The Village of East Syracuse and Town of DeWitt Shared Services Study

September, 2012

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Village of East Syracuse

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EXECUTIVE SUMMARY

In 2009, the Village of East Syracuse was awarded a shared services study grant through the New York State Local Government Efficiency Grant Program. The Center for Governmental Research, Inc. (CGR) was selected by the Village to be the consultant for the project. The goal of the study was to identify service sharing alternatives that could help alleviate the fiscal pressure mounting on the Village. With a declining tax base, rising costs and a community experiencing financial stress, the Village decided to pursue the LGE funding to study ways in which it could reduce its budget without sacrificing the quality of service residents expect.

The design of this study was to explore the feasibility of merging six functional service areas through formal shared service agreements and/or consolidation. The services identified in this report were all selected by the Village and represent services with the most potential for developing intermunicipal agreements and/or consolidating with minimal disruption to the quality currently provided. The services include assessment, code enforcement, courts, planning and zoning, parks and recreation, and snow removal.

This report draws on extensive information collected by CGR about the identified Village and Town services as well as interviews with key staff in both communities. For each service, the report includes baseline information about how the service is currently delivered and funded, options for greater collaboration and, where applicable, implementation considerations.

Key Findings

A brief summary of key findings are outlined below.

Assessment

In recent years the Village has seen less need to engage in separately assessing Village property preferring instead to simply adopt the Town's assessment roll without adjustment. The Village has, however, maintained

different income limits for seniors and veterans property tax exemptions and the Village Board continues to serve as the Board of Assessment Review.

Many villages across NYS have taken steps to stop offering a separate assessment function. The Village of East Syracuse could fully divest itself of assessment and solely rely on the Town. This would require a resolution and passage of a local law by the Village board of trustees. The operational impact of this transition will be minimal as the function has almost completely been absorbed by the Town of DeWitt already. There will be no cost savings to the Village budget and impacts from changes in income limits for seniors and veterans property tax exemptions will be minimal.

Code Enforcement

Code enforcement requirements are set by the state and complemented by local laws. The characteristics of a community (e.g. density, land area, population, etc.) as well as service expectations of residents impact service levels and costs. The Village and Town both provide code enforcement, although the characteristics of the communities they serve are somewhat different.

There are three options with respect to code enforcement – status quo, Village opt-out, or consolidation with the Town. Under the status quo, the Village would continue to deliver the service "in-house" as it does now and would not see any cost savings. Under the opt-out option, the Village could reduce some personnel cost by not being required to enforce the "Uniform Code" and the "Energy Code". The cost of providing this service would either transfer to the County or to the State. Under the consolidation option there would be a range of savings possible depending on the agreement negotiated with the Town.

Courts

The Village and Town both operate a municipal court. The Court personnel work closely together sharing best practices and offering support on difficult cases. The Town justices serve as back up for the Village justice filling the role of acting justice in the Village. While both courts deal primarily with vehicle and traffic violations, the Village has more domestic violence, criminal, and petit larcenies per capita than the Town.

There are two options with respect to courts – the status quo and merging the courts by dissolving the Village court. Under the status quo, the Village will continue to operate a court that costs more money than it generates. Should the Village dissolve its court, there may be a small cost

increase to the Town, although it could benefit from efficiencies in the court operation.

Parks and Recreation

The Village and Town operate parks and recreation services including senior and youth programing. The Village also operates a pool.

There are three options with respect to parks and recreation – full consolidation, consolidate senior services and/or consolidate park maintenance. Full consolidation is likely to hinge on the Town's preference for maintaining the Village pool. Short of full consolidation, merging service to the seniors could provide a small cost savings. Merging park maintenance is also a possibility that would enable the Village to re-allocate DPW staff time. There are unlikely to be significant savings as a result of merging park maintenance.

Planning and Zoning

Both the Village and the Town have planning and zoning boards that are comprised of 26 volunteers. The Village and Town could combine their boards, which would reduce the number of volunteers required. Savings that result from this change are likely to be modest, although the communities could benefit from greater coordination of land-use planning.

Snow Removal

The Village Department of Public Works (DPW) and the Town Highway Department are responsible for snow removal in their respective jurisdictions. There are 12.7 miles of paved road in the Village and 125 miles in the Town outside the Village.

There are three options with respect to snow removal –full consolidation, consolidation of snow removal for roads only and the status quo. Combining the service in the Town leads to additional staffing needs in the Town Highway Department without a corresponding reduction in staffing needs in the Village DPW. The status quo serves both communities for the time being, although declining revenues and aging infrastructure suggests further exploration of a full consolidation of the DPW and Highway Departments should be explored.

Conclusion

Sharing or consolidating assessment, courts, and parks and recreation could yield modest cost savings and improve overall efficiency. Code enforcement could yield savings if the Village fully divests the operation to the Town. Merging the planning and zoning boards will yield little cost savings, but may improve the overall efficiency and long range planning

that will benefit the Village. Only in the case of snow removal would a shared service or consolidated arrangement not likely produce the efficiencies required to offset the added costs associated with the transition. In each case the quality of the service is not likely to diminish regardless of who is responsible to provide the service.

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INTRODUCTION

The Village of East Syracuse in Upstate NY has experienced a slowly declining tax base and steadily rising costs for several years. Leaders have been concerned that the quality of service residents expect will be compromised if alternatives are not found that reduce costs and/or improve efficiency. In an effort to continue with a successful history of collaboration with the Town of DeWitt, the Village sought a Local Government Efficiency grant from New York State to study shared service and consolidation opportunities with the Town in six functional service areas. The Center for Governmental Research, Inc. (CGR) was hired to complete the study.

The Village of East Syracuse is a small 1.6 square mile incorporated area located in the 33.8 square mile Town of Dewitt. The Village borders the City of Syracuse on its west and is surrounded by the Town on the north, east, and south. The Town and Village have a long history of informal service sharing with some smaller services having been formalized into shared service agreements. For example, the Town's Dog Control Officer enforces Village local laws and ordinances regarding animal control. The Town and Village have started to explore formal service sharing opportunities for larger services in the Village. The concern expressed by local leaders and some citizens is to assure that services are not being duplicated and that local government is using resources as efficiently as possible.

The Village identified assessment, code enforcement, courts, planning and zoning, parks and recreation, and snow removal as the services with the most potential for expanded shared service opportunities. The report that follows highlights each of these functional services offering an overview of their current status as well as opportunities for sharing and/or consolidating the function.

ASSESSMENT

The Village of East Syracuse has been divesting itself of the assessing function for the last several years. From 2008-2010 funds for assessment in the Village budget declined from $1600 to $600 per year. The Village has also started regularly adopting the town's roll for its own assessment. According to the current 2012/13 Village budget, there are no dollars allocated for assessing.

The primary objectives in retaining the assessment function historically were to establish the roll in relation to the commercial properties within its borders and maintain income limits for qualified exemptions that were unique from the town, county and school district. The Village has historically had a good base of business on which to assess property taxes. However, with the transition of Bristol Myers Squibb headquarters out of East Syracuse and the increased cost of certiorari cases overall, the Village has seen less need to engage in assessment preferring instead to simply adopt the town's assessment roll without adjustment. The Village has, however, maintained different income limits for seniors and veterans property tax exemptions. Processing these exemptions, maintaining an

assessment database and filing an assessment annual report are the only assessment related functions that remain for the Village office. Additionally, as an assessing unit, the Village Board continues to serve as the Board of Assessment Review.

According to a report developed in May, 2011 by the Office of the State Comptroller[1], the Village of East Syracuse is one of 127 villages (out of 555) across the State that has retained its assessing function. The report documents that municipalities that share assessors save on average 7.2% ($2.05 per parcel) in assessment costs. Additionally, shared assessors can raise the level of professionalism available to a municipality thus raising the quality of the service overall. Many village assessing units across the state have been terminated as municipalities look to streamline costs and eliminate duplication of services. East Syracuse has been transitioning away from assessing for several years. The only remaining step is to formally enact a law that causes the Village to no longer be recognized as an assessing unit.

Transitional Impact

There are three potential transitional impacts that will occur if the Village ceases to become an assessing unit. The impacts are related to cost, operations and synchronization of assessment calendars.

Cost

Unlike the OSC report cited above, terminating status as an assessing unit will not result in direct budget savings for the Village. For the last several years East Syracuse has adopted the Town of DeWitt assessment roll (without modification) meaning the administrative burden on the Village has consisted largely of processing exemptions, updating the database and filing annual reports. As previously mentioned the Village does not currently budget for these duties and, thus, ceasing to be an assessing unit will not accrue into budget savings.

Operations

The Village staff will be released from administrative responsibilities associated with processing exemption paperwork and annual reports resulting in more time for other duties. However, this will correspond with a work load shift that will place more responsibility on the Town assessment staff.

Real Property Tax Law[2] makes provision for Villages that cease to be assessing units to retain their option to establish unique exemption levels. If the Village

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[1] DiNapoli, Thomas P. *Local Government Snapshot: Reducing the Cost of Tax Assessment through Shared Services*. www.osc.state.ny.us. *NYS Office of the State Comptroller. May, 2011.* http://www.osc.state.ny.us/localgov/pubs/research/snapshot/0511snapshot.pdf

[2] RPTL §§102(1), 1402

continues to set unique income thresholds for its senior and veteran exemptions, the Town assessment staff will have to calculate two different exemption levels for the Town and Village residents. That will consist of evaluating applications and assigning two different codes based upon the limits that apply for each municipality. One benefit for residents will be that the Town will only have to process one set of exemption applications as all residents in the Town will be subject to the Town's taxable status date.[3]

Synchronizing Assessment Calendars

When the Village adopts a law to terminate status as an assessing unit it will immediately be subject to the Town's taxable status date. This will mean the taxable status date will adjust from January 1 of every year to March 1. The Village will completely rely on the Town assessment roll and will no longer have the right to dispute an assessment produced by the Town. The tangible effect of the change in taxable status date may be a delay in changes in Village assessed valuation over a transitional year to allow for a synchronization of roll dates. The impact of this is hard to quantify, but it will be non-existent by year two when the roll dates are in harmony and all assessed valuation is factored in.

