

NOT  
APPROVED

COMMITTEE OF THE WHOLE

April 11, 1994

APR 18 1994

*J. Margeson*

This meeting was held immediately following the regular board meeting with all legislators present.

A motion was made by Legislator Dibble, seconded by Legislator Gallman and carried, (Opposed: Hassan) that a closed session be held to discuss with Walter Martelle, Executive Director, Industrial Development Agency, matters that are confidential in nature and cannot be disclosed under law.

Following the closed session, the meeting was adjourned.

NOT  
APPROVED

Committee of the Whole

MAY 5 1994

April 25, 1994

*J. Margen*

This meeting was held immediately following the regular board meeting with all legislators present.

Discussion was held with Robert Wilkins, Real Property Tax Agency Director, on the Alternative Veterans' Exemption. At this time, a majority of the towns in the county have adopted this exemption, which provides a property tax exemption of 15% of assessed value to veterans who served during wartime and an additional 10% to those who served in a combat zone. The law also provides an additional exemption to disabled veterans. A copy of information on Veterans' Exemptions which was distributed by Mr. Wilkins is attached. It was the consensus of the Committee, that the county adopt the Alternate Veterans Exemption with the lower maximum limits of \$6,000/\$4,000/\$20,000.

There being no further business to discuss, the meeting was adjourned.

CURRENT SYSTEM

Eligible Funds

- the amount of "eligible funds" is deducted from your assessed value before the tax rate is multiplied
- Maximum amount of \$5,000 in eligible funds
- Can be used on anything (house, farm, business, cabin)

\*\*\*\*\*

EXAMPLE #1: Equalization Rate of 10%  
Property \$40,000 assessed at \$4,000

Assessed Value		\$4,000
Less: Eligible Funds		
Mustering Out Pay	-	150
Educational Benefits	-	850
Taxable Assessed Value		\$3,000

<u>Taxable</u>		<u>Tax</u>		<u>Tax</u>
<u>Assessed Value</u>	X	<u>Rate</u>	=	<u>Bill</u>
\$3	X	\$100	=	\$300

\*\*\*\*\*

EXAMPLE #2: Equalization Rate of 10%  
Property \$40,000 assessed at \$4,000

Assessed Value		\$4,000
Less: Eligible Funds		
Mustering Out Pay	-	300
Educational Benefits	-	1,000
Disability	-	2,700
Taxable Assessed Value		\$ -0-

<u>Taxable</u>		<u>Tax</u>		<u>Tax</u>
<u>Assessed Value</u>	X	<u>Rate</u>	=	<u>Bill</u>
\$0	X	\$100	=	\$-0-

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EXAMPLE #3: Equalization Rate of 100% (Full Value)  
Property \$40,000 assessed at \$40,000

Assessed Value		\$40,000
Less: Eligible Funds		
Mustering Out Pay	-	300
Educational Benefits	-	1,000
Disability	-	3,700
Taxable Assessed Value		\$35,000

<u>Taxable</u>		<u>Tax</u>		<u>Tax</u>
<u>Assessed Value</u>	X	<u>Rate</u>	=	<u>Bill</u>
\$35	X	\$ 10	=	\$350

## ALTERNATE VETERANS EXEMPTION

### What is it?

- adopted in 1985
- is based on a percentage of the assessed value
- can be applied only to residential property
- service during a "wartime period"

World War I	4/6/17 - 4/11/18
World War II	12/7/41 - 12/31/46
* Korean War	6/27/50 - 1/31/55
* Viet Nam War	12/22/61 - 5/7/75
* Persian Gulf	8/2/90 -

Also, if you received expeditionary medal in Lebanon, Grenada or Panama

### Exemption Amount

- 15% off the assessed value if you were in the armed forces during the above period of time
- additional 10% if served in a "combat zone"
- an additional 1/2 off percentage of disability rating, if applicable (50% disabled = 25% off)

For Example:

15%	- Basic
+ 10%	- Combat Zone
+ 50%	- 100% Disabled
<u>75%</u>	Total (maximum exemption)

Most Veterans would receive 15% or 25%

A typical example of alternative exemption using our \$40,000 property, would be:

Property Assessed at		\$40,000
less	15% Wartime Period	-6,000
less	10% Combat Zone	<u>-4,000</u>
Taxable Assessed Value		\$30,000

<u>Taxable Assessed Value</u>	X	<u>County Tax Rate</u>	=	<u>Tax Bill</u>
\$30	X	\$ 10	=	\$300

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If a town is not on full value, then the equalization rate is applied to the vet's exemption.

