

TOWN BOARD  
MARCH 25, 1992

A public hearing of the Town Board of the Town of Bethlehem was held on the above date at the Town Hall, 445 Delaware Avenue, Delmar, NY. The meeting was called to order by the Supervisor at 7:30 p.m.

PRESENT: Kenneth J. Ringler, Supervisor  
Frederick C. Webster, Councilman  
M. Sheila Galvin, Councilwoman  
Charles Gunner, Councilman  
Sheila Fuller, Councilwoman  
Bernard Kaplowitz, Esq., Town Attorney

Kathleen A. Newkirk, Town Clerk

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Public  
Hearing  
Local Law  
No. 2 of 1992  
To consider  
adoption of  
Homestead  
Base  
Proportions  
of Real  
Property  
Tax Law

Supervisor Ringler called the meeting to order and welcomed everyone to a regular meeting of the Bethlehem Town Board, indicating the first item on the agenda is a public hearing to consider proposed Local Law No. 2 of 1992, to Adopt the Provisions of the Real Property Tax Law, Section 1903, concerning the Homestead based property proportions. He asked the Town Clerk to read the call of the hearing.

NOTICE OF PUBLIC HEARING  
TOWN OF BETHLEHEM  
ALBANY COUNTY

NOTICE IS HEREBY GIVEN that the Town Board of the Town of Bethlehem, Albany County, New York will hold a public hearing on March 25, 1992 at 7:30 p.m. at the Town Hall, 445 Delaware Avenue, Delmar, NY to consider proposed Local Law No. 2 of 1992, to Adopt the Provisions of Real Property Tax Law, Section 1903, Concerning Homestead Base Proportions.

All parties in interest and citizens will have an opportunity to be heard at the said hearing.

BY ORDER OF THE TOWN BOARD  
TOWN OF BETHLEHEM  
Kathleen A. Newkirk, TOWN CLERK

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STATE OF NEW YORK )  
COUNTY OF ALBANY )

KATHRYN OLSEN of the Town of Bethlehem, being duly sworn, says that she is the bookkeeper of THE SPOTLIGHT, a weekly newspaper published in the Town of Bethlehem, County of Albany, and that the notice of which the annexed is a true copy, has been regularly published in said THE SPOTLIGHT ONCE A WEEK FOR 1 WEEK consecutively, commencing on the 11th day of March, 1992.

/s/ Kathryn Olsen

Sworn to before me this  
11th day of March, 1992  
/s/ Bruce A. Neyerlin  
Notary Public, Albany County

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STATE OF NEW YORK )  
                          ) ss.:  
COUNTY OF ALBANY )

KATHLEEN A. NEWKIRK, being duly sworn, deposes and says that she is the Town Clerk of the Town of Bethlehem, Albany County, New York and that I posted on March 11, 1992, a Notice of Public Hearing, a copy of which is hereto attached, on the sign board of the Town maintained pursuant to subdivision six of Section thirty of the Town Law.

/s/ Kathleen A. Newkirk

Town Clerk

Sworn to before me this  
13th day of March, 1992  
/s/ Kenneth P. Hahn  
Notary Public, Albany County

Supervisor Ringler thanked the Town Clerk. The motion was made by Mr. Webster and seconded by Mr. Gunner that the Notice of Hearing, Affidavit of Publication and Affidavit of Posting Notice be indented on the minutes of the public hearing. The motion was passed by the following vote:

Ayes: Mr. Ringler, Mr. Webster, Mr. Gunner, Ms. Galvin, Mrs. Fuller.  
Noes: None.

Supervisor Ringler said before the meeting will begin, he would give an outline as to how the format will work this evening. He said he would ask Mr. Lastra, Assessor and Patty Quinn from the NYS Equalization and Assessment Unit to outline exactly what the homestead provisions of this law are. He further said they are somewhat confusing. Mr. Lastra will explain the provisions, Mr. Ringler noted, saying they are somewhat complicated as some people know from reading them in the newspapers and he hopes Mr. Lastra will put it in simple language so that everyone will understand exactly what the process is all about. He said he does not know if maybe some of the persons in attendance may be concerned about the values that have come out on this. He said there is another process for appealing those values and he hopes that people will take advantage of that. Supervisor Ringler said evaluation in some extent is not an exact science and there is room for errors and that is why there is a three step appeal process that you are eligible for and he utterly recommended that you go through with it if there is any doubt in your mind that the value that has been placed on your property is incorrect. He said the first step is an informal meeting with the Finnegan Associates and quite frankly, he noted he made an unannounced visit to their office and talked to some of the people leaving the office and they were very pleased with the professional manner in which it was handled. He said you do not have to be intimidated by the process, do not be frightened of it. He said he has heard some of the senior citizens say, I do not think my value is right but I am afraid to go down there. Supervisor Ringler again said do not be afraid to go down there and discuss this and give information which may change that original estimate. The Supervisor said if you are not happy with what Finnegan does, we have our normal Board of Review process in May and if you are still unhappy with that, then there is a small claims procedure which you may also file. Supervisor Ringler said there is three steps of an appeal and again he wished everyone, if you are unhappy, will take advantage of that.

Supervisor Ringler asked Mr. Lastra to briefly explain what the process is all about that we are here about the hearing for this evening. Mr. Lastra said basically homestead is a tax policy. He said it establishes two tax rates. One tax rate applies to what we call homestead property and another tax rate, a higher tax rate applies to all the other property, according to Mr. Lastra. He said when we talk about homestead property, we are talking about 1, 2 or 3 family homes, farm homes, mobile homes that are owner occupied and separately assessed, condominiums that were built as condominiums and not converted to some other form of ownership such as apartments. He said the land included with the homestead dwelling is limited to 10 acres. He said when you have a house or a farm on more than 10 acres, the homestead assessment goes on the house and the first 10 acres and then the rest of the parcel of land is taxed as non-homestead. He said that would be subject to a higher rate.

Mr. Lastra said dual tax rates apply to Town and highway taxes and school taxes. They do not apply to county taxes, Mr. Lastra noted. He said when we talk about homestead and using dual tax rates, we are specifically dealing with Town highway and school. He said we are not dealing with county or special district taxes at all. You would be taxed for those purposes at a uniform rate, according to Mr.

Lastra. He said when you talk about school taxes, there are two school districts that are eligible to use the homestead tax system, the Ravena-Coeymans-Selkirk School District and Bethlehem Central School District are eligible. He said in order for a school district to be eligible to use dual tax rates, 1/5 of the parcels must be within an approved assessing unit which is what the Town of Bethlehem is. He said we are going to complete a revaluation in conformance with the State's rules and we will then be designated as an approved assessing unit. Mr. Lastra said that means the Guilderland Central School District, we have a small piece of that in the Town of Bethlehem in North Bethlehem, because 1/5 of the parcels do not reside in the Town, dual tax rates would not be used by the Guilderland Central School. He said it really only applies to Bethlehem Central and Ravena-Coeymans-Selkirk.

Mr. Lastra said another important point to bring out, if the Town does not adopt dual tax rates, in essence the Town does not use it for its taxing purposes, then the school districts -- Bethlehem Central or Ravena-Coeymans-Selkirk -- would not be eligible to use it. He said it is an either or proposition -- either the Town adopts it and the school district has the option from that point on to use it or the Town does not and the school districts do not. He said they do not have a choice.

Mr. Lastra said some of the numbers they have been looking at, stating he was sure they were probably curious and you have been reading the newspapers about what the homestead tax rate is going to do to me. He said basically, the homestead properties would see their taxes reduced by about 2.4 percent, 2 and 1/2 percent. For a house that is assessed for \$100,000., they would roughly see a savings of \$40. in taxes. An example he had, Mr. Lastra said this is a \$104,000. house, it pays a combined Town and school tax of \$1632. -- indicating this is just Town, highway, school -- if we adopt the homestead, you would see the tax bill decrease by approximately \$40. for the Town, highway, school. He said for the homeowner it would save about 2 and 1/2 percent.

Mr. Lastra next addressed what are we pushing off to the non-homestead. He said the non-homestead property would absorb -- they would see their taxes increase by 4.3 percent. He said these are the percentages that are being looked at. He said they have reduced the homestead property's taxes by 2 1/2 percent and reduced the non-homestead taxes by 4.3 percent. He said these are basically the extremes the towns and schools have the options to either go for that, they can push 4.3 percent back onto the non-homestead property and give the homeowner 2.4 percent tax break or they can adjust, in between at certain percentages in between that. He said basically, you can do all of it or you can come back halfway or only push maybe 10 percent, use 10 percent differential in the tax rates. He said there is room to go even in between on this. He said you do not have to... the two figures he gave are the extremes, you can come back and box something in between that. He said the Town Board and the school districts have that option each year.

Mr. Lastra explained this is basically homestead. He asked Supervisor Ringler if there was anything else.

Supervisor Ringler explained the format of the procedure to be followed. The first part of the public hearing will be for questions only, according to Mr. Ringler. He said not whether you are in favor or against, the first part is questions, any misunderstandings, anything you do not understand about what the homestead is about, Mr. Lastra or Ms. Quinn will try to answer it for you. The Supervisor said after the questions are done, then they will ask those who want to speak in favor and those who want to speak in opposition. When you do ask a question or address the Board, Supervisor Ringler asked that you do come to the microphone in the front and state your name for the record. First of all, perhaps if hands are raised, he will try to identify everyone as best he can.

Mr. John Geurtze, 939 Route 9W, used to be known as Stone Road, asked Mr. Lastra if he comes under the 10 acres and he has another 90 acres that won't come under homestead law, what will he pay on the 90 acres. Mr. Lastra noted the 90 acres that does not come under the

homestead law would get the non-homestead tax rate, get the higher tax rate. Mr. Geurtze asked what that tax rate will be. Mr. Lastra noted they have had tax rates that they have used for projections as far as the reassessment goes. He said he does not have the figures with him. Supervisor Ringler said basically the 4 1/2 percent higher, as Mr. Lastra said, than what you would be paying now as stated in the notice. Mr. Lastra said the notice that came out, you would be looking at 4 1/2 percent on top of what it says you are paying now. Mr. Geurtze said and not what their evaluation is of the property now. Mr. Lastra said the total assessed would not change, it is the tax rate that changes. He said you have the total assessed value now and he would have to apportion that value between the home and the first 10 acres and then 90 acres beyond that.

Mr. Geurtze said he was a little confused. He asked if Mr. Lastra was talking about the tax rate that Finnegan gave him or the tax rate that is on his tax rate at the present time. Mr. Lastra said we are talking about -- Finnegan gave an estimate of market value and what he would do, if the Town adopts homestead, then he has to apportion that value between the house and the first 10 acres and then the excess land is valued separately. He said then, indicating Mr. Geurtze is kind of the extreme case, when you get your tax bill, you will see a bill for the homestead part and then a bill for the non-homestead part. He said Mr. Geurtze will see two rates, the homestead rate which they talked would be 2 1/2 percent below what was used to figure that impact statement, that would be applied to the house in the first 10 acres and then the non-homestead with a higher rate would be applied to the 90 acres. Mr. Geurtze said it is based on their assessment of \$10,000. an acre which is my... Mr. Lastra said this is right, based on their assessment.

Supervisor Ringler asked if anyone else had any questions. Mr. Dick Herman next spoke noted he lives on Dumbarton Drive in Elsmere. He said he had two questions, looking at percentage wise, when we look at homestead, what percentage of the total number of people, figuring 100 is equal to the total valuation, what percentage would come to homestead and what percentage would come to non-homestead. Mr. Lastra said looking at the total tax roll. Mr. Herman said he has a second question to follow that, in terms of the newer parcels, he noticed Niagara Mohawk and GE would each be one and one be two parcels and individual home would be a parcel, well the second question, in terms of parcels, what are the number of parcels, percentage wise in each, the dollar amount and parcels. Mr. Lastra said the homestead, basically, would be approximately 8800 parcels out of the total of 11,354. Mr. Herman said that is the parcels. Mr. Lastra said this was the parcel counts. Mr. Herman said the non-homestead would be roughly 3,000 versus 8800. Mr. Lastra said this was right roughly. Mr. Herman asked looking at it in terms of dollar figures. Mr. Lastra said dollar amounts, he does not have his folder with him. Supervisor Ringler asked Ms. Quinn if she remembered the figures. She indicated she did not recall what they were. Mr. Herman asked if it would be safe to make a guess that the non-homestead would be equal to at least 50 percent. Mr. Lastra said right, but town-wide that is a little too high. He said it is closer and might be 75/25, in that range town-wide. Mr. Herman asked if 75.5 percent would be homestead or non-homestead. Mr. Lastra said 75 percent homestead and 25 percent non-homestead townwide.

Supervisor Ringler asked if anyone else had any questions. Mr. Ed Brown, 71 Retreat House Road, Glenmont, said he has a question about the, he believed it was called the agricultural exemption. Mr. Lastra said this was right. Mr. Brown asked what is going to happen to the farms that currently have this exemption if this homestead act goes through. Mr. Lastra said the farms that can get the exemption would -- obviously, they would see quite a reduction in taxable value so that the taxable value for the farm operation would be reduced by quite a bit but still that would get taxed at the non-homestead rate. Mr. Brown asked if he cannot apply for the agricultural exemption if this homestead act goes through. Supervisor Ringler said he could. Mr. Brown said he is a little confused on this. Mr. Lastra said you would still be eligible to apply for the agricultural exemption and in fact, it might be to your benefit when he classifies the law, assuming the Town uses it, that he would put your house and instead of putting your house and 10 acres, he said some of that 10

acres -- and if it is in ag production, then he would apply the ag assessment. He said he probably as a homestead, only put your house and what land is needed for the homesite into the homestead class and then put the excess land, if it is used in production into the non-homestead. Mr. Lastra said even though you are getting hit with a higher rate, assuming that he uses the State's values for farm land that roughly \$300 to \$400 per acre, you would be much better off with the ag exemption, even though you are getting taxed at the non-homestead rate. Mr. Brown thanked the Board and Mr. Lastra.

Supervisor Ringler thanked Mr. Brown and asked if anyone had any other questions. Mr. Robert Jasinski, Bender Lane, Glenmont said due to the fact that most of the dollar value is assessed on school now, if he understood this correct, Mr. Lastra said the school would have the option on the school tax, somebody would have the option to take it under the homestead or not, even if it was passed here. Mr. Lastra said this was right. Mr. Jasinski said if the school did not want to accept it, they did not have to put it into effect. Mr. Lastra said they would have to go through the same thing here, go through a public hearing and decide whether they want to use it. He said they are not required to use it. He said if the Town Board enacts it, the school districts have the option of enacting it. If the Town Board does not enact it, according to Mr. Lastra, the schools have no choice whatsoever. He said they cannot do it.

Mr. Jasinski said if this was passed, the Town Board would pass it very shortly because they have to pass it by April 1st. Mr. Lastra said this was correct. Mr. Jasinski said that means then that we really do not know what the school board will do on it, whether they are going to accept it or whether they are not going to accept it or we have to have good faith. He said he loves that good faith. He said by the way he thinks we need a couple new chairs, he would hate to leave the Town with a bundle of money from a law suit for the chairs he is sitting on. Supervisor Ringler indicated Mr. Jasinski should move his chair.

Mr. Joe Rappazzo, Glenmont, New York next spoke and said on the agricultural assessment that they have given you, you have to qualify first. Mr. Lastra said this was right. Mr. Rappazzo said you have to gross \$10,000. plus you have to have the 10 acres or more. Mr. Lastra said yes. Mr. Rappazzo said a guy like himself who farms, okay, there is no way that he can do it because you have to have 2 years prior to this, what their assessment is. Mr. Lastra said this was correct. Mr. Rappazzo said he was just assessed for \$206,000. and they never even came down and look at the property and never assessed the house or anything. Mr. Lastra said this was right. Mr. Rappazzo asked how do you go about that. Mr. Lastra said this was what Supervisor Ringler mentioned at the beginning here, if you have a problem with the value, then the framework or the mechanism to handle that is to go to see Finnigan Associates and they will talk to you about how they came up with the value and then of course... Mr. Rappazzo said that is what they did and they did not even send anybody down to our place to find out. He said how can they assess you. Mr. Lastra said he wanted to back up a little bit. He said if you have been to see them, he is going to see the file that they have on you. He said at the end, as we go through the next month, he will sit down with them and he will review each case that has come through. He said obviously they have to pass through any changes through him. He said he will get involved in all the cases that come to Finnigan's. He said it is not like somebody is not going to come down and take a look at it, because he will. He said he has to live with the assessments after they are gone and he wants to make sure they are right. He said they will look at it.

Supervisor Ringler asked if there were any other questions. Mr. Joe McCale of Slingerlands, NY asked for clarification on a couple of points. He said adopting homestead is a two step process right. Mr. Lastra said this was correct. Mr. McCale said first you have to become an approved assessing unit. Mr. Lastra said this was right. Mr. McCale said then you have to pass the local law. Mr. Lastra said this was right. Mr. McCale said as far as the school district, you just said they have to work on their own under 1903. Mr. Lastra said this was right. Mr. McCale said to be eligible for the school district act, all the Town has to do is the first step. Supervisor

Ringler said not according to Equalization and Assessment. Mr. McCale asked if the Supervisor is reading a different book than he is reading. Supervisor Ringler said he does not know, he noted there are attorneys disagreeing on this because he said he received Mr. McCale's letter today and he rechecked on it and Ms. Quinn checked with their counsel's office and they disagree with what you said. They still state that the Town Board has to pass it before the school district can consider it, Supervisor Ringler stated.

Mr. McCale said the second point of clarification, it is reported in the newspaper that the difference is 4 percent of the total levied between homestead and non-homestead. Mr. Lastra said roughly, he used the example, he said non-homestead would be paying 4.3 percent more, the homestead 2.4 percent less. Mr. McCale said you say about 60 percent of the Town is homestead and non-homestead about 40 percent. Mr. Lastra said in that ballpark, they said about 75/25 town-wide, of course you have to look at school districts such as Bethlehem Central, where it is more like 67/34. Mr. McCale said let's just use the Town figure of 60/40, 4 percent shift, you estimated that would cost about 4.3 percent. Mr. Lastra said this was right. Mr. McCale asked if 4 percent on 40 isn't 10 percent. He further said you are transferring 4 percent of the total levy to 40 percent of the base, I compute that at 10 percent. Mr. Lastra said he is looking at the tax rate differentials that they computed between using a uniform rate and not using a uniform rate -- homestead and non-homestead. He said this is where he is coming from. Mr. McCale said the burden transfer will be closer to 10 percent. He said 40 percent is going to pay about... 39 percent, he thinks, precisely is going to pay about 43 percent of the taxes. He asked Mr. Lastra if this was right. Mr. Lastra roughly he thinks Mr. McCale is right. He said it sounds right. He further noted he is looking at the taxes somebody... based on the impact analysis they did, he is looking at what the taxes will be, what the difference is. Mr. Lastra said what the non-homestead property is going to pay with the non-homestead rate and then divide that number into what they were paying, divide the difference into what they were paying, and he gets 4.3 percent. Mr. McCale thanked Mr. Lastra. The Supervisor thanked Mr. McCale.

