

September 14, 2023  
WEB SITE <http://macedontown.net>

The Town Board's Special Meeting is being held remotely by Executive Order 202.15 issued on June 2, 2020, by the Governor. The Town of Macedon held the Board meeting on September 14, 2023, at the Town Complex, 32 Main Street, Macedon NY, and was called to order by Deputy Supervisor, David Maul at 7:00 pm.

Pledge of Allegiance.

Upon Roll Call, the following members of the Board were

Present:

Councilperson	Bruce Babcock
Councilperson	David McEwen
Councilperson	Richard Roets
Deputy Supervisor	David Maul

Absent

Supervisor	Kim V. Leonard
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Also, Present:

Assessor	Dennine Leeson
Director of EMS	Paul Harkness
Highway Superintendent	Christoper Countryman
Town Clerk	Karrie Bowers

**RESOLUTION NO. 216 (2023) APPROVAL OF MINUTES**

RESOLVED The Board approves the minutes from August 10, 2023 (regular meeting)  
MOTION BY ROETS, SECONDED BY MCEWEN  
ROLL CALL VOTE: BABCOCK AYE, MCEWEN AYE, ROETS AYE, MAUL AYE, LEONARD ABSENT, MOTION CARRIED

**RESOLUTION NO. 217 (2023) APPROVAL OF MINUTES**

RESOLVED The Board approves the minutes from August 15, 2023 (special meeting)  
MOTION BY MCEWEN, SECONDED BY ROETS  
ROLL CALL VOTE: BABCOCK AYE, MCEWEN AYE, ROETS AYE, MAUL AYE, LEONARD ABSENT, MOTION CARRIED

**Reports**

August EMS Report  
July Police Report  
Quarterly Historian Report

**RESOLUTION NO. 218 (2023) APPROVAL OF REPORTS**

RESOLVED the Board approves the reports as submitted  
MOTION BY MAUL, SECONDED BY BABCOCK  
ROLL CALL VOTE: BABCOCK AYE, MCEWEN AYE, ROETS AYE, MAUL AYE, LEONARD ABSENT, MOTION CARRIED

**7:10 PM PUBLIC HEARING – PARTIAL TAX EXEMPTION FOR REAL PROPERTY OF SENIOR CITIZENS**

**RESOLUTION NO. 219 (2023) WAIVE OF READING OF THE LEGAL NOTICE**

RESOLVED the Board waives the reading of the legal notice published in the August 20, 2023 issue of the Times.  
MOTION BY ROETS, SECONDED BY MCEWEN  
ROLL CALL VOTE: BABCOCK AYE, MCEWEN AYE, ROETS AYE, MAUL AYE, LEONARD ABSENT, MOTION CARRIED

The public hearing is now open for public comment - The Assessor Dennine Leeson gave a presentation that goes over how the partial tax exemption will work and will be up on the Town website.

**7:20 PM PUBLIC HEARING – SPECIAL USE PERMIT REFERRAL - HALLINGS**

**RESOLUTION NO. 220 (2023) WAIVE OF READING OF THE LEGAL NOTICE**

RESOLVED the Board waives the reading of the legal notice published in the August 20, 2023 issue of the Times.  
MOTION BY ROETS, SECONDED BY MCEWEN  
ROLL CALL VOTE: BABCOCK AYE, MCEWEN AYE, ROETS AYE, MAUL AYE, LEONARD ABSENT, MOTION CARRIED

The public hearing is now open for public comment, after hearing none, the public hearing was closed

**RESOLUTION NO. 221 (2023) THE PUBLIC HEARING IS CLOSED**

RESOLVED that the Public Hearing be closed at 7:26 p.m.

MOTION BY BABCOCK, SECONDED BY ROETS

ROLL CALL VOTE: BABCOCK AYE, MCEWEN AYE, ROETS AYE, MAUL AYE, LEONARD ABSENT, MOTION CARRIED

**RESOLUTION NO. 222 (2023) SPECIAL USE PERMIT REFERRAL - HALLINGS**

Pursuant to the May 7, 2023 application from Frank and Kerry Hallings regarding tax id:63113-00-371753

RESOLVED the Town Board upon the recommendations from the Town Planning Board for approval of the Special Use Permit does hereby approve the Special Use Permit and directs the Building Inspector to issue the same.

MOTION BY ROETS, SECONDED BY MCEWEN

ROLL CALL VOTE: BABCOCK AYE, MCEWEN AYE, ROETS AYE, MAUL AYE, LEONARD ABSENT, MOTION CARRIED

The public hearing resumes for the Partial Tax Exemption – if there are any questions from the Board or the residents you can ask them now.

