at 17; *Konieczny*, 2 NY3d at 575). Moreover, at this stage, the officers' statements about summonses "appear[] reliable" (CPL 70.10 [2]), inasmuch as the law tasks officers with delivering traffic summonses to alleged violators (see 15 NYCRR 122.4 [a]).

Our cases analyzing the sufficiency of misdemeanor complaints alleging criminal possession of a gravity knife are instructive. In *People v. Dreyden* (15 NY3d 100 [2010]), a defendant challenged the sufficiency of a misdemeanor complaint merely stating that the arresting officer had seen the defendant "in possession of a gravity knife . . . in that [the officer] recovered said gravity knife . . . from defendant's person" (*People v. Sans*, 26 NY3d 13, 16 [2015] [internal quotation marks omitted], quoting brief and appendix for defendant-appellant in *Dreyden*, 15 NY3d 100, available at 2009 WL 6616034, \*3). We determined that conclusory language "failed to give any support or explanation whatsoever for the officer's belief," thus depriving the defendant of due notice of the charged crime and rendering the complaint jurisdictionally defective (*Dreyden*, 15 NY3d at 103).

The court in *People v. Sans*, 26 NY3d 13 rejected a defendant's contention that, to be jurisdictionally valid, the misdemeanor complaint should have alleged the arresting officer's training or experience in identifying gravity knives (see 26 NY3d at 17). We explained that "when an allegation involves a conclusion drawn by a police officer that involves the exercise of professional skill or experience, some explanation concerning the basis for that conclusion must be evident from the accusatory instrument" (id. [internal quotation marks omitted]).

The court in applying the above concluded that both misdemeanor complaints pleaded sufficient facts to infer that the officers relied on their professional skill and experience to determine that defendants knew or had reason to know they were driving with suspended licenses inasmuch as the complaints alleged that traffic summonses have printed on them, " 'If you do not answer this ticket by mail within fifteen (15) days, your license will be suspended' " and that "[t]he suspension occurs automatically (by computer) within four (4) weeks of the defendant's failure to answer." Those averments in the misdemeanor complaints, in addition to the DMV abstracts, demonstrate the officers' nonconclusory bases for believing that defendants knew or had reason to know their licenses were suspended. The truth of the allegations is an issue for trial. It is not a basis for dismissing a complaint for facial insufficiency (see *Dumay*, 23 NY3d at 525). □



# 2025 PLANNING AND ZONING SCHOOLS REGISTRATION FORM

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Title \_\_\_\_\_

Municipality \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

E-mail Address \_\_\_\_\_

Phone (      ) \_\_\_\_\_

### SCHOOLS

(Please check the school you will attend)

Binghamton (Broome County) \_\_\_\_\_  
**Tuesday, September 2, 2025**  
Holiday Inn  
2-8 Hawley Street, Binghamton, NY 13901

Lake George (Warren County) \_\_\_\_\_  
**Saturday, September 13, 2025**  
Fort William Henry Hotel  
48 Canada Street, Lake George, NY 12845

East Aurora (Erie County) \_\_\_\_\_  
**Wednesday, October 1, 2025**  
The Roycroft Campus | Castiglia Art Center  
39 South Grove Street, East Aurora, NY 14052

Kingston (Ulster County) \_\_\_\_\_  
**Thursday, October 9, 2025**  
The Venue Uptown | Best Western Plus  
503 Washington Avenue, Kingston, NY 12401

### FEES

The Association of Towns offers reduced registration prices to members:

- Member Registration: \$100.00 (pre-reg); \$125.00 (at the door) \_\_\_\_\_
- Non-Member Registration: \$125.00 (pre-reg); \$150.00 (at the door) \_\_\_\_\_

### PAYMENT INFORMATION

#### Online Registration

We encourage you to register online for these schools as space is limited. Online registration can be done at [www.nytowns.org](http://www.nytowns.org). We accept ONLY Visa or Mastercard.

#### Mail-In Registration

Check enclosed in the amount of \$ \_\_\_\_\_  
(Make checks payable to Association of Towns of the State of New York)

Mail this completed registration form to:

Association of Towns of the State of New York  
150 State Street  
Albany, New York 12207

Registration includes: materials and hot breakfast.

Breakfast and registration opens at 7:00 AM, classes begin at 8:00 AM and end at 12:00 PM. Each location/date will provide a total of 4 credit hours of training.

#### Cancellation Notice

For refunds to be given, notice of cancellation must be received 10 days prior to event, less a \$10 processing fee. NO REFUNDS after that deadline.

#### Questions

Please contact the Association at (518) 465-7933 with any questions or concerns.



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## Customer-Sited Solar: New York State Reaches for the Sun.

**New York is leading the fight against climate change.** There are ambitious goals: by 2030, 70% of the state's electricity will be generated by renewable energy. From sunrise in Montauk to sunset in Buffalo, NYPA is working to build a cleaner, greener, more resilient New York State.

### Solar and Storage for Local Governments

NYPA's solar and storage provides a key pathway to achieving your decarbonization goals. From Montauk to Buffalo, we support local governments navigating the complex energy environment to find the best solution for your municipality or county.