Supervisor Ringler asked if there were other questions. Mr. Rich Welter, 38 Fairway Avenue, Delmar, NY. He said he might have missed this in the beginning, but his question is where did this homestead act come from, how long has it been in operation, what is the broad picture, why do we have this option. Supervisor Ringler asked Ms. Pat Quinn from the State of New York to answer these questions. He noted they are instrumental in all of this. Ms. Quinn said the question was where did homestead come from. She said homestead came about back in the early 1980s as a result of other municipalities that have done revaluations and the shift of the tax burden had been falling from one particular type of property onto another. Past practices with past assessment practices, Ms. Quinn said, in many municipalities had been that commercial properties, vacant land, other different types of properties had been overassessed in the past and as a result when reassessment took place, the tax burden got shifted onto the homeowners. She said what came about was enabling legislation that allowed municipalities an option, a tax policy option, that allowed them to use differential tax rates. She said State-wide -- and she really could not talk State-wide -- how many municipalities have used it but locally with the revaluations that are taking place in the past few years, in the Town of Niskayuna, Schenectady County they have adopted homestead. She said she believes in one or two towns up in Essex County, they have adopted homestead. She said the Town of East Greenbush in Rensselaer County, the Town of Waterford in Saratoga County, they have adopted it. She noted those are the municipalities within the northern part of New York State that have adopted it.

Mr. Welter said he had recently read about the farms plight out in Long Island, how their evaluation has gone up so high. He asked if this has anything to do with this homestead act or... he said his guess would be that vacant land would have been underassessed prior to this not overassessed. Ms. Quinn said in this town, vacant land was underassessed. Mr. Welter said this was right. Ms. Quinn said that is not always the case, depending on the past practices and jurisdictions, some times it has been overassessed. In this Town,

she said vacant land based on the results we are seeing as a result of the revaluation that vacant land here in the Town of Bethlehem had been underassessed.

Mr. Welter said it sounds to him that there is no vote required on this, the Town Board can just approve or disapprove it. Supervisor Ringler said the Town Board has to vote. Mr. Welter said he would assume, inasmuch as there is a lot more people than own homes than own land, it is a case of we have the vote and homestead should naturally, follow, right. Supervisor Ringler said he could not say that. He further said the Town Board is here tonight to listen to what everybody wants to say to us and tell us what their problems are so that the Board can consider and make the best possible decision. Mr. Welter thanked Supervisor Ringler.

Supervisor Ringler asked if there were any other questions. Mr. Dwight Brown, Hudson Avenue and said one thing that he does not understand very well is how if a town adopts the homestead provisions, then if a school district adopts it they can instill the same provisions on another town that has not adopted the homestead act. He asked if someone could explain how that works, how the school district would adopt the homestead act and then a township that had not adopted it. Ms. Quinn said if the school district adopts homestead as a result of them going through the same procedure where they have a public hearing and they adopt their local legislation on it, then what happens to the school tax system, and it is the aggregate school district, it is all municipalities that are within the school district would be affected by the homestead and the non-homestead tax rates. She said when a school makes their decision, they have to look at the school district as a whole, so in the case of the Bethlehem School District, that deals with the Town of Bethlehem and New Scotland. She said in the Ravena-Coeymans-Selkirk school district, it is Bethlehem, New Scotland and New Baltimore, she believes. She said so if the school adopts it, what they are looking at is a dual tax rate that will be used for all municipalities that are in that school district. Mr. Brown asked if the farmers in New Scotland then have the non-homestead tax rate for their school taxes. Ms. Quinn said this was correct. Supervisor Ringler thanked Mr. Brown.

Supervisor Ringler recognized Mr. Selkirk next. Mr. Ron Selkirk, Maple Avenue, Selkirk, said he was just kind of wondering if you people ever look out in the morning and ever see any deer or do you take your kids to the zoo to see the deer or go down the road to another county to show your kids cows or what have you. He said with these tax rates for the farms and vacant land, you are going to force every piece of land to be sold and they are going to be a disaster area. He said he thinks it is bad news all the way through.

Supervisor Ringler said he guessed that was a question. Ms. Linda Jasinski next spoke indicating she was from Bender Lane. She asked if they know the number of farms or the percentage that will qualify for this ag exemption. Mr. Lastra said he now has applications that cover about 50 parcels, out of about 70 that are "farms". He said in looking at the assessment roll, he knows there are probably a few more out there that are not coded as farms but would be considered to be. He said they are looking at not the entire amount, obviously.

Supervisor Ringler asked if there were other questions. Mr. Herb Bohl, Jericho Road, Selkirk, said they have acreage over there and have had cows for 30 years. He said these new assessments that are being put on the vacant land and the farmer are outrageous. He said people in Delmar have their taxes lowered, the people who have a few acres of land have their taxes raised. He said they pay more money for assessment for our lousy land than the people in Delmar do for water, sewers, sidewalks and everything else. He said he thinks this is an unjust appraisal, he thinks Finnigan is a shoemaker and it is about time you get somebody that is capable.

Supervisor Ringler said once again, they want questions at this point, we will get onto the pros and cons of the legislation later. Again, Mr. Ringler said, if there are problems with the valuation, you have a mechanism to fight them. Questions, Mr. Ringler noted again. Mr. Angelo Russo, Elm Estates, asked if the figures that being put into the homestead, the 2.4 for the homestead and 4. for the others,

are they, if the homestead act is passed, are those figures nailed into the homestead or do you, the Board, set the figures after the homestead is passed or not... let me say, if the homestead is passed, who sets the figures. Mr. Lastra said the figures that he is talking about so far, are the extremes, the 4.3 and the 2.4, they can go anywhere in between it, in increments of 10 percent roughly. Mr. Russo said if the homestead is passed, then the Board is the one who can set the figure of 1.0 and 5.0 and 2., whatever the Board says... Mr. Lastra said they would be pushing from zero out towards the 4.3 and the 2.4. He said they can keep those numbers closer together if they want. Mr. Russo asked who determines that. Mr. Lastra said the Town Board determines those. Mr. Russo asked if they do that by themselves or by the Town telling them, yes or no. Mr. Lastra said as far as he knows, they adjust those proportions themselves. Mr. Russo said it is not in the hands of the residents then, it is in the Town Board's hands. Mr. Lastra noted this was right. Mr. Russo said this was unfair.

Supervisor Ringler asked if there were any other questions. Ms. Jean Vogel, 10 Heather Lane, said they are talking about farm property and noted she is just a plain homesteader. She said she had her house appraised last year for a home equity line loan. She said the appraisal that is on the information she got from the Town raised it \$50,000. She said her taxes would go up almost \$1,000. a year. She said so, nobody came and made an appraisal as they did for the home equity line, they did she said, someone came and looked over the property. She said they did not just look at the size or the number of rooms in the house. She asked what kind of an appraisal do you make. Mr. Lastra said with going through a reassessment and he is sure she has read the steps, the first step is to collect the data and the second step to go out and review the property. Ms. Vogel asked if they have gone out yet to review it. Mr. Lastra said they have reviewed the property. Ms. Vogel asked how they came up with such a different assessment. Mr. Lastra said he does not know, she should find out. He said you should... Ms. Vogel said nobody came to look at her property that she knew of. Mr. Lastra said basically... Ms. Vogel said they went through her house, looked at the whole place to give the evaluation for the home equity loan. Mr. Lastra said okay, you are talking about your appraisal, yes, exactly. He said the way Finnigan works, the way mass appraisal works, is you collect the data on the property, they came by and measured the property. Ms. Vogel said they just measured it, that is what she figured. Mr. Lastra said they come back later with an appraisal report.

Supervisor Ringler asked if there were other questions. Ms. Michelle Travison said she lives in Glenmont and she wondered what the percentage of farmland versus commercial property that will be affected by the homestead act is. Mr. Lastra asked, the percentage of farmland. Ms. Travison said this percentage of farmland versus commercial or is there more farmland going to be affected by this homestead act than commercial property in the Town. Mr. Lastra said as a percentage of the roll, the farms take up 1.2 percent of the total tax roll. He said the commercials make up roughly 17 percent of the tax roll. Ms. Travison said okay, the 4.3 percent. Mr. Lastra said that is a tax rate. Ms. Travison said yes, that will affect the commercial property and businesses. Mr. Lastra said and farms too, anything that is not a homestead property. Ms. Travison thanked Mr. Lastra.

Supervisor Ringler asked if there any other questions. Mr. Pete Frueh, Feura Bush, NY, wanted to know who and why did we have to have this reveal, who has made the decision to adopt the new rates, we are not mandated by the State, what is the cost to the Town for the vacant land, the farmland, versus all of the services you give everybody in Delmar. He said like picking up their leaves, their branches, and all these things that they should be paying for themselves to a garbage collection agency or whatever. He said the Town has no business being in that position and as he sees the trucks sitting all over the Town in this little alley and that little alley it really burns him up because he busts his butt. And, he said the next thing, do you want the farmers out and do you have the buyers for our land. Supervisor Ringler said there were several questions there, one, why did this come about. He explained it came about because it is the law, the State of New York requires that all assessments be equal, the courts told the

Town of Bethlehem that your assessments were unequal and you better make them equal. Supervisor Ringler said we are no different than any other community, communities all over the area are going through reval process right now. Supervisor Ringler said our neighbors in New Scotland, Colonie, Albany is going to begin it. He said it is a matter of law that these things be done.

Supervisor Ringler said he lost track of some of the questions but the next one was for Mr. Lastra or Ms. Quinn. He asked that Mr. Frueh give the second question again. Mr. Frueh said all right, the State mandated the reval, but they did not mandate you to take the higher tax rate to go under that. Mr. Ringler asked Mr. Frueh to wait, the Board has not done it yet, the homestead provision. Mr. Frueh said no, the taxes that you have levied on us that you are raising the rates to all of the landowners. He said his went up -- he could not tell him how many percent, it was ridiculous. Supervisor Ringler said that is evaluation question. He said the evaluation is a system by where they go out and attempt to put a market value on the property. Mr. Frueh asked whose market value because he bought 3 parcels of land last year, this past year, put lockers on one, so that is commercial property and they have charged him almost 4 times the cost that he has for building permits, having gotten my tax stamps on the properties and they valued it like 4 times the cost to him that he paid for the property. Supervisor Ringler said again, you have to go to Finnegan and appeal it. Mr. Frueh said they are not doing their job. They do not know their head from their whatever, Mr. Frueh commented. He said they are talking about people -- like my parents who have been on their farm all of their life, in their 80s, his father has a bad heart and you are talking about killing these people over these taxes. Mr. Frueh said somebody is going to get hurt over it.

Mr. Frueh said the next question was, what is the cost to the Town for all the vacant land and all the farmland versus what you are paying for all your trucks picking up everybody's stuff around here, plowing all your Town streets, doing sewer, doing water, and everything to do with the Town services, your engineering office, your building inspecting office and this building and what does it cost you from our land out there in the country where we do not ask you for nothing, you don't even plow our roads. And, Mr. Frueh said the little bit of garbage collection you had, the little 5 gallon pail, you stopped but the truck is still running up and down the road. And, Mr. Frueh said the next thing, do you want the farms out. Supervisor Ringler said no. Mr. Frueh said that is what you are doing. And, he said the next one was do you have the people with the money for the land because he knows the lawyers are sitting right there with their pockets ready to take the land, the same as Adams Station the one that started the whole thing.

Supervisor Ringler asked if there are any other questions. Mr. Gene Minshell, Glenmont, NY said he recently purchased some land in Selkirk, NY and said this was not really his main concern. He said his concern is this homestead exemption act that you are really trying to pull off here and really what we are discussing, he believes. He asked isn't it true according to this flyer that he was given down here today, that it is extremely difficult to administer this act if it were enacted, 1. it is difficult. He asked how much is it going to cost to administer this thing once it is in, if it is going to be in. Mr. Lastra said it is more obviously more difficult to administer than if we did not use it. He said he has to assign a value to the house and the first 10 acres, as an example when talking about large farms, that is always going to be a bone of contention with somebody. He said in essence, this just opens it up for him to defend the value of the house and the first 10 acres against the excess. He said this is one thing that it causes him to do. Mr. Lastra said there is probably 175 parcels that he will have to split in that manner. He said this is a grievable item, how he apportions the value. He said it does require a little more administrative work on his part.

Mr. Minshell said he thinks the administration, he is one man, are we requiring 100 people to solve this problem once this thing is enacted or is he talking out in left field. Mr. Lastra said no, it would not require a lot of extra manpower to put it into place. He said once it is in place, then it should not be a problem.

Mr. Minshell said one more thing, this 10 acre thing is fine, now he was going to gripe at the land he did buy. He said he is what you call a mini-farmer, there are a lot of guys in the room that he personally know and in fact, he probably knows a good portion of them, they have been farmers all their lives, they make their living off the land and the way he reads it and he is reading these percentages in here, all he can see out of this is that the poor farmer is going to pay for the dog gone stinking residential owner to save 20 cents on a lousy stinking dollar. He said that to him is a bunch of you know what.

Supervisor Ringler thanked Mr. Minshell. Mr. Louis Dushek said he lives in South Bethlehem. He asked if it was in order to explain agricultural assessment. He said he went through the process, he is interested in farming and conservation and there are a lot of farmers here, he understands. Mr. Lastra said yes. Mr. Dushek said he went through the process of getting agricultural assessment. He said you have to go to the Assessor's office and get the forms, go out to Voorheesville to the Soil Conservation Service, they will make a map of your land showing different types of soil and that will determine the agricultural value assessment to the farmland. He said that is a great advantage to farmers and a protective factor. He said he recommends that everyone see Mr. Lastra and also go to Voorheesville and get all the information done. He said if you have 10 acres or more, it is worth your time to find out. He asked if there is anything he missed. Mr. Lastra said no. Audience commented the \$10,000. in gross sales. Mr. Dushek said one moment please, the values of your land without agricultural assessment is \$4,000, \$5,000, \$6,000 an acre, with agricultural assessment it is anywhere -- depending on soil type and so forth to forestry, timberland -- anywhere from \$200 to \$500 or \$600 per acre. He said he is giving round figures, it is not exact but round figures for information only. He thanked the Board.

Supervisor Ringler asked Mr. Lastra to explain the income requirements on that as well. Mr. Lastra said \$10,000. in gross sales and then also there are deadlines to file for these exemptions which is March 1.

Mr. Rick Lessor, South Bethlehem, said Mr. Frueh asked sort of emotional questions but he did not hear any answer to them. What is the added value of the services that the people in Town are going to be getting for a lower rate than those of the attendants that do not live in Town are going to pay a higher rate for, he asked. Attorney Kaplowitz said it is not really a legal question, but you are barking up the wrong tree. He said the State of New York says you, Town, every town, city, village and county will assess for the market value of the property, including farmland, vacant land -- we have no choice. He said that is the law and that is what has to be done.

Mr. Lessor said you misunderstood the question. The question is what is the value that the people who live in the Town of the services that they receive to the people who live out of the Town who do not receive -- like sewer, water, trash pickup. Mr. Kaplowitz said it does not make a difference. Mr. Lessor said it does make a difference to him, that is why he is asking the question. Mr. Kaplowitz said maybe he was not understanding, please ask the question again. Mr. Lessor said the services that he does not have available to him living rurally in the Town, sewer, water, trash pickup and things like that, what is the cost to the Town providing those services in the Town. Supervisor Ringler said there is a separate tax for them that he is not paying. Attorney Kaplowitz said he is not paying a sewer tax, a water tax and everybody else is who has these services. Mr. Lessor asked if these are a totally separate tax. Supervisor Ringler said they are. Mr. Lessor said they do not come out of the general fund. Mr. Kaplowitz said no.

Mr. Robert Jasinski, Bender Lane, said he had one question. Now, we are running into deadlines like was mentioned, March 1, which is already gone, he said and mention was made of April 1. Mr. Lastra said this was right. Mr. Jasinski said under law, we are mandated eventually to go for full value assessment. Now, as he understands it, there was a law case, now the Board decided not to take it to a higher court and asked if he were correct. Supervisor Ringler said he was correct. Mr. Jasinski said if the Board decided through the mandate

of the public, the majority, to take it could they, at this time, still take it to a higher court and then stall this operation for another year until better ideas, more thought can be put into it. He asked if this was possible. Attorney Kaplowitz said no, the time to appeal expired a long time ago. He said the Board made a decision not to appeal based on other cases decided in the State, based on conversations with the State Board of Equalization and Assessment, frankly, they did not feel there was any likelihood at all of being successful. Mr. Jasinski said the Board made this decision. Mr. Kaplowitz answered yes. Mr. Jasinski thanked the Board.

Mrs. Agnes Gudz, Route 396, Selkirk, said they bought the farm down there in 1951 and farmed it ever since. She said her husband dies at the age of 54, they have been farming since in the '30s and raised like 100,000 cabbage, raised about 10,000 tomatoes, everything for vegetables even during the war. She noted he was drafted after they had everything in the greenhouse ready to start, he was drafted and had to go -- they put him in the medical corps down in Florida and then they sent him way out to Fort Sill, Oklahoma and then they found out and sent him back. Anyway, what she wanted to ask is right now, she is 77 years old, have worked all her life, she was city girl but she became a farmer -- she wanted to know, she did not get \$10,000. gross, she rents out her land now to a farmer and he has timothy and so forth. She said she only gets \$500. a year, does she have to raise it up to \$10,000. She said she cannot do it, she is too old. Mr. Lastra said he would have to... if he met the gross sales requirement, the cash value requirement, then her land would be eligible. He said it depends upon what he does. Mrs. Gudz said he has gross sales but he won't off of mine. She doubts that he will have \$10,000., she gave him a good break on it and everything, now she has to suffer again. Supervisor Ringler said he thinks Mrs. Gudz and the renter should come in and talk to Mr. Lastra and go over it. He said the land may very well qualify for agricultural assessment. Mrs. Gudz said she put 8,000 trees and they had the other trees that were grown up, the next door neighbor came in and had somebody cut them all off, they were 43 and had never been cut. She said she did not get the log money or nothing. She said she tried to put a law suit against him and she got \$5,000 but it cost her over \$4,000. She said she does not think it is right, he got the money for the thing.

Supervisor Ringler asked if there were other questions. Karen Monroe, Pangburn Road, said she had a couple questions, indicating the first one was for the State if possible. She asked what was the intent of the homestead provision, was it, as was said earlier, saying commercial properties and vacant land were at one time, over assessed and then there was a swing back and somehow the homestead provision is there to some how equalize it, asking if that is what the intention is. Ms. Quinn said the intent of the homestead legislation is to shift the tax burden that, as a result of a revaluation, what generally happens or can happen depending on past practices -- as a result of revaluation there are certain types of property, certain classes of property that have been over assessed in the past, a revaluation, which makes everybody at a uniform level what happens there is that from a commercial class or a vacant land or utilities or certain type of property, that tax burden will shift onto the homeowners. The intent of the homestead legislation, according to Ms. Quinn, is to take and chip that burden back to the types of property that they paid it in the past. Ms. Monroe said we went through revaluation and that was so that we would equalize or fairly distribute the taxes and with the homestead provision what we are saying is we are going to redistribute the taxes. She said she was also wondering if there were any studies conducted by either the State or by the Town as to just how much vacant land, whether it is farm or homestead or just open land, how much that consumes in taxes. She said she knows Mr. Frush was getting at the issue of people on the outskirts not really utilizing what services the people within Delmar, homestead area utilize. Aside from sewer and water, Ms. Monroe said he is talking about garbage pickup, he is talking about being 5 miles outside of Delmar, away from the library. She said, you know, being an outskirts person herself, they do not tend to utilize the services and her question really is, how much does the land consume and she has seen statistics telling her that the land does not consume all that much, how can you justify a homestead provision at all. Ms. Quinn said to answer the second question, she thinks that is what this process is tonight, to see whether the Town

wants to adopt homestead and they need to hear from the tax payers to see whether it would justify in being a benefit to all tax payers or to a majority to the tax payers in this Town. She said as to the first part of Ms. Monroe's question, has there been any studies, each municipality is different and what types of services they provide are different. She said there has been no uniform study as to the types of services and what share or what percentage they are. She said she really cannot answer that. Ms. Quinn said the second part, that is tonight, is the process that they are going through to see whether they really want to adopt homestead or not and to get the public's input before they make their decision.