Other Pro's and Con's

Village residents may not like that their Village office can no longer process exemption paperwork. However, a significant benefit will be that as the sole assessing unit, the Town Hall will provide one point of contact in the Town for processing exemption paperwork and/or answering assessment questions. Residents will not receive two reminders and file two applications and will not have to go to two separate locations if they deliver in person.

How to Make the Transition?

The New York State Office of Real Property Tax Services (ORPTS) published a document in January, 2011 that outlined the details required of a Village in eliminating its assessment function. We have included a copy of that publication in Appendix A of this report. The summary is as follows:

1. The Village must pass a local law that is subject to permissive referendum (a copy of a model law is part of the attached document). The Village must file the law with the ORPTS within 10 days of adoption. Once enacted, the law will need to be filed with the Secretary of State, ORPTS, the Town Clerk, and the Town Assessor.

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[3] Real Property Tax Law §§1400, 1402(3)

2. Once the law is enacted, the Town of DeWitt will prepare and deliver to the Village the assessment roll related to assessed valuation within its boundaries.

3. The State sets equalization rates and the Town's equalization rate will apply to the Village.

4. The Village will no longer be responsible for making or defending assessments. The Village will no longer have an assessor and the Village Board will no longer serve as the Board of Assessment Review.

5. The Village is eligible to retain its municipal exemption options. The Town will reduce the total assessed value to taxable assessed value based on Village exemption policies.

6. The Village may be eligible to establish "homestead" and "non-homestead" classes of property provided the Town is an "approved assessing unit" as specified in section 1902 of the Real Property Tax Law (RPTL). The attached document provides more detail.

7. The Village will no longer have to file an assessor's annual report (RPTL §575).

Summary

The transition to fully divesting the assessment function to the Town will involve a resolution and passage of a local law by the Village board of trustees. The operational impact of this transition will be minimal as the function has almost completely been absorbed by the Town of DeWitt already. There will be no cost savings to the Village budget. Operational efficiencies will accrue to the Village with reduced administrative burden and the Town assessment staff will add administrative responsibility in processing Village exemption paperwork. The workload of the Village board will lighten as they will no longer serve as the assessment review board for the Village. The assessment calendars of the Village and Town will be synchronized with the Town's calendar which will facilitate less paperwork for residents.

Code Enforcement

In New York State, municipal code enforcement functions must fulfill numerous state and local requirements, placing high demands on both the breadth and depth of service within each department. All code enforcement operations must enforce the State Uniform Fire Prevention and Building Code and the Energy Conservation Construction Code[4]. This set of state-level codes is standard throughout all

[4] See Article 18 of the Executive Law and Article 11 of the Energy Law.

communities. In addition to the state codes there exists variability on a community-by-community basis as each municipality has its own local laws, codes and ordinances that must be enforced by the code enforcement operation. Each community's needs and expectations for codes and their enforcement will drive its investment in personnel.

Basic community characteristics also impact code enforcement operations. The composition of land, buildings and personal property in different communities result in different demands being placed on each municipality's code enforcement operation. The primary focus of code enforcement services in cities, villages and more densely-developed communities is often centered on monitoring rental properties, issuing certificates of occupancy and holding residents accountable to maintain a clean downtown. By contrast, code enforcement services in more rural areas tend to focus more heavily on new construction, building permits and other rural issues. As such, the varying compositions of communities can lead to unique and/or conflicting local codes and ordinances between neighboring communities, such as registration of rental properties, noise ordinances, graffiti laws and garbage laws, among others.

Population and Housing Demographics

The population and land area of jurisdictions impact the nature of each code enforcement function, as workload levels, types of enforcement activity and expectations (by leaders and residents alike) are different across communities. While both East Syracuse and DeWitt have suburban characteristics, they differ in size and density. The Village is only 1.6 square miles while the Town is 33.8.

Population and Density
Source: U.S. Census, 2010

	Population	Land Area (Sq. Mi.)	Density (Persons/ sq. mi.)
Village of East Syracuse	3,084	1.6	1901
Town of DeWitt	25,838	33.8	765

Housing statistics from the U.S. Census further illustrate some of the differences in the demographics and the built environment in the Town and the Village. For example, in the Village, nearly 50% of housing is occupied by renters compared to 30% in the Town. Two-parent families occupy 20% of the housing in the Village compared to 40% in the Town. These differences are not uncommon characteristics of both Towns and Villages. The differences suggest, however, that there may be unique challenges and issues that the respective code enforcement offices are responding to.

Housing Units
Source: U.S. Census, 2010

	Town of DeWitt		Village of East Syracuse	
	Total	**Percentage**	**Total**	**Percentage**
Total Housing Units	10853	100%	1,488	100%
Occupied housing units	10318	95%	1,364	92%
Owner occupied housing units	7509	73%	634	46%
Husband-wife family	4447	43%	291	21%
Renter-occupied housing units	2809	27%	730	54%
Vacant housing units	535	5%	124	8%

Village Code Department

The East Syracuse Main Street Vision Plan, developed in 2009, identifies rental properties as a significant concern of many of the participants that were part of the planning exercise[5]. "Main Street" in East Syracuse is located on West Manlius Street, which has a high percentage of rental properties. These properties are poorly maintained. The planning exercise participants were concerned with the visual and aesthetic impact on East Syracuse. This prompted the Village to establish a local law dedicated to monitoring landlords and their properties to assure the housing stock was properly maintained. This local law has led to an increase in time spent overseeing rental properties within the Village.

Workload

The code enforcement office issues an average of 70 permits per year, conducts approximately 30 fire and safety inspections and responds to 25 complaints. Per interviews with the Village Code Enforcement Officer, approximately 50% of the work of the code enforcement office is spent on rental properties.

East Syracuse Code Enforcement
Source: Village of East Syracuse Annual Local Code Administration and Enforcement Report, 2008-2010

	2010	2009	2008
Building permits	54	47	69
Operating permits	12	11	11
Fire and safety inspections	25	29	28
Complaints	24	26	18

[5] See the Village of East Syracuse Main Street Vision Plan, page 31: http://www.esf.edu/ccdr/projects/eastsyracuse/EastSyracuseDocument_reduced.pdf

Staffing and Cost

The Village employs one full-time code enforcement officer, a part-time building and fire inspector and two part-time rental inspectors. The total staffing cost in 2011 was approximately $77,000.

Code Enforcement Staffing
Source: East Syracuse wage and benefit information, 2011

($ in Thousands)	Wage	Benefits	Total
Code enforcement officer	$45	$17	$62
Building/fire inspector	$8	$0.6	$8
Rental inspector	$3	$0.3	$3.5
Rental inspector	$3	$0.3	$3.5
Total	**$59**	**$18.2**	**$77**

Town and Village Expenditures and Revenues

In 2012-2013, the Village will spend a total of approximately $103,000 on code enforcement. The tax rate for this service amounts to $0.54 / $1000. At the same time, the Town will spend approximately $383,000, which results in a tax rate of $0.17 / 1000. The reason that the Village tax rate is higher despite the lower cost has to do with the amount of taxable assessment within the Village. Since there is more property in the Town, there are more tax payers sharing the cost of providing the service, which results in a lower (more distributed) tax rate.

Revenues from permits, licenses and fees currently amount to approximately $52,000 in the Village and $140,000 in the Town. These revenues cover 50% of code related expenses in the Village and 40% of code related expenses in the Town.

Village and Town Expenditures and Revenues – Code Enforcement
Source: 2012-13 Village budget and 2012 Town budget

Budgeted Expenditures *($ in Thousands)*	Village	Town	Total
General	$103	$0	$103
Town outside Village	$0	$293	$293
Total*	**$103**	**$383**	**$486**
Budgeted Revenues			
Total	**$52**	**$140****	**$192**

**Includes Code Enforcement staff benefit costs. Village benefit costs provided by the Village and Town benefits costs were estimated.*
***This figure was an estimate from the Town.*

Options

Status Quo

The Town and Village could continue to provide code enforcement within their respective jurisdictions. This approach will ensure that the Village can continue to devote time and resources to local priorities such as rental properties. However, the Village will not be able to take advantage of benefits that could occur as a result of providing this service jointly with the Town (e.g. reliance on a larger staff with more resources; one point of contact for code enforcement for the whole Town).

Opt-out of Enforcement of the "Uniform Code" and the "Energy Code"

State Executive Law section 381 allows municipalities to opt-out of responsibility for the enforcement of the State Uniform Code and the Energy Code within their boundaries. This can be accomplished by local law. Under section 381, when a municipality exercises its right to decline being the enforcing entity within its boundaries, that responsibility shifts to the county government. County governments can, in turn, also opt out of being the enforcing entity. In that case, the responsibility passes to the Department of State. The impact of this option is a responsibility- and cost-shift from the municipal level to the county or state.

This option would allow the Village to opt-out of some of its code enforcement responsibilities thereby passing the cost and the responsibility onto the County. The Village would not have a say in how the County enforces these codes within the Village. The Village would have to continue to provide some degree of code enforcement locally in order to handle the other responsibilities of the code enforcement department. Onondaga County does not currently provide code enforcement, so shifting this responsibility to the County would place a new requirement on them.

Joint Service Provision with the Town of DeWitt

The Village of East Syracuse could share code enforcement responsibilities with the Town of DeWitt through an inter-municipal agreement. An inter-municipal agreement will allow the Town and Village to negotiate terms for the delivery of the service that are conducive to local circumstances. For instance, it may be determined that the Town will provide code enforcement townwide but will agree to spend a certain number of hours per week in the Village in exchange for a set fee.