A 10% Equalization Rate would make the example look like this:

Property Assessed at		\$ 4,000
less	15% Wartime Period	- 600
less	10% Combat Zone	<u>- 400</u>
Taxable Assessed Value		\$ 3,000

<u>Taxable Assessed Value</u>	X	<u>County Tax Rate</u>	=	<u>Tax Bill</u>
\$ 3	X	\$100	=	\$300

- 1) Once the Alternative Exemption is adopted, no more eligible funds exemptions can be granted. The veterans have a right to retain the eligible funds that have already been granted, but all future veterans exemptions have to be the Alternate.
  
- 2) This local law has to be adopted before December 1, before it can go into effect for the next ensuing tax year. (Passed before 12/1/94 would affect January 1, 1996 tax bills.)
  
- 3) Dollar limits of Exemption.

The percentage of exemption is limited by a maximum dollar amount. If a local law is adopted to grant the alternate veterans exemption then maximum limits should be set. The maximum exemptions are:

	Maximum Set by State Law	Reduced Maximum Pursuant to Local Law	
<b>War Veteran</b>			
15% of assessed value to a maximum of	\$12,000	\$9,000	\$6,000
<b>Combat Zone Veteran</b>			
10% of assessed value to a maximum of	8,000	6,000	4,000
<b>Disabled Veteran</b>			
% of assessed value equal to 1/2 of service connected disability rating to a maximum of	40,000	30,000	20,000

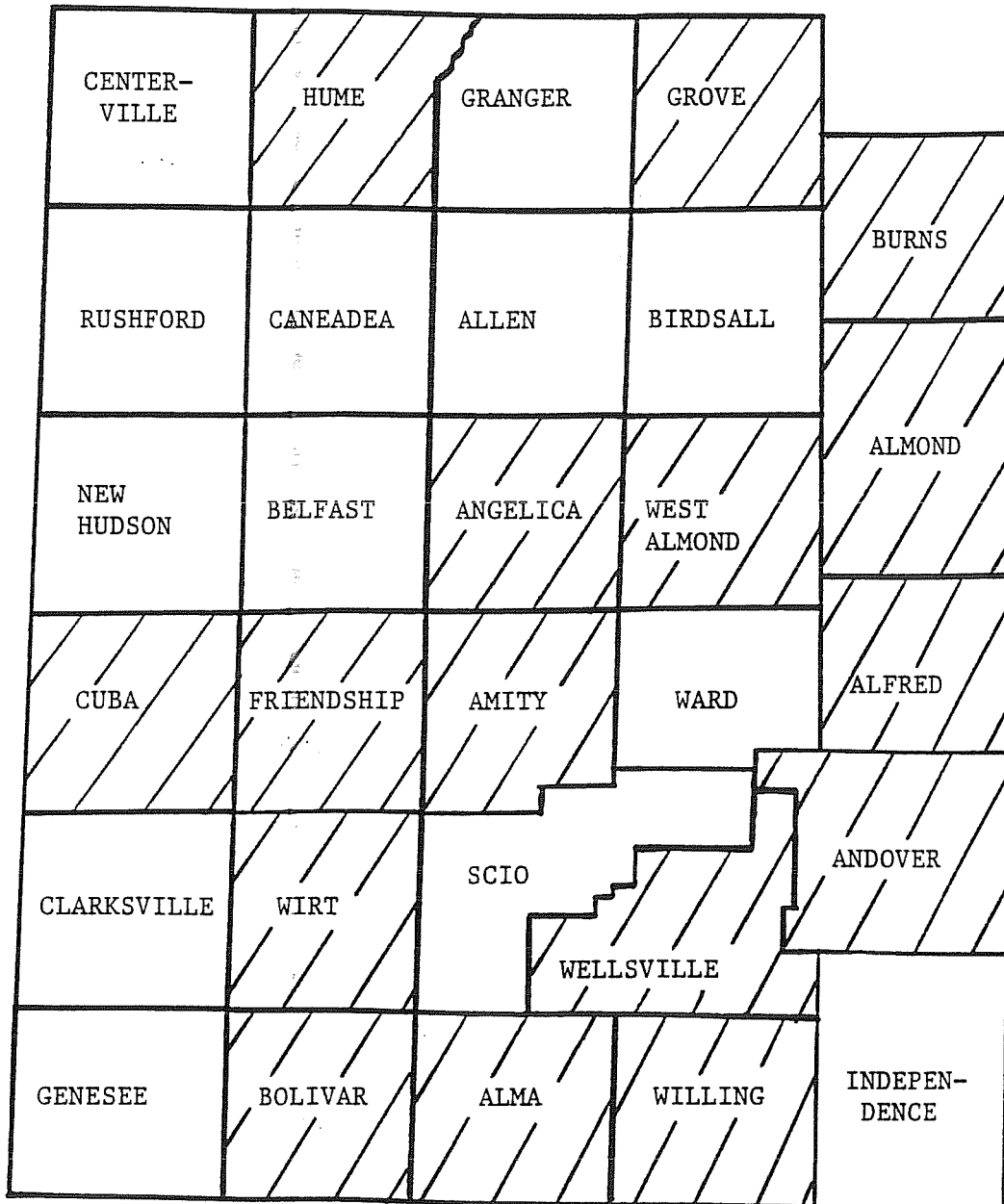
The majority of the Towns that have adopted the alternate veterans exemption have passed the lowest limits. That means a person with a house valued over \$40,000 would only receive the same benefits as a person with a \$40,000 property. It acts as a cap, so a person with a \$100,000 house is not going to get anymore off his taxes than a person in a \$40,000 house. The average purchase price of a home in Allegany County, in 1990, was \$30,000. Therefore, I feel the lowest limit of \$6,000/\$4,000/\$20,000 is sufficient.