Ms. Monroe said she thinks the fear of the people here, generally, at least from what we have heard so far, is that the majority of the tax payers, in other words, the voting electorate in this Town are homesteaders -- in other words, residential, single family category and we are the minority. She said you may scream awfully loud tonight but at the voting booth we are not going to be pulling all those levers. She said she thinks this is where a lot of the frustration comes and it just does not seem all that fair. She said she understands the fairness in having a hearing but there is a lot of skepticism about that.

Ms. Monroe said she had one question for the Assessor on the ag exemption, he said the filing date was taxable status date. Mr. Lastra said that is what it normally is and noted they have been, this year, obviously, the fact that the notices went out after March 1, have been lenient with people, if they come in to see him now, he will accept it. Supervisor Ringler said if there are any farmers who think they might be eligible, come in now. Mr. Lastra said he has veterans, for example, that did not know which exemption would be better for them to stick with the old eligible funds and obviously, when they do not find out until March 14 that they could have switched to save themselves some money, he has allowed them to the first week in April to switch over. He said he is being lenient. Supervisor Ringler said Mr. Lastra has done an outreach process prior to this with the farms and as he understands it, of the 67 active farms, 50 have already applied for ag assessments and asked Mr. Lastra if this was accurate. Mr. Lastra said this was right.

Ms. Monroe said this was good and said she thinks a lot of people appreciate that. She asked if the State was going to back him up in his efforts to work with people beyond the March 1 date. Mr. Lastra said they would have to back him down first. He said what they do not know, does not hurt, he guesses. Supervisor Ringler indicated Ms. Quinn is not listening. Ms. Monroe said okay and asked finally what the total cost of the revaluation was to the Town. Mr. Lastra said he believed it was \$440,000. Ms. Monroe said thanks.

Supervisor Ringler said he hears a lot of "oohs" and said when it first came up, that figure bothered him as well but it is not unusual. He said it is what every municipality is paying and he said they have talked about mass appraisal versus individual appraisals and appraisals do not come cheap. He said as an example, in a business many years ago that he has, for the bank he had to have an appraisal and just to do the one parcel it was \$4,000 for an indepth, economic appraisal. He said that figure sounds high but in mass appraisals, it really is not, as much as he does not like paying anything.

Supervisor Ringler asked if there were other questions. Dr. Stuart Lyman, veterinarian here in Town, farmer here in Town, homeowner here in Town, he guesses he qualifies for all three. He said he comes first with a couple of questions. One is that he senses a general dissatisfaction with some of Finnigan's approaches to the value that they have made for certain properties and certain parcels and their technique. He said he wanted to know did the Board have input in, for instance, giving a measure of how they felt the proportion of value was to improved land or land with building versus vacant land or is that just left to Finnigan to set that proportion. Mr. Lastra said the appraisal work was basically left to Finnigan. Dr. Lyman asked if the Board has the opportunity to say to Finnigan, we think in general you have made an overall mistake in valuing land in proportion to improved land and property. Mr. Lastra said this was correct, the Board does not, the Assessor does.

Dr. Lyman asked if there is a thought currently that there needs to be a reapportionment of the responsibility. Mr. Lastra answered yes. Dr. Lyman asked if he would share this with them now. Mr. Lastra said a thought on the reapportionment, asking if he was talking about value judgements. Dr. Lyman said yes, he is not asking for individual parcel. Mr. Lastra said on his part there is, correct. He said that is why he will be working with Finnigan for the next month and obviously, they will be looking at all the large acreage and vacant land and making adjustments. Dr. Lyman said he guessed what he is asking, is he going to look at this from an individual parcel adjustment. Mr. Lastra answered yes. Dr. Lyman asked if he is going to say that we think that overall the proportion that you used to value vacant land, versus improved property was sort of out of whack and maybe we should make some change in that. Mr. Lastra said right, they will make adjustments to the land schedules themselves, across the board. He said that would be like an across the board adjustment. Dr. Lyman said that is what he is asking, is there a thought of an across the board approach to this. Mr. Lastra said to the land schedules, yes. Dr. Lyman asked if that was all that he was going to say to him. Mr. Lastra said, obviously, people come in to Finnigan and they have their own individual cases. He said he can adjust across the board on the land tables but obviously, like Mr. Frueh for example, if he has obviously an arm's length transaction that took place, if the adjustments are over what he paid, obviously you have to take a look at the individual also. He said you take a look at both. Mr. Lastra said you take a look at what people bring in to Finnigan also.

Dr. Lyman said as an extension then, does the Board have a feeling or as an alternative to homestead, would they be interested in taking a stand that maybe one of the problems here and the perceived need for homestead is that there needs to be a different approach toward the proportionate value taken and vacant land versus improved land. Supervisor Ringler said as a Board member he does not have a sense for that, he is not an appraiser and that is why he thinks at this point in time, Mr. Lastra is looking at all of those and it is his job to do it. Mr. Ringler said Mr. Lastra will make adjustments as necessary as the individual cases. He said tonight, according to Mr. Ringler, that he is looking at some of those land values that were used on the land values and new values may come out as a result of that prior to the grievance procedure that the people are eligible for. Supervisor Ringler said when that happens that is by May 1 that he has to notify them and then they can appeal that again to the Board of Review. Dr. Lyman asked if there has never been a sense once that Finnigan was hired that the Board would take a management position towards Finnigan other than what their decisions were. Supervisor Ringler said we do not do appraisals, they are a professional appraisal company. Dr. Lyman said he is not asking them to do the appraisal individually, he is saying for our Town, did the Board ever... Supervisor Ringler said can we set values, no. Dr. Lyman asked if the Board can set the tone for the way they approach values. Attorney Kaplowitz said perhaps through the Assessor but not the Town Board. Mr. Lastra said that is through him. Dr. Lyman said the Town would direct that through the Assessor to Finnigan but currently the Board has not taken that under discussion or has taken a position on that one way or another. Supervisor Ringler said no. Attorney Kaplowitz said this was right.

Dr. Lyman this will sort of change the subject, but this is a comment that he heard someone make in terms of favoring the homestead provision. He said this has to do with maybe a legal question. He said his recollections is about a year ago, Ni Mo has filed to have their assessment in the Town reduced as being unfairly high and that there is some thought that there was validity to that case and the Town might incur severe tax burdens on the local residents because Ni Mo is a major utility here in the Town, we would be forced to reduce what their assessment was and if we adopted homestead and they are then indeed successful in forcing a reduction of their assessment at least it would be a commercially rate reduction as opposed to the same reduction as having everybody paying the same rate in Town. He said if you understand that lengthy question, could you make a comment about it. Supervisor Ringler said he would try to understand it and noted it is in litigation at the moment. He said the Town and the school district feel that they want to disagree with what Niagara Mohawk wants to do and it is in litigation. He said if Ni Mo or any corporation

within any class, so to speak, if the Town does -- and please not make the presumption that we have automatically adopted homestead because that is what we are here for tonight, to listen to input on it -- but as he understands it, if somebody wins and has a reduction within a class, then that rest of the class would have to pick up the balance of the taxes, asking Mr. Lastra is this was correct. Mr. Lastra said this was right. Dr. Lyman asked if this was just within the class -- let's say it was adopted and Ni Mo.. Supervisor Ringler said the non-homestead would have to pick it up. Dr. Lyman said so all the commercial people would then pick up the difference. Supervisor Ringler said this was correct. Dr. Lyman said whereas if there was no homestead then everybody would pick up the difference. Supervisor Ringler said the opposite, if new industry comes into the Town, that also would go into the non-homestead and only affect those. Dr. Lyman asked if his understanding is correct that Niagara Mohawk is, by far, the largest taxpayer in the Town. Mr. Lastra said right. Dr. Lyman asked to the tune of about 50 percent of the school budget. Mr. Lastra said no. Dr. Lyman asked Mr. Lastra to give him an approximate percentage. Mr. Lastra said 17 or 18 percent, in that range, Bethlehem Central School. Dr. Lyman said that is where most taxes for those of us who live here. Dr. Lyman asked if they were successful, what kind of reduction would they be seeing and so what kind of increase would the rest of the people in whatever class they were in be experiencing. Mr. Lastra said it is hard to say exactly, you know, if they were successful, where they would end up. He said we do not know what a judge is going to decide but one thing he should point out, is that the Town Board, again, and the School Board, have the option -- they could force all of that reduction onto the non-homestead property or they could play with those proportions, play with the percentages and even it out, abolish homestead all together -- so he means they could shift all of it back to the non-homestead or as little as 10 percent to the class. Mr. Lastra said they can play with the percentages too. He said Dr. Lyman was right, if they get a reduction, it all goes to the non-homestead and if they do not adjust the percentages, then it does all go back to the non-homestead probably they all have to pick it up. Dr. Lyman said he thought Mr. Lastra said there is a scenario in which the court could abolish the homestead within the Town. Mr. Lastra said no, the Town could repeal it, the school district could repeal it, if it was enacted. He said they can both repeal it and they also can play with those percentages. They could decide too much is going to go -- the non-homestead property owners cannot be expected to pick all this up, according to Mr. Lastra.

Supervisor Ringler commented on the words "play with the percentages", saying he thinks there is a connotation that makes him nervous. Mr. Lastra said they can adjust. Supervisor Ringler said what he understands from Equalization and Assessment and Ms. Quinn may correct him if he is wrong, is that their recommendation is even if you do implement homestead that over a period of time that you phase it out. Ms. Quinn said it is not a recommendation, what eventually happens as homestead goes through the years, there are other things that get taken into account, class ratios which are part of the equalization rates, which her agency does and at some point in the future will come into action on how those adjusts are made. She said she mentioned earlier, East Greenbush, adopted homestead back in the early '80s, right now it is to the point where as homestead goes through the years, those proportions or those differential tax rates tend to come closer and closer together. She said in East Greenbush that is where it is getting now, over a period of 10 years. She said it is not necessarily that we recommend that it gets phased out, it is just the way the process occurs and how the class ratios come in to play over the years that that ends up happening so that some point in the future, there comes a point where the two tax rates end up being the same and you can continue with homestead to the reverse goes into effect. Ms. Quinn said at that point places start looking at it saying it is no longer advantage to use homestead. Mr. Albert Mead noted that is because it forces all the farms out.

Dr. Lyman said his next question is in the end of one of the articles in the Spotlight today, they make the statement, he believes, that the effect of homestead on the average homeowner is about \$40. annually. Mr. Lastra said for \$100,000. assessed, right. Dr. Lyman said if you have \$200,000. assessment it is \$80. Mr. Lastra said

this was right, you are saving \$80. Dr. Lyman asked if this could be administered for much less than that. Mr. Lastra said right, it is not easy to administer but the savings without... by gathering it all up, it probably would outweigh it. He said it is just getting through the first year of assigning the values.

Dr. Lyman said he would give his brief opinion as he is standing here. He said it seems to him that in terms of the idea of homestead is that most of the commercial in Town is small business, farm that you may be adding some extra tax burden to with homestead. He said but, where his prices are going, is to the people from Delmar who walk through his door. He said if they are not going to send it to the Town and get it as a tax deduction on their income tax, they are going to give it to him so he can pay taxes on it. He said he thinks there are a lot of businesses in Town that way. Dr. Lyman also thinks that in some instances, it is like throwing a bone to the people that feel they are getting hurt as homeowners but he thinks in terms of the commercial people that it is not quite -- he is a little concerned about something like Ni Mo either having a big reduction or deciding their plant is obsolete, they get James Bay or something and decide they are not going to generate in Glenmont anymore. He said the idea of more commercial coming in is fine, although generally everybody rails against it and the chances of it leaving is at least as huge. He said he guesses he is against it.

Supervisor Ringler asked if there were any other questions. He asked that everyone try to save the opinions and we will get to those in a very brief moment, he hopes. Mr. Sam Freeman, Slingerlands, NY, asked on the \$100,000. assessment, if this homestead went through, how much more would a commercial property owner pay. He said he figures it at about \$65. and asked if this was right. Mr. Lastra said it would be 4.3 percent more. Mr. Freeman said it would be \$40 for \$100,000. for the homeowner if it were in place, right. Mr. Lastra said this was correct. Mr. Freeman said that is 2 and 1/2 percent. Mr. Lastra said the \$104,000. house would be paying \$1632. in Town, highway and school. Mr. Freeman said he is just talking about the extra assessment, the extra amount. He said Mr. Lastra said it would be about \$40. Mr. Lastra said yes, he would save about \$40. Mr. Freeman said commercial property owner with a \$100,000. assessment would pay how much more. Mr. Lastra said that would be about \$43. more. The audience indicated no. Mr. Lastra said when you are talking percentages, you are mixing up the tax dollars against the assessment. He said when he figured his percentages, he is talking a percentage of tax dollars which do not work out to... Mr. Freeman said, so in other words, it would not be a tremendously greater burden on commercial property owners presumably. Mr. Lastra commented he sees what Mr. Freeman is getting at. Mr. Freeman said it is not going to drive anybody out of business if they pay even \$75. more for \$100,000. Mr. Lastra said he would have to work it out to see what the \$100,000. commercial property would pay and then it would be 4.3 percent more than that. He said he cannot say it would be \$43., it would not be and apologized for this mistake.

Mr. Freeman said he had another question, from what he read in the paper, 41 percent of homeowners are going to pay less under the reassessment that is taking place. Mr. Lastra said this was right. Mr. Freeman said 57 percent of commercial property owners will pay less, in other words, about 35 percent more commercial property owners will benefit from the reassessment than homeowners and asked if this was correct. Mr. Lastra said this was right. Mr. Freeman said it seems that there is quite a shift for the benefit of property owners that has taken place with the reassessment, asking if this was correct. Mr. Lastra said as the group as a whole, there has been a shift but again, we have been talking pretty small numbers so far. Mr. Freeman said there has been a substantial shift as a burden toward homeowners versus commercial property owners. Mr. Lastra said this is right. He said they have been talking approximately 4 percent. Mr. Freeman said this homestead act would shift only a small part of that to benefit the homeowners, wouldn't it. Mr. Lastra said it depends on what you consider small, he guesses. He said that is relative to everybody who pays taxes. Mr. Freeman said that was right but homeowners presumably do not have money flowing in the way most commercial property owners do. He said if they run Delaware Plaza, presumably if they own it, there is some money coming in that

homeowners do not get necessarily from their property. Supervisor Ringler said Mr. Freeman is right, if you talking strictly commercial but you realize that non-homestead property includes farms, vacant land. Mr. Freeman asked what percentage farms and vacant lands of the commercial property that we are talking about here. Mr. Lastra said we are looking at farms as a total of the roll is 1.2 percent for the entire Town. Mr. Freeman said so about 98 percent of the commercial property is commercial, that is non-farm land, asking if this was correct. Mr. Lastra said no, that would be -- he would have to get a calculator out, we are looking at a total of 21 percent non-homestead roughly. He said probably with the utilities and the special franchise, looking at roughly 40 percent as non-homestead. Mr. Lastra said what is vacant farm, approximately 6 percent out of the 40 percent. He said about 1/6 or 1/7. Mr. Freeman said the rest of it presumably would go toward commercial property such as stores and things like that and Niagara Mohawk and GE, asking if this was right. Mr. Lastra said this was correct.

Supervisor Ringler asked if there was another question. Mr. Bruce Hawley, Fernbank Avenue, Delmar, asked if they know how much of the increased tax burden on agriculture would be. He said he has heard so many numbers he really does not know what we are talking about anymore, indicating we have talked about percentages and numbers of parcels. He asked how much more would the farmers pay. Mr. Lastra said that is all he has been dealing with is percentages. He said he does not have tax dollars because the software that the State uses to give us the impact analysis does not break it down like that for us. Mr. Hawley said maybe we could try it from a different way -- you talked about the \$100,000. home saving \$40., what is the average homestead valuation. Mr. Lastra said about \$150. Mr. Hawley asked what the average farm property valuation. Mr. Lastra said he does not have the numbers here, as far as the average farm. He said he does not have those broken down. Mr. Hawley said one earlier question, we talked about services utilized by open land versus services utilized. He said he wished they had numbers, it would help them understand. He said he thinks, what we are doing is transferring more burden to the land that is the least costly to maintain. He asked if this was what he was doing. Mr. Lastra said in essence.

Mr. Guy Alesse, 46 Delmar Place and his question is, if all of these under assessed properties have to be brought up to pay their fair share, what will happen to the big surplus. He asked if we are going to get a reduction in rates. Supervisor Ringler said what happens in a revaluation is that you do not generate any more money for the Town, it is a redistribution on who pays it. He said many people went up, other people went down. Mr. Alesse said he does not see anybody going down but he did see people going up. Supervisor Ringler said yes, they have gone down. He said let's face it, the people that went down are probably not here this evening.

Supervisor Ringler said he would like to now get on to the opinions on homestead, if we could. He explained first of all the way this is done, those who want to speak in favor of the Town Board passing the homestead and then those who want to speak in opposition. The Supervisor said if a question was missed along the way, if you want to interject the question along with your opinion, you are more than welcome to do so. He said he would like to ask, however, there are many, many people here -- the Town Board is very willing and he is making a commitment for them that he was sure they will back him on, on staying as long as people want to talk but in case people do want to go home early, he would like to limit it at first maybe to 5 minutes any comments. He said if you have not finished your thoughts and someone does not make it for you, you are more than willing to come back after all those who have not spoken have spoken. The Supervisor said they do want to give everybody, as many people, a chance as possible to speak. He then asked for anyone who wished to speak in favor, and if they want they can start lining up once this gets underway. He asked for anyone who was in favor of the Town Board passing the homestead provision to please come to the microphone and identify themselves.

Mr. Sherwood Davies said he lives at 13 Roweland Avenue, Delmar, indicating he has been a 35 year resident in his home in Delmar. He said he cannot indicate one way or the other whether he is for or against this proposed homestead provision. He said he would

urge that the Town Board postpone for 6 months or so, considering this homestead provision and this revaluation for the following reasons. He said we have only had probably a couple of weeks to consider this on our reevaluation and you take 2 to 3 months to consider putting up a stop sign on a street. He said he thinks it would be unfair to ask the residents to look at this in such a short turn around period.

Mr. Davies said he would like to make 3 points, the estimated total tax we received from Finnigan Associates on reevaluation for residents of the Bethlehem Sewer District is not correct. He said the total estimated tax should be increased from \$100 to \$150 or maybe \$200 because they did not include the front footage charges or the sewer fund water use surcharge and that appeared in their 1992 tax bill. He said he thinks it is completely unfair and misleading. Technically and legally, he thinks they are correct in the way they wrote the letter. He said the second point, the reassessment fails to include a separate breakdown on land value and the value of the residence and this is important. He said identical homes, one located on 1/4 acre plot and another home identical on a 1 1/2 acre plot, you could not compare the two. He said he thinks what is needed is assessment on the property and assessment on the land. He said it was his understanding that they were going to do it and it did not appear in what he received from Finnigan. He said he thinks the most important point he would like to make to the Board is the U.S. Supreme Court case that they are now considering and will render a decision in July in regards to the California proposition number 13. He said a majority... the indications from the U.S. Supreme Court Justices are essentially to the effect that they would not concur with the decision that was made by the State Supreme Court on reassessment. Mr. Davies proceeded to quote a couple of points. "A majority of the U.S. Supreme Court Justices sounded reluctant to overturn California's system of approving dramatically higher property taxes on recent home buyers. Justice Kennedy indicated that the longer you own your own home, the more unrealized value you have and thus less ability to pay taxes. Justice O'Connor indicated that the argument could be mounted that the California scheme protects the people on fixed incomes from losing their homes. Justice Blackburn asked what is unfair about imposing higher taxes on those who are aware of what they face when they buy the property." Mr. Davies said it is interesting that the individual who brought the suit in U.S. Supreme Court has a property assessed for \$170,000 and pays \$1700. a year in taxes. He said that same property in Bethlehem, we would be paying \$3400. He noted quite a difference. He said 65 percent of our total tax is for school taxes with 35 percent county and town. He noted the rate of inflation... these taxes have increased much faster than the rate of inflation. Mr. Davies said many of the older residents on fixed incomes do not even keep up with the rate of inflation. He said he would like to suggest and reiterate, that he thinks the Town Board should reconsider the matter of homestead and reevaluation and postpone reassessment and postpone this for at least 6 months or a year. Mr. Davies said he wished to give to the Town Clerk a copy of the article on the Supreme Court decisions and ask that it be made a part of the record.