Our energy experts can simplify your solar transition by helping you:

- Streamline the procurement, contracting, and interconnection process;
- Leverage underutilized spaces such as brownfields, landfills, fields, and parking garages; and,
- Access bill credits, reduce energy costs and generate additional revenue.

You can also bring cost savings to the surrounding community with community solar.

In other words, when you work with NYPA on your solar transition, you can pretty much handle anything under the sun.

[solarenergy@nypa.gov](mailto:solarenergy@nypa.gov) **Find out if solar is right for you.**

The New York Power Authority (NYPA) is one of the largest state-owned electric utilities in the nation and a leader in clean energy planning and implementation. Our expertise spans a full range of energy services from energy efficiency and electrification upgrades to solar and electric vehicle infrastructure projects. We offer clean energy choice, and offer programs such as ReCharge NY that foster economic development in our communities. We support a renewable, economically strong future for New York State. Learn more at [nypa.gov/services](http://nypa.gov/services).

- **Cloud-Based Financial Systems**

These platforms are replacing legacy systems, enabling real-time access to data, shared collaboration across departments, and faster, more accurate reporting and workflow. Finance teams can monitor departmental inputs remotely and reduce manual labor while easing the budget approval process.

- **Data-Driven Decision-Making**

Municipalities are increasingly using advanced analytics to forecast revenues and optimize expenditures. Predictive models can analyze historical sales tax data or utility usage patterns to anticipate trends and make proactive adjustments. There are plenty of tools available that create real-time budget updates or graphs on KPIs.

- **Participatory Budgeting**

More towns are empowering residents to help shape spending decisions. Online voting platforms and digital forums make it easier to engage the public, especially in

prioritizing discretionary funds.

- **Growth-Responsive Budgeting**

Local governments experiencing continued and rapid population growth face unique challenges in scaling infrastructure, staffing, and services. Budgeting strategies are increasingly incorporating long-term planning tools—such as multi-year forecasting and capital improvement plans—to ensure that expansions in transportation, housing, and public safety keep pace with demand. Cities like Fort Worth, Texas, which adds tens of thousands of new residents each year, are emphasizing forward-looking budget frameworks that link land use decisions with financial planning to stay ahead of infrastructure needs.

**Making and Explaining Tough Budget Cuts**

Even with best practices in place, local governments may face the daunting task of reducing services or delaying investments. How those decisions are made—and

communicated—can determine whether residents remain supportive.

**1. Prioritize Core Services**

Protect essential services like public safety, sanitation, and education first. Use performance metrics to assess which programs provide the most value per dollar.

**2. Use Data to Justify Cuts**

Visual tools such as charts and dashboards can help illustrate why specific reductions are necessary. Showing how rising costs or declining revenues impact the budget builds credibility with both residents and council members.

**3. Engage the Community**

Host in-person pop-up events, administer online surveys, or create virtual forums to explain proposed changes and hear community feedback. This is a great way to keep a pulse on how your budget is being received by your community.

**4. Phase Cuts Gradually**

Where possible, spread reductions over multiple years to minimize disruption.



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New York State  
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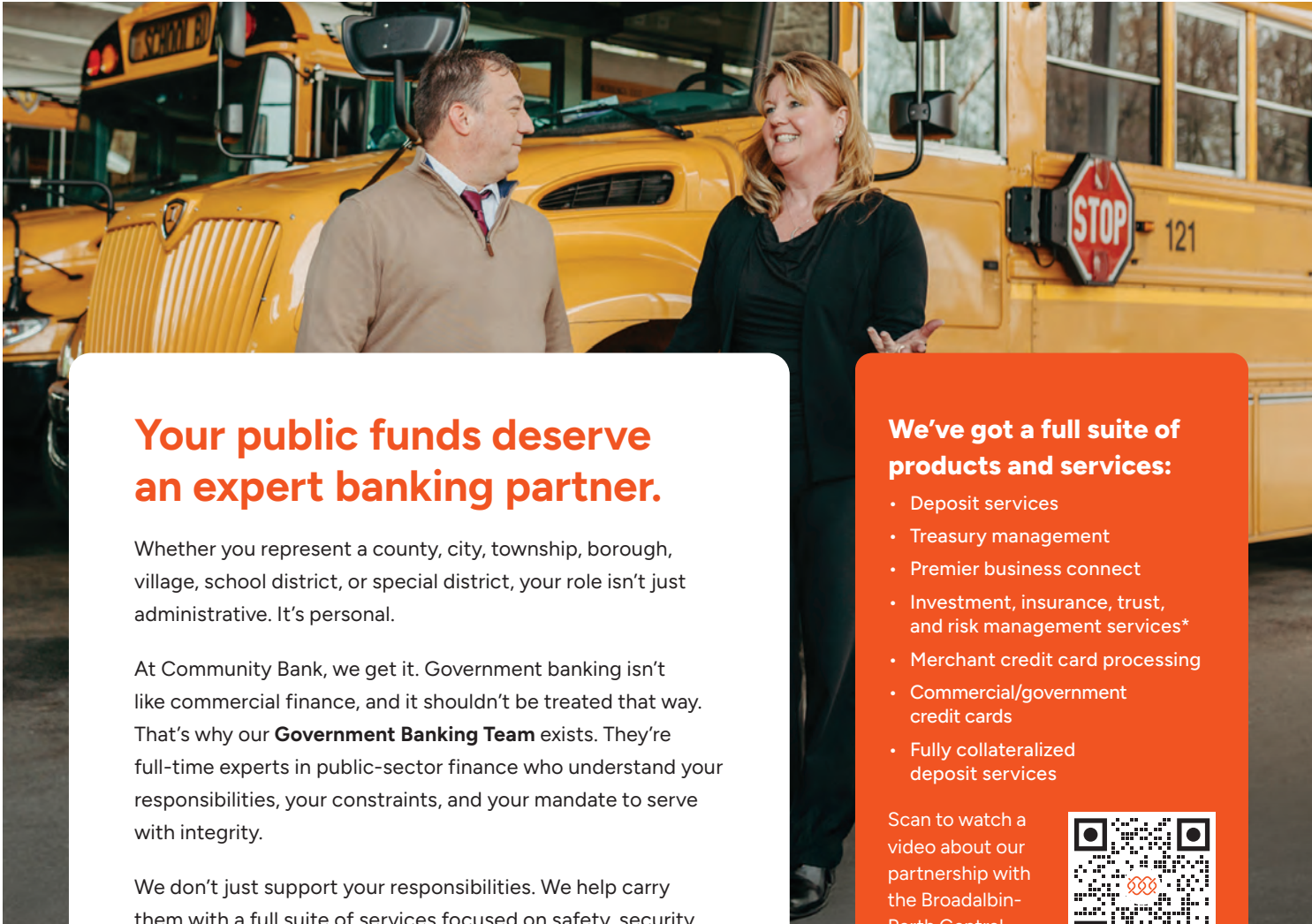
## Did You Know?