Councilman Maul asked if the third option, being able to deduct non-covered medical expenses, would be a nice benefit for the Seniors but the management of that activity would be a nightmare. Is there any provision for us on that option alone? Is there any provision for us to create a schedule of medical and drug expenses and deduct that much, or does it need to be documented or you cannot have it? The Assessor stated that it would have to be documented and you need to understand what is covered by an outside insurance company. You can look at the co-pay but then are unable to know if it is covered somewhere else. It is her understanding from other Towns that people come in with shoe boxes full of medical receipts and prescriptions that it is too hard to manage. Councilman Maul stated that he could see where it would be hard to keep track of that especially not knowing where insurance A did not cover it but do you have any other insurance that we do not know about?

A resident asked what about people who have a substantial amount of medical that they can itemize on their taxes would that amount condense down all their expenses? The Assessor asked if that is a spot on the tax return. The resident stated that having up to 10% on the tax return after that would be an exception on their taxes. There are people who document that they are in nursing homes and it is easily where they could document up to \$120,000 for the whole year and in that case, it is way beyond what you would have to look at. The Assessor stated that if it is on their tax return and it is subtracted out of FAGI it would already be included in this exemption. It is more for people who do not file tax returns. It would be hard to get that information. Councilman Maul stated probably would have to be equally available to everyone so if we say that you must produce a tax return and if they do not fill out a tax return then it would be discriminated against. The Assessor said that most of the senior residents receiving this exemption do not fill out a tax return.

Councilman Maul stated that he wanted to go back to the other two options. So, in option 1, the FAGI is a new element of the calculation that was not considered before? The Assessor stated that it was not. This option is to opt in not to subtract out the IRA distribution from FAGI.

FAGI stands for Federal Adjusted Gross Income

Councilman McEwen asked if the Assessor knew how many people would qualify if this stayed in place. The Assessor says that she turns away 15-20 people a year because their interest and dividends put them over the limit.

Councilman Maul says that if we opt to do nothing it would be column two. So, we will not know how many will qualify until they come to ask.

A resident stated that only applies to social security so if a person is only making \$25,000 in social security they would be taxable on this so it would be better for a person who does not have an IRA.

What other resources are there for people to learn more about this and to learn the range of all the scenarios? The assessor has a chart in the office but will try to come up with something to help better understand. The law went into effect in April. If the Board does nothing this year it will affect next year's tax roll of 2024.

**RESOLUTION NO. 223 (2023) THE PUBLIC HEARING IS CLOSED**

RESOLVED that the Public Hearing be closed at 8:04 p.m.

MOTION BY ROETS, SECONDED BY BABCOCK

ROLL CALL VOTE: BABCOCK AYE, MCEWEN AYE, ROETS AYE, MAUL AYE, LEONARD ABSENT, MOTION CARRIED

- **This will be tabled for the September 28<sup>th</sup> Board meeting**

**PARTIAL TAX EXEMPTION FOR REAL PROPERTY OF SENIOR CITIZENS**

WHEREAS, New York State Real Property Tax Law § 467 authorizes the Town, following a public hearing, to adopt a local law, ordinance, or resolution, providing that real property owned by one or more persons, each of whom is sixty-five years of age or over, or real property owned by husband and wife or by siblings, one of whom is sixty-five years of age or over, or real property owned by one or more persons, some of whom qualify under this section and the others of whom qualify under Real Property Tax Law § 459-c, shall be exempt from taxation by any municipal corporation in which located to the extent of fifty per centum of the assessed valuation thereof (the "Senior Citizens Exemption"); and

WHEREAS, Real Property Tax Law § 467 further provides that the Town Board may amend any local law, ordinance, or resolution setting forth the Senior Citizens Exemption so as to increase the maximum income eligibility level to the extent provided in the schedule set forth therein; and

WHEREAS, Macedon Town Code § 260-3 codifies Local Law 2-1996, whereby the Town Board adopted the Senior Citizens Exemption as prescribed in Real Property Tax Law § 467 and authorized the Town Board to adopt resolutions setting forth the terms and conditions of the exemption, including eligible income levels, as prescribed by statute; and

WHEREAS, following a public hearing on January 12, 2023, the Town Board adopted Resolution No. 36 (2023), setting forth the income eligibility schedule for the exemption, consistent with the schedule authorized by the latest amendments to Real Property Tax Law § 467; and

WHEREAS, Real Property Tax Law § 467 further provides that the Town Board may direct that distributions from retirement accounts and annuities are to be included as "income" as defined therein; and now, therefore

BE IT RESOLVED, the Town Board hereby directs that distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income shall be considered income by the Town Assessor when addressing an application for the Senior Citizens Exemption; and

BE IT FURTHER RESOLVED, this resolution shall be effective immediately.