The following page shows what the Towns in Allegany County have adopted, as of April, 1994.

ALTERNATE VETERANS 1994

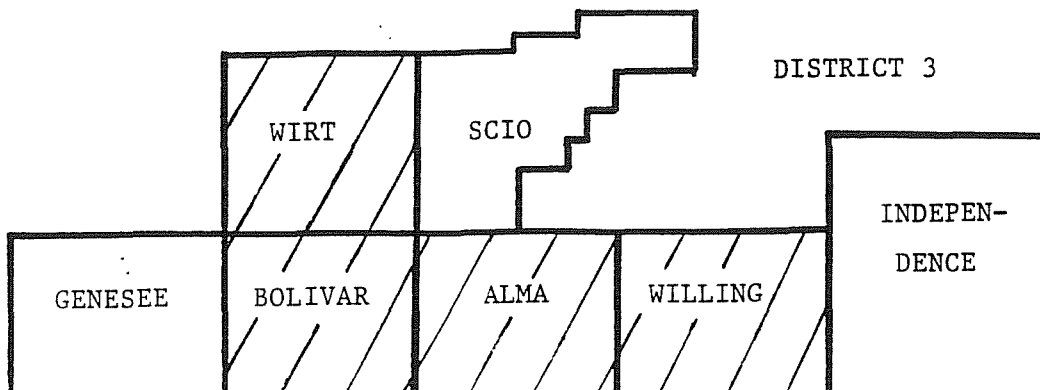
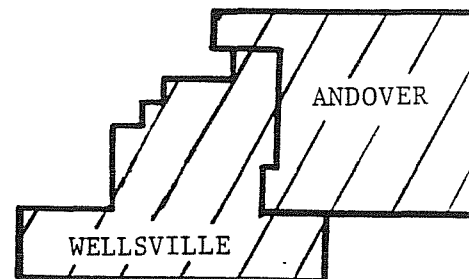
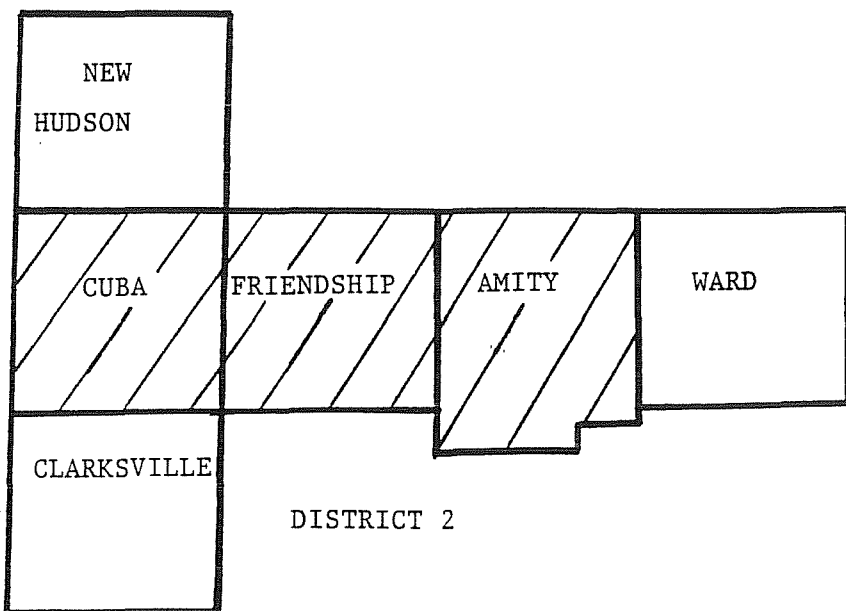
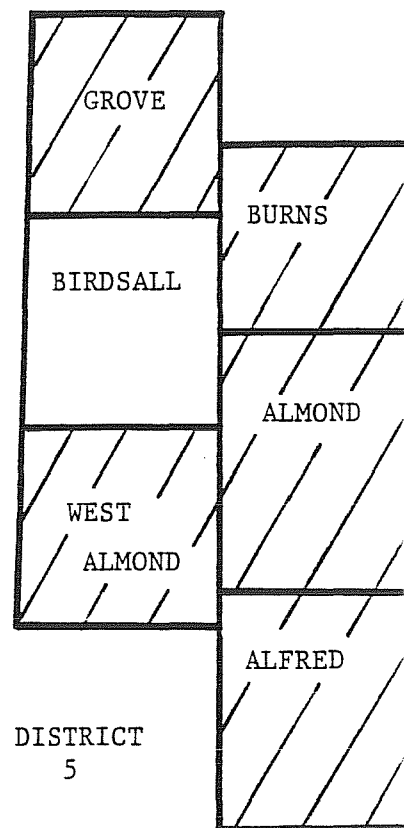
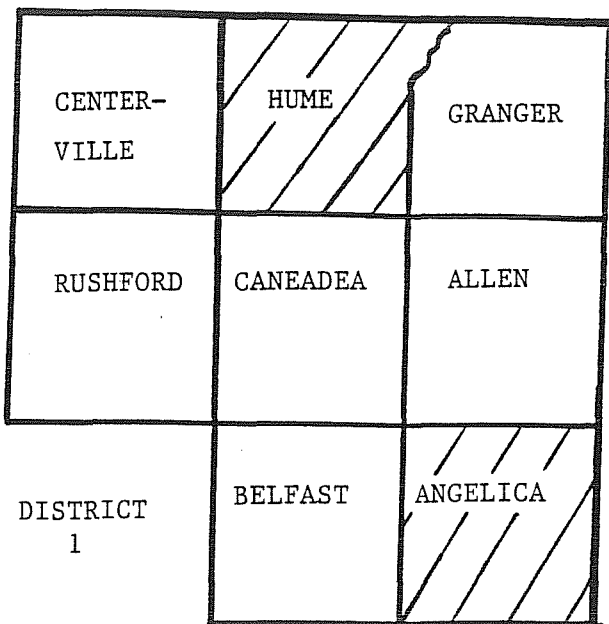
<u>TOWN</u>	<u>41123 (15%)</u>	<u>41133 (25%)</u>	<u>41143 (<math>\frac{1}{2}</math> of Disability Rating)</u>
Alfred	6,000	4,000	20,000
Alma	9,000	15,000	30,000
Almond	6,000	4,000	20,000
Amity	6,000	4,000	20,000
Andover	6,000	4,000	20,000
Angelica	6,000	4,000	20,000
Bolivar	9,000	6,000	30,000
Burns	12,000	20,000	40,000
Cuba	6,000	4,000	20,000
Friendship	6,000	4,000	20,000
Grove	6,000	4,000	20,000
Hume	6,000	4,000	20,000
Wellsville	9,000	6,000	30,000
West Almond	6,000	4,000	20,000
Willing	9,000	6,000	30,000