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- **Over 800 counties**, cities, towns, villages, school districts and special districts participate in NYSHIP
- **More than 1.2 million** public employees, retirees and their families have health insurance through NYSHIP

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For additional information regarding The Empire Plan, public employers may visit our website at [www.cs.ny.gov](http://www.cs.ny.gov) or email the Public Employer Liaison Unit (PELU) for the New York State Health Insurance Program at [PELU@cs.ny.gov](mailto:PELU@cs.ny.gov).

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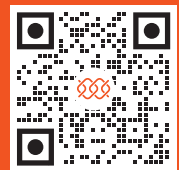
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## 5. Emphasize Long-Term Resilience

As previously mentioned, how messaging is framed matters. Identifying cuts as part of a larger strategy to stabilize finances and fund future priorities is an optimal way to convey budget plans to your community. Clear, forward-looking messaging helps residents understand how today's sacrifices support tomorrow's growth.

## What's in Store for Municipal Budgets?

The outlook for the remainder of the year is one of cautious optimism. Inflationary pressures, looming impacts of the federal government and central bank decisions, as well as supply chain issues continue to have an influence on costs. At the same time, federal infrastructure grants and digital modernization programs are providing new avenues for funding.

Technological tools—including software systems with built-in collaborative workflow features—are becoming essential as towns and cities prepare for the future. More municipalities are also integrating advanced performance measurement into budgeting to tie funding directly to results.

In a recent [survey](#) conducted by the National League of Cities (NLC), it showed that over 50 percent of respondents pinpointed four main areas that are significant barriers to budget improvement:

- A lack of elected official

knowledge on budgeting and finance.

- Organizational capacity to take on budget improvements.
- A lack of good processes to involve residents meaningfully and efficiently.
- Difficulty with connecting budget line items to organizational goals and outcomes.

The previously highlighted best practices as well as enhanced planning, modern software, and in-depth communication efforts can assist in remedying some of these issues.

## Forecast for Local Sales Tax

Sales tax remains a foundational revenue source for many towns—but its performance varies widely by region. Urban areas with strong retail recovery may see modest gains, while rural towns may struggle due to population shifts and the continued dominance of e-commerce. Some municipalities are exploring:

- Local option sales taxes to capture more revenue.
- Revenue-sharing agreements with state marketplaces or online retailers.
- More conservative forecasting models account for economic volatility.

Advanced forecasting tools—often built into modern budgeting platforms—can help municipalities

model these variations and adjust spending accordingly.

## Conclusion

Municipal budgeting is a strategic process that blends careful planning, community collaboration, and flexibility. By adopting proven practices—such as zero-based budgeting, scenario planning, and cloud-based collaboration tools—local governments can better manage financial uncertainty while aligning budgets with community priorities. Newer approaches like data-driven forecasting are further enhancing transparency, efficiency, and public trust. As cities and towns look ahead, investing in integrated financial software and preparing proactively for economic shifts will be essential for long-term fiscal resilience. To learn more about how you can enhance your budgeting efforts via modern municipal software, be sure to check out Edmunds GovTech at: <https://www.edmundsgovtech.com/>

## Further Reading

- Target Based Budgeting: <https://www.gfoa.org/materials/gfr042025-tbb>
- Rethinking Budgeting in Action: <https://www.gfoa.org/materials/gfr042025-fortworth>
- Priorities, Barriers & Opportunities in the Municipal Budgeting Process: <https://www.nlc.org/article/2025/04/29/priorities-barriers-opportunities-in-the-municipal-budgeting-process/>

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# Budgeting for Technology in Local Government: The Cost of Doing It Right (and Wrong)

By Lisa Brown, CEO, CST Group Inc.