This option allows the Village to negotiate terms that will continue to meet local needs with respect to rental properties. It will also ensure that code enforcement is conducted by a larger staff with a broader range of resources. It could result in greater coverage and would create a centralized location for code enforcement in

the Town. The cost savings presented by this option will depend on the terms that are negotiated.

Implementation considerations

Inter-municipal service agreements are authorized by Article 5-G of the General Municipal Law and Section 381(2) of the Executive Law (see Appendix B for an example). When negotiating an inter-municipal agreement, the Village may want to consider the following issues:

- how the joint program is to be governed (joint agreements often provide for significant participation by each participating local government);
- how the joint program is to be staffed; how personnel costs (salaries, insurance, workers' compensation, retirement, training costs, etc.) and other costs will be shared or apportioned;
- the amount, times, and manner of charges;
- the collection and distribution of fees; the liabilities of the parties;
- the responsibility for obtaining and maintaining insurance;
- the process for settling disputes;
- the duration of the agreement; and
- the methods by which the agreement can be amended or terminated.

Summary

There are a range of options for the Village to consider, each of which has different cost implications. Under the status quo, the Village will continue to deliver the service "in-house" as it does now. There are no cost savings with this option.

Under the opt-out option, the Village stands to save money required to enforce the "Uniform Code" and the "Energy Code". The cost of providing this service will either transfer to the County or to the State. For every $10,000 that the Village saves, the tax rate will be reduced by $.05 / $1000 (the current Village tax rate for 2012 is $13.45 / $1,000). This option is not likely feasible due to the service not currently being provided at the County and/or State levels. Unless other communities took similar action, neither the County nor State are likely to implement a service solely to meet the needs of East Syracuse, particularly if the Village retains a part-time officer to manage rental property issues.

Under the joint service provision option, there may be a range of savings possible, depending on the agreement negotiated with the Town. If the Village would like to maintain the same level of service currently provided by Village staff, savings are likely to be minimal (although there may be some efficiency gains for residents as a result of having a larger, centralized staff at the Town). If, on the other hand, the Village would like to shift responsibility for code enforcement to the Town with the stipulation that the legal minimum be followed, there is likely to be a reduction in cost. If the Village reduced its code enforcement cost by 50%, then the Village tax rate would be reduced from $13.45 / $1000 to $13.20 / $1000.

COURTS

There are two municipal courts in the Town of DeWitt. One is convened by the Town and the other is convened by the Village of East Syracuse. Court personnel, particularly the justices, work closely together sharing best practices and offering support to one another on difficult cases. One of the Town justices serves as back up for the Village justice filling the role of acting justice in the Village. Village court revenue does not cover the cost of court operations while Town court operations generate a surplus for the general fund. Combined, however, the courts generate more revenue than total expenses.

The Village court cases are slightly different from the Town. While both courts deal primarily with vehicle and traffic violations, the Village has the preponderance of rental properties with code issues and also deals with more domestic violence, criminal, and petit larcenies cases per capita. The Town court processes more cases annually than the Village court.

Merging the two courts requires fiscal and operational analysis to assess the merits and drawbacks. The analysis that follows addresses these issues and considers the options available for each municipality.

Cost Analysis

There are three part-time elected justices serving the community. The Town hires two justices and the Village hires one. One of the justices in the Town serves as the backup (acting) justice in the Village. Combined there are five (5) FTE court clerks; four in the Town and one in the Village. The Village also hires part-time court attendants as well as a court bailiff. The Town hires part-time court attendants and sub-contracts for court security.

The following table summarizes the court costs for each municipality.

Budgeted Expenditures (Courts)
Source: 2011-12 Village budget and 2011 Town budget
(Dollars in Thousands)

	Village	Town	Total
Total	$56.8	$268.9	$325.7

The general fund Town tax levy is divided based on taxable assessed valuation with 92% of the valuation outside the Village and 8% in the Village of East Syracuse. The cost of the Town court is captured in the Town General Fund (A-Fund). Village residents are paying for court services in the Town at the same rate as other services based upon this division of assessed valuation. Considering that Village tax payers are paying for Village and Town court costs, the total cost for court services in the Village is approximately $78,000 (includes the Village amount and the Village's share of the Town court). This represents approximately 24% of the combined court cost between the municipalities.

The Village justice receives slightly more than 25% of the compensation of the Town justices. Town justices are paid $38,292 per year while the Village justice was budgeted to receive $10,000. Based upon court activity the Village justice is paid approximately $5.38 per case started while the Town justices are paid approximately $9.75 per case started[6]. While earning approximately 25% of a Town justice salary in real dollars, the Village justice salary is 55% of the Town justice salary on a per case basis.

Revenue Analysis

The DeWitt Town court is very active in the state, ranking number 85 of approximately 1300[7] municipal courts. The Village court ranks 509th. The rankings reflect how much revenue the courts are generating for each municipality. The following table summarizes budgeted expectations for court revenue in each municipality.

Budgeted Revenues (Courts)
Source: 2011-12 Village budget and 2011 Town budget
(Dollars in Thousands)

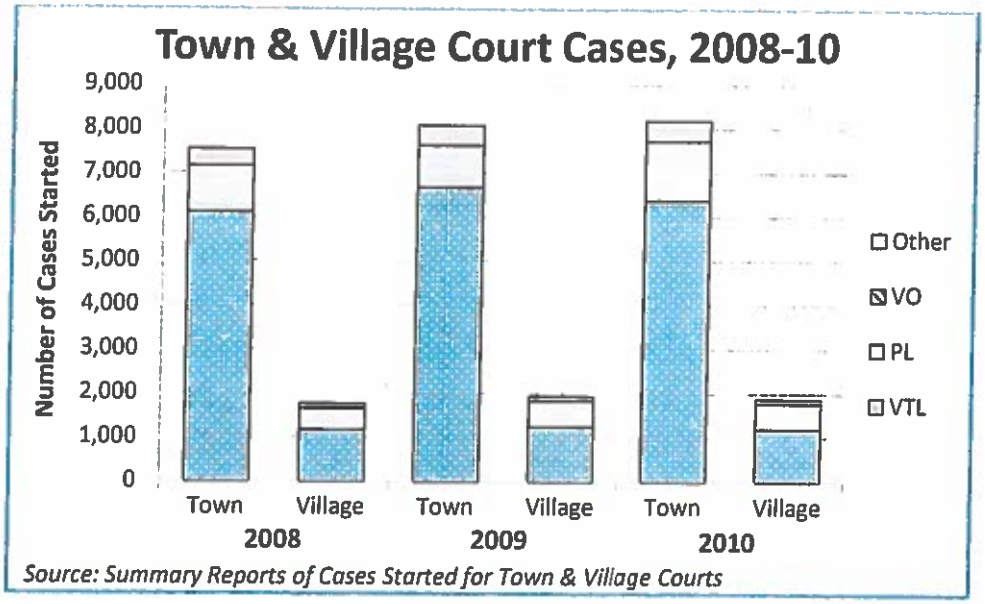
	Village	Town	Total
General	$43.5	$305.0	$348.5

The Village projects to generate only three quarters of what it budgets to run the court, thus the Village court is a net cost to Village tax payers. The Town generates much more revenue due, in part, to a much higher volume of activity. The Town projects net revenue of over 13% compared to budgeted court costs. This suggests that the court function underwrites other areas of the Town budget. Overall, the Village net ***cost*** is $13,300 for court operations while the Town generates net ***revenue*** of $36,100 for the same function.

[6] Per case figures in the Town assume that each justice handles the average number of cases while the Village figure assumes one justice handles all the cases in the Village. These figures offer a relative benchmark, but they do not account for the type and complexity of cases managed by the justices. Neither do the figures account for justices that back each other up and/or fill in for certain nights of court.

[7] http://www.courts.state.ny.us/courts/townandvillage/introduction.shtml

Court Activity



**VO – Violations of Ordinance, PL – Penal Law, VTL – Vehicle and Traffic Law*

On average over the three years we analyzed, the Town court handled four times (4x) the number of cases that the Village court handled in a given year. This works out to the Town handling, on average, roughly 80% of the total court volume annually. As shown in the graph above, the most activity involves vehicle and traffic infractions.

The Village justice is handling half the work load of the Town justices on an annual basis. On average the Village justice handles 1,860 cases annually while the Town justices handle 3,970. The Village court meets once per week while the Town court meets twice per week. Based on average annual volume, the Village justice manages approximately 35 cases per week while the Town justices each manage 76 cases per week. Though the Village justice handle's half the volume of the Town justices, he receives one quarter of the salary of the Town justices or 55% if computed on a per case basis.

Village residents are responsible for 24% of the combined court costs but only generate 20% of the combined activity. This apparent inequity is not material because the Town generates more revenue for courts than it budgets, thus, Village residents are not funding a budget shortfall.

The Village is operating its court slightly more efficiently, spending roughly $31 per case started versus the Town's $34 per case started. The relative efficiency of each court is largely driven by the underlying costs. The Village's is linked to having a lower justice salary plus lower costs in some other areas of the court budget.

Options

The Village and Town have two primary options for courts. The first option is to maintain the status quo. As described in the cost analysis section above, the status quo benefits Town tax payers the most. The second option is to merge the courts by dissolving the Village court. Village tax payers stand to benefit the most from this option.

Status Quo

The Village and Town could maintain the status quo. While Village residents are bearing an 8% burden on the cost side, the 8% they receive on the revenue side offsets the burden. Since the court function in the Town is revenue positive, the Village residents are not paying for any court costs in theory and every Town resident's tax rate is being subsidized. The status quo represents the best financial choice for the Town without consideration of the Village.

The status quo does have some limitations. The current Village court may not be sustainable at the current budget level. No change in salary for the Village justice may mean turnover in the justice position and CGR has been told that the Village may have difficulty finding a suitable replacement. Additionally, the court function will continue to draw resources from the general fund of the Village unless the court generates more activity. Higher activity, however, will mean more hours for court personnel and likely higher expenses.