TOWNS WITH ALTERNATIVE VETERANS EXEMPTION





TOWNS WITH ALTERNATIVE VETERANS EXEMPTION



DISTRICT 4

## FISCAL IMPACT

It is impossible to predict the tax shift that would result from adopting the alternate veterans exemption because:

- 1) The number of veterans in Allegany County is not known.
- 2) The number of veterans who own property is not known.
- 3) The assessed value of each residential property owned by a veteran is unknown.
- 4) It is unknown how many new veterans would qualify for this new exemption.
- 5) It is unknown how many veterans would even apply for the exemption. Many never have, and never will.

However, without going into the complicated mechanics, I estimate that the tax shift would be approximately 1.25%.

The 1993 tax shift from veterans with exemptions, to all other properties was 1.78%. If the lowest limit was adopted, the veterans exemptions would increase to approximately 3%. That is in line with Livingston County at 2.8% and Genesee County at 3.07%.

Please remember, whenever a property is exempted from taxation, all other properties pay what that property would have. The tax doesn't go away, it is "shifted" to everyone else.

Based on the surrounding Counties and the majority of Towns within Allegany County, I recommend we adopt the alternate veterans exemption, with the lower maximum limits of \$6,000/\$4,000/\$20,000.

NOT  
APPROVED

COMMITTEE OF THE WHOLE

JUL 14 1994

JUNE 13, 1994

*J. Margeson*

This meeting was held immediately following the regular board meeting with all legislators present.

Legislator Gallman gave a brief update on topics discussed at the Inter-County Association meeting which was held on June 9, 1994.

Discussion was held on per diem guidelines proposed by Legislators Gallman and Schaffner, as a sub-committee of the Ways and Means Committee. (Guidelines attached). A motion was made by Legislator Reuning, seconded by Legislator Truax and carried, to accept the guidelines and refer back to Ways and Means Committee for amendment of the Rules.

Discussion was also held on setting salaries for legislators as opposed to the current per diem system. It was the consensus of the Committee that this matter be referred to Ways and Means Committee to make a proposal.

John Margeson, County Administrator, reviewed the budget forms that will be submitted by Department Heads to their respective committee of jurisdiction, and proposed 1995 budget procedures and timetable.

A brief discussion was then held on negotiation procedures.

There being no further business to discuss, the meeting was adjourned.

PER DIEM GUIDELINES:

GENERALLY ACCEPTED EVENTS:

NYSAC conferences, limit one per year unless more required due to lack of representation, excluding Chairman

Alfred State Legislator Day

Intercounty meeting when Allegany County is the host

Any event where by invitation/request a legislator makes a prepared presentation or is a program participant

Meeting attendance at request of Board Chairman or Committee/Committee Chairman

Special issue Town/Village board meetings where legislator attendance is specifically requested

Meeting/Dinner meetings related to Committee of Jurisdiction, but limit of two

One of two County Employee Safety lunches

One of two Town Employee Safety lunches

Village Employee Safety lunch

EXPENSE ONLY EVENTS:

Regular Town and Village board meetings

Ground breaking/ribbon cutting events

Meeting/dinner meetings by invitation

Constituent problems in person or by phone

Intercounty non-voting legislators

NOT  
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COMMITTEE OF THE WHOLE

JUNE 27, 1994

*J. Mergeson*  
AUG 5 1994

This meeting was held immediately following the regular board meeting with all legislators present except Legislators Cretekos and Hassan.

Chairman Walchli discussed concerns that were expressed to him at a recent Department Head Meeting, regarding employee security. Various suggestions were discussed including a photo identification system, the installation of a television monitoring system, installation of panic buttons and training seminars on dealing with difficult people.