Each year, as budget season rolls around, municipal leaders across New York face the delicate task of allocating limited resources to pressing community needs; roads, public safety, infrastructure, payroll, and the list goes on. Yet there's one line item that continues to confuse, get minimized, or worse -- ignored altogether: **technology**.

Whether it's labeled "IT," "computers," or "tech services," the reality is that technology underpins nearly every department's operations, and when it's underfunded or poorly planned for, the consequences can be steep financially, operationally, and even legally.

## Why Tech Budgets Matter More Than Ever

In 2025, local government cannot function efficiently, or safely, without well-supported technology. Consider these facts:

- Nearly all communications and data handling now occurs digitally.
- Critical systems like dispatch, water treatment, assessment rolls, and clerk software depend on stable and secure networks.
- Cyberattacks on municipalities are **increasing every year**, and they target the underprepared.
- Federal and state cybersecurity compliance mandates (like those from the NYS Comptroller or DHS) require action, not good intentions.

Technology is no longer just a support system -- it **is** the system.

## Four of the Most Common Technology Budgeting Mistakes Municipalities Make

Having worked with numerous towns and villages across New York State, I've observed several patterns when it comes to budgeting for IT. Here are some of the most frequent missteps and why they end up costing more in the long run.

### 1. Only budgeting for hardware

It's easy to understand the cost of a new laptop or printer. What's harder is justifying line items like "endpoint detection" or "patch management." Yet, these unseen protections are exactly what defend your infrastructure from malware, ransomware, and data loss.

💡 TIP: Budget for both hardware and the tools that protect and manage them.

### 2. Failing to Plan for Lifecycle Replacements

Technology has a shelf life. When towns try to squeeze 8–10 years out of a machine meant to last 5, they end up with higher repair bills, security holes, and frustrated staff. Let's not forget that many of you haven't properly budgeted hardware with the end of Windows 10 support happening in October 2025. This means that the hardware budget may be hit even harder with the necessary updates or replacements of computer systems putting even more stress on the budget.

💡 TIP: Don't wait until something breaks to replace it. Create a rolling 3-5 year replacement schedule and build it into your annual budget.

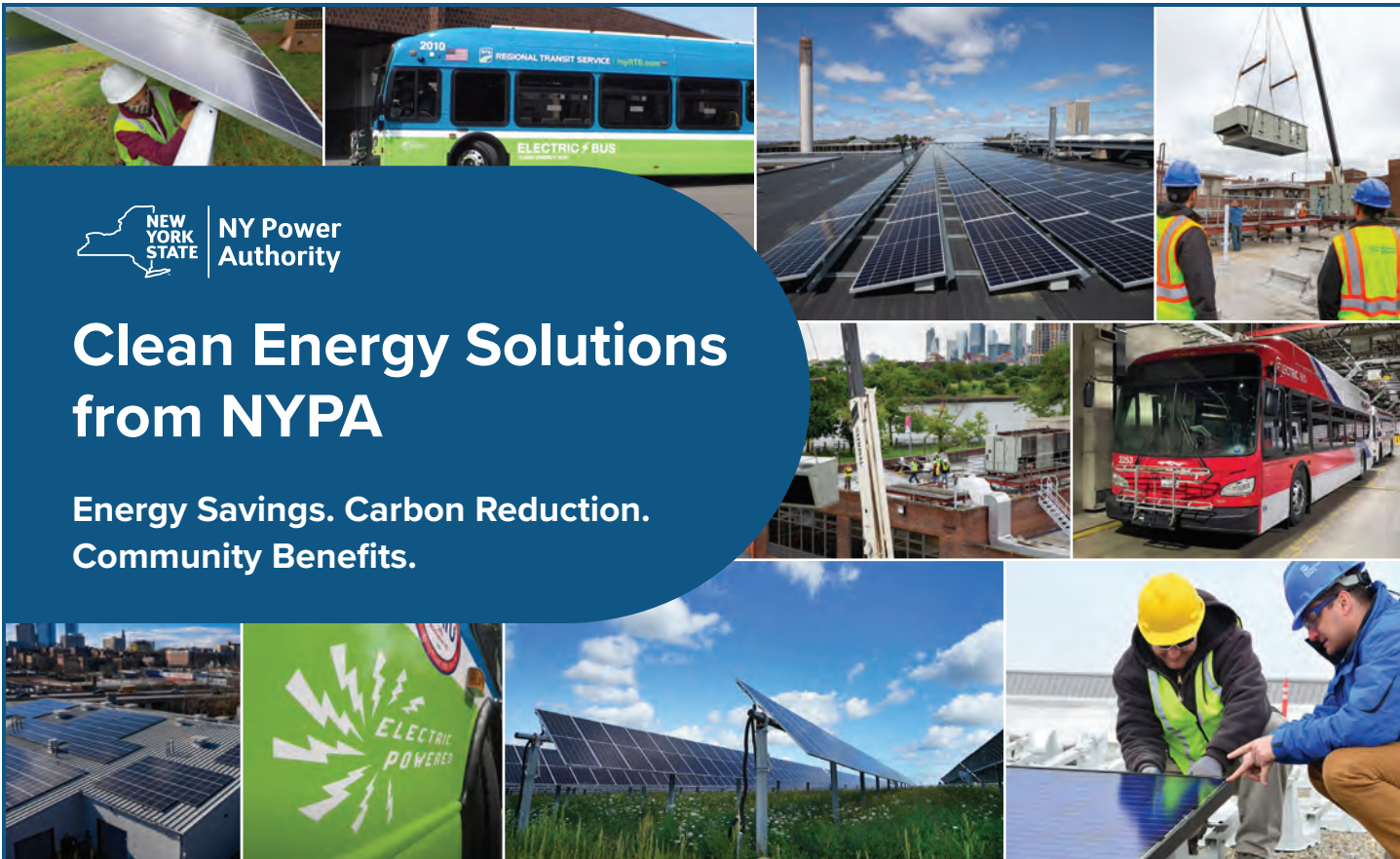
### 3. Neglecting Cybersecurity and Compliance Costs