Dissolve the Village Court

If the Village and Town were to pursue one merged court, the Village court would be dissolved. Villages are not required to have justice courts while Towns are required by New York State law to maintain a justice court. There are many examples across New York State of villages that have divested their court functions. The next section details the process that would be involved in making that transition.

Merging the two courts would not be difficult from a legal standpoint. The logistics, however, bear some analysis. The pay differential of the current justices is the primary point of consideration in the budget. To a lesser extent, the flow of revenue also needs to be considered. In order to equalize the salaries of the justices, the cost increase for the Village justice position would be $28,292. However, the Village also budgets $2,500 for the acting Village justice. In a merged Town court, the position of acting justice would not be required. The net effect would be a cost increase of $25,792.

According to the cost analysis in the previous section, a combined court could generate net revenue in excess of $22,800. However, Village court revenue would not transfer entirely to the merged Town court. Violations of Village ordinance, fines associated with handicapped parking and dog control would still remain Village revenues. Thus, merging the court function and leveling up the justice

salaries could result in the townwide court function costing tax payers a minimum of $3,000 (budgeted cost in excess of budgeted revenue).

Adding a third justice in the Town to handle the existing Village caseload may result in a lighter case load for the two current Town justice positions. Presently, the Town justices handle on average 3,970 cases annually. Adding in the Village justice cases of 1,860 along with a third justice, the Town justices would end up handling approximately 3,260 cases annually (Total case volume of 9780 divided by 3). This 17% decrease in the volume of cases managed by each Town justice could translate into a reduced pay scale offsetting the leveling up of the Village justice salary. The decrease in justice pay would have to be approximately 3% (for a 17% reduction in work load) in order to break even on the court function.

Transition Process

Merging the court would require an act of the Village board subject to a permissive public referendum in the Village[8]. Abolishing the court would eliminate the elected justice positions *only* as their terms expire[9]. As the terms expire, the Town court would assume jurisdiction for the court cases that arise within the Village.

The Office of State Comptroller, citing information from the Office of Court Administration notes that regardless of whether a village has its own court, a village receives the fines resulting from dog control violations and violations of village local laws (i.e., parking ordinances) other than speeding. In addition, the Village will receive the local share of the mandatory surcharge collected on handicapped parking violations (currently $15). The Village will no longer receive the fines imposed for violations of Vehicle and Traffic Law occurring within East Syracuse (Vehicle and Traffic Law Section 1803). Fines imposed by the Town justice court for criminal offenses that occur within the Village will also become the property of the Town.

Benefits and Concerns

The primary benefit of merging the court would be the savings generated for Village tax payers. The Village residents are paying for a court function that does not pay for itself. While that is not required, many communities do provide court operations to generate revenue that helps to offset other areas of the budget. Without a court function, the Village would still be able to obtain some court revenue for certain types of offenses related to dog control violations and some violations of ordinance. Generating some revenue and not bearing the cost would help free up resources in other areas of the budget.

The other benefit to the Village would be to plan for the future when their current justice no longer is interested in the job. CGR has been told that the lower pay

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[8] Village Law Section 3-301[2][a]
[9] Village Law Section 3-301[2]; NY Const, art. VI, Section 17[d]

level, workload and court room environment all contribute to a potential for burn out. Creating a third Town justice at the higher salary may stabilize the court justice roster. One townwide court could also manage attrition in a more proactive manner.

The primary drawback to merging the courts is the likely cost increase to the Town budget from adding a third justice position. The significant differential in pay between the Town and Village would negate the current surplus in revenue that the Town currently budgets. Without the surplus of $36,000, the town wide budget would be negatively impacted potentially resulting in a net cost of $3,000 for the court function.

Court Location

One other benefit of a merged court would be a consolidation of court rooms. Eliminating the confusion for people on which court to attend and on what night would eliminate some inefficiency in the current operation. Alternatively, the Town could continue to hold one night of court in the Village Hall in the current court room location. That would alleviate space concerns at Town Hall and not force any scheduling conflicts with other meetings at the Town Hall. Both approaches have merit and the final decision should be made by the Village and Town in consultation with the justices as they determine which approach would most improve the efficiency of both courts.

Summary of Court Analysis

The Village of East Syracuse manages a municipal court that is costing more money than the revenue it generates. The Village's ability to pay its justice at a level comparable to the Town is strained by the overall economics of the community. The combination of the lower pay and the strain that the operation places on the Village budget suggests that the Village should consider dissolving the justice court.

The Town of DeWitt would not benefit from the transition financially, but relative to the scope of the overall budget, the financial impact would be of little impact. The Town court could, however, benefit from efficiencies in the court operation. Violators may only be required to go to court in one location and file paperwork and pay fines in one location. Court operations could be streamlined and managed by three justices while the aggregate five court clerks could continue to manage the flow of paperwork. Five court clerks and three justices would lessen work volumes per person, creating the potential for efficiency and enhancing the quality of the work environment for employees.

Parks and Recreation

The Village of East Syracuse and the Town of DeWitt both provide park and recreation services to their respective communities. In some cases, they provide similar services and in other cases they offer unique services. The information

provided below will detail the services that are provided and offer options for consolidation and for realizing greater efficiencies.

Program Description

Village

The Village recreation programming consists of the following:

- Seniors program (e.g. luncheons and bi-monthly day trips)
- Youth programs (e.g. special events during March break)
- Summer events (e.g. fireworks and concerts)
- Summer outdoor swimming
- Summer open playground (e.g. equipment rentals available; basketball organized by volunteers)

The Village used to provide after school care, but this service is now offered through the YMCA.

Town

The Parks Department maintains all Town owned green areas, which includes parks, medians, abandoned cemeteries, and municipal grounds. The department is also responsible for setting up special events and for developing and designing the trail system. The park system consists of eight developed parks, two "pocket parks" and three "green spaces". These are: Maxwell Park, Franklin Park, Dunrovin Park, Ryder Park, Willis Carrier Recreation Center, Cedar Bay Park, Butternut Creek Recreation and Nature Area, Fiddlers Green, Grist Mill Pocket Park, Avery Pocket Park, Richards, Delaney and Weisner Green Spaces.

The Recreation Department provides before and after school programing, summer camps and a seniors program (e.g. art and nutrition classes, lunches and day trips).

Staffing

Village

The Village Parks and Recreation Department consists of one full-time Director and 17 part-time seasonal employees who work at the pool. Staffing at the pool consists of the following:

- 3 supervisors – 30 hours/week (per person)
- 1 aquatic supervisor – 30 hours /week
- 9 life guards –20-30 hours/week (per person)
- 4 front desk – 20 hours/week (per person)

Town

The Parks Department consists of one full-time Superintendent, as well as one shared (with Town Recreation) and three permanent full-time laborers. There are also five seasonal employees who work during summer months. The Recreation Department consists of five full-time employees. There are also eight to ten part-time staff who work year round providing childcare services and 60 staff who work at the camp program for six weeks in the summer.

Expenditures

In 2012-2013, the Village will spend approximately $143,000 for parks and recreation and the Town will spend $1.1 million.

Parks and Recreation Expenditures
Source: 2012-2013 Village budget and 2012 Town budget

($ in Thousands)	Town	Village
Parks and Recreation	$0	$143
Parks - townwide	$494	$0
Recreation - Town Outside Village	$643	$0
Total	**$1,137**	**$143**

The Town expenditures are distributed into two funds; the townwide park fund and the Town outside of the Village recreation fund. This means that all tax payers in the Town pay for parks and only those residents who live outside of the Village of East Syracuse pay for Town sponsored recreation.

Expenditures are apportioned among tax payers according to their share of the total amount of taxable property value. There is a total of $2.4 billion dollars in taxable property in the Town, of which 92% is in the Town Outside Village and 8% is in the Village. Of the $490,000 townwide park expenditures, Town Outside Village residents cover 92% (or $455,000) and Village residents cover 8% (or $39,000).

Contribution to Town Parks

	Town	Village	Total
Taxable Assessed Value (TAV)	$2,260,000,000	$190,000,000	$2,400,000,000
TAV proportion	92%	8%	100%
Contribution to Town Parks	**$455,000**	**$39,000**	**$494,000**

When considering the apportioned costs, the total cost for parks and recreation in the Village jumps to $181,000 while the total cost in the Town dips slightly below $1.1 million.

Total Cost Per Community

($ in Thousands)	Town	Village
Parks and Recreation	$0	$143
Parks - townwide	$455	$39
Recreation - Town Outside Village	$643	$0
Total Cost Per Community	**$1,098**	**$181**

The total cost of parks and recreation results in a combined tax rate of $0.49 / $1000 in the Town Outside Village and $0.95 / $1000 in the Village.

Tax Rate for Parks and Recreation

	Town	Village
Parks and Recreation	$0	$0.74
Parks - townwide	$0.20	$0.20
Recreation - Town Outside Village	$0.28	$0
Total Tax Rate	**$0.49**	**$0.95**

Facilities

The Village facilities include a park recreation center (formerly part of the indoor pool facility) and an outdoor pool. Outdoor mowing is provided by the Village Department of Public Works. The Town maintains 11 park spaces (camp takes place at the Town Hall and adjacent park/nature preserve).

Options

The options presented below assume that the current service level is maintained. Consolidating services is not likely to result in significant savings or cost reductions. Over time, however, with a larger, consolidated workforce and more opportunities to find economies of scale, there may be opportunities to re-allocate staff time or to provide more service or coverage.

1: Consolidate the Parks and Recreation Service

The Village could consider consolidating the parks and recreation service with the Town. If the Town assumed the Village parks and recreation service and all related expenditures were allocated Townwide, then the tax rate would be $0.52 / $1000 for everyone. This is a decrease of $0.43 for Village residents and an increase of $0.03 for Town residents.

