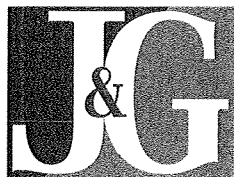


JOSEPH P. PEDI
Town Clerk, 1496 Route 300
Town of Newburgh, New York 12550
Telephone 845-564-4554

WORKSHOP MEETING AGENDA
Monday, March 23, 2020
7:00 p.m.

- 1. ROLL CALL**
- 2. PLEDGE OF ALLEGIANCE TO THE FLAG**
- 3. MOMENT OF SILENCE**
- 4. CHANGES TO AGENDA**
- 5. APPROVAL OF AUDIT**
- 6. PRESENTATION: WORKMEN'S COMPENSATION QUOTATION**
- 7. PUBLIC HEARING (7:00 p.m.): Acquisition of Access Parcel for Newburgh Consolidated Water District**
 - A. State Environmental Quality Review (SEQR) Resolution**
 - B. Public Interest Order**
- 8. ZONING**
 - A. Senior Housing Monarch Woods**
 - B. Rock Cut Estates – Three Lots on Common Drive**
- 9. ZONING BOARD OF APPEALS: Start Process to Hire Secretary**
- 10. RECREATION DEPARTMENT:**
 - A. Approval to Purchase Tee Shirts**
 - B. Approval to Hire Recreation Aide**
 - C. Approval to Award Bid for Chadwick Lake Park Grounds Maintenance**
 - D. Approval to Award Bid for Recreation Bus Trips**
 - E. Approval to Hire Part Time Clerk**
- 11. HOME RULE: Solar and/or Wind Energy Systems Exemptions**
- 12. ASSESSOR: ALKO Farms LLC on Governors Drive**
- 13. ENGINEERING:**
 - A. Performance Security for Healey KIA Parking Lot Extension**
 - B. 2020 Seasonal Grounds Maintenance of Storm Water Ponds**
- 14. ADJOURNMENT**



**JACOBOWITZ
AND GUBITS LLP**
COUNSELORS AT LAW

8A

February 7, 2020

RECEIVED
FEB 13 2020
TOWN OF NEWBURGH
TOWN CLERKS OFFICE

Gerald N. Jacobowitz**
David B. Gubits**
Howard Protter
Donald G. Nichol**
Larry Wolinsky**
J. Benjamin Gailey
John C. Cappello
George W. Lithco
Michele L. Babcock
Gary M. Schuster
Marcia A. Jacobowitz
William E. Duquette
Kara J. Cavallo
Kelly A. Pressler
Robert M. Lefland
Michael Wagner
Marissa G. Weiss
Martin S. Butcher
Samuel C. Bergsohn

BY EMAIL AND FIRST CLASS MAIL

Hon. Gil Piaquadio, Supervisor
Town Board Members
Town of Newburgh – Town Board
1496 Route 300
Newburgh, NY 12550

Re: Monarch Woods Senior Community; referral to the Town Board
Planning Board Project No.: 2019-28
Our File No.: 14108-001

Dear Supervisor Piaquadio and Town Council Members:

We represent Monarch Development, Inc., who is seeking to develop a 10.8 acre parcel located at the intersection of NYS Route 52 and Monarch Drive with a multi-family senior housing project on a 9.6 acre lot and an additional +/- 1 acre lot for potential future commercial use. On January 16, we presented the plan to the Planning Board.

As required per the attached letter from Dominic Cordisco, dated January 30, 2020, on January 16, 2020, the Planning Board for the Town of Newburgh resolved to refer the proposed project to the Town Council for its consideration and authorization pursuant to Town Zoning Law §185-48.

Therefore we respectfully request the Board place this matter on its next available agenda so that we can present the plan and process for the project going forward.

We look forward to your advisement.

Yours Truly,

John C. Cappello, Esq.

cc:
Mark Taylor, Esq.
Hon. John Ewasutyn
Dominic Cordisco, Esq.

**OF COUNSEL

REPLY TO:
158 Orange Avenue
P.O. Box 367
Walden, NY 12586
tel. (845) 778-2121
fax (845) 778-5173

548 Broadway
Monticello, NY 12701
tel. (845) 791-1765
fax (845) 794-9781

JACOBOWITZ.COM

James R. Loeb
Richard J. Drake, *retired*
Glen L. Heller*
Marianna R. Kennedy
Gary J. Gogerty
Stephen J. Gaba
Adam L. Rodd
Dominic Cordisco
Ralph L. Puglielle, Jr.
Nicholas A. Pascale