It was the concensus of the Committee that as a short term solution, an employee of the Sheriff's Department be assigned to spend more time patrolling various offices in the County Office Complex. It was stated that time spent in the Social Services Department would be 2/3rds reimbursable by the State.

There being no further business to discuss, the meeting was adjourned.

NOT  
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COMMITTEE OF THE WHOLE

August 8, 1994

AUG 11 1994

*J. Nargison*

This meeting was held immediately following the regular board meeting with all legislators present except Legislators Gallman and Hassan.

A motion was made by Legislator Dibble, seconded by Legislator Bennett and carried, to go into executive session to discuss the proposed acquisition, sale or lease of real property.

Following executive session, the meeting was adjourned.

NOT  
APPROVED

*J. Margeson*

AUG 26 1994

COMMITTEE OF THE WHOLE

August 22, 1994

This meeting was held immediately following the regular board meeting, with all legislators present except Legislator Gallman.

A motion was made by Reuning, seconded by Truax and carried, to go into executive session for the purpose of discussing matters relating to the medical, financial, credit or employment history of a particular person or corporation.

Following the executive session, the meeting was adjourned.

*Michelle Skinner  
The Country Steel  
973 - 8814  
Wednesday*

SEP 13 1994

NOT  
APPROVED

COMMITTEE OF THE WHOLE

SEPTEMBER 12, 1994

*J. Margeson*

This meeting was held immediately following the regular board meeting with all legislators present except Legislators Cretekos and Gallman.

Legislator Bennett, on behalf of the Town of Centerville, requested that Chairman Walchli write a letter to the U.S. Postal Service with regard to the desire to have the Centerville Post Office remain open. A motion was made by Legislator Truax, seconded by Legislator Dibble and carried, that Mr. Walchli write a letter to the U.S. Postal Service, on behalf of the Board of Legislators.

Discussion was held on a bid from Cattaraugus County to accept their waste at the Allegany County Landfill. It was the consensus of the committee that this proposal not be pursued.

A motion was made by Legislator Truax, seconded by Legislator Burdick and carried, to go into executive session for discussion on the medical, financial, credit or employment history of a particular person or corporation.

Following executive session, the meeting was adjourned.



NOT  
APPROVED

COMMITTEE OF THE WHOLE

SEPTEMBER 26, 1994

SEP 28 1994

*J. Margeson*

This meeting was held immediately following the regular board meeting with all legislators present except Legislators Cretekos, Gallman and Schaffner.

A motion was made by Legislator Burdick, seconded by Legislator Truax and carried, to go into executive session to discuss the proposed acquisition, sale or lease of real property.

Following executive session, there being no further business to discuss, the meeting was adjourned.

NOT  
APPROVED

COMMITTEE OF THE WHOLE

OCT 18 1994

October 11, 1994

*J. Mangerson*

Present: All present except Legislator Gallman;

A motion was made by Legislator Truax, seconded by Legislator Dibble and carried, to go into executive session in order to consider the medical, financial, credit, or employment history of a particular person or corporation....."

Following the executive session, there being no further business to conduct, the meeting was adjourned.

NOT  
APPROVED

COMMITTEE OF THE WHOLE

OCT 26 1994

October 18, 1994

*J. Margison*

All present except Legislators Dibble, Gallman and Saylor;

This meeting was held for the purpose of reviewing the 1995 county tentative budget and the following actions were taken:

Schedule 1-A Appropriations - General Fund:

Account No. A1420.4 County Attorney: \$51,891 changed to \$19,891. Line item .432 deleted in the amount of \$32,000 - Special Attorney Social Services. Motion by Schaffner, seconded by Faulkner and carried. (Voting No: Palmiter). Prepare resolution.

Account No. A3140.1 Probation: \$336,163 changed to \$374,129. One Typist position (new) and one Probation Officer Trainee (new) reinstated. Motion by Truax, seconded by Stevens and carried. (Voting No: Cretekos). Prepare resolution.

A motion was made by Cretekos and seconded by Stevens to delete the Personnel Technician position in the Personnel budget but the motion was defeated on a roll call vote of 3 Ayes, 8 Noes, 3 Absent. (Voting Yes: Cretekos, Schaffner, Stevens).