Mr. Robert Longabaugh, 487 Haskell Place in Delmar, said he raised his hand for but right now he is straddling the issue being neither for nor against. He said when the previous gentleman asked questions and only had comments so here he is. He said he is for it if commercial takes the heavier load because traditionally in this country, commercial comes into a community and they know they are going to be shouldering the higher burden with the municipal services. He said he thinks they take that into their consideration and figure it out as a cost of doing business. He said that would not be changing the ground rules on here. Mr. Longabaugh said in this case, he is for it. However, he said hearing the agricultural community and one of the reasons he moved into this community was the amenities that Bethlehem has to offer and if the agricultural was to go away, Bethlehem would lose. Therefore, Mr. Longabaugh said, he urges the Board -- he has heard some things that maybe agriculture we could have homestead and still agriculture still not get penalized -- so he urged them to investigate all those options. However, he said, in the other case, if agriculture is going to lose and disappear, then he is willing to forego his 4 percent decrease in taxes to keep agriculture here. He said he is a pensioner on fixed income, so it really matters to him. Mr. Longabaugh thanked the Board.

Mr. Harold Maher, 7 Magdalen Road, Delmar, said he thinks in the case of many senior citizens that this \$40 if you multiply it by 8,800 would amount to somewhere in the neighborhood of \$50,000 which would be spent in the Town in all probability. So, he said the Town merchants would benefit from this. If it is not passed, Mr. Maher said the monies would go into businesses probably and they would raise their prices anyhow so the taxpayer is still paying for it although he is not getting any benefit out of it. The same way with the electric company, he noticed they have raised their rates and they are applying for more and then the question raises, if they get a reduction are they going to reduce the electric rates and chances are no. Mr. Maher also said if the businesses places get their side of it and we do not have that, the homesteader act, are they going to raise their prices -- well, they probably will. No matter what you do, according to Mr. Maher, they are still going to raise their prices. So, he said we are loosing out both ways as taxpayers.

Supervisor Ringler thanked Mr. Maher. Mr. John Riley next spoke, indicating he was a farmer in western New York and said he would like to speak on behalf of his father who cannot speak at this time. He said his father is an owner right now of open land and property in the Town of Bethlehem over in Selkirk. Mr. Riley said he would like to make a point on both sides. But, to clarify exactly where he stands, is that this should not be adopted. He said this homesteading should be put down. He said he agrees with the lady that values do come together. Mr. Riley said from his past experience that Genesee County went through this 13 years ago and it was a lot of emotion, people were just besides themselves. He said the only people who were really in favor of this were real estate agents. He said a lot of people put their farms up for sale and of course, the speculative values went up and the people from Rochester and Buffalo came in. He further said, of course, there are farmers out here that maybe they do not gross \$10,000. but they have sat on that property for a long time and they are being penalized for sitting on that property. He commented he really thinks this penalty is working against the Town of Bethlehem because these people have paid taxes loyally every year are being penalized because maybe the value of their property has gone up. This really is not in favor of the farmer, Mr. Riley said and he thinks the Board should make every effort to benefit the agricultural community in this Town. Mr. Riley said one last point, he would like to go on record to say this should be put down.

Supervisor Ringler thanked Mr. Riley and asked if there was anyone else who wished to speak in favor of passing this law. Mr. Les Loomis, Superintendent of Bethlehem Central Schools, said he is here this evening to urge the Board to enact the homestead provision. He said he knows they have a very difficult decision to make, it is clear that the revaluation process is hurting farmers. He said at the same time, however, it is also caused nearly 2,000 residents to see their taxes increase by more than \$500. Mr. Loomis said these are tough times for the community's children and for taxpayers. Next year, according to Mr. Loomis, this district will have 154 more students but \$280,000. less in State aid. He said they are in the midst of radically reducing every single expense area in the school budget in an effort to avoid passing the State's troubles along to local taxpayers. Now, he said, they need the Town Board's help so the district can further assist many of those residents who can least afford a tax increase. He said by the Town's calculations and theirs, use of the homestead provision will decrease district residents tax rates by over 2 percent. According to the chart published on the front page of the Spotlight, Mr. Loomis said, homestead would prevent 230 residents from seeing their taxes increase by more than \$100. and 177 of those residents from experiencing a tax increase greater than \$500. Mr. Loomis said the Board is concerned about the effect of reval on the commercial taxpayers and so are they. He said through the years the community's businesses have been among the most generous supporters of BC education. Unlike homeowners, Mr. Loomis commented, however, with homestead in effect the movement up and down at the \$500. extremes still favors commercial taxpayers by nearly a 2 to 1 margin. He said in Bethlehem we have all worked very hard to keep the affairs of the Town and the school district separate. With homestead however, Mr. Loomis said the Town Board must pass the homestead law in order for the Board of Education to enact it. The Town Board can then use a nearly uniform tax rate for homeowners and commercial parcels, according to

Mr. Loomis, if they so choose, while enabling the Board of Education to act separately and provide a small measure of relief to the district's residential taxpayers. Mr. Loomis urged the Town Board to empower the district to assist many of those taxpayers most in need. He thanked the Town Board.

Supervisor Ringler thanked Mr. Loomis and asked if anyone else wished to speak in favor of homestead. Mr. Bill Collins, 7 Jefferson Road, Glenmont, said he is speaking in his capacity as Vice President of the Bethlehem School District Board of Education. As has been already stated, Mr. Collins said school districts can't value properties, they cannot determine agricultural assessment rates or like the State, they cannot determine what classes of property should be eligible for the homestead provisions. He said the school district did not ask for revaluation but they must react to it. He said he urges the Town Board to enact the homestead provision so that the Board of Education may choose to provide some relief from the impact of revaluation on the district's residential taxpayers. Mr. Collins said the school district faces rapidly increasing enrollment and significantly decreasing State aid. He said now, through no fault of the Town's nor the school district, many of the district's residential taxpayers face dramatic and traumatic impacts of revaluation. Mr. Collins said the Board of Education has struggled for many weeks and continue to struggle to limit the school budget to the bone to protect residents who, themselves, are struggling financially. Mr. Collins said now, he feels strongly that as the Board of Education's responsibility to, if empowered to enact the homestead provision to further shield the residents of the community. He said many long time district residents have indicated that increased taxes may drive them out of our community. He said by law, the Bethlehem Town Board must pass the homestead provision or the school district cannot. He said on behalf of the Board of Education, he asks that the Town Board not deny them the right to protect small homeowners who, as it has been adequately demonstrated in the newspaper last week, are being hurt most during these difficult financial times. Mr. Collins thanked the Board for their consideration.

Supervisor Ringler thanked Mr. Collins and asked if anyone else wished to speak in favor. Mr. Bernard Harvith, Fernbank Avenue, said it is good to be the minority here, you get to speak early. He said he is a member of the Board of Education in the school district. He said he finds himself torn here, his mother's family was a farm family in the Catskill's and he has sympathy with people here who are very concerned about that. He said if it would be permissible, maybe he could say a couple of sentences about that that relates to some of the things he teaches. He said the big part of the problem for the farmer here is not homestead, it is the reassessment. Mr. Harvith said the homestead is a little bitty tail here. He said he thinks the most important thing is to follow the advise that the Supervisor and Mr. Lastra gave you, to be sure to see if you can qualify for the assessment. He said maybe this would be helpful, indicating if you do not have the \$10,000 and you do not happen to rent at this point, there may be some way that you can restructure your arrangement with your neighbors so some people could put things together to get the \$10,000. Someone in the audience commented, that is your opinion. Mr. Harvith said he is just suggesting that people look into that. He said that may work, it may not work. Mr. Harvith said secondly there are other ways that if you have agricultural property to get it assessed at only its agricultural value including the grant of conservation or agricultural easement. He said in other words, you grant away the rights to develop it for other purposes and then it would only be taxed at its residential value. He further noted an attorney may be able to advise about that.

Mr. Harvith said let him speak to his basic purpose in coming, okay. He said he grew up here, he went to grade school in this building a few years ago, many of the people who are homeowners as well as some of the farmers and so forth are people he has known all of his life. He said many of them who are still here, are parents of friends that he went to school with, he said his own parents have passed away unfortunately. He said he guesses he really came to urge the Board to pass homestead because he thinks without it there will be significant numbers of our more elderly citizens who will not be able to keep their homes and they have paid the taxes that have built all the schools and

other things that we have here that have been paid off, where the bond issues are long gone. He said to be frank about it, because farm land, vacant land has not been assessed very much, the bulk of those taxes have been paid by the commercial people and by the residential people. He said there is no provision in New York that when you are over 65, you do not pay real property taxes any more, or school taxes any more. He said some states have that. So, he guessed, as a School Board Member, despite some disbelief in the audience, he sits up at night and worries about whether we can afford this or afford that or that is more important than the effect on some property owner. He said he thinks the school board ought to have its own shot at the issue in the school district and the percentages are different there. He said the impact on the homeowner is a little less, the impact on the commercial people are less because the distribution of property within the school district is different than the distribution of property in the Town as a whole. He said he would urge the Town Board to pass the homestead provision and at least give the school board a chance to take a shot at this. He said they would consider adjusting it from year to year, if it had a really harsh impact. Mr. Harvith thanked the Town Board.

Supervisor Ringler thanked Mr. Harvith and asked if anyone else wished to speak in favor of passing homestead. There was no one else wishing to speak in favor. The Supervisor asked if anyone wished to speak in opposition to homestead. Ms. Sheila Powers said she is speaking as President of the Albany County Farm Bureau. She said tonight is an important night for the Town of Bethlehem. She said the social, political and economic profile here may very well change drastically if the wrong choices are made. Ms. Powers said she refers, of course, to the discussion of whether or not to adopt the homestead act for the computation of your property taxes. She said she is here to strongly urge this Town Board and the general population to think about the long range negative effects that will occur here should this be adopted.

Ms. Powers continued that following the wake of the Hellerstein decision and the court ruled that real property must be taxed equally, certain communities with large industrial/commercial bases found themselves in the position of low tax assessments on the original commercial residents and the newcomers who had residential property were put in the position of continuing to support the various kinds of infrastructure expense called for by the business community. The homestead act enacted in the '80s appeared to be the salvation of those residential property owners allowing them to be assessed at a lower rate and forcing the industrial/commercial sectors to pay for their share of municipal costs, according to Ms. Powers. The State Legislature authorized municipal tax assessors to compute the rolls by dividing the residents into two categories, homestead and non-homestead or commercial, she said. Continuing she said since there is no provision for an agricultural exemption, of course, it is the non-homestead category in which the farmers are placed. She said the assessor may then apply different tax rates to those two categories, a low rate for homestead and a higher rate for non-homestead. Ms. Powers said in this instance the farmer receives a double blow. As older residents whose property is reevaluated, the assessed evaluation increases substantially, then with the homestead act he is assessed at the higher tax rate as a non-homestead parcel. Ms. Powers said frequently this is an enormous increase which he is neither able nor willing to bare. The farmer is different from other commercial enterprises, he is not a price setter, he is a price taker -- not to be forgotten here this evening, she said. Unquestionably if the Town approves the homestead act, farmers, rural land owners and businesses will be forced to carry the largest portion of Town and school costs even though they themselves cost the least to maintain, according to Ms. Powers. She said this would not be fair or equitable but to the farmer it is often impossible and where other towns have taken this action, the farmers disappear. She said unfortunately for everyone it is happened regardless here and there. She said the results are not reversible, they occur very quickly. Following reevaluation of the tax roll, towns find themselves with many angry taxpayers, she said.

Ms. Powers said homestead act seems to be a way to appease the residents, lowering residential tax bills and their complaints

regardless of why it happens thought, the solution will be bad for the entire town in the long run. Ms. Powers said Farm Bureau cannot support additional taxation on this portion of any community. She said a recent study done by Cornell Cooperative Extension in Dutchess County showed that for each tax dollar paid in the Town of Beekman, the commercial/industrial resident required \$.18 from municipal services, the agricultural resident required \$.48 but the ordinary resident required \$1.12 for each dollar that he spent. Ms. Powers said the same study in the Town of Northeast showed the commercial/industrial resident required \$.29, the farmer required \$.21 and the ordinary resident required \$1.36. She said she is sure the figures in Bethlehem would workout about the same way.

Ms. Powers said in general and in Bethlehem, supporting homeowners at the expense of business will produce a bad economic and social climate. First to loose in the arena, according to Ms. Powers, will be the farmers and the retired farmers who still maintain their land and pay their taxes. She said these will be forced to sell their lands and leave and when they do, the profile of Bethlehem will immediately start to undergo an unattractive change. She said the residents will loose the green space they have enjoyed at no cost to themselves or to the other taxpayers. She said they will instead receive many more residential home buyers, all of whom will require municipal services that are going to be expensive. She said residents will loose their supply of freshly grown agricultural products as well, which they presently take for granted. Finally, according to Ms. Powers, they will loose their historical pattern of well kept farms. In a short time, she noted, there will be nothing to separate Bethlehem's appearance from that of any other suburb close to a major city, too many houses, too much noise, too many people, no lovely working landscapes and still high taxes.

Ms. Powers said we have been told that the Bethlehem Central School District and she sees that it is the case, has been urging people to ask the Board to adopt the homestead act and they understand why they have been. She said the homestead act looks like a way to reduce taxpayer resistance to high education costs and help with the school budget passage. However, Ms. Powers said if the argument appeals the residential taxpayers, they should reexamine the picture. She said the relief will be temporary, the increase in the population from land sales and new housing will immediately demand more services for more people but without the taxpaying assistance and support from agriculture and departed businesses. She said the school district has not told all of it. Ms. Powers said if the Town adopts the homestead act, the school can then compute all the taxable parcels located within the district as homestead and non-homestead in Bethlehem, as well as the neighboring towns sharing the district, so long as they qualify by full value assessment. She said this will affect the next town's commercial and agricultural taxpayers. Their departure from the increased costs, Ms. Powers said, will primarily leave residential taxpayers everywhere to shoulder the costs. She said Bethlehem school costs could easily rise much higher than they presently are now, as a result of unwise decision making.

Ms. Powers said they were here tonight to ask the Town Board to vote no to the homestead act. She said they think it would be bad for the Town and absolutely catastrophic for agriculture. Additionally, Ms. Powers said they urge the Town Board and the residents to join them in working with New York Farm Bureau, the Albany County Legislature, the Grange and the Associations of Counties to vigorously work for mandate reform as a more appropriate method for working with the tax burdens today. She thanked the Board.

Supervisor Ringler thanked Ms. Powers. Mr. Robert Jasinski said good evening again, noting he is from Bender Lane, Glenmont. He said first off before he even starts, he wants to thank all the people for coming and due to the fact the school people got up here and spoke very nicely and it was very enlightening, he hopes everybody here would also attend the voting on the school budget when it comes up. He said he did want to point out that, he thinks, if you check you will find what we are basing this valuation on, the amount of money does not include the new perhaps 4.5 percent or 4.9 percent that they are thinking of enacting on their meetings that their budget is going to bring about. As he says, he said he thinks last year it was 8.9 percent and the year

before that it was 9 percent, school tax is nice, that is the majority of the problem.

Mr. Jasinski said to go on, he wished to address the Town Board, elected officials and residents of the Town of Bethlehem, the homestead provision. He said he has lived in the Town for 27 years and in the past he has attended meetings at which he has expressed his views on a view subjects, some in agreement with the Town and some against. He said he has sat in this hall and heard both the officials of the Town and the residents, lots of residents that live in lots in the center of Delmar, express and say many times over that slow growth, green space, open field, and wood area is required and as this Board has sat and said, is demanded on developments and everything else to keep the quality of life that we have had in the past and want in the future. These are things, according to Mr. Jasinski, that make this a small, nice Town to live in with the fields, the woods, the birds, the deer, the turkeys, etc. He said these qualities brought all of you here or kept you here in this area at least.

Mr. Jasinski said now along comes Finnigan Associates and they tell all these people that if there is any quantity of land owned by them -- he said he is not only dealing with the landowner and the farmer but the people who own over 10 acres, which is quite a few people, he believes and the Assessor has said there is quite a bit -- well, they tell all these people that they are going to be taxed on a standard basis, that states its best use of development and it will be taxed accordingly to this use. He asked if they were all that naive, as far as the Town Board goes and the majority of the voting population that lives within the town of Delmar, that you are going to feel or believe that these landowners are going to pay large taxes on their vacant land and just sit and let everything stay the way it is. Well, Mr. Jasinski says no, they will not. He said no one can just sit on a quantity of land with the assessment set as the latest valuation of Finnigan's have brought up. He said they will sell it. He said it will be developed with more houses, children, etc. He said utilities will go up, school taxes will go up, Town tax will go up. He said in other words, you will now, in the near future live in a city. And, how does the city of Delmar sound for a name.

Mr. Jasinski said many of us will look at this homestead provision and say yes, this may help me but remember that the homestead provision only pertains to the home that is on 10 acres of land or less, with the house property deed. He said any extra lots, land on separate deeds that does not have a homestead as defined on it, will not qualify. He said what he is saying, is that your asking that a larger burden be placed on anyone who owns over 10 acres of land or anyone who farms any of the large tracts of land within Bethlehem. He said in the Spotlight and here it was quoted too, that we were talking like a \$40. per year saving if the homestead provision is enacted. He said big deal, what good is \$40 going to do anyone of us who have had taxes raised over 300 percent. He said he has many times in the past attended funerals of friends, acquaintances and relatives, he knows that it has entered his minds that yes, he feels sorry for these people but in all honesty he also said thank God -- and he believes many of us have -- that it is not me that is laying there. Well, he said don't take this attitude about this increased valuation, that it does not involve you, because it does affect you, all of us. He said that is all that I am worried about is my own and no one else, says yes -- it just does not make sense. He said you have to look at the overall picture on this here.

Mr. Jasinski said full valuation, as it stand now, if put into place will definitely affect you and your children. He says no on the homestead provision and he more or less demands that this Board address some other means of saving our open areas and farm land so that quality of life here will remain as we want it and as we have it. He said in closing, remember tax large landowners too much that is not a fair amount and who knows, maybe one of the large landowners will now, if taxes are too high, sell their land for a regional dump. It has possibilities, Mr. Jasinski said. He said why not, if you don't care, why should they. He thanked the Board.

Supervisor Ringler asked if anyone else wished to speak. Mr. Dennis O'Shaughnessy said he is a residential and commercial taxpayer

in this Town. He said he feels the Town of Bethlehem is made up of a lot of small privately owned, locally owned businesses compared to Latham or Albany or East Greenbush that has a lot of out-of-State businesses that pay their taxes and stuff in those towns. He said he just feels to increase the taxes to a business, businesses do turn that over into an expense which in turns goes right back to the public. He said senior citizens who are on a low income, do not have any way of bypassing that additional cost that is passed onto them where anybody with... senior citizens that are in a low income status or whatever like that from what he understands, the Town does make arrangements to reduce their taxes. He said a lot of the small businesses in this Town, also he thinks, donate and contribute a lot to anything from the school district, to senior citizens, to fire departments and everything else and he feels this is important. Mr. O'Shaughnessy said he would hate to see anybody be driven out of this Town because possibly expenses are going up and they do try to give so much back to this Town. He thanked the Town.