Cybersecurity is not optional, it's required. The New York State Comptroller has issued multiple advisories on the need for cyber protections, regular audits, and incident response plans. Yet, many municipalities still treat these as afterthoughts. Let's not forget cyber liability insurance requirements which clearly define what you must have in order to put that policy in place.

💡 TIP: Budget for a cybersecurity audit and managed security services.

### 4. Relying on Volunteers or the "One-Person" Tech Shop

Too often, I see towns relying on "that one guy who knows computers." This may keep costs low in the short term, but it creates dangerous gaps in security,



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service and response.

💡 TIP: Invest in a qualified, responsive IT partner with municipal experience and be sure to get references and look at testimonials.

### What to Include in a Municipal Tech Budget

Here's a simplified example of a smart, forward-thinking IT budget for a town:

- ✓ **Hardware**
  - Lifecycle replacement of 1-2 workstations or printers annually
- ✓ **Software & Licensing**
  - Updated office software, antivirus,

remote access tools

- ✓ **Cybersecurity**
  - Managed detection & response (MDR), firewalls, backups
- ✓ **Support**
  - Monthly proactive IT services agreement
- ✓ **Planning**
  - Quarterly Technology Reviews
  - Annual cybersecurity assessment and tech roadmap review

💡 Tip: Including technology in your annual budget can

## Legislative Update

### Summary of New York's Cybersecurity Incident Reporting Law for Municipalities

Legislation was recently signed establishing a comprehensive framework to improve cybersecurity readiness, reporting, and training for municipalities, public authorities, and state agencies. Below is summary of what's in the law.

#### General Municipal Law Article 19-C: Cybersecurity Incident Reporting

*Key Definitions (General Municipal Law § 995-a)*

**Cybersecurity incident:** Any event occurring on or conducted through a computer network that actually or imminently jeopardizes the integrity, confidentiality, or availability of computers information or communications systems or networks, physical or virtual infrastructure controlled by computers or information systems, or information resident thereon.

**Ransom payment:** Any monetary or asset transfer in response to a ransomware attack.

*Cybersecurity Incidents and Demands for Ransom (General Municipal Law § 995-b)*

- Municipalities must report cybersecurity incidents and demands for ransom to the Division of Homeland Security and Emergency Services (DHSES) within **72 hours** of discovering an incident.
- DHSES will create a reporting form, and a municipality must state any requests for technical assistance
- Within 48 hours of a request for support DHSES must acknowledge its receipt
- As soon as possible, and subject to discretion in terms of prioritization, DHSES must provide advice

and technical support to the extent practicable (Executive Law § 711-c[5])

- All reports are exempt from FOIL (Freedom of Information Law)

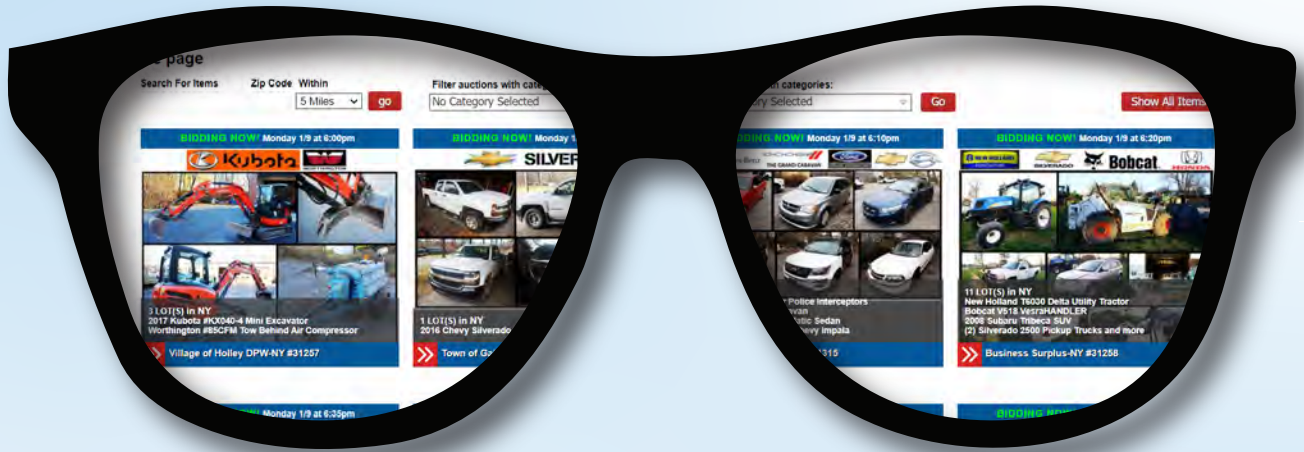
*Ransom Payments (General Municipal Law § 995-c)*