Despite the overlap in some aspects of the service, the pool is unique to the Village. The Town has neither the capacity nor the interest in running the pool. If this service was consolidated, the Town would likely consider selling the pool to the YMCA or another buyer. If the Town sold the pool, then the expenditures for recreation would decrease.

2: Consolidate Senior Services

The Town and Village provide very similar services to seniors (e.g. lunches and day trips). These services take place in churches or other community venues. These services could be consolidated and administered jointly by the Town.

In 2012-2013, the Village will provide services to seniors for $15,000 for a tax rate of $0.08 / $1000. The Town will provide services for $46,100 for a tax rate of $0.02 / $1000. If this service was consolidated, all tax payers in the Town would pay $0.025 / $1000, which is a slight decrease for the Village and a minimal increase for the Town.

3: Consolidate Park Maintenance

Both the Town and the Village maintain parks. In the Village, park maintenance is done by the Department of Public Works, which is also responsible for roads, snow plowing and other services. In the Town, parks maintenance is done by the Parks Department. Were it combined, the Village could reallocate their staff to other needs of the Village DPW but the Town Parks Department may require additional seasonal staffing to pick up the responsibilities that are transferred to them. The Village already has the staff and equipment required to maintain the property that it owns. Without clear or significant savings potential, this option only makes sense in the context of a more broad ranged consolidation of the two municipalities.

Summary of Parks and Recreation Analysis

There are a couple of opportunities for greater collaboration on the parks and recreation service. Full consolidation between the Village and the Town is likely to hinge on the Town's preference for maintaining the Village pool. Short of full consolidation, the Village could also consider merging the seniors' service, which would provide a small cost savings for Village tax payers and increase the level of collaboration with the Town.

Planning and Zoning

The Village and Town maintain separate planning functions and each have their own planning boards and zoning boards of appeals (ZBA). There are 26 volunteers needed to fill the positions on these boards not including four additional alternates. The Village does not have a recent comprehensive plan, while the Town updated its comprehensive plan in the last five-years. Both communities are contiguous with the City of Syracuse and contain residential, commercial and industrial uses.

Town

The Town planning board consists of seven members with two alternates. Each of the board members is paid $600 a year and serves staggered seven-year terms. The

alternates are compensated at the same rate but only serve for two-year terms unless they are placed into service due to vacancies on the board. The board is staffed by one attorney, an engineer and a professional planner from the Town. There is one FTE paid staff person serving as the Director of Planning and Zoning.

The ZBA also consists of seven members with two alternates. The ZBA members are paid $600 a year and serve a seven-year term. The alternates are paid the same rate but are only required to serve a two-year term.

Village

The Village has a seven member planning board and pays each member $600 annually for a total of $4,200 per year. The Village also budgets $1,200 for the planning board secretary. Each member serves a seven-year term.

The Village has a five member zoning board of appeals and pays each member $600 annually for a total of $3,000. The Village also budgets $1,200 for the zoning board secretary. Each member serves a five-year term. Budget details are provided in the table, below.

The Village does not have an FTE position equivalent to the Town's Director of Planning and Zoning. However, both the Town Director and the Village code enforcement officer perform similar duties related to code enforcement in their respective municipalities (note that code enforcement was previously addressed in an earlier section of the report).

2012 Village Planning and Zoning Expenses
Source: Village of East Syracuse budget, 2012-2013
($ in Thousands)

Zoning	
Personal Services	$4.2
Contractual Expense	$0.8
Zoning Total	**$5**
Planning	
Personal Services	$5.4
Contractual Expense	$1
Planning Total	**$6.4**

Challenges and Opportunities

The most significant challenge facing the two communities is the decline in volunteers to staff the four boards. The Village and Town could alleviate some of the pressure for finding volunteers by establishing a joint planning board and a joint ZBA. The joint boards will enable the communities to more fully understand one another's planning and development projects. Greater coordination of land-use decisions between the two communities is a significant benefit that could result from combining the planning and zoning function.

Implementation Considerations

Local governments have authority for the provision of joint services through Article 5 of the General Municipal Act. The composition, cost and operation of the joint boards should be negotiated and detailed in a joint inter-municipal agreement between the two communities (see Appendix B for a sample agreement).

Ideally, the composition of the board should include representation from both the Town and the Village. Allocation of seats could be shared evenly between the two municipalities with the additional seat going to the Town (given its greater share of the population[10]). For example, if there was a seven member joint planning board, the Town would have four seats and the Village would have three. Alternately, given the challenge of finding volunteers, the joint boards could be comprised of the most suitable applicants, regardless of where they live.

The degree to which there are any savings as a result of creating joint boards depends on the number and compensation of the board members as well as the level of staff support. In other communities where joint boards have been recommended savings are usually modest[11].

One of the early tasks that a new joint planning board may wish to consider is the development of a comprehensive long range plan that is designed to benefit the entire community.

Summary of Planning and Zoning Analysis

Blending both sets of boards into one planning board and one zoning board of appeals has the potential to reduce the number of volunteers needed by half. While it may be easier to find qualified volunteers to fill the smaller number of board positions, there is also the potential benefit of greater land-use planning coordination between the Village and the Town.

Snow Removal

The Village Department of Public Works (DPW) and the Town Highway Department are responsible for snow removal within their respective jurisdictions. There are 12.7 miles of paved road in the Village and 125 miles in the Town outside of the Village.

The Village has two snow plows on the road per event with two men per truck. One truck is used to plow and salt and the other only plows. It takes four hours to

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[10] According to the U.S. Census, the population in East Syracuse was 3,084 in 2010 compared to 22,754 in Dewitt.

[11] See, for example, the Town and Village of Perry, NY Feasibility Study (page 5): http://www.villageofperry.com/Findings%20Summary.pdf

plow all the roads in the Village. During ice events the Village may send one truck with a two man crew to only salt the roads and keep them clear.[12] The Village plows all 12.7 miles plus one mile for the County and one mile for the State, for a total of 14.7 miles. Depending on the snow event and who gets there first, a half mile stretch of Town road may also be plowed by the Village or the Town.

In addition to the road plowing operation, the Village plows sidewalks, several parking lots, the fire station, library, parks and some turn-a-rounds and removes snow when the piles become too high. It takes one employee 6-8 hours to complete a cycle of sidewalk snowplowing while cleaning out public facilities and parking lots ranges in time depending on the event.

The Town has 12 trucks and 12 snow plowing routes. There are two men assigned to each truck and each truck is responsible for 10-12 miles per route. It takes three hours to plow all the roads in the Town and 1.5 hours to salt. Every truck is equipped to both plow and salt. The Town does not plow County or State roads and there are no sidewalks to maintain. The County, however, has expressed interest in having the Town plow certain County roads and discussions are ongoing.

The Town Highway and Village DPW have an informal sharing arrangement and share equipment and supplies (e.g. salt, equipment) as needed. Both municipalities have the same configuration (i.e., single axle) for their plow trucks and fueling is done at the Town Highway facilities. The Village pays Town rates for fuel. Each municipality is serviced by one highway dispatcher in the Town who helps coordinate needs during major storm events.

Personnel

Village

The size of the Village DPW staff has decreased from 13 full-time employees in 2000 to eight in 2011. The staff is not unionized and consists of the Superintendent, a foreman, a mechanic and five laborers. The Village relies on more part-time staff now than in the past and has three part-time employees on call. Full-time staff cannot meet peak demand needs during emergency events, and part-timers help at such times.

The mechanic maintains all equipment for the DPW, police and the parks. Nearly all of the equipment/vehicle mechanical needs of the department are met in-house.

[12] This is not an additional crew of men, but one of the two crews that plows the streets as well.

Town

The Town has 24 full-time positions, including the Superintendent, down from 26 in FY 2009. There are also three or four part-time employees in both the winter and summer. The Town Highway Department is unionized and part of the Civil Service Employees Union. Present staffing is adequate to meet most peak demand events the department may encounter.

The Highway Department garage provides on-site maintenance and repairs for all Town vehicles and equipment.

Facilities

Village

The Village DPW site sits on one half acre and has two main buildings, each of which has five heated bays. Almost all equipment is stored inside. There is one cold storage building, one open shed with a roof, and one salt and sand shed. There are a few older dump/plow trucks stored outside and one truck has a block heater for very cold weather. The DPW facility is part of a stand-alone complex located south of the railroad tracks in the Village on Bagg Street.

Town

The Town Highway garage is approximately 29,000 square feet and consists of three heated bays dedicated to vehicle repairs and storage in addition to indoor storage for almost all of the plow trucks and other machinery. The garage is located at 5953 Butternut Drive. The Town and Village garages are less than two miles apart.

Expenditures

In 2012-2013, the Village anticipates spending approximately $63,500 for snow removal and the Town $1.4 million.[13] The total DPW budget for the Village amounts to $660,000, of which 10% is for snow removal. The total Highway budget for the Town amounts to $5 million, of which 27% is for snow removal.

Snow Removal Expenditures
Source: 2012-2013 Village Budget, Wage and Benefit Detail and 2012 Town Budget ($ in Thousands)

	Town	Village
Snow Removal	$1,123	$56
Employee Benefits	$254	$8
Total Cost of Snow Removal	**$1,377**	**$64**

The total cost of snow removal (including estimates for personnel benefits) results in a tax rate of $0.61/$1000 in the Town outside Village and $0.33/$1000 in the Village.

Another way highway costs can be compared between municipalities with similar roads and population density is by analyzing the cost per road mile to provide services. In the Village, the snow removal budget totals $4,331 per mile and in the Town it is budgeted at $11,013 per mile[14]. By this metric, the Town budgets 2.5 times more per mile for snow plowing than the Village.