Supervisor Ringler thanked Mr. O'Shaughnessy and asked if anyone else wished to speak. Mr. Bob Samsel, Beaver Dam Road, Selkirk said he has heard a lot of talk tonight about the senior citizen loosing his home if this homestead act is not passed. He said well, he is a senior citizen, he is living on his pension and if he looses his home it is not going to be to \$40 or \$50 in this homestead act, it is going to be from the 300 percent increase that the Finnigan Associates gave him. He thanked the Board.

Supervisor Ringler thanked Mr. Samsel. Mr. Greg Ravida said he lives in Glenmont and he does not live on a farm but he does know that farms are the backbone of this community and he thinks it is about time people parked the Volvos and put down the J-Crew catalogs and start thinking about other people rather than the almighty buck. He said this is all he had to say.

Supervisor Ringler thanked Mr. Ravida and asked if there were any other questions. Mr. Andy Pludrzynski, student affairs participant, BCHS said he knows he is just in high school and he is not trying to change anybody's mind but he works at a country club and he knows some of you and he sees a lot of yuppies and they are not that... they have money in their pockets and everything else and they are not that worried about it. He said most of them are the new inhabitants of the Town, the ones who most of the taxes are going down on and if you take their taxes are going down let's say \$40, if you take \$20 of those dollars away them and say okay now your taxes are only going down \$20, and you take that from the farmers taxes, it is not going to matter to them that much because all they are going to say is, all right, we can't go out to dinner one more night. He said they are not going to mind. He further said but, he does know, as a Bethlehem Central High School senior is that he took American History and this country would not be anywhere that it is today, without farmers. He said farmers brought this country exactly where they are today. He said right now, they are an endangered species, there are not many left. He said you have to understand that and the only question he has is why do you want to kill them right now.

Supervisor Ringler thanked Mr. Pludrzynski and asked if anyone else wished to speak. Mr. Eric Horowitz, senior at BCHS, said this is how he sees the homestead act, you are taking money from the rich by giving them a tax break and taking money from the poor by raising their taxes and giving it to the rich by giving them a tax break. He said you say that the homesteader's are the people with the big houses and you are taking the money from the farmers. He said you are also saying that you want more businesses to come into the Town, every time a business has tried to come into the Town, the Town said no, you cannot come in. He said there has been a movie theater that was tried to get passed and brought into the Town, that was voted down. He said Grand Union is running a very strong monopoly on prices for shopping, people want a fair price. Mr. Horowitz said his parents have to go out to Albany to get a decent meal for the table, to bring... he said they save \$50 on the grocery bill if they go out of Town. He said all right, you want these businesses to come in because they will help the farmers, they will help with the homestead act, you won't let them come in. He said he just sees this, you are hurting the middleman. He said he does not like it.

Mr. Paul Engel said he is also a student at BCHS and he just had a question for Finnigan to start off with. Supervisor Ringler noted Finnigan is not here. Mr. Engel said well, the assessor, he lives in a raised ranch with no basement, it has aluminum siding and a garage. He said on the thing they received in the mail, it said they have a full furnished basement, no garage and vinyl siding. He said he does not think that is the house he lives in. Also, they were watching the assessor go from house to house and he is just skipping every couple houses or so. He said another person in his neighborhood, he did not want to give their name, they live in a split level and they put a huge addition on, it is probably twice the size of the regular split level now and they got assessed for the same price as any other split level in the neighborhood.

Mr. Engel said he does not think that we should get the homestead act because it is not fair to the farmer to have to get his taxes raised because rich people in the middle get theirs lowered. He said he lives in Selkirk, in a normal small house on a small piece of land and he said even though their taxes are going to get lowered, my parents and me are against it and a lot of other people in the area, we do not have to pay taxes obviously, but a lot of other people my age are against it also and hopefully we can pull through and hopefully pull through and get it taken down. He said but... that is basically all he had to say.

Supervisor Ringler thanked Mr. Engel and asked if there was anyone else wishing to speak. Ms. Gilda Rappazzo said she may be able to beat him. She said they were reassessed and their taxes went up 125 percent and Finnigan did not even know there was a house on the property. She said it is a farm and with the taxes going up that much this homestead act is only going to put additional burden on the farmers.

Supervisor Ringler thanked Ms. Rappazzo and asked if anyone else wished to speak. Mr. Dick Herman said he has lived here for 40 years and he is a homesteader. He said he does not think they have mentioned that quite a few senior citizens live in apartments. He said he thinks it is his understanding that these senior citizens, the landlord would be non-homestead and therefore, he would have to raise the rent in order to get the additional tax. He asked if this was true. Supervisor Ringler said the homestead only applies to up to 3 units. He said apartments basically are non-homestead. Mr. Herman said he imagined that there were some people who own more than 3 so, some of the senior citizens would be paying. He said his major concern as he reads the newspaper is that he sees much industry moving south and much industry is moving out of New York State and NYS is getting a reputation for being a very, very high tax rate and this is the thing that concerns him. He said an industry like Corning brings a lot of taxes in here, as well as GE and maybe some day they may want to put an extension on those buildings, why should they when they can move south. So, he really thinks we have to think -- not so much we have to think about today -- but he thinks we also have to think long range, what happens 1, 3, 5 or 10 years from today.

Supervisor Ringler thanked Mr. Herman and asked if there were any other questions. Ms. Donna Frueh, Feura Bush, said she has lived in the Town of Bethlehem most of her house as have her parents and in-laws. She said most of us that are here are happy where they live and she thinks they want to pay their fair share. She said that part she cannot address specifically because there is things that we need to go to Finnigan about. However, she continued, what some of them feel and she lives in the rural community, and that is where she is getting the sense of this, they feel betrayed. She said when Dr. Lyman asked the Board if you took a managerial approach to Finnigan, they really got the sense of no, you just delegated that to them. But, as managers, she continued, the Board hired them and she thinks that there has been an inequity of sorts because of location and she just wants to feel that you are with us, you are for your residents. She said that is the sense she wants to go home with.

Supervisor Ringler said let me just say that we are and they are very concerned about making sure in the final process that if there are errors, that they are corrected and that the values are correct and Mr. Lastra has been managing and watching and he will continue to do so

through this entire process. Mr. Ringler said as he has said earlier in the evening, if you feel there are errors, do not stop now, it can be looked at and hopefully it can be corrected so that it is as equitable as you talked about in the final product.

Mrs. Lois Hotaling said they built a house in 1939 and they have lived there -- she has lived there now, she is a widow -- and have one acre. She said her taxes, this trip, was terrible and she is on a limited income. She said she does not run any bills, she always pays her taxes and everything. Another thing is, nothing was mentioned, according to Mrs. Hotaling, she lives in the Ravena-Coeymans-Selkirk school district -- she mentioned East Greenbush but she never mentioned the Ravena-Coeymans-Selkirk. She said they have not reassessed. She asked how about that. Supervisor Ringler asked if she was in the Town of Bethlehem. Mrs. Hotaling said she was. Mr. Ringler said the reassessment applies to her and asked Mr. Lastra to please explain how it works on the Ravena-Coeymans-Selkirk school taxes. Mr. Lastra said the school districts when they cross town lines, have to equalize the tax burden and they use what they call the equalization rate. He said even though the values have increased in the Town of Bethlehem, the equalization rate has also so when the school district is calculating up what proportion of the budget should be paid by Bethlehem, they see that there has been this increase in assessment and they use... Mrs. Hotaling asked if this was her assessment. Mr. Lastra said yes, they see the increase as a total and then they adjust their rates accordingly. Mrs. Hotaling asked how about she is in the Ravena-Coeymans-Selkirk district and have always paid her taxes there -- now they have not reassessed the Town of Coeymans. Mr. Lastra said they have not, so they have an equalization rate that is very low and that is what the school district will use to calculate what the full value of that town is. He said that is how all the... even before reval, the Town of Bethlehem and Ravena-Coeymans-Selkirk were not assessing at the same level. Mrs. Hotaling said this was right. Mr. Lastra said the schools always had to use the equalization rate. Now, instead of the Town of Bethlehem having an equalization rate of approximately 6 percent, according to Mr. Lastra, it is up around 100, if not more, whereas Coeymans is still 4 or 5 percent or whatever their number is. He said that is how the school districts equalize it.

Mrs. Hotaling said she knows her tax now is tremendous, high, it is very, very high. Supervisor Ringler said if you would like to come in, Mr. Lastra can show exactly how that affects you and Ravena. He can show it to you on paper, Supervisor Ringler explained. Mrs. Hotaling said she wants to see somebody too about other things. She said she has been here 54 years, built the house in 1939.

Supervisor Ringler thanked Mrs. Hotaling and asked if there was anyone else who wished to speak. Mr. Frank Bulger, Cedar Hill, Selkirk, next spoke saying he has the letter from Finnigan to call him. He said he called him and he gets an answering system, they say, I'll get back to you, I hope. All right, Mr. Bulger said he spent an hour on that telephone trying to get whether they took the phone off the hook and left it, he did not get it. He said this is the third time they have called this outfit. He said he does not believe any of this stuff. Supervisor Ringler said they do not do that, but there are a lot of people calling, as you might guess. Mr. Bulger said he does not care about that at all, he wants to get out of it. He said what he wants is that run this whole thing right on out to that landfill and leave it. It is just like the same thing that happened up in Maine, according to Mr. Bulger, they upped the taxes -- they bring in an outfit and pay them thousands of dollars, for what, for to rob the poor. He said that's what it is, rob the poor. He said this is all he wanted to say is, get it over with.

Supervisor Ringler thanked Mr. Bulger. Mr. Albert Mead said he lives on Mead Lane and he is one of the endangered species, he has farmed all of his life. He said his family has been there for almost 100 years and he would hate to see that we have to dispose of the farm, which it looks like we might, or farms he should say. He said as far as Finnigan's are concerned, he saw the appraiser when he first came on the road, talked to him, he asked where different people lived and he told him and told him anything he wanted to know about his farms, he would be glad to show him. He said for all he could see, he was there

several different days and he just sat in his car and did some figuring. He said he never went over his farms at all or the buildings to his knowledge and they have it all wrong. He said the one farm, he will tell you how much they had wrong -- Mr. Mead said he had one farm appraised two years ago and they have the appraisal over \$125,000 more than that appraisal was on that particular farm. He further said he thinks they are all wrong. He said he has an appointment made to talk to them which he sympathizes with the man ahead of him but if he only spent 1 1/2 hours, Mr. Mead said he spent the whole morning and they must have the phone off the hook but, anyway, the next day he went down to their office and got an appointment. He said he would hash this over with them. He said there are other farmers in this Town, whose ancestors came here and even cleared the land. Mr. Mead said his Great Grandfather cleared the land on the one farm he has and now we just have to get rid of it because the taxes are going to be so high we cannot pay them.

Supervisor Ringler asked Mr. Mead if he has applied for an ag assessment. Mr. Mead asked if the Supervisor means with the State. Mr. Ringler said to the Assessor, Mr. Lastra, an agricultural assessment. Mr. Mead said he has talked to him about this. He said another thing, why aren't farms, if you are going to have a homestead assessment, why aren't farms considered homesteads. He said these were all homesteads before there was anything here at all. He said when he was small, he could go from Cherry Avenue to where the shopping center is and there wasn't only 20 houses on the whole of Delaware Avenue and Kenwood Avenue had a few and that was it. He said the rest were all farms, right here in this village.

Mr. Mead said he is opposed to this unless you are going to have farms assessed as homestead, then he might change his mind. Supervisor Ringler said if he could do that, he would but it was State law that mandates that and he thinks the gentleman behind Mr. Mead is going to talk a little bit about that from the New York State Farm Bureau. Mr. Ringler said the Bureau is trying to get that changed, that farms would be eligible for it. He thanked Mr. Mead.

Mrs. Agnes Gudz next spoke, saying she has two parcels. She said she has fought it since 1980, the NYS Environmental took her 21.9 acres that she owns besides the little piece she spoke about before and they made it wetlands. She said now, Stewart's Ice Cream store just went up the past 1 or 1 1/2 year, they border this almost. She said the man next door told her and he got \$64,000. for 3/4 of an acre. She said she wanted to donate some land to the Bethlehem Ambulance, she was giving it to them, right next door and she could not do it. Mrs. Gudz said they said it was wetlands. She said you cannot even find a small puddle on the whole piece, there is no outlet, no stream. She said you can't. She said they would not even let her give it to the Bethlehem Ambulance. She said she has a letter from them and they thanked her and everything else. Supervisor Ringler noted the Board knows this information. He said as Mrs. Gudz knows, the Town has worked with her at DEC. Mrs. Gudz said she cannot do a thing. What she wanted to say, was that her assessment, she used to pay \$3,420.94, this year it has gone up to \$7,329. She said she gets a social security of \$8,694., will you tell her how she can live on that, she does not have another pension or anything. Supervisor Ringler asked Mrs. Gudz if she has come in to see Mr. Lastra about a senior citizen exemption. Mrs. Gudz said no but she is coming in. She wanted to let you know that she worked hard all her life and what is she supposed to do, loose her farm and everything. Supervisor Ringler said she should come in and talk about a senior's exemption. She said she did not even take it for her husband when he was in service, she said she took nothing but she means... Supervisor Ringler said this is her right to apply for these and if she is eligible for them, she should take advantage of them and come in and Mr. Lastra will help her apply for whatever she is eligible for. Mrs. Gudz said it is not right, she does not care, she has paid her taxes on time and she worked hard, she used to go out snowplowing at night with a tractor, she said she does not know where she went wrong but it is not fair for the older people, she does not care what the Board says. Supervisor Ringler thanked Mrs. Gudz.

Mr. Rick Zimmerman said he is a resident of Bethlehem and he also works for Farm Bureau. He said Farm Bureau is an organization

which is headquartered in Bethlehem. He said they represent 23,000 members throughout NYS. He said they are the largest farm organization in the world, representing close to 4 million members nationwide. He said as a representative of farmers it is his job to accurately reflect their perspectives, primarily in Albany and in Washington but tonight he is coming to Bethlehem for a very important reason. He said he wanted to tell the Board that during the past year during the extensive policy development process, the one issue that came out of the farmers mouths -- and they have a policy development process that reaches out to each and every Farm Bureau member to speak up and participate in process -- and the one issue that range clear from their mouths and throughout the whole system was that property taxes are killing the industry.

Mr. Zimmerman said one of the primary issues that he spends most of his time in Albany on is property taxes. He said if you have observed some of the press that they have been receiving on the issue -- most notably, Sunday's Times Union editorial, you will see that we are recognized in our effort dealing with State mandates because they know that State mandates, at the local level are driving up property taxes. He said this issue is no different.

Mr. Zimmerman said he would like to make comments in two general areas. Number one, he would like to talk about the agricultural implications and a few additions to some of the comments that have been made tonight. He said he does not want to repeat any comment and secondly he would like to talk about the issue in general. He said first, he wished to reaffirm the statements that have been made on behalf of the agricultural industry. He said he thinks their perspectives, their positions, their strong feelings are right on target for they are seeing this move up through the Hudson Valley -- this the homestead act. He said the homestead act has been a convenient opportunity for taxing jurisdictions to relieve short term political pressure. He said in the long term the impact is going to be far greater on the Board and he cautions the Board in that context. He said because as the industry modifies and that means as the industry changes its land use from agriculture to probably houses in the Town of Bethlehem, the cost of services will go up. He said he has documentation that he would like to share with the Town Board tonight in context to that study that was referenced in Dutchess County. He said he thinks it is a good piece of work, it was performed by the cooperative extension of Dutchess County in cooperation with the American Farmland Trust. He said it is documentation that he thinks is relevant to this issue, showing that the relative costs of services to open land, agricultural land, is far less than the dollar that is collected on those lands in taxes. Mr. Zimmerman said the Town is getting a good buy for your dollar right now, the Town is not when those houses are going to be built. He said not only does the Town loose the aesthetic value of the Town, the Town looses the opportunity of the economic value that you are getting in the Town today. He said you can visualize a person like Paul Kleinke who is out here on the edge of Town and he thinks Mr. Kleinke would allow him to use his name as an example, as a classic example of what they are seeing in the Hudson Valley -- where the individual has been able to stay in agriculture in a very fringe area, you know what the land is worth, he does not have to tell the Board what that land has been appraised for -- but he has been able to stay on the land because of his relatively fair treatment and yes, he is going to apply for an agricultural assessment. He has filed the papers, according to Mr. Zimmerman, he thinks he has also talked to Mr. Lastra. But, Mr. Zimmerman further said the agricultural assessment will be negated by the homestead act. He said the impact of the higher tax will offset any gain that he is about to receive. He said, as was mentioned, the double whammy impact of a revaluation from a low value to 100 percent in addition and coupled with homestead, despite the fact of an agricultural assessment, it does not add up for the farmer. He said there will be alternative use and the Board must understand that in context to your decision.

Mr. Zimmerman said a couple things he would like to touch on as far as a few points that were made. The agricultural assessment program, according to Mr. Zimmerman, is a viable option for farmers and many are, throughout the State, opting into it. He said he knows his family farm in western New York has been using it for quite some time. However, he said he should note that there are some very severe

penalties with the agricultural assessment program that each and every landowner must consider in context to signing up. He said you have to recognize that if you want to commit your land to agricultural assessment, it must stay in agriculture for a fairly significant period of time. He said if you convert that land, for whatever reason into some other use, the penalties are severe and usually if you do not hold that land at least for 5 years, you are going to loose economically with the agricultural assessment program. He said this is an individual decision that the landowners are going to have to make when they consider agricultural value assessment. He said this is something they have to recognize when they walk into it.

Mr. Zimmerman said in comment to the issue overall, he would say that we are being mislead with a system that promises to offer positive good to the whole. Generally, he thinks this is what has been experienced throughout the Hudson Valley when they have seen homestead come in. He said overall, the process is wrong, it is a fix to a bad system and they are, as an organization, aggressively trying to work to correct that system at the State level. Unfortunately, Mr. Zimmerman said it is not going to help here with Bethlehem. But, he said he does not think you should throw more bad after something else that is bad. He said it is a bad house of cards that have been built as a result of the Hellerstein decision and he encourages the Board not to continue to pursue this for that reason alone, in addition to everything else. He said he thinks that it is also wrong to give the authority to a Town Board or to a School Board to make such a decision. He said yes, you are receiving valuable input and yes, he respects the abilities but on the whole with such a drastic change and in comparison to many other things that we, as a community, able to make a decision on, such as school budgets, this thing just does not make it. He said it does not compare and so he thinks that that is another issue that we all should keep in mind, in context. Yes, Mr. Zimmerman said, you have the law on your side but he thinks the law is wrong.

Mr. Zimmerman said in summary, what he thinks the Board is facing is something far worse than what it is made out to be and he strongly encourages the Board to decide no on this decision. He thanked the Town Board. Supervisor Ringler thanked Mr. Zimmerman.