- If a municipality pays a ransom demand it must notify DHSES within 24 hours of the payment
- Within 30 days of the ransom payment the municipality must also provide DHSES with
  - the reasons why payment was necessary
  - the amount paid
  - a description of alternatives to payment that the town considered
  - a description of efforts to find alternatives
  - a description of efforts to comply with state and federal rules

#### Cybersecurity Training Requirement (State Technology Law § 103-f)

- Starting January 1, 2026, local government employees who use technology as part of their official job duties must take annual cybersecurity awareness training
- The state will make training available at no cost
- Equivalent cybersecurity awareness training may also be provided by other sources
- Training must take place during compensated regular work hours

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avoid large unplanned expenses. Talk to your IT Team and be sure you are including them in ALL technology related matters.

### The Financial Impact of Poor Tech Planning

Let's put some numbers to it.

- The average **cyberattack on a small local government** can cost between **\$50,000 to \$200,000** in recovery, legal fees, and operational downtime.
- The cost of **delayed software updates** shows up in staff inefficiencies, overtime pay or missed deadlines (like tax rolls or grant applications).
- A data breach involving personal or health information can lead to **HIPAA violations or FOIL complications** and those aren't just expensive, they erode public trust.

When you fail to budget correctly for your technology, you're not saving money - - you're gambling it.

### Making the Case to Your Board or Budget Committee

Sometimes the hardest part is convincing others that

technology needs more attention and funding. Here are a few strategies:

- **Use real-world examples:** Mention recent breaches in nearby municipalities or fines from failed audits.
- **Speak their language:** Focus on risk mitigation, cost savings over time, and protecting taxpayer data.
- **Bring in an expert:** Ask your IT provider to present a brief technology plan to the board. A second voice can carry weight.

### Let's Not Wait for a Crisis

Budgeting for technology isn't glamorous. You won't get a ribbon-cutting ceremony for upgraded cybersecurity or smoother printer access. But what you *will* get is resilience, stability, and trust, things every community deserves.

### Need Help Getting Started?

Here are a few additional resources that may help as you prepare your budget to accommodate the cybersecurity threat landscape:

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SCAN FOR DETAILS

## Cybersecurity Guidance

- The Comptroller's Office provides valuable resources, audits, and guidelines for local governments in New York State to improve their cybersecurity practices and comply with state regulations.
- **Link:** [New York State Comptroller - Cybersecurity](#)

### 2. New York State Cybersecurity Incident Response Team (CIRT)

- This state-run initiative helps local governments and organizations in New York State respond to and recover from cybersecurity incidents. They offer resources, tools, and incident response support.
- **Link:** [NYS CIRT](#)

### 3. Cybersecurity and Infrastructure Security Agency (CISA)

- CISA provides a wealth of information, guidelines, and resources to help local governments and organizations strengthen their cybersecurity posture, including frameworks, best practices, and alerts.
- **Link:** [CISA](#)

### 4. New York State Department of Financial Services (NYDFS) Cybersecurity Regulation

- The NYDFS provides regulations and guidelines for financial services organizations, but many of the principles and standards can be adapted by local governments to enhance their overall cybersecurity measures.
- **Link:** [NYDFS Cybersecurity Resource Center](#)

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# Taxation of Solar and Wind Energy Systems – A Primer for Local Governments

The enactment of the Climate Leadership and Community Protection Act (CLCPA) in 2019 signaled the beginning of an increase in the amount of solar and wind energy systems being sited in New York. The CLCPA created ambitious energy goals for the state, including transitioning to a minimum of 70 percent statewide electric generation produced by renewable energy systems by 2030 (see Public Service Law § 66-p [2]). Naturally, these energy goals and the associated policies adopted at the state level in furtherance of the CLCPA resulted in a significant number of municipalities encountering renewable energy projects in their towns. This article will delve into the various approaches local governments can take when it comes to the taxation of solar and wind energy systems.

## *Solar and Wind Energy Systems Constitute Real Property Once Affixed to the Land*

Real Property Tax Law § 102 (12) (b) defines real property as “[b]uildings and other articles and structures, substructures and superstructures erected upon, under, or above the land, or *affixed thereto*” (emphasis added). Essentially, once solar and wind energy systems are affixed or erected upon the land, they become real property. Historically, property owners have filed suit in court asserting that these structures are not real property because they are easily removed from the land and therefore do not constitute real

property, which is more permanent in nature (see *Matter of Cornell Univ v. Board of Assessment Review*, 186 AD3d 990 [2020]). In *Matter of Cornell*, the court found that “[i]t has long been settled law that “[t]he permanency of the attachment does not depend so much upon the degree of physical force with which the thing is attached as upon the  **motive and intention** of the party attaching it” (emphasis added) (*Matter of Cornell* at 992, citing *McRea v. Central Natl Bank of Troy*, 66 NY 489 [1876]). In *Matter of Cornell*, solar arrays were affixed to real property and the court found that despite the fact that the arrays could be removed, the motive and intent of the owner in entering into a 20-year agreement with the underlying property owner further demonstrated that the solar arrays were permanent for the purposes of constituting real property.