Allocation of Town Highway Expenditures

The majority of the expenditures for the Town Highway Department are considered a Town outside of Village expense, which means that Village tax payers are not paying for snow removal outside of the Village. While it is not uncommon for Villages to contribute to some or all of Town Highway expenditures, the Town of Dewitt does not charge Village residents for the snow plowing or most of the other highway services. Certain Town Highway costs such as that of the Superintendent, the cost to make signs and keep the Town Barn operational are allocated to all Town residents, including the Village. Since the Village encompasses only 8% of the taxable assessed valuation of the Town, the allocation of these costs to the Village were not material to the outcome of the snow removal budget analysis.

[13] Both figures include personnel costs and estimates for personnel benefits.
[14] These costs include an estimated allocated portion for employee benefits as noted in the table for snow removal expenditures.

Options

There are three primary options available to the Village and Town to optimize the snow removal service. Each option, including the status quo, is limited by the minimum staffing available to each department after several years of "doing more with less".

1: Full Consolidation of Snow Removal Service

Scenario A: Town Highway Department only increases budget by the current Village budget for snow removal

The Town and Village could consolidate snow removal services in the Town Highway Department. The combined expenditures for snow removal would amount to $1.44 million, for a townwide tax rate of $0.59/$1,000. This results in a $0.02 decrease for the Town outside of Village and a $0.26 increase for the Village tax payers.

Town and Village Consolidate Snow Removal	
Total Expenditure *($ in Thousands)*	$1,440
New Tax Rate	$0.59
Reduction in Tax Rate for Town outside Village	-$0.02
Increase in Tax Rate for Village	$0.26

This calculation assumes that the Village snow removal budget of $63,500 is sufficient for the Town to take on the additional responsibilities of removing snow from Village streets, sidewalks and public facilities.

As a result of shifting snow removal to the Town, the Village DPW will free up $63,500. This amount includes $33,000 for staffing (personnel and benefits) and costs for equipment, gas and ancillary needs. The Village could choose to reduce the DPW department by one employee or it could choose to decrease non-personnel expenditures only and re-allocate staff time to other activities. Since snow removal is only 10% of the overall DPW budget, it may be difficult to remove one full-time laborer and maintain adequate service in other areas of the DPW. CGR modeled the cost impact of reducing only the non-personnel line items from the snow removal budget in the following table:

Village Tax Impact from Reduction in Snow Removal Budget

($ in Thousands)	Current	Future	Difference
Personnel	$25	$25	$0
Benefits	$8	$8	$0
Equipment/Other	$31	$0	-$31
Total	**$64**	**$33**	**-$31**
Tax Rate	$0.33	$0.17	-$0.16

Decreasing the Village budget by the maximum likely amount of $31,000 (i.e. no net reduction in employees) results in a Village tax rate reduction of potentially $.16/$1,000. Combining this impact with the increase in the townwide rate means the net effect to Village tax payers would still be an overall increase of $.10/$1,000.

Further reductions in the Village tax rate could be possible if the part-timers in the DPW budget were no longer necessary to help with snow removal. It is difficult to assume there will be no part-timers, however, since the department is not staffed for peak demand events at present. However, snow removal constitutes a 10% impact on the DPW budget and time saved in not providing that service may reduce the need for extra part-time support.

Scenario B: Town Highway Department needs to increase budget by more than the Village currently budgets

The Village currently dedicates six people to plowing the Village streets, public facilities and sidewalks to get done in approximately four hours (6-8 hours for sidewalks). It is possible that the Town would need to increase seasonal staff by as many as six and/or hire more full-time staff to have enough drivers with the proper qualifications. Hiring six full-time staff would exceed the current Village budget for snow removal increasing the overall combined cost of snow removal between the municipalities. Adding as many as six FTE staff may also lead to excess staffing capacity in non-winter seasons in the Town.

CGR estimated a high end cost of adding six full time staff using the average cost of laborers in the current Village DPW. However, we also modeled the equivalent of adding two or four full-time staff to show a range of impacts. We included one column without benefits costs to show the impact if part-timers were used rather than full-time personnel.[15] Full-time staff requires employee benefits as part of their compensation package. While using part-timers to fill these roles could eliminate the benefits cost, it may be more difficult to find trained/licensed truck drivers to fill the winter plowing roles.

Adding six FTE employees could increase the overall tax rate for Town Highway services by as much as $.07/$1,000 for Town outside of Village residents and $.35/$1,000 for Village residents. The tax impact for adding only part-timers to fill the snow removal needs is nearly equivalent to Scenario A.

[15] CGR estimated $10,000 per part-time employee and modeled the cost for six part-time staff.

Range of Tax Impact for Adding Town Highway Staff for Snow Removal

($ in Thousands)	Part-Time Seasonal*	2 FTE**	4FTE	6FTE
Current Town Budget	$1,377	$1,377	$1,377	$1,377
Additional Staff	$60	$99	$197	$296
Total Expenditures	**$1,437**	**$1,476**	**$1,574**	**$1,673**
Tax Rate	$0.59	$0.60	$0.64	$0.68
Difference - Town	-$0.02	-$0.01	$0.03	$0.07
Difference - Village	**$0.26**	**$0.27**	**$0.31**	**$0.35**

**Additional staff equals six part-time at $10,000 per employee.*
***Additional FTE staff is modeled at $49,300 based on current average Village costs for laborers with benefits.*

Given that the Village will continue to require DPW staff for other work in the Village, it will not likely be able to reduce the staff size sufficiently to offset the increase in Town taxes. As in Scenario A, the Village could still experience upwards of $.16/$1,000 in tax rate relief by paring back some of its snow plowing budget not associated with personnel. Again, the net effect would still be an overall increase in tax.

2: Consolidate Snow Removal for Roads Only

Given that the Town does not currently provide snow removal on sidewalks, it may be preferable to simply combine snow removal for roads only. Many of the same considerations noted above in Option 1 apply to this scenario as well. Determining staffing levels and allocating remaining portions of the budget will dictate the ultimate tax impact of this option. Tax rate increases would be slightly more than in Scenario A or B of Option 1. The cost of maintaining equipment and providing gas to run the snowplow on the sidewalks in the Village means the non-personnel budget would not be reduced by quite as much.

3: Continue to Operate Separately (Status Quo)

The Village DPW and Town Highway Department have a good working relationship and could continue to provide snow removal within their own jurisdictions in the near term future. There are merits and drawbacks to the status quo.

Merits

- Both departments provide services to their respective communities in a timely manner.
- The Village provides snow removal at a cost 2.5 times less per mile than the Town.
- Minimal efficiency gains were identified in the snow removal service as a stand-alone merger possibility.

Drawbacks

- Aging Village infrastructure;
- Declining Village tax base;
- Rising employee costs; and
- High costs to replace vehicles.

The fiscal stress placed on the Village from the status quo may challenge its ability to provide the same level of service to Village tax payers in the future.

Summary of Snow Removal Analysis

Consolidating snow plowing service in one municipality will not provide the efficiencies and cost reductions likely needed in the community. In order for snow plowing to gain the efficiencies necessary to save tax payers money, it would need to be considered as part of a larger merge of the entire DPW operation with the Town Highway Department. The savings would materialize by combining supervisory staff positions and blending the workforces into one unit[16]. Greater efficiency in the allocation of resources along with reconfiguration of snow plowing routes would generate benefits over time either through a reduction in the need for manpower, or more likely in the delay and coordination of purchases for replacement vehicles/trucks and equipment.

Consolidating snow removal in the Town does not change the total number of miles being plowed. Both the Village DPW and the Town Highway Department have been pared down in staff over recent years. Routes have been optimized to allow for maximum attention to customer demands, such as getting kids to school on time, minimizing impact to personal property and keeping pedestrians safe in the Village. Combining the service in the Town leads to additional staffing needs in the Town Highway Department without a corresponding reduction in staffing needs in the Village DPW.

Both departments serve the constituents of the Village and Town with promptness and quality that tax payers appear to respect. The single biggest challenge facing each community will be its ability to afford the same quality of service over time. As the Village continues to struggle with a loss of tax base and rising employee costs, it will inevitably face challenging decisions in the future about whether it can meet its highway and other infrastructure needs on its own. At present, they are not staffed for peak demand and their equipment will continue to age moving forward. The Town may be able to absorb these challenges a little better, though neither municipality will find it easy in the next few years.

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[16] It was outside the scope of this study to estimate the full cost impact of a blended Highway Department.

CGR recommends that the Town and Village explore a comprehensive formal partnership in the Highway and Public Works function in the near term future. Rising public employee costs, expenditures for replacement costs of equipment, aging infrastructure and the NYS tax cap will create a growing fiscal stress on the Village of East Syracuse and a lack of preparedness may jeopardize the quality of service tax payers have come to rely on.

CONCLUSION

The Village of East Syracuse is proactively attempting to alleviate growing fiscal pressure by studying restructuring options that offer realistic efficiencies and modest cost saving opportunities. Of central importance to the community, however, is an equal attempt to maintain the quality of the services that have been provided for many years. This study suggests that both goals are possible within the functional services of assessment, courts, and parks and recreation. The degree to which the Village divests itself of code enforcement will dictate the cost savings potential inherent with the change. Merging planning and zoning boards offers little cost saving potential, but addresses a more fundamental concern of decreasing volunteers to staff positions and may spur the development of a comprehensive plan that includes the Village. Snow removal offers little potential to reduce costs in the Village, but could be reviewed again in the context of a larger study to examine merging the complete operations of the Village DPW and the Town Highway Department.

Appendix A – NYS Property Tax Publication

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

W.A. HARRIMAN CAMPUS
ALBANY, NY 12227

Tel. (518) 591-5232 Fax (518) 474-9276
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January 2011

Village Assessment Options

Law

Section 1402 of the Real Property Tax Law (RPTL) provides villages with several assessing options:

- an assessing unit village prepares an assessment roll in the same manner and form as does a town. Assessed values are determined by the village assessor and these values are subject to administrative and judicial review (RPTL, §1402(1)).

- a village may use the assessment roll(s) of the town(s) or county in which it is located as the basis of village assessments, adjust the values as necessary, and provide for administrative and judicial review (RPTL, §1402(2)).