Mr. John Mead, Meads Lane, Delmar, said first he would like to commend the young people who were here tonight. He said they seem to have a better grasp on things than maybe does the Board or the School Board. He said in view of the full value assessment information received this past week, he has had feelings of disbelief, anger and bitterness. He said being a farmer and knowing the hardships that farmers face everyday just trying to make a living, leaves him to wonder why the farmers and the landowners are increased by the largest percent of tax. He said business uses about 20 cents and agriculture uses about 30 to 40 cents of each tax dollar for services. He further said while residents required \$1.10 to \$1.40 per dollar of taxes for services. He asked why the burden of tax is being shifted to the rural property owners in such a discriminating way. The homestead taxation policy, according to Mr. Mead, will place a larger burden on the rural land owners and the business community while giving a small but probably short-lived break to the homeowner with 10 acres or less. This max of an appeasement attempt on the part of the Town Board, according to Mr. Mead, to placate the majority of the voters and force the remainder into selling their property for development. He said he directs this to you, ladies and gentlemen, he asked everyone please do not buy into this homestead plan and sell the rest of us down the river. He said the property taxation problem has been influenced in this Albany suburb since the Rockefeller administration tore down the City of Albany and created the great State metropolis called the South Mall. He said people were transferred here from downstate New York and elsewhere, given increased salaries and moving expenses and this policy was carried on under the Carey and Cuomo administration also. He said when these people went shopping for a house in which to live, they often times came to Bethlehem where home prices and taxes seemed cheap in comparison to downstate prices. He said when the strangers come to Bethlehem, the sewers, the water system, the street lights, the paved streets, and etc. were all established and in operation. He further said the people who are long time residents here especially the rural ones, have eaten dust from the unpaved roads, driven through muddy potholes, put up with the inadequate water supplies to mention a

few. He said they put up with these and other handicaps to work for a better life for themselves and their children. He said while they do not mind sharing their better life, and the community with these other strangers, we do object to having the tax burden turned upside down and dumped on them as long time residents who can least afford it. Supervisor Ringler thanked Mr. Mead.

Ms. Linda Jasinski from Bender Lane said most of the farm talk here is being covered but we also have to remember what you are calling vacant land. She said a lot of it is owned by developers right now, they are sitting on it. She said they can afford to pay the taxes, they could at least, now you are going to ask them to pay a lot more taxes and that costs them money. She said they are going to have to develop it, to do something with it. She said she, herself, have worked to buy 70 acres, it has a little alfalfa field, she would like to reclaim the orchard, certainly not \$10,000. worth to get the farm exemption and the rest of it the deer are running around on, the raccoons, the creek is there but she said she does not know if she can afford to keep that like that. She said she may have to sell it, she may have to do something else with it but, she noted that is green space, that is what we have around here. She thanked the Board.

Supervisor Ringler thanked Ms. Jasinski. Mr. Glenn Lasher said he is from Selkirk and he is opposed to this homestead act. He said he thinks the way things are going we are well on our way, we do not have to look to far just to the north to Colonie. He said it was not that many years ago there was considerable farms up there, now it is all blacktop, concrete, strip malls, shopping malls, houses and high taxes. He said he does not want to see the Town of Bethlehem digress to that point. He thanked the Board. Supervisor Ringler thanked Mr. Lasher.

Mr. Emmett Ellegate, Kenwood Avenue, said he saw his assessment go up \$1,320. He said this tells him something, he has been a 40 year resident of this Town and if his assessment went up \$1,320. or he should say not his assessment but his taxes went up \$1,320. then somebody in the past has been doing a dam poor job of reassessing property. Now let's face it, he said, he believes in a fair tax for all, for the business people and for the people who own property and this malarkey that we ought to shift it to the homesteaders to relieve them is wrong. He said it is wrong because we have done something wrong in the past. Let me make a couple other comments, Mr. Ellegate said, he was involved with Finnegan Associates with some property he owns in Caroga Lake, he challenged them but he challenged them too late they said because the letter came up after the review period was up. He said well, when he finally sold the property, it was sold for 15 percent less than they had assessed it for. He said he thinks that tells you something because he thinks that the property assessments in this Town, the people that he has talked to are in the ballpark of 10 to 15 percent too high by Finnegan Associates. Number two, when we talk about big companies leaving or big companies questioning whether or not their taxes are fair, Mr. Ellegate reminded the Board that the City of Schenectady lost a lot of buildings in the General Electric Company because GE questioned their taxes. He said Schenectady ignored them and what did they do, they tore down the buildings that were in the City of Schenectady in order to reduce their tax base. He said in Rotterdam they did just the opposite, the Town Board went along with them, reassessed their property, down-graded it and those buildings are the buildings that now stand. He said the biggest one is the turbine division. Up in Niskayuna, Mr. Ellegate said where he worked at the Knolls Atomic Power Labs, the place next door -- the GE research facility and the engineering facility -- when they went to the homestead act, as the young lady over here pointed out a couple years ago, GE has questioned them, so far they have won round one in court for a reduction in taxes. If that happened here, Mr. Ellegate said that would mean that the commercial people are going to take the shot.

Mr. Ellegate said lastly, he represents the Albany Farmers Market Association. He said they are a group of farmers, some of whom live here in Delmar. He said he does not happen to be a farmer, he just happens to be one who gets the group together. He said you recognize the two markets you have in here that are run by the Capital District Farmers Market Association, the one at St. Thomas's Church and the one at the Methodist Church. He said the farmers who run these

groups, attempt to bring fresh produce into the community area so that you can buy directly from the farmer and not go through the middle man. He said they had a meeting last night of his group, indicating there are 14 farmers, 5 of which live within the confines of the Town of Bethlehem. Three of those people, according to Mr. Ellegate, announced last night that if the assessments that they have received go through and they have gone through the farm routine, if they go through, they are going to be out of business. He said he does not think the Board wants to see that happen. He said he urges the Board not to go with the homestead act. He said if the taxes are fair, he wants to pay his share just as well as you as a businessman want to pay yours or anyone else who is a farmer. He said do not make them unfair. He thanked the Board. Supervisor Ringler thanked Mr. Ellegate.

Mr. Ed Brown, 71 Retreat House Road, Glenmont, said he is a full time State worker but he is a part-time vegetable farmer. He said he has 2 acres of vegetables and he does what they call fresh market farming. He said he grows the vegetables, he puts them in the truck and takes them to various places in the Town of Bethlehem and City of Albany. He said he is concerned about this homestead act creating a situation where he cannot use the agricultural assessment or agricultural exemption. He indicated he has to talk to Mr. Lastra about that. He said the taxes -- he said he farms his parents land and the taxes on that land, he said his mother is 80 and his father is 82 and the taxes went up \$3,700. He said that is more than he grosses for the 2 acres in vegetables that he grows, which means that he is not going to be able to continue this farming. He said it will affect people in Albany, a lot of his customers he has built over the last 10 years, they represent people from Italian heritage, there is blacks in the south end of Albany that he sells to -- this is one opportunity these people have for getting inexpensive fresh vegetables, he sells at the Methodist Church here in Delmar -- people there are very concerned about organically grown vegetables, indicating he does not uses sprays or herbicides. He said he believes this homestead thing is going to jeopardize this farming he does, he does not believe he can pay the taxes on this land. He said you talk about old people, well, some old person comes to buy the corn at the Methodist Church and finds the farmer is out of business, so you know, this affects the old people. He said it affects the minorities in Albany if he cannot keep the farm going. Mr. Brown said he is one of the few people in the Town of Bethlehem that grows what you call collards and turnip greens and that type of stuff. He said this homestead act is, decision the Board is making here, is going to affect beyond the Town of Bethlehem. He said he almost considers this homestead law similar to the law they used to have about making the blacks sit in the back of the bus. He said it is something that is detrimental to farming which means it is going to be detrimental to, you know -- in my case, since many of his customers are black, it is going to be detrimental to them. He really wishes the Board would consider not going with this homestead act. He thanked the Board. Supervisor Ringler thanked Mr. Brown.

Mr. Paul Kleinke said no, Mr. Zimmerman did not know I was in the audience but he thanked him for the kind words. Supervisor Ringler asked if his attorney has been in touch with Mr. Zimmerman already. Mr. Kleinke said he would like to say his father came to the Town of Bethlehem in 1916 and he was born and raised on that family farm on lower Kenwood Avenue, 52 years ago. He said that farm still remains owned by family members. He said he has a small vegetable business and he is sure that you have seen many familiar faces around the Town of Bethlehem that come to his farm, they bring their kids and their grandchildren and they enjoy that open air space. He would like to say if taxes continue according to the Finnegan's assessments, farmers that he has talked to, they have talked here about... the School Board talked about \$500. assessment increase. He said the farmers he has talked to have between \$4,000 and \$9,000 a year increase and what is that going to do. He said that is going to turn these properties and his property and the fellow farmers like him into homes.

Mr. Kleinke said remember one thing, when you put homes there, you do not have any more open space. He thanked the Board.

Mr. John Geurtze, Route 9W, Selkirk, said many people have said to him I go down to your vegetable stand and buy vegetables. He said he

asks them what they think his name is and they said Kleinke and he said no, it is Geurtze. He said he got his start in agriculture on Mr. Kleinke's farm many years ago. He said in fact, he remembers the day that Peter and Paul, twins, were born. He said he has heard a lot of people here tonight, and he has lived in Town -- many people say they have lived here so many years, he is in his 63rd year. He said he has been paying taxes here since he was 18 years old, before he could vote. He said he has seen a lot of green space go, we talk about the loss of trees -- we had a group of people in Slingerlands who complained because somebody cut down a couple of trees. He said there are more trees in the Town of Bethlehem right now than there was 30 years ago. He said and there is going to be a lot more because if this homestead law is passed, a lot of this land is going to grow up into trees and then houses and more schools and more senior citizen services, more parks and recreation and a bigger police force.

Mr. Geurtze said case in point, he bought his land 10 years ago for \$26,500., he is assessed for \$239,000. in 10 years. He said if he can sell it for \$10,000. an acre, come to me buyers.

Mr. Andy Pludrzynski said he lives in Delmar and he thinks this has been focusing on specific farms, each one -- there has been a certain member of the community come up and describe their specific situation and that of others that they know, but, especially just the last few people how they have been talking about the farmer's market and some other things -- farmers really interact with a lot of the community. He said he knows a lot of people attend farmers markets and other things. He said there are a lot of people who are affected, not just farmers that are affected by this homestead act that really are not here for one reason or another to tell you their problems. He said for the Board to pass this act is really kind of silly because it is very obvious that community interaction is going to be severely affected and altered in a bad way. He said that is all he has to say but it really is stupid expecting the whole community not just one particular part, the farmers or the yuppies or anything else. He said it is really kind of silly to pass it. Supervisor Ringler thanked Mr. Pludrzynski.

Dr. Stuart Lyman again spoke and said he told the Board where he stood but he wanted to talk toward the theme of the conversation tonight and sort of a loss of definition. He said he understands that we are here talking about the homestead act and also we are talking about reassessment. He said most people are probably as much and more concerned about what their reassessments were versus the idea of the homestead act. He understands that reassessment is supposed to be neutral for the Town, so people should understand that people who are not here, are the ones that the taxes went down. He said what he sees in the homestead decision by the Board is the opportunity for you to take a role in managing the distribution of the taxes. He said what he feels is and what he asks the Board to do is to reconsider taking a role in the way the assessments were done. He said in the theme and the approach to the assessments. He said homestead allows the Board to do that in separating commercial from the homeowner but it seems to him that what has been heard here is an appeal from most of the audience in terms of the farming, vacant land owners in the audience that there needs to be a reassessment of the approach that was taken. He said he does not think that is going to happen unless the Board stands up and says this needs to be done. This is what he has to say, Dr. Lyman noted. Supervisor Ringler thanked Dr. Lyman.

Supervisor Ringler asked if anyone on the Board had any comments at this point in time. Councilman Gunner said he has a question for either Mr. Lastra or Ms. Quinn. He said the gentleman that was sitting on the side, he did not think he was there anymore, earlier talked about an agricultural assessment. He said that is what his question is to. He asked approximately, let's say that a residential piece of property were assessed at \$200,000 and a farm is assessed at \$200,000, then the farmer gets a break -- yes, he said he guesses it is a break -- an exemption because of being a farmer, about what percent of that exemption. Mr. Lastra said to give an example, there was 100 acres and they assessed it using the ag assessment, it would probably be looking at -- let's assume it is \$400. an acre -- be looking at \$40,000 in assessment. Mr. Gunner said this was using the ag assessment. Mr. Lastra said this was right. Mr. Gunner asked if

this would be the exemption. Mr. Lastra said that would be the assessment. He said the exemption would be the difference between that \$40,000. and what the full value assessment is. Mr. Gunner asked between what two figures. Mr. Lastra said between the \$40,000 and we could be talking an assessment, maybe -- like John said, he had 90 acres at \$269,000., asking John if this was correct. Mr. Geurtze said it was 24 1/2 acres, paid \$26,500 for it and assessment is \$290,000. Mr. Lastra asked if there was a house on the property. Mr. Geurtze said yes. Mr. Lastra said let's say the land is worth \$200,000 for 20 something acres, if you use the ag assessment you would be looking at using the 20 acres times \$400. an acre. Mr. Geurtze said it would be based on an agricultural value rather than a commercial. Councilman Gunner said so then if the farmers do... if they do go for the agricultural assessment, it is a very good. Mr. Lastra said it is a good program, except that it is, as Rick said, 5 times the taxes saved is the penalty if they convert it, if they are in an ag district. Councilman Gunner asked what type of thing would it be converted to. Audience commented building lots, a dump. Councilman Gunner said building lots or a dump. Mr. Gunner asked a gentleman in the audience if that would be sold at a very low price for the dump. Mr. Minshell said the question should be addressed to the person who suggested the dump should answer that question. Mr. Gunner said oh, all right, thank you. Mr. Lastra said the penalties are steep if they get out for any reason.

Supervisor Ringler asked Mr. Lastra if it is in an agricultural district, are the penalties in effect. Mr. Lastra said they were. He said it is 5 times the taxes saved but it is a little easier because in an ag district they can get out when the district comes up for renewal every 5 years but you are still talking a 5 year time frame as opposed to... if you are not in an ag district, then you have to commit for 5 years. Mr. Ellegate said that does not apply if you are a farmer and you do not make \$10,000. in profit. He said that has to be qualified with the \$10,000. Mr. Waldenmaier asked what is fair about that 5 year penalty, he said he cannot understand that. He said he would not mind paying back what the tax he owed plus the interest but he cannot understand that 5 year penalty. He asked who set that up. Supervisor Ringler said the State Legislature. Mr. Lastra said the State Legislature and they have made the ag assessment program pretty difficult, very difficult to use.

Mr. Jim Grady asked what if you sell the property during the 7 years it is tied up. He said if you dispose of the land, if you have an agricultural assessment... He said he has a lot of things to say about how far up his taxes went on the 60 acres he owns in Glenmont. He said he lives in Slingerlands and he owns two houses in Delmar, as well as 60 acres of land in Glenmont. He asked if he ties this land up on an agricultural assessment, because he does gross \$10,000. in sales off the property, what happens if a developer offers him \$500,000. in 5 years from now. Mr. Lastra said he would pay 5 times the taxes saved. He said it would be the difference between the ag assessment. Mr. Grady said basically he is stuck, he said if he comes in in 6 1/2 years and someone makes a good offer to me, he cannot sell his property. Mr. Lastra said he would have to weigh the sale price against what the penalties would be. Mr. Grady said how do we know where the economy is going to be in 7 years from now. Mr. Lastra said these are all issues that you have to take into consideration.

Mr. Grady said another thing he has to say, no one is talking about the aesthetic value that he pays when someone drives down the road and looks at the leaves in his property in October, he is paying \$7,000. to own that property up here that he paid \$90,000. for 4 years ago. He said he is landlocked, Mr. Flanigan said he cannot build on his property and he is still paying \$7,000. a year. He said Finnigan said it is worth \$230,000. -- he paid \$10,000. for 6 acres last year that is worth \$79,000. now -- maybe he should be working on Wall Street because that is a pretty good return on his investment in 9 months. He personally feels that the homestead -- there is really no advantage to it, who wins. He said the whole idea is nobody is winning here. He said the people who are loosing are the Kleinkes, the people who have... there is something to be said about driving there on a nice afternoon in the summer and buying corn with your family, that is an outing. He said Mr. Kleinke is paying for that, he is paying dearly for that -- so what is he supposed to do sell it to a developer and

Leslie Loomis seems to think that the schools are going to benefit from this -- what when they build 150 more houses and there are 300 more students and we have to build another addition, float bonds at 10 percent. He asked who wins here, noting we are all loosing, it is short-sightedness. He said it is what is happening to this country over the last 20 years.

Mr. Grady said he would like to say you can vote for H. Ross Perone in the fall and make a big change. Supervisor Ringler asked if that was a paid political announcement.

Mr. Albert Mead said he would like to speak to Mr. Gunner. He said he does not think Mr. Gunner really understands this agricultural exemption. Councilman Gunner said that was why he was asking the question obviously. Mr. Mead said he wants to put him straight. He said now, any farm who gets agricultural exemption, has to gross \$10,000. He said now that may not seem much like to the Town Board here, but... Mr. Gunner said it was a lot to him. Mr. Mead continued that himself, he does not gross \$10,000., no where near that and he is sure that most of the farms in the Town of Bethlehem do not gross \$10,000. So now, he said there is where they are up against it. Councilman Gunner asked who makes that law. Councilman Webster said this was a State law.

Mr. Zimmerman asked if he could help clarify a couple points on the ag exemption system. He said the system was put into place several years ago as part of the agriculture's district law. He said the agriculture's district law serves as a foundation piece of legislation in New York State to enhance the economic viability of the industry. He said it does many more things besides agricultural assessments. He said the agricultural assessment program has become increasingly more popular over the years throughout the State as property taxes have increased, as the highest and best use assessment has gone up. Mr. Zimmerman continued that as the alternative for land use has gone from agriculture to some other use, most notably residential development. He said so then it has been convenience and opportunistic for the agricultural community to apply for an agricultural assessment program. He said the purpose of the agricultural assessment program is not just to grant an outright exemption, even though it is technically in law an exemption, legally it is structured as an exemption but in reality, what it has done, is created a more fair way to assess agricultural property on its income producing ability as agricultural property, not as its highest and best use would be if it was something else other than agricultural property.

Mr. Zimmerman said if the system is working right throughout New York State, it is not attractive for a farmer to apply for an agricultural assessment if that highest and best use of the property is agricultural property. He said they are seeing that still in many parts of New York State, most notably the most rural parts, certainly not in this area. He said it should not be misunderstood that agricultural assessment is a convenient opportunity, necessarily, for farmers if the homestead act is put in place because what you have done, in a sense, is skewed the program. Yes, he said, you have lowered the total tax bill for a farmer in comparison as to what he or she would be paying if the homestead act was put into place and no agricultural assessment program existed but in reality, what you have done is made him uncompetitive to his counterpart in another county where no homestead act exists, which he must compete with in the industry. He said these are all small business people trying to compete in a world market, essentially, and you have no longer allowed the system to work as it is suppose to work. He said that is to attempt to fairly establish a fair tax on that property for its agricultural producing ability. He said you need to keep this in mind and in context with it. He said it is not an outright exemption, it is a more fair way to assess agricultural property.

Councilwoman Galvin said taking advantage of Mr. Zimmerman's return to the microphone, she had a couple of quick questions. Mr. Zimmerman said sure. Ms. Galvin asked what the status is, if he knows, of the bill in to amend Article 19 to put farms into the homestead available class. Mr. Zimmerman said the question was about State legislation. He said what is happening is at the State level in comparison in making this change once and for all. He said there has

been proposals at the State level to put agriculture in the homestead class, say okay we will work with this system, let's just put agriculture over homestead and we will all be happy. Mr. Zimmerman said that proposal has been offered up, there is legislation in both houses, the Senate is very supportive, the Governor remains supportive, they continue to run into real problems within the Assembly leadership. Since there is a new speaker this year, Mr. Zimmerman said he has given them an outlook that is a little bit more optimistic, no guarantee. He said let him tell them this, he is not optimistic about it because he thinks that if the agricultural program was given a different treatment -- if agricultural land was treated differently than what it is currently, it could bring this whole house of cards -- that is, this two tier tax rate system, down with it. And, so, he thinks there is real concern by those who want to keep status quo to remain as is. But, Mr. Zimmerman said they will aggressively continue to work at it. He said he thinks they have a strong argument, he thinks he has a lot of political opportunity but that is his bare bones assessment.