BY ORDER OF THE TOWN BOARD  
TOWN OF MACEDON

Karrie Bowers, Town Clerk

Dated: September 14, 2023

MOTION BY \_\_\_\_, SECONDED BY \_\_\_\_\_

ROLL CALL VOTE: BABCOCK \_\_\_\_, MCEWEN \_\_\_\_, ROETS \_\_\_\_, MAUL \_\_\_\_, LEONARD ABSENT, MOTION CARRIED

**RESOLUTION NO. 224 (2023) RESIGNATION – FLICK**

RESOLVED the Town Board accepts the resignation for the purpose of retirement for Sharleen Flick, Town Receptionist/Deputy Town Clerk effective September 30, 2023. The Supervisor and Town Board wish her well in her retirement after 20+ years of dedicated service to the Town of Macedon.

MOTION BY ROETS, SECONDED BY MCEWEN

ROLL CALL VOTE: BABCOCK AYE MCEWEN AYE, ROETS AYE, MAUL AYE, LEONARD ABSENT, MOTION CARRIED

**RESOLUTION NO. 225 (2023) RESIGNATION – TOWN ASSESSOR - LEESON**

RESOLVED the Board accepts the resignation from Town of Macedon Assessor, Dennine Leeson effective September 21, 2023 and,

BE IT FURTHER RESOLVED the Board authorizes the Town Clerk to advertise for a full-time Assessor. Interested candidates should submit a completed application and resume to the Town Clerk no later than September 28, 2023.

MOTION BY ROETS, SECONDED BY BABCOCK

ROLL CALL VOTE: BABCOCK AYE MCEWEN AYE, ROETS AYE, MAUL AYE, LEONARD ABSENT, MOTION CARRIED

**RESOLUTION NO. 226 (2023) RESIGNATION – SYKES**

RESOLVED the Board accepts the resignation from part-time ALS Medic Ashley Sykes effective September 26, 2023.

MOTION BY MCEWEN, SECONDED BY ROETS

ROLL CALL VOTE: BABCOCK AYE MCEWEN AYE, ROETS AYE, MAUL AYE, LEONARD ABSENT, MOTION CARRIED

**RESOLUTION NO. 227 (2023) ASSESSING REVIEW BOARD REAPPOINTMENT – REID**

RESOLVED the Board reappoints John Reid as Assessing Review Board Member with a term of October 1, 2023 – September 30, 2028, and compensation is to be charged to account A1356.100 in the amount of \$609 to be paid annually.

MOTION BY MCEWEN, SECONDED BY ROETS

ROLL CALL VOTE: BABCOCK AYE MCEWEN AYE, ROETS AYE, MAUL AYE, LEONARD ABSENT, MOTION CARRIED

**RESOLUTION NO. 228 (2023) LETTER OF CREDIT REDUCTION #8 OAKRIDGE GLEN**

RESOLVED that the Town Board approves the Letter of Credit Reduction #8 for Oakridge Glen, dated 8/31/2023 in the amount of \$53,075.28, and authorizes the Town Engineer to sign the release paperwork.

MOTION BY MCEWEN, SECONDED BY ROETS

ROLL CALL VOTE: BABCOCK AYE MCEWEN AYE, ROETS AYE, MAUL AYE, LEONARD ABSENT, MOTION CARRIED

**Roundtable:**

**Assessor:**

- Special Assessment Rolls have been turned in to the Town Clerk's office

**Highway:**

- Completed drainage on Mary & Marvin Drive
- Speed limit review Rte. 31 & Rte. 31F was not approved by NYS

**Town Board Members:**

- The Library Board would like to update what is going on in the library at the September 24<sup>th</sup> Board meeting.

**Public:**

- A resident asked when the budget workshops will be held. Councilman Maul stated that they will be able to give dates at the September 28<sup>th</sup> Board meeting.

**Deputy Supervisor:**

- The 2019 AUD will be filed with the State.

**ABSTRACT NO. 16 (2023)**

2023 #1260-1368	\$327,247.12
2023 TA#97-103	<u>\$ 14,240.30</u>
Total	\$341,487.42

**ABSTRACT NO. 17 (2023)**

2023 #1369-1480	\$231,252.38
2023 TA#104	<u>\$ 100.00</u>
Total	\$231,352.38

**RESOLUTION NO. 229 (2023) PAYMENT OF CLAIMS**

RESOLVED the bills be paid as audited

MOTION BY MCEWEN, SECONDED BY ROETS

ROLL CALL VOTE: BABCOCK AYE MCEWEN AYE, ROETS AYE, MAUL AYE, LEONARD ABSENT, MOTION CARRIED

MOTION BY ROETS, SECONDED BY MCEWEN, THE MEETING BE ADJOURNED AT 8:28 PM.

*Karric Bowers*

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Town Clerk, RMO