## *Real Property Tax Law § 300 – Real Property Subject to Taxation*

Real Property Tax Law § 300 provides that all real property within the state shall be subject to real property taxation, special ad valorem levies and special assessments, unless there is an exemption in the law that provides otherwise. It logically follows that since solar and wind energy systems constitute real property once affixed to the land, these energy systems are subject to taxation. In actuality, it is not that straightforward, as is indicated by Real Property Tax Law § 487.

## *Real Property Tax Law § 487 – Solar and Wind Energy Real Property Exempt*

### *Unless Town Opts Out*

While real property is generally subject to taxation, Article 4 of Real Property Tax Law provides for a number of exemptions from taxation. Real Property Tax Law § 487 address solar and wind energy systems (among other renewable energy systems), and provides for a **15-year exemption** from real property taxes from the increase in value to the land resulting from the installation of a solar or wind energy system. The exemption eligibility of the energy system is determined by the New York State Energy and Research Development Authority (NYSERDA), and such exemption functions to spur the development of renewable energy across New York.

In order to receive the exemption, the property owner must file an application with both the assessor and NYSERDA by the taxable status date of that year, which is March 1 for most taxing jurisdictions in New York. The exemption applies to solar or wind energy systems constructed prior to July 1988 or between January 1991 and January 2030. Once the exemption is granted, the exemption remains in place until the property ceases to qualify for the exemption or 15 years elapses – whichever is sooner.

### *Payments in Lieu of Taxes (PILOTS) Authorized when Exemption Remains in Place*

In the event that the taxing jurisdiction maintains the default exempt status in the law and the solar or wind energy system real



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property remains exempt from taxation, the town may require the real property owner to enter into a PILOT agreement (Real Property Tax Law § 487 [9][a]). Any PILOT agreement cannot exceed 15 years, and the annual payments cannot exceed the amount that would be payable if the property was not exempt from taxation, or whatever the real property taxes would be if the property was on the roll.

*Notice of PILOT Requirement within 60 Days OR Local Law Providing Notice of PILOT to Property Owners*

Any property owner that intends to construct a solar or wind energy system must provide written notification of its intent to construct such system with the highest ranking official of the taxing jurisdiction. The letter from the property owner must specifically reference Real Property Tax Law § 487 (9) and explicitly state that unless the municipality responds to the property owner within 60 days from receipt of the letter, the owner is not required to make PILOT payments. If the locality intends to require a PILOT agreement, the municipality must notify the property owner of its intent to require such PILOT within 60 days from receipt of the letter from the property owner.

However, the municipality may adopt a local law at any time before or during the 60-day window evincing the *ongoing* intent of the municipality to require a PILOT agreement. Once this local law is filed with the secretary of state, it serves as notice to the property owner of the intent to require a PILOT agreement and no further action is required by the locality for any pending or future solar or wind energy systems.

**Important takeaway for local governments in New York:** In the event that solar and wind energy systems remain exempt from taxation as is the default under Real Property Tax Law § 487, local governments can adopt a local law setting forth the ongoing intent to require a PILOT agreement for these

energy systems. This enables the municipality to rest assured that it will not miss any 60-day notice of PILOT requirement deadlines, as the local law provides ongoing notice to the property owners.

*Local Law Opt –out of Exemption – Subject to Taxation*

Real Property Tax Law § 487 is unique from other “local option” exemptions in that the property is

exempt from taxation automatically, and the taxing jurisdiction must take affirmative action by local law (or resolution if the taxing jurisdiction is a school district) to remove the exemption and restore the property to the tax roll. A local law opting out of the exemption and restoring the solar and wind energy systems to the tax roll applies uniformly to all properties – the locality cannot opt-out of exempting only commercial

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*Local Law Adoption – Must be Filed with Both the Department of State and NYSERDA*

All local laws must be filed with the Department of State in order to be effective. However, opting out of the 487 exemption also requires the governing body to file the local law with NYSERDA – the failure to file with NYSERDA is a procedural defect and the opt-out is not effective until filed with NYSERDA (see Real Property Tax Law § 487 [8][a]).

*Valuing Solar and Wind Energy System Real Property – Standardized Assessment Model?*

Once the local law is filed with the Department of State and NYSERDA, it is effective and the solar and wind energy systems are no longer exempt and are subject to taxation. Prior to 2021, assessors had discretion in valuing these energy systems using one of three assessment methodologies. However, in 2021 the state adopted a standardized assessment methodology requiring assessors to value the real property using the discounted cash flow approach for all solar and wind energy systems with a nameplate capacity equal to or greater than 1 MW. Initially, a court found that the state's adoption of the standardized assessment model violated the law for failing to comply with the State Administrative Procedure Act (SAPA). Consequently, the state amended the law in 2023 to clarify that the standardized assessment model is not subject to SAPA and, therefore, assessors must use the discounted cash flow when valuing this real property.