Account No. A1410.1 Personnel: \$122,599 changed to \$98,674. One Personnel Clerk position deleted in the amount of \$23,925. Motion by Cretekos, seconded by Reuning and carried. (Voting No: Burdick, Palmiter, Truax, Walchli). Prepare resolution.

Account No. A1990.4 Contingent: \$250,000 changed to \$350,000. Motion by Burdick, seconded by Cretekos and carried, to put an additional \$100,000 into Contingent which had been eliminated by the Finance Committee from the Jail Personal Services Account No. A3150.1 (Voting No: Palmiter, Reuning, Truax). Prepare resolution.

Account No. A4055.4 Walk for Life: \$0.00 changed to \$5,000. Motion by Truax, seconded by Bennett and carried to restore these funds which had been deleted by the Finance Committee. (Voting No: Corkey, Cretekos, Faulkner, Reuning, Schaffner). Prepare resolution.

A motion was made by Cretekos and seconded by Schaffner, to restore \$2,000 to Account No. A1450.2 Equipment, for the purchase of a copier which had been deleted by the Budget Officer. The motion was defeated on a roll call vote of 2 Ayes, 7 Noes, 3 Absent. (Voting Yes: Cretekos, Schaffner).

NOT  
APPROVED

NOV 16 1994

COMMITTEE OF THE WHOLE

NOVEMBER 14, 1994

*J. Margusen*

This meeting was held immediately following the regular meeting of the Board, with all present except Legislators Gallman, Schaffner and Truax.

The purpose of this meeting was to consider any further amendments to the 1995 county tentative budget.

A motion was made by Stevens and seconded by Cretekos to reduce Account A1010 Legislative Board from \$106,850 to \$103,850. The motion was defeated on a roll call vote of 4 Ayes, 8 Noes, 3 Absent. (Voting Yes: Cretekos, Palmiter, Reuning, Stevens).

Discussion was held on the committee's previous action on October 18, 1994, to delete one Personnel Clerk position in the Personnel Office. The County Administrator presented a proposal to consider retaining the position and utilizing the employee in a floater capacity to be assigned, when and where needed, to various departments on the second floor of the County Office Building, ie., the District Attorney, Veterans Service Agency, Department of Development and County Administrator, all of whom are staffed by sole secretaries. A motion was made by Burdick, seconded by Corkey and carried to rescind the Committee's action to change Appropriation Account No. A1430.1 Personnel from \$122,599 to \$98,674 - deletion of one Personnel Clerk position in the amount of \$23,925.

A motion was made by Palmiter, seconded by Faulkner and Burdick and carried, to rescind the Committee's action to change Appropriation Account No. A6510.1 Veterans Service from \$49,691 to \$26,987 - deletion of Assistant Director position in the amount of \$22,704. (Voting No: Cretekos).

A motion was made by Burdick, seconded by Bennett and carried, to rescind the Committee's action to change Appropriation Account No. A1420.4 County Attorney from \$51,891 to \$19,891 - deletion of Special Attorney Social Services in the amount of \$32,000 and to rescind the Committee's action to change Revenue Account No. A2801.22 Special Counsel DSS from \$32,000 to \$0.

Legislator Barnes presented petitions containing 590 signatures requesting financial aid from the county for the SPCA serving Allegany County. Discussion was held and a motion made by Barnes, and seconded by Palmiter that \$5,000 be allocated in the 1995 budget for the SPCA. The motion was defeated on a roll call vote of 6 Ayes, 6 Noes, 3 Absent. (Voting No: Bennett, Corkey, Cretekos, Reuning, Stevens, Saylor). It was the feeling of some legislators that the towns should be involved and perhaps a satellite facility established

DEC 6 1994

NOT  
APPROVED

COMMITTEE OF THE WHOLE

NOVEMBER 28, 1994

*J. Margen*

This meeting was held immediately following the regular board meeting with all legislators present except Legislators Gallman and Stevens.

A motion was made by Legislator Burdick, seconded by Legislator Truax and carried, to go into executive session to discuss the proposed acquisition, sale or lease of real property.

A motion was made by Legislator Bennett, seconded by Legislator Corkey and carried, that the Legislators that have been elected for the next term, be allowed to attend this executive session.

Following executive session, there being no further business to discuss, the meeting was adjourned.