- a village may cease to be an assessing unit and opt to levy its tax on a portion of the town or county roll prepared for it.[1] Under this option, there is no separate administrative or judicial review of assessments for village purposes; the village becomes analogous to school districts which use county, city, town, or village prepared assessment rolls without any responsibility for their preparation, maintenance, or defense (RPTL, §1402(3)).[2]

- a village, which has boundaries coterminous with those of the town in which it is located, and which prepares a single assessment roll for village and town purposes in accordance with section 17-1722-a of the Village Law, is not otherwise subject to section 1402 of the RPTL (RPTL, §1402(5)).

The Office of Real Property Tax Services (ORPTS) maintains a list of villages that have

[1] However, a village located in two or more towns having different taxable status dates is not eligible to cease to be an assessing unit.

[2] Note that most villages which are newly incorporated on or after January 1, 1995 are non-assessing villages, unless they adopt local laws to become assessing units (RPTL, §1402(4)).

adopted resolutions to base their assessment rolls on the town or county roll or have terminated their assessing status on its Internet website at www.orps.state.ny.us/legal/localop/village.htm.

History

Prior to the adoption of the non-assessing unit option in chapter 735 of the Laws of 1983, all villages were included within the then statutory definition of "assessing unit" (RPTL, §102(1)) and were required to perform all the requisite steps in the assessment process (i.e., determine taxable status of village real property, determine tentative assessed values, provide for administrative review of assessments, file a final assessment roll, correct administrative errors on assessment rolls, defend judicially challenged assessments, file an assessor's annual report).

Villages have long had the option of using the town or county assessment roll "as the basis for the village assessment so far as practicable" (RPTL, §1402(2)), but even where this option is exercised, the village remains an assessing unit with the concomitant assessment responsibilities. For example, separate valuation and exemption determinations are necessitated by differing town and village taxable status dates and the village must have an inventory of assessment data. Also, the assessments are subject to administrative and judicial review (including small claims assessment review) and those assessments must be defended by the village whether they were originally computed by the village or by the town or county. A model section 1402(2) resolution is included as Appendix A to this memorandum. A copy is to be filed with ORPTS.

Whether a village has opted to use the town or county assessment roll as a basis for village assessments or has prepared its own roll, villages have been specifically excluded from many State programs regarding improved assessment procedures (e.g., villages are not subject to the provisions of the so-called Assessment Improvement Law of 1970 (L.1970, c.957, see, RPTL, §§334, 1562) and are not eligible for State assistance for the maintenance of improved real property tax administration (RPTL, §§1573, 1574)). In part, these exclusions may be explained by the conscious choice of villages, by the State's recognition of the duplicative nature of village assessments, and by the State's limited resources. (That is, State aid for the maintenance of improved assessment administration might otherwise be paid twice for the same parcel.) The exclusion of villages from State programs may also be explained, in part, by the relatively small population of many villages. (For example, some villages would find it difficult, if not impossible, to staff an independent board of assessment review as is required in towns and cities (see, RPTL, §523) but only optional in villages (RPTL, §1408(1)).

Required Village Action to Terminate Assessing Unit Status

To exercise the option to terminate its assessing unit status, a village must pass a local law,[3] subject to a permissive referendum. Within 10 days of the adoption of such a local law, the village

[3] A copy of a model local law is included as Appendix B to this memorandum. Note that should a special charter village wish to elect the option in section 1402(3), its local law must also amend any assessment provisions in the charter to make the charter consistent with the village's option to terminate its assessment function.

board of trustees must forward a copy thereof to ORPTS.[4] If a village enacts such a local law, and it goes into effect, either because no valid petition for a referendum is filed or, if a referendum is held, the local law receives voter approval, the village will thereafter levy its taxes on a copy of the appropriate portion of the town (or towns, if the village is located in more than one town) assessment roll(s) or county assessment roll (if the village is located in a county having the power to assess real property (i.e., Nassau or Tompkins)). The local law will be effective for all village taxes thereafter levied, unless the local law is subsequently rescinded. However, if a village's local law initially takes effect between village taxable status date and the corresponding village tax levy, the village will not cease to be an assessing unit until the following year.

To be effective, the local law must be filed with the Secretary of State.[5] Within five days of the effective date of the local law, the village board of trustees is to file a copy with ORPTS,[6] the county or town clerk, and the county or town assessor.

County/Town Responsibility

Once a local law is effective, the town or county assessor must thereafter prepare and deliver to the village a copy of the appropriate part of the town or county assessment roll. This roll is to conform in all respects to the corresponding part of the town or county roll, and the town or county's taxable status date will also govern for village purposes. As noted below, the town or county assessor must make necessary changes for village purposes for exemptions granted at village option where these options differ from the town or county (e.g., different senior citizens exemption income limit).

The town or county assessor is responsible for apportioning special franchise assessments and railroad ceiling properties on the town or county assessment roll used for village tax purposes. Also the town or county assessor apportions village tax liens. The law provides that the town or county may charge the village for the cost of preparing and furnishing a duplicate copy of the village portion of the town or county assessment roll.

Where a village terminates its assessing unit status, the county real property tax director has the responsibility of investigating and reporting on administratively correctable errors on village tax rolls. The village board will continue to refund village taxes based on errors found.

State Equalization Rates

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[4] The purpose of filing this copy of the local law with ORPTS is to enable ORPTS staff to advise village officials concerning proper filing of the local law, thereby helping to avoid problems which may delay the local option.

[5] Because a local law adopted pursuant to section 1402(3) is subject to permissive referendum, village attorneys should be careful to complete Part 4 of Page 2 of the Department of State's form for local laws.

[6] If possible, file a copy of the Department of State's receipted acceptance of the local law with the copy filed with ORPTS.

State equalization rates are established for all villages. The State equalization rate established by ORPTS for the town or county assessment roll is the equalization rate for the non-assessing unit village.[7] Village equalization rates remain essential for State aid determinations and tax and debt limit calculations. Also, they are used to establish special franchise assessments, railroad ceilings, and State owned land assessments.

Split Villages

More than 70 of the State's villages are located in two or more towns. Where such a village elects the non-assessing unit option, equalization is necessary for village tax apportionment.[8] In essence, the village utilizes the county or town assessment rolls in much the same manner that school districts do in determining their tax apportionments and tax levy. The town equalization rates are applied to the village assessed value portions of each town roll to obtain the full value of each portion of the village. The full values are then used to apportion the tax levy among the portions of the village. As with school districts, different tax rates result.

Assessments

With the termination of its assessing unit status, a village is no longer responsible for making or defending assessments. The village no longer has an assessor or board of assessment review and is not responsible to defend small claims court or tax certiorari proceedings brought against a county or town assessment. The village does, however, receive notice of such proceedings (RPTL, §§708(3), 730(8)).

A non-assessing unit village retains its municipal exemption options (see, 8 Op.Counsel SBEA No. 16). For village taxes, the county or town assessor will reduce the total assessed value to taxable assessed value in accordance with established village exemption policies.

Taxes

Although a non-assessing unit village has no assessment authority, it continues to levy a village tax and it continues to collect taxes and enforce the collection of delinquent taxes. However, the optional provision for collection of delinquent village taxes by the county, as authorized by RPTL, section 1441, remains in effect.

Villages which cease to be assessing units and which are located wholly within a town (outside

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[7] A special rate may be determined where the town rate is shown to be inequitable as to the non-assessing unit village (RPTL, §1226(3)).

[8] Similarly, a split village which relies on the assessment rolls of the two or more towns in which it is located as the basis for the village assessment roll (per RPTL, §1402(2)), must change some or all of the town assessed values so that the village assessment roll satisfies the statutory standard of uniform assessment (RPTL, §305).

of Nassau County) which is an "approved assessing unit"[9] or which are located in more than one town, where one-fifth or more of the parcels in the village are located in one or more approved assessing units which have in effect a local law adopted pursuant to RPTL, section 1903(1), are eligible to establish separate (different) tax rates for the "homestead" (e.g., 1-, 2- and 3-family residential property) and non-homestead classes of real property. Villages located wholly within a town, which choose to take advantage of this option must enact a second local law adopting the provisions of RPTL, section 1903, and file copies of that local law with the town assessor and county director. Split villages which choose to take advantage of this option must first file a notice of intent with each assessor on or before the applicable taxable status date and file a copy with the county director. They must then pass a resolution, following a public hearing, adopting the provisions of RPTL, section 1903-a, and file copies of such resolution with the body, officer or employee that computes the village's tax rates and the county director.

Villages in Nassau County which cease to be assessing units are automatically required to establish separate (different) tax rates for each of the four classes or real property for which the County establishes separate tax rates. The information needed to allocate the village tax levy among the four classes is provided to the village by the County. However, the village may adopt a local law combining Classes 2, 3, and 4 into one class for tax levy purposes.

Assessor's Annual Report

A non-assessing village is not required to submit an assessor's annual report (RPTL, §575). The town or county assessor will include relevant village information as part of the town or county report (9 NYCRR 193-4.2(b)(4)).

Fiscal Year Option

Since most villages have a fiscal year commencing on June 1 (Village Law, §5-500(4)), in general, if a village were to timely elect the option provided in this law for purposes of its 2011-12 tax levy, those taxes would be levied against a part of the town assessment roll based on a March 1, 2010 taxable status date. New construction and demolitions occurring after March 1, 2010 would therefore not appear on the 2011-12 village tax roll. To change this result, which may be deemed a problem by some villages, section 5-510 of the Village Law permits a village which has opted to cease to be an assessing unit to change its fiscal year to conform to that of the appropriate town(s) or county, thereby resulting in a village roll more contemporaneous with that of the town or county. The dates for collection of the village tax would then change in a corresponding manner.

Further Questions

Questions concerning non-assessing unit villages may be directed to your Customer Relations Manager at your ORPTS Regional Office.