However, the standardized assessment model saga does not end there. Undeterred, several taxing jurisdictions filed suit asserting that the standardized assessment model is unconstitutional because the New York Legislature improperly delegated its taxing authority to a state agency by adopting a law authorizing the Department of

Taxation and Finance to develop the assessment model (see Real Property Tax Law § 575-b). In March 2025, the Supreme Court in Albany County agreed with the taxing jurisdictions, finding that the law is an unconstitutional delegation of the Legislature's taxing authority (see *Airey et al v. State of New York*, 2025 NY Slip Op 25054).

Practically speaking, this means that as of press time, assessors have had to develop their tentative

rolls and value this real property without a clear picture of whether the standardized assessment model is valid. While the state's lowest court found the model unconstitutional, the state is appealing the decision and the appeal stayed the implementation of the lower court decision. Assessors and taxing jurisdictions should consult with their municipal attorney when valuing this property, given the uncertainty that currently abounds.



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### *Why is the Standardized Assessment Model so Important?*

The valuation of solar and wind energy systems not only dictates the value of the real property when it is subject to taxation; it also provides the ceiling for any PILOT agreement, as the PILOT agreement cannot exceed the amount of the real property taxes the property would be subject to if it were on the tax rolls. The standardized assessment model functions to limit the negotiating authority of taxing jurisdictions when entering into PILOT agreements by requiring assessors to use the discounted cash flow, thereby capping the assessed value to that method. As the assessed value determines the real property taxes – and the cap of the PILOT agreement – any assessment methodology used in valuing this property is incredibly important.

### *Host Community Agreements & Host Community Benefit Agreements*

The taxation structure discussed in this article applies to all solar and wind energy systems, including those that are 25 MW and larger and subject to the jurisdiction of the Office of Renewable Energy Siting and Electric Transmission (ORES) and those that are smaller scale in scope and are sited pursuant to the taxing jurisdiction's land use laws. As previously discussed, the standardized assessment model – which may or may not be currently stayed in April 2025 – sets the value for all solar and wind energy systems over 1 MW, thereby limiting the taxes paid by the property owner or the value of the PILOT agreement entered into. However, there is no analogous limitation for Host Community Agreements (which are separate and distinct from Host Community *Benefit* Agreements).

Host Community Agreements are entered into between the taxing jurisdiction and the solar or wind energy system property owner. Taxing jurisdictions that have a projected less than 25 MW sited

within their jurisdiction may seek to negotiate an enhanced Host Community Agreement, since the project does not provide a Host Community **Benefit** Agreement (emphasis added). Host Community **Benefit** Agreements are required for projects 25 MW or higher and provide a direct benefit from the Major Renewable Energy Facility (MREF) and the residential electric customer in the form of a credit on their energy bill. Taxing jurisdictions do not receive any consideration or funding through a Host Community **Benefit** Agreement, as the benefit goes directly to the consumer.

In contrast, Host Community Agreements are entered into between the locality and the MREF (or property owner, if the project / equipment generates less than 25 MW) and function to complement PILOT agreements or the taxes paid on the real property. NYSERDA has stated that Host Community Agreements are flexible, customized, and locally retained benefits that can include additional payments beyond PILOTs, or other community priorities. Entities paying taxes pursuant to Real Property Tax Law § 487 may enter into a host community agreement with the taxing jurisdiction, as can those that are subject to a PILOT agreement. Keep in mind that the value of the PILOT is the same as the taxes that would be paid if the property were subject to taxes, so any entity that asserts they will not enter into a host community agreement because they must pay taxes should instead try to build goodwill in the community and work with the taxing jurisdiction to enter into a Host Community Agreement.

### *Frequently Asked Questions*

Can one taxing jurisdiction opt out of Real Property Tax Law § 487 while others do not?

Yes. A solar or wind energy system may be sited within a town – for example – and subject to town, county and school district taxes. As previously discussed, this real

property is exempt unless the taxing jurisdiction opts out of the exemption. Assuming the town, county and school district have complied with the PILOT notice requirements, the solar or wind energy system owner would have a PILOT agreement with the three taxing jurisdictions, the value of which does not exceed whatever the property taxes would be. However, the town, county and school can all decide to opt out of the exemption and tax the entity or, alternatively, one or two of the entities can opt out. Assuming the town and county have opted out of the exemption, the solar or wind energy system owner would pay town and county taxes and enter into a PILOT agreement with the school district.

Can different PILOT requirements be imposed upon commercial and residential systems?

While an opt-out cannot be property specific, the law provides that the municipality may require “the owner of a property” to enter into a contract for payments in lieu of taxes (see Real Property Tax Law § 487 [9] [a]), thereby suggesting that each contract is an individualized determination. However, the locality must ensure to treat similarly situated property owners the same in order to avoid any equal protection violation claims.

### *Conclusion*

The taxation of solar and wind energy systems, while seemingly uncomplicated at first glance, is an ever-evolving field that requires attention to detail. Localities that intend to require a PILOT agreement must ensure to comply with the 60-day notice requirement or file a local law evincing its ongoing intent to require a PILOT. NYAOT will continue to monitor the standardized assessment model litigation and will keep its members apprised of any updates. Any questions regarding the taxation of solar and wind energy systems can be directed to Katie Hodgdon, Association Counsel at [khodgdon@nytowns.org](mailto:khodgdon@nytowns.org). □

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