Supervisor Ringler said, as a follow-up to Ms. Galvin, some of the literature that was given to him earlier today talked about other legislation that they are working on regarding tax credits that would be equal to property tax assessments and asked Mr. Zimmerman where things like that are going in the legislation. Mr. Zimmerman said he is not real familiar with the specifics in that question, he said they are dealing with various aspects. Supervisor Ringler said he did know but some of the literature... he thought it was a position paper from 1988 that he had given to him. Mr. Zimmerman said much of what they are working... that is referencing Ms. Galvin's question about changing the homestead act. Supervisor Ringler said there was some other legislation in there, as well, asking Ms. Galvin if this was correct. Councilwoman Galvin said there had been in other years but she did not know whether there is anything pending this year. She said she thinks it is only the Article 19 that is currently pending before the Legislature. Mr. Zimmerman said yes but there is ongoing attempt to work at the core of the issue as they see it and that is not really the concern of the Board tonight but the real driving mechanism of the problem here is the ongoing economic burden placed upon local governments by state government and federal government for that matter too. Mr. Zimmerman said there is a tremendous load of mandates that are not being funded that you have to pay for and it is coming out of the farmer and every other property owners back pocket. He said that is the problem they are facing here and all they are trying to, obviously, and he appreciates... in all due respect, know that the Board is trying to operate within that system. He said that is true but let's not make the system worse.

Councilwoman Galvin said she hated to keep pestering Mr. Zimmerman but on the same Article 19 question, she said she has not seen the bills that are in for this year, how would they be affected if in fact they were passed and signed and became effective, would they be retroactive to the existing tax year in which they were enacted or would they only be prospective to future taxes. Mr. Zimmerman said that is a question he cannot answer, stating obviously they would like it retroactive for all but he is not... there are a couple variations on the theme, mind you too, one other alternative would place more authority on the Board's shoulders to make a decision as to whether you want agriculture in the homestead or the non-homestead class too. He said that is maybe a lesser attractive position from his standpoint, he is not sure about the Board's but that is another legislative proposal that is being considered. Mr. Zimmerman said as to whether it is retroactive or not, he is not clear.

Councilwoman Galvin said one of the questions is not necessarily retroactive for taxes in a given year but it would be, for example, something that was enacted mid year and the effect on school tax. She said whether or not it would be applicable to the school tax if it were enacted before the assessment date. Mr. Zimmerman said he would have to study the legislation. He said and it may be an issue that has not been addressed at all. Councilman Webster said grandfathering would be very difficult in those issues. Mr. Zimmerman said he would think so. Councilman Webster thanked Mr. Zimmerman.

Councilwoman Fuller said just a point of clarification, they had been asked this evening by a couple of gentleman anyway, to postpone the decision, asking if this was possible. Supervisor Ringler asked if she meant postpone the decision on homestead. Mrs. Fuller said yes, on homestead. Supervisor Ringler said the Board has until April 1st to make a decision on that as he understands it. Mrs. Fuller asked if this was law. Ms. Quinn said April 1 is the deadline if you were going to implement it.

Ms. Lois Hotaling asked if all towns have to reassess, like the Town of Coeymans. Supervisor Ringler said he does not know what they are doing. He said the Town of New Scotland is doing it. Ms. Hotaling said she is not talking about... Coeymans because Coeymans is associated with her even more than Bethlehem. Supervisor Ringler asked Ms. Quinn if she would answer that. Ms. Hotaling asked Ms. Quinn if they have to reassess. Ms. Quinn said New York State law says that all municipalities have to assess at a uniform level and in a uniform level of market value and the courts have determined what the market value is. Ms. Quinn continued, that what has happened, over time, some places have come about doing revaluations because private industries have taken the towns to court. She said what is currently happening with other places is that her agency, New York State, is looking into those towns that have not done reassessments and they are pursuing that. She said she does not know where they stand with Coeymans. She said part of their agreement with them is that they had to go out and initially collect data which they have done. Ms. Hotaling said they should have looked into Coeymans. Ms. Quinn said they may be, it was not done. Ms. Hotaling said she has a sister who lives there and she told her they are not going to reassess. Ms. Quinn said at this stage, she does not know for sure... Ms. Hotaling asked if they have to reassess. Ms. Quinn said everybody in New York State, all municipalities are required by law to assess at a uniform percentage of value and that is a requirement. She said whether they intend to do a reassessment, she did not know. She said she does know they have taken the first step and they have gone... Ms. Hotaling asked if they had to. Ms. Quinn said by law, everybody, all municipalities in New York State are supposed to assess at a uniform percentage of value. Supervisor Ringler said what is happening and it happened to the Town of Bethlehem, as Ms. Quinn has pointed out, that if you do not do it, someone takes you to court and the judges will order you to do it. He asked Ms. Quinn if they have specific authority to order them to do it. Ms. Quinn said they do not have the authority to order them to do that, what they can do is say that there are certain regulations that they have to abide by. She said one of them is that they have to provide an inventory of the properties. She said they have taken that first step, they have gone out and done the first step in the process in a revaluation, which is collecting the inventory. She said they have gotten that far. She said Coeymans is not in the process but it has been a domino effect in Albany County. She said Bethlehem, New Scotland is looking at 1993.

Ms. Hotaling said she does not know about New Scotland and she is not interested in, it is the Town of Coeymans because she is right on the border line. Supervisor Ringler said at the moment he has enough problems with Bethlehem, if Ms. Hotaling would like the Town of Bethlehem to call Coeymans for her or she call them direct, he said he would gladly check that out for her. He said he does not want to get involved in their revaluation. Ms. Hotaling said she was going to come over and see him anyway. She said she knows her sister owns property and they were discussing it the other night, a whole bunch of women and they said they are not going to reassess and Ms. Hotaling said she told them she thought New York State requires you to. Supervisor Ringler said they require you to be equal and maybe Coeymans is equal already but he has no idea, but he doubts it.

Mrs. Marcelle Olsen said she has a question to ask. She said she has been hearing figures bantered about, the residents are costing the Town so much more than the farmers and everybody else. She asked what the residents are getting that they aren't. Supervisor Ringler said he did not say that... Mrs. Olsen said she knows he did not but two people quoted these things. Supervisor Ringler said there is a sense and he is sure some of these people do it that because someone who may live in central part of the Town is closer to the Town park,

closer to the library, he thought was stated and things like that, that the center part are able to take advantage of Town services. Mrs. Olsen said the other people are not kept out of it. Supervisor Ringler said absolutely not. Mrs. Olsen said they are not getting anything either. She said they are in the Town, she has no sewers, she has a half of a road, so why is she costing so much more, that her taxes were raised so much. Supervisor Ringler said he could not give an answer to that.

Supervisor Ringler asked if there was anyone who had not had a turn to speak yet that would like to speak. Mrs. Gudz said she just had a short question. She asked if she dies before the 5 years is up, she has 4 children which she left them... do they have to pay this huge penalty to get rid of the property. Supervisor Ringler said if the ag assessment ends, yes, according to the Assessor.

Ms. Monroe said she was going to address Councilman Gunner's question about the ag exemption because she is perceiving that some people may view that as an anecdote to this problem of homestead and farmers being over taxed. She said in addition to the \$10,000. gross sales requirement, she believes there is a 2 year requirement that you actually be in ag production and produce a \$10,000 gross sales over that 2 year period per year or \$20,000 one year and zero the other. She said it is an average. She said the other thing is that a lot of people, in this audience, being of retirement age, may have farmed for years but aren't actively income producing and a lot of these people and she has talked to them are very unsettled with the idea that they are going to have to maneuver or figure something out so they can satisfy the ag production sales requirement.

Ms. Monroe said she is involved in a farm family actively, she is also an attorney and she has been in the trenches challenging ag exemption denials. She said she is pleased to see that the Bethlehem Assessor is going to work with people beyond the taxable status date on this issue. She said she has been involved recently in other counties where Finnigan and has, in her opinion, done a very inaccurate job with ag land assessments and she has met resistance there even though the people have gotten their notices after taxable status date. She said there has been pressure from the State Board and from the county to stop this, you know, stop people from applying. She said she guesses what she is trying to say here is, don't view this as an anecdote. Ms. Monroe said people who own vacant land or agricultural land are not consuming the same amount of services. In fact, she said they are maintaining their land themselves for the most part, they are -- in her case she has 3 children, they are in the Bethlehem school system -- they are providing an education to those children there. She said her school taxes in the past 3 years went up 37 percent. She said, frankly, she would rather put her money into a couple of beef cows so her children know where the food is coming from than throw it to an administration that she does not know where the money is going. She said what she is saying to the Board is, land is valuable to people, to a lot of these people, it is more valuable than a house. She said people that live on the land do so for a reason and most of these people you probably haven't seen before tonight. She said they probably have not been knocking on the door, they probably have been taking care of their own affairs, minding their own business and just wanting to be left alone. Ms. Monroe said she thinks that what you have done, not you particularly but what has happened and it has happened every where, it has upset the apple cart and people are feeling that the whole purpose behind this is confiscation of land. She said that is what is bothering an awful lot of people.

Supervisor Ringler thanked Ms. Monroe and said now that she was all the way in the back of the room, Mr. Gunner had a question for her. Councilman Gunner said she talked about perception and he guessed after he heard the answer because he was wondering, what does an ag assessment really mean. He said it is considerable, yes. Ms. Monroe said it is considerable but you are giving up a lot of freedom, in other words, freedom to dispose or do with that property what you want, for 8 years if you are outside an ag district. Councilman Gunner asked why she thought the State would do that, he has an idea in his own mind. Ms. Monroe said she was sorry, but why would they do what. Councilman Gunner said why would the State require a farmer to stay for 5 or 8 years. Ms. Monroe repeated why would the State require them to

keep the land in agriculture for 5 years, is that what he was asking her. Councilman Gunner said 5 and 8 years were both mentioned. Ms. Monroe said okay, it depends on where you are located really. She said well, it is sort of like, well, we are giving you something -- we are giving you a tax break, so what we are expecting from you is a commitment that that land is going to remain in agriculture or will not be converted to a non-agricultural use. Why, Ms. Monroe said she does not know why. Councilman Gunner asked if he could give his perception on that. Ms. Monroe said sure. Mr. Gunner said her other perception was not quite his but he will tell what... he said he guesses as he listened, one of the things he did perceive that on that 5 to 8 plan, that they must have enacted that because somebody's land that is going up and then they want to sell to a developer or as this gentleman said some other gentleman said, for a dump, that they can make a lot of money. He said that wouldn't possibly mean if that were true, that somebody else is paying for the profit that that person is making, some residents, because if he did have an agricultural exemption. Ms. Monroe said okay, but if he sells... someone yelled from the audience and Mr. Gunner asked to please let the lady answer. Ms. Monroe said if that farmer sells that land within the penalty period, okay, he has to pay the roll back taxes and the penalty. Councilman Gunner said he understands that. Ms. Monroe said whatever benefit he may have derived during that time period, he is giving it back. He is paying back equal, Ms. Monroe said. Councilman Gunner said that is if he sells it at that time but if he waits and it does still increase in value, it is like holding a stock... Mr. Ellegate said he has to do it every year... Ms. Monroe said you have to come in every year. Councilman Gunner said he understands that is a restriction. Ms. Monroe said no, let me just say this... she will tell Mr. Gunner, it is very complicated. She believes it is complicated... Mr. Gunner said okay. Ms. Monroe said what this gentleman just said, she believes and that is the law, you come in for 8 years today, next year you have to file again for another 8 years, it keeps going. Councilman Gunner said it is a rolling, he thanked them, he did not know that. Ms. Monroe said right, you are not going to sit back and say oh, we are on year 3, now I have 2 more years before I can get rich. She said it does not work that way.

Ms. Monroe said one other point, Professor Harvith raised about conservation easements. In other words, Ms. Monroe said farmers look into conservation easements as a way to keep the ag value on the property and therefore get a lower assessment. She said the law, she does not believe, at this point, that conservation easements are guaranteeing you the right to be assessed at a lower value. She said it is not mandated, it is not specified. She said one thing that conservation easements do is it can give you a break in value for estate tax purposes. She said so, in other words, when you die, you are going to get some benefit. She said this whole, ag, the Section 483 and Section 25 of the Ag and Markets Law is a complicated area. She said they do have senior citizen exemptions which will benefit a lot of the senior citizens in Town, okay. She said a lot of the senior citizens outside of Town may benefit if their residence is on the whole parcel but if they own a residence and they own a contiguous parcel of say 20 acres or whatever, their senior citizen exemption only goes for that house. Ms. Monroe said, so, people, like she said, they value their land. She said they made decisions to invest in the land, not in stocks or bonds, and they do not want to feel robbed.

Supervisor Ringler thanked Ms. Monroe. Councilman Gunner said he would like to say he also values the land probably much the same as they do but his farm is only 20 x 20 and it keeps him busier than he wants.

Mr. Ellegate said he wanted to comment on something Mr. Gunner said and he does not think he is a farmer, that is pretty obvious. He said you will find, Mr. Gunner, that in most cases if a farmer is going to come in -- let's say you have 50 acres and you are going to rent it to him or you are going to let him use it, whichever you want to do -- he is going to say to you in most cases, I want it for a 5 year period of time because he is putting a lot back into that ground. He said he isn't just turning over the soil this year and getting a crop and going away and saying thanks Charlie, forget and next year I'll go to somebody else. He said he is putting nutrients back into the soil by what he is planting and what he is doing as far as crop rotation.

Mr. Ellegate said most farmers will not touch a piece of land unless they can get it in the neighborhood of at least 5 years. He said that goes along with this agricultural value assessment thing in which you can get the folder from if you are interested in it from over in the Ag and Markets will give it to you or you can get it from over in New Salem, the Cooperative Extension. Councilman Gunner said so what you are explaining is, even though if he gets the ag exemption and he is retired and he is renting it out, he is still putting money into it to keep the earth. Mr. Ellegate said that is right, he wants to keep that in prime condition.

Dr. Lyman said he thinks the Assessor should mention that if you own land and you want to rent it to him as a farmer, to gain an agricultural exemption because you have vacant land, you have to rent it to him with a written lease of 5 years that you cannot get out of before you can even do that. Mr. Rappazzo said plus in order to get it, you have to have \$10,000. gross. He said you have to have it on your W-2 forms prior to 2 years ago, in order to even qualify for this, in other words, this year does not count. Supervisor Ringler requested that if Mr. Rappazzo wishes to speak again, please go to the microphone. Councilman Gunner asked if you rent the land as was just stated, can they get their \$10,000. -- does the renter's \$10,000 profit qualify. Mr. Rappazzo said he has to show it on his W-2 form. He has to show that he grossed \$10,000. so that is why one guy can write -- he said in other words, if he leased land from Mr. Gunner, Mr. Gunner has to show on his tax forms, 2 years prior today that he made \$10,000. Mr. Rappazzo said if not, you do not qualify until you make that \$10,000. He said that is what happened to him, he cannot make the \$10,000, last year or the year before but, this year, if he keeps selling animals, then he can do it. But, as far as getting tax credits, he cannot do it now for another year because he did not gross the \$10,000.

Mr. Charles Waldenmaier said he would just like to have this Board's advice, what you would do with this land. He said at his age, how does he know he is going to live another 5 years and ANSWERS wants to buy a couple pieces, Mr. Ringler knows that and he asked would the Board advise him to contact them and sell it. Supervisor Ringler said not to ANSWERS. Mr. Waldenmaier asked who they would sell it to to get their money. He said he has 6 pieces of land, the lowest one is \$431,000. up to \$750,000. He asked what he is going to do at his age. He said he cannot sign up for 5 years, he might not even be here in 5 years. He said so, what would you do. Supervisor Ringler said he does not know what to tell him. He further said he thinks Mr. Waldenmaier has to do one thing and that is make sure the values are right. Mr. Ringler said he is asked the Assessor, Mr. Lastra, to take an awful hard look at all these land values in addition to Finnigan to make sure that in the final analysis that they are correct values. He said this is the first thing that we have to do. Mr. Waldenmaier said where he lives, there is a cemetery up in back of the barn, there is a man buried there -- he was born in 1748 and dies in 1812. He said the land has not changed in all those years, now why is assessment going way up and he said he does not know why this 5 year penalty. He said this is the thing that gets him, he said he does not mind giving back the amount of tax that he owes them plus the interest, he said he cannot understand that 5 year penalty. Supervisor Ringler said he does not either. Councilman Gunner said he agrees with Mr. Waldenmaier about this. Supervisor Ringler said that is a State law that he cannot do anything about but he agrees with Mr. Waldenmaier. Mr. Waldenmaier said when they built the GE up there, the Town asked if they could go by our place with water and he said he said no. He said because in 1941 they had a barn burn down, they called the Town of Bethlehem, they said call Delmar, they said they were out of the district. He said they said to call Slingerlands, they called Slingerlands, they also said they were out of the district. He said Slingerlands said call Selkirk, they called Selkirk and before Selkirk got their Westerlo was there. He said Westerlo was there and they did not even call them. Mr. Waldenmaier further said so when they came and wanted him to sign to let them go by the place with the water and gas, he said no but well, then they went into 126 State Street, the Niagara Mohawk building and so they talked to him and so he said how much is it going to cost him because he said he does not get any water from the Town, he has an artisan well that runs over 40 barrels a day. He said he still does not get any water and he asked how much it was going to cost him to go

by the place. He said they told him the first year it will be \$120, after that it will be \$80 a year after GE gets built. Mr. Waldenmaier said now the GE is 3 times as big as when they first started and he is still paying about \$140. a year. He said they never was \$120. a year. He said, he means the Town did nothing for him. He said at the same time -- well, no here just a few years ago he let the Town go by and then Niagara Mohawk go by and they offered him \$10. but he did not take it, he signed the papers, he took it but he didn't -- but up in Guilderland, Kevin Moss owned a right-of-way which the bank wanted, so the bank could sell its land and he got \$40,000 for an easement. Mr. Waldenmaier said he let the Town of Bethlehem go for nothing. And now, he said Mr. what's his name over there will tell you, he rents a piece of land, there are 3 acres of land there he can't use because they got a sluice in where the water line goes and Mr. Frueh has a piece of land on Waldenmaier Road that he cannot use. Mr. Waldenmaier said he looses 6 acres, 6 pieces of land that they cannot use. He said so, now he won't be able to pay these taxes, so who does he sell it to. The audience commented "ANSWERS".

Mr. Waldenmaier said there is one piece of land that has 67 acres, there's only -- Mr. LeGrange rents it -- there is only 21 acres that can be worked, the rest is all gulleys. He said they assessed it for \$431,000. Supervisor Ringler said that is what Mr. Waldenmaier has to come in and talk about, please do. Mr. Waldenmaier said he is asking for Mr. Ringler's advice. Supervisor Ringler asked Mr. Waldenmaier to come in with all that information and sit down with them and say to them why it is not worth \$431,000. Mr. Waldenmaier asked Mr. Ringler if he was at the meeting at Selkirk when ANSWERS was down there. Mr. Ringler said he was. Mr. Waldenmaier further asked Mr. Ringler if he heard what they said ANSWERS will pay for the land. He said they have the money, so he might as well take it. He said they said there is no limit to their money. He mentioned that Supervisor Ringler heard the fellow there, one of the truck drivers said there, they put everything inside the trucks and they cart it -- they are only supposed to carry 19 ton and they carry 25 ton and they got needles and everything else inside the trucks and they said they will pay the money. Mr. Mead commented, Charlie, wait until we all move out before you do that. Mr. Waldenmaier thanked the Board.