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[9] A town which is an "approved assessing unit" is one which has been certified by ORPTS pursuant to section 1902 of the RPTL as having completed a revaluation or update of assessments.

Appendix A

Model Resolution per Real Property Tax Law, §1402(2)

Be it resolved by the Board of Trustees of the Village of _____ that, in accordance with the provisions of subdivision 2 of section 1402 of the Real Property Tax Law, the Village assessment roll shall be based on the roll(s) of the Town(s)* of_____ so far as practicable. This resolution shall remain in effect unless and until it is rescinded by a subsequent resolution or it is superseded by a local law, adopted in accordance with subdivision 3 of section 1402 of the Real Property Tax Law, to abolish the Village's assessing unit status. A copy of this resolution will be filed with the Office of Real Property Tax Services.

* Nassau County villages should revise text to indicate that village assessments will based upon County assessed values.

Appendix B

Model Local Law per Real Property Tax Law, §1402(3)

A local law relating to the termination of a village's status as an assessing unit for village real property tax purposes.

Section 1. Legislative intent. The intent of the Board of Trustees of the Village of _____ is to implement section 1402(3) of the Real Property Tax Law providing for the voluntary termination of the Village's status as an assessing unit, as provided in the Village Law and the Real Property Tax Law. It is also the intent of this local law to abolish the position of Assessor (or Board of Assessors) and to terminate any and all responsibility as provided by law for the review of the assessments of real property located within the Village of _____.

Section 2. On or after the effective date of this local law, the Village of _____ shall cease to be an assessing unit.

Section 3. The position of Assessor in the Village of _____ is hereby abolished.

Section 4. The Board of Assessment Review in the Village of _____ is hereby abolished.

Section 5. On or after the effective date of this local law, taxes in the Village of _____ shall be levied on a copy of the applicable part of the assessment roll of the Town (or County) of _____ with the taxable status date of such Town (or County) controlling for village purposes.

Section 6. Within five days of the effective date of this local law, the Board of Trustees of the Village of _____ shall file a copy of such local law with the Clerk and Assessor (or Board of Assessors) of the Town (or County) of _____ and with the Office of Real Property Tax Services.

Section 7. This local law shall take effect immediately upon filing with the Secretary of State, provided, however, that such local law is subject to a permissive referendum and the village clerk shall forthwith proceed to notice such fact and conduct such referendum if required by petition.

[Note: Villages which operate pursuant to special charter should also include a section or sections to amend the provisions of their charter to conform it to the intent of this local law.]

Appendix B – Examples of Inter-Municipal Agreements

Code Enforcement

Note: This agreement should not be used without review by your legal counsel.

THIS AGREEMENT, made by and between

The TOWN OF _____, a municipal corporation in the State of New York having offices at _____, hereinafter referred to as TOWN, and

The VILLAGE OF _____, a municipal corporation in the State of New York having offices at _____, hereinafter known as VILLAGE,

Sets forth the terms and conditions by and between the parties as they relate to the provision of **CODE ENFORCEMENT SERVICES** that will jointly serve each municipality.

WHEREAS, it is the intention of both parties that the Town assume responsibility for code enforcement for the Village, providing all building inspection services including those required by the New York State Uniform Fire Prevention and Building Code, as well as the Village's municipal code.

NOW, THEREFORE the parties hereby agree as follows:

1. That the Town, through its code enforcement office/building inspector shall undertake the following services, duties and responsibilities for the Village:

    a. Perform all inspections in the Village as required by the laws of the State of New York and the codes of the Village of _____;

    b. In addition to making all necessary and required inspections, be authorized to issue any orders regarding the enforcement of local laws, rules and regulations, including the New York State Uniform Fire Prevention and Building Code;

    c. Attend Village board, planning board, zoning board and court meetings as necessary, and attend other such matters as reasonably requested by the Village board;

    d. Process and inspect all building and related permit applications;

    e. Process and respond to code violations and complaints;

    f. Perform fire inspections;

g. Maintain records of all inspections and applications pertaining to properties in the Village on file; and

h. Respond to inquiries from the Village board as to any of the above-stated matters.

2. In return for undertaking these responsibilities for the Village, the Town shall receive the following consideration from the Village:

   a. The Village shall pay an annual fee to the Town in the amount of _____, in the form of __ installments in the months of _____;

   b. (Optional: The Town shall retain all permit and licensing fees collected on behalf of the Village).

3. The Village board, Village planning board and Village zoning board shall continue to exercise all authority vested in their bodies by the laws of the State of New York and the Village code.

4. The Village shall transfer to the Town code enforcement office/building inspector all files and records pertaining to code enforcement activities in the Village.

5. Any liability resulting from the inspection of properties, or the issuance of orders regarding the enforcement of local laws, rules and regulations, including the New York State Uniform Fire Prevention and Building Code, shall be borne by the municipality where the property is located.

6. This agreement shall remain in full force and effect until either of the parties notifies the other of termination of this agreement. Such notice must be made six months prior to any effective date of termination. In the event of such termination, the Town shall transfer to the Village all files and records pertaining to code enforcement activities in the Village.

7. This agreement represents the entire agreement of the parties and may not be modified or amended except by a written instrument duly approved by each of the respective parties.

IN WITNESS WHEREOF, the parties hereto hereby affix their hands and seals on this date _____.

Zoning Board

Note: This agreement should not be used without review by your legal counsel.

INTER-MUNICIPAL AGREEMENT

THIS **AGREEMENT** made and entered into this DATE_____ between the **TOWN OF** _____, ("Town") a municipal corporation of the State of New York, at ADDRESS _____ and **VILLAGE OF** _____ ("Village"), a municipal corporation of the State of New York, ADDRESS _____-,

WITNESSETH

WHEREAS, both parties have in the past created a Zoning Boards of Appeals for their respective municipalities, and thereafter at some point in time, did provide by Inter-Municipal Agreement for said Boards to act jointly as a Zoning Boards of Appeals for both the Town and the Village, and

WHEREAS, the membership of said joint Zoning Board of Appeal included the NUMBER OF _____ members of the Town's Zoning Board of Appeals and the NUMBER OF _____ members of the Village's Zoning Board of Appeals, and

WHEREAS, the parties have found that it has become increasingly difficult to obtain sufficient numbers of individuals willing to accept appointments to the respective Zoning Board of Appeals and thereby serve on the joint Zoning Board of Appeals, and that the economy and efficiency of a Consolidated Zoning Board of Appeals is advantageous to both the Town and Village, and

WHEREAS, the Town and the Village find that it would be in the best interests of the residents of both municipalities for a Consolidated Zoning Board of Appeals to be created pursuant to the authority contained in Town Law §284 (4)(b) and Village Law §7-741(4)(b) to serve both the Town and the Village, and

WHEREAS, each of the municipalities has heretofore enacted a Local Law authorizing the creation of a Consolidated Zoning Board of Appeals for the Town and Village and making certain provisions therein, leaving all other terms and provisions concerning such to be the subject of this Inter-Municipal **Agreement,**

NOW THEREFORE, it is hereby agreed by the Village of _____ and the Town of _____, as follows:

1. Consolidated Zoning Board of Appeals: There shall be a Consolidated Zoning Board of Appeals of the Village of _____ and the Town of _____ as provided for by the various Locals Laws enacted by the two municipalities in relation thereto. Said Consolidated Zoning Board of Appeals shall act on behalf of both the Village and the Town in all matters concerning permitted action by the Zoning Board of Appeals of each municipality.

2. Members, terms, residency and chairperson: The Consolidated Zoning Board of Appeals shall consist of NUMBER OF _____ members, NUMBER OF _____ of which shall be appointed by the Town Board of the Town of _____ and NUMBER OF _____ of which shall be appointed by the Board of Trustees of the Village of _____. The terms of the various members of the Consolidated Zoning Board of Appeals as well as the appointment of the Chairperson thereof, and any matters concerning removal of a member, shall be as established in the Local Laws enacted by the Village and the Town.

3. Procedure and permitted action: Procedure and permitted action shall also be as set forth in the various Local Laws of the Town of _____ and the Village of _____ in relation to the creation of a Consolidated Zoning Board of Appeals.

4. Sharing of costs: Each municipality shall pay such compensation as it shall authorize in its discretion to the members of the Consolidated Zoning Board of Appeals appointed by the respective municipality. The parties shall share the cost of salary or other compensation paid to any secretary of the Consolidated Zoning Board of Appeals. All fees of legal, engineering or other consultants and expenses related thereto as shall be incurred by the Consolidated Zoning Board of Appeals shall be paid by the municipality in which the property which is the subject of the application requiring such services is located. All other expenses shall be shared equally by the parties.

5. Application fees and the amount thereof shall be determined and collected by the respective municipality as to matters concerning real property within the respective municipality and no checking or other bank account shall be maintained by the Consolidated Zoning Board of Appeals.

6. The Consolidated Zoning Board of Appeals may adopt its own rules and regulations as to its specific procedures, to the extent that such are not contrary to the Town or Village laws of the State of New York pertaining thereto.

7. This Agreement shall continue until it is cancelled in writing by the mutual agreement of the parties hereto, or upon the expiration of six (6) months after the delivery of written notice of intention to terminate by one party to the other. Written notice deposited postpaid with the U.S. Postal Service or registered or certified mail to the other party at the addresses herein or at any other address for which notice has been given, shall be deemed as notice given hereunder. Such notice of intent to terminate shall be accompanied by a certified copy of a Resolution of the applicable legislative Board of the respective municipality giving such notice.

8. This Agreement may only be amended in writing and executed by the Mayor of the Village and Supervisor of the Town, after due authorization from the respective Boards of each municipality.

IN WITNESS WHEREOF, the parties have executed this Agreement by the respective Mayor and Supervisor, with the authority as provided by Resolution of approval hereof by each legislative Board of each municipality.

Dated: VILLAGE OF _____

By: _____

TOWN OF _____

Dated: By: _____