Supervisor Ringler thanked Mr. Waldenmaier. Ms. Linda Jasinski said the other thing to consider is how many bales of hay does it take to get \$10,000, how many squash, how many tomatoes, she said there is a lot.

Mr. Jim Grady said what happens to Mr. Waldenmaier's farm is that it gets taken for back taxes and no taxes get paid on it. He said and then what happens to all the fine residents of Bethlehem is they all get to pay for the taxes that he cannot afford to pay. He said the Board should answer some of these questions for some of these people. Mr. Grady said the woman is asking what is the difference between a landowner and a homeowner, Colonial Acres sits on 50 acres, how many kids live in there and go to the schools, how many school buses are paid for to pick them up and diesel fuel and manpower. He said a piece of land there is nothing, there are no buses because there are no children that live on the vacant land. He said this is what the whole point is about, it is fair taxation is what it is.

Supervisor Ringler thanked Mr. Grady. Mr. Waldenmaier said he wanted to say one more word, in 1951, the Tennessee Gas Company crossed their land and they cut the farm right in half and they took at least 7 building lots, so he asked them for the price -- he said he had an attorney who was Mr. Prior at the time and then Mr. Prior passed away and his son took over and he was in court for 17 years with the Tennessee Gas Company and when one of the man who was a supervisor, he was on the commission board from Coeymans, he was a supervisor from Coeymans later -- they said to him the land is only old farm land it wasn't worth anything. He said now the Town comes along and tells him the land is worth a lot of money. He said he only asked them for what Mr. Vadney was getting a building lot and they took 7 building lots where they crossed Meads Lane, across Route 32. He said the court awarded him \$2300. and the judge said that was too much and he cut down to \$2100. Mr. Waldenmaier said it is a disgrace, he would not take the money and he hasn't taken the money til this day -- you can check the court, if Cuomo hasn't spent it, it is still there.

Supervisor Ringler thanked Mr. Waldenmaier and asked if anyone else wants to talk about homestead. He said he thinks the Board has a sense of what everybody in attendance feels. Mr. Ben Meyers said he is the funeral director here in Town but he was brought up on a farm right here in the Town of Bethlehem and the Town of Coeymans. He said you are talking about homesteads and everything and he is listening and he has been quiet for about a couple hours. He said what is going to happen and he got it on fairly good word, have you ever thought about what Owens Corning might be doing if this homestead thing goes through on their new assessment. He said they just let off 1/3 of their employees this past week, he said he thinks there is another 1/3 going off in September and another 1/3 in January. Therefore, he said it can turn into a storage and if that occurs, that means half of the assessment that you have got -- probably, if it occurs, he does not know if it is but probably be as a storage, that means the assessment on it will have to be cut in half.

Mr. Meyers said the next question he has, what will happen -- he thinks, isn't Niagara Mohawk... didn't they just get approved in Saratoga for a new plant, 4 times as big as the one in Bethlehem. He said if that ever goes in line in 1996, what do you think they might be doing with that new assessment on them -- probably close the place down and what would happen to our assessments -- think about it before you redo this homestead thing because he thinks it is all relative. He said from the business point of view, the businessman, if it is passed, you are going to see approximately, if his figures are correct, 1 1/4 persons per business having to be fired or let go for every business in this community. He said they might not live all in this community but that is quite a few people to let go. He said if you have 350 people, you got probably got 350 to go on the welfare rolls or collect unemployment. He said it is just logic looking at and maybe he is wrong, of course, if it does go passed and nobody can stand the heat like they did in the 30s, he said he will increase in his business, won't he.

Dr. Lyman said he had a written comment and he would like to pass this to the Board. The Supervisor read the following letter to be included as part of the record.

VIA HAND DELIVERY

March 25, 1992

Members of the Town Board  
Town of Bethlehem  
Delaware Avenue  
Delmar, New York 12054

Dear Members:

I am submitting this letter to be recorded at the public hearing concerning the question of passage of a "homestead law" in the Town of Bethlehem.

I am the Manager of 3 Farms Dairy, one of the largest dairy farms left in the County and one of the few farms left in the Town of Bethlehem. I have farmed all my adult life in this Town. Like most of the other "old time residents" we have seen our taxes sky-rocket with the new full value assessment. In speaking with property owners since the new assessments came out I can see some inequities and discrepancies. However, I feel there is more fairness involved with the full value assessment than there is with full value assessment plus a two-tier taxation program or homestead provision.

I am totally opposed to this provision. It is unfair to small businesses and farms. Eighty-hour work weeks are not uncommon to me, as long hours are not uncommon to the majority of small business owners. The margin of profit is not there to hire extra personnel. This extra taxation further lowers the bottom line and will cause many small businesses to close or leave Town.

The farmer is used to being on the opposite side of the fence with the federal government. How can less than 1 1/2% of the population be effective in the massive bureaucracy in Washington. I do feel,

however, that on a local level, even though in the minority, farms and small businesses can and should be heard.

I sincerely hope the Town Board opposes the homestead provision.

Sincerely,

/s/ Thomas E. Newell  
Manager, 3 Farms Dairy, Inc.

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Supervisor Ringler said ladies and gentlemen, you have provided a great deal of valuable information for the Board. He said revaluation is not an easy process, let's face it, if he did not have to do this, he would not do it. He said the law and the courts have required it. Mr. Ringler said they are trying to make it as smooth as they can, there are obviously problems that need addressing. He said he senses that some of the audience, if you have not gone and made appointments with Finnigan, that you do. He said and then if you are not satisfied with Finnigan's, see Mr. Lastra and the Board of Review if you are still not finalized with Mr. Lastra. He said because in the final analysis they want to make sure that it is done right as well.

Supervisor Ringler said the Board normally does not like to make decisions on something of this magnitude until they think about it for a couple days and asked if this was the consensus here tonight as well.

Supervisor Ringler said he would like to make a recommendation, he said the Board does have to make a decision. He said he cannot give the Board a great deal of time on this because of the law that is in place on the State that the Town Board has to make a decision by April 1. He said he would like to call for a special meeting to be held -- he noted he knew Mr. Gunner was going to be out of town next week, as he recalls and asked if Friday... he suggested that the Town Board have a special meeting on Friday, March 27, 1992 at 3:00 p.m. to discuss this and consider these comments and in the mean time, everybody take into consideration the very serious thoughts that have been presented to the Board at this meeting before a decision is made that may affect a great many people.

The Supervisor thanked everyone very much for their input.

The motion was made by Ms. Galvin and seconded by Mrs. Fuller to close the public hearing at 10:50 p.m. The motion was passed by the following vote:

Ayes: Mr. Ringler, Mr. Webster, Mr. Gunner, Ms. Galvin, Mrs. Fuller.  
Noes: None.

*Kathleen A. Newell*  
Town Clerk

Supervisor Ringler convened the regular Town Board meeting following the public hearing. He said the first item was to acknowledge receipt of Certificate of Conditional Approval of Final of Plat No. 153-CF for the FROS subdivision at Elm Avenue and Jericho Road for information purposes.

Conditional Approval Final Plat FROS Subdiv.

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The Supervisor said the next item is a request from Kenneth Hahn, Receiver of Taxes and Assessments for approval of overpayment of water rents for the month of February.

Refund Water Rents Feb. '92

The motion was made by Ms. Galvin and seconded by Mr. Webster that refunds of water rents in the amount of \$13.88 for the month of February, 1992 be made to persons whose names appear on the list furnished by the Receiver of Taxes & Assessments and on file in the office of the Town Clerk. The motion was passed by the following vote:

Ayes: Mr. Ringler, Mr. Webster, Mr. Gunner, Ms. Galvin, Mrs. Fuller.  
Noes: None.

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The Supervisor next acknowledged receipt of Certificate of Approval of Final Plat for the HOCHKAMP Subdivision on Old Quarry Road, Feura Bush, for information purposes.

Approve Final Plat HOCHKAMP Sub.

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Supervisor Ringler said the next item was a request from David Austin, Administrator of Parks & Recreation, for the appointment of Seasonal Personnel.

Approval Seasonal Personnel Parks & Rec. Dept.

The motion was made by Mr. Webster and seconded by Ms. Galvin that the Seasonal Personnel as listed on the Memorandum dated March 25, 1992 from David Austin, Administrator of Parks & Recreation and on file in the Town Clerk's office, be and they hereby are appointed to serve at the pleasure of the Town Board and that they be compensated at the rates stated. The motion was passed by the following vote:

Ayes: Mr. Ringler, Mr. Webster, Mr. Gunner, Ms. Galvin, Mrs. Fuller.  
Noes: None.

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Supervisor Ringler said the following item was a request from Mr. Lipnicky for attendance at a one day workshop.

The motion was made by Ms. Galvin and seconded by Mrs. Fuller that two employees be and they hereby are approved to attend a one day workshop on transportation planning at a cost of \$35.00 per person on March 31, 1992 at the Ramada Inn, Albany, NY with expenses paid. The motion was passed by the following vote:

Approve Attendance Workshop on Transport. Planning Jeffrey Lipnicky

Ayes: Mr. Ringler, Mr. Webster, Mr. Gunner, Ms. Galvin, Mrs. Fuller.  
Noes: None.

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The Supervisor said the next item was a request from Richard LaChappelle, Chief of Police, for approval of attendance at a Police Mental Health Coordination Project.

The motion was made by Ms. Galvin and seconded by Mr. Webster that Officer Michael McMillen be and he hereby is approved to attend a workshop on the Police Mental Health Coordination Project, March 23-25, 1992 at the NYS Police Training Academy at the State Campus, Albany, NY with approval of a police vehicle for transportation. The motion was passed by the following vote:

Approve Michael McMillen's Attendance Police Mental Health Coord. Project

Ayes: Mr. Ringler, Mr. Webster, Mr. Gunner, Ms. Galvin, Mrs. Fuller.  
Noes: None.

Approve  
Lt. Vanderbilt's  
Attendance  
at Training  
Seminar on  
Domestic  
Violence

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Following was a request from Chief of Police, Richard LaChappelle, according to Supervisor Ringler, for approval of attendance at a training seminar on domestic violence.

The motion was made by Mr. Gunner and seconded by Ms. Galvin that Lieutenant Richard Vanderbilt be and he is approved to attend a training seminar on Domestic Violence for police instructors on April 8, 9 and 10, 1992 at Hudson Valley Community College at a cost of \$50.00 and transportation by police vehicle. The motion was passed by the following vote:

Ayes: Mr. Ringler, Mr. Webster, Mr. Gunner, Ms. Galvin, Mrs. Fuller.  
Noes: None.

Authorization  
for Gregg  
Sagendorph  
to Purchase  
Road Oil and  
Blacktop from  
State Contract

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Supervisor Ringler said the following item was a request from Highway Superintendent Gregg Sagendorph for authorization of purchase of road oil and blacktop from the State Contract.

The motion was made by Mr. Webster and seconded by Ms. Galvin to approve the purchase of road oil and blacktop from the State Contract as per the Highway Superintendent's request. The motion was passed by the following vote:

Ayes: Mr. Ringler, Mr. Webster, Mr. Gunner, Ms. Galvin, Mrs. Fuller.  
Noes: None.

Award Bid  
Large Track  
Excavator

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Supervisor Ringler said next is a request from Mr. Sagendorph, Highway Superintendent, to award the bids for the rental of a large track excavator.

The motion was made by Ms. Galvin and seconded by Mrs. Fuller that the bid for the rental of a large track excavator be awarded to Robert H. Finke & Sons, Inc., Selkirk, NY, the lowest bidder, for Item 1 and Item 2 on a monthly basis. The motion was passed by the following vote:

Ayes: Mr. Ringler, Mr. Webster, Mr. Gunner, Ms. Galvin, Mrs. Fuller.  
Noes: None.

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Councilman Gunner questioned the expensive rental on these and asked what they cost to buy and how long these pieces of equipment are useable. Highway Superintendent noted they cost well over \$100,000. and last approximately 10 to 12 years, maybe a little longer with the type of use by the Town. Mr. Gunner also inquired as to how long this machine is used. Mr. Sagendorph said it depends on their work schedule of reconstruction, possibly between 4 and 5 months.

Award Bid  
Biodegradable  
Bags

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The Supervisor said the next item was a request from Mr. Sagendorph to award the bid for biodegradable paper bags.

The motion was made by Mrs. Fuller and seconded by Mr. Gunner to award the bid for biodegradable paper bags to Set Point Paper Co., Inc. of Mansfield, Massachusetts, the lowest bidder. The motion was passed by the following vote:

Ayes: Mr. Ringler, Mr. Webster, Mr. Gunner, Ms. Galvin, Mrs. Fuller.  
Noes: None.

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Councilwoman Galvin had a question about the award to a Massachusetts company, asking if there was any transportation cost involved. Mr. Sagendorph said it was included in the bid price.

Supervisor Ringler said the next item was a request from Mr. Sagendorph, Highway Superintendent, for approval of attendance at a confined space safety seminar.

Approve  
Request from  
Highway  
Superintendent  
To Attend  
Confined  
Space  
Seminar

The motion was made by Ms. Galvin and seconded by Mr. Gunner that John Newkirk, be and he hereby is approved to attend a one day Confined Space Safety Seminar at A.J. Vel, Ltd., Latham, NY on April 23, 1992 with expenses paid. The motion was passed by the following vote:

Ayes: Mr. Ringler, Mr. Webster, Mr. Gunner, Ms. Galvin, Mrs. Fuller.  
Noes: None.

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The Supervisor said the next item is a request from Highway Superintendent, Gregg Sagendorph, for approval of attendance at a one day seminar, the Exceptional Assistant.

Approve  
Request from  
Highway  
Superintendent  
For Mary  
Barrett  
To Attend  
Seminar,  
"The Exceptional  
Assistant."

The motion was made by Mr. Gunner and seconded by Ms. Galvin that Mary Barrett be and she hereby is approved to attend the one day seminar entitled, The Exceptional Assistant to be held May 15, 1992 at the Holiday Inn, Schenectady, NY with expenses paid. The motion was passed by the following vote:

Ayes: Mr. Ringler, Mr. Webster, Mr. Gunner, Ms. Galvin, Mrs. Fuller.  
Noes: None.

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Following was a request from Gregg Sagendorph, Highway Superintendent, for his attendnace at the 1992 APWA meeting.

Request from  
Highway  
Superintendent  
To Attend  
1992 American  
Public Works  
Association  
Spring  
Meeting

The motion was made by Mr. Gunner and seconded by Ms. Galvin that Gregg Sagendorph be and he hereby is authorized to attend the 1992 Amercian Public Works Association Spring Meeting to be held April 27, 1992 at Colonie, NY with expenses paid. The motion was passed by the following vote:

Ayes: Mr. Ringler, Mr. Webster, Mr. Gunner, Ms. Galvin, Mrs. Fuller.  
Noes: None.

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The motion was made by Ms. Galvin and seconded by Mr. Gunner to approve the Town Board minutes of February 26, 1992 and March 9, 1992. The motion passed by the following vote:

Approve  
Town Board  
Minutes of  
Feb. 26, 1992  
and  
March 9, 1992

Ayes: Mr. Ringler, Mr. Gunner, Ms. Galvin, Mrs. Fuller.  
Noes: None.  
Abstain: Mr. Webster.

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Supervisor Ringler said the next item is to approve the appointment of substitute Republican Election Inspectors to serve at the Spring Primary, April 7, 1992.

Approve  
Appointment of  
Substitute  
Republican  
Election  
Inspectors

The motion was made by Ms. Galvin and seconded by Mr. Gunner that the persons listed in the resolution for approval of appointment be and they hereby are appointed Election Inspectors to serve at the Spring Primary, April 7, 1992. The motion was passed by the following vote:

Ayes: Mr. Ringler, Mr. Webster Mr. Gunner, Ms. Galvin, Mrs. Fuller.  
Noes: None.

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The following item was a recommendation to set the salary for the Planning Board Counsel.

Set Salary  
Planning  
Board  
Counsel

The motion was made by Ms. Galvin and seconded by Mrs. Fuller to set the salary of the Planning Board Counsel for the year 1992 at \$7,524. The motion was passed by the following vote:

Ayes: Mr.Ringler, Mr.Webster, Mr.Gunner, Ms.Galvin, Mrs.Fuller.  
Noes: None.

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Councilman Gunner asked if this was in line with the other counsels. Supervisor Ringler noted it was.

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Request from  
Commissioner of  
Public Works  
for approval of  
nine employees  
To Attend  
Annual Meeting  
of American  
Water Works  
Association

Supervisor Ringler said following was a request from Bruce SEcor, P.E., Commissioner of Public Works, for approval of nine employees attendance at the Annual Spring Meeting of the American Water Works Association.

The motion was made by Ms. Galvin and seconded by Mr. Webster that nine employees be and they hereby are authorized to attend the Annual Spring Meeting of the American Water Works Association on March 26, 1992 at the Polish Community Center, Albany, NY with expenses paid. The motion was passed by the following vote:

Ayes: Mr.Ringler, Mr.Webster, Mr.Gunner, Ms.Galvin, Mrs.Fuller.  
Noes: None.

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Request from  
Chief of Police  
to appoint  
Part-time  
Telecommunicator

Supervisor Ringler said the last item was added at the request of Chief Richard LaChappelle for the appointment of a part-time Telecommunicator.

The motion was made by Ms. Galvin and seconded by Mr. Gunner that Tara McKenna be and she hereby is appointed part-time Telecommunicator effective March 26, 1992 at a salary of \$8.83 per hour. The motion was passed by the following vote:

Ayes: Mr.Ringler, Mr.Webster, Mr.Gunner, Ms.Galvin, Mrs. Fuller.  
Noes: None.

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Councilwoman Fuller asked when Ms. McKenna would be working. Supervisor Ringler said she would be part-time and be on call. Mrs. Fuller asked if it was on call or part-time on a regular basis. Supervisor Ringler said there are some part-time workers who are scheduled and other who are on the list to be used as needed. He further said he did not know honestly where Ms. McKenna was listed. He said he thinks she is a person to be called when needed. Mr. Pludrzynski asked what hours that would be. Supervisor Ringler said that is 24 hours a day. Councilman Webster explained they work three 8 hour shifts.

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Councilman Gunner inquired about part-time employment and how many hours would be needed to get benefits. Supervisor Ringler said they cannot get benefits under the union contract.

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Executive  
Session

The Supervisor said a personnel matter had come up and he knows it is very late but he wishes to have a brief executive session following the meeting. The motion was made by Mrs. Fuller and seconded by Ms. Galvin to hold an executive session following the regular meeting. The motion was passed by the following vote:

Ayes: Mr.Ringler, Mr.Webster, Mr.Gunner, Ms.Galvin, Mrs.Fuller.  
Noes: None.

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The Supervisor asked if there were any other questions. There were none.

The motion was made by Ms. Galvin and seconded by Mrs. Fuller to adjourn the regular meeting of the Town Board at 11:10 p.m. The motion was passed by the following vote:

Ayes: Mr.Ringler, Mr.Webster, Mr.Gunner, Ms.Galvin, Mrs.Fuller.  
Noes: None.

*Kathleen P. Newkirk*  
Town Clerk

EXECUTIVE SESSION

At the recommendation of the Supervisor, the motion was made by Ms. Galvin and seconded by Mrs. Fuller to hire Martin Barr to handle a personnel matter. The motion was passed by the following vote:

Ayes: Mr.Ringler, Mr.Webster, Mr.Gunner, Ms.Galvin, Mrs.Fuller.  
Noes: None.

Recommendation  
of Supervisor  
Ringler to  
Hire Martin  
Barr regarding  
Personnel  
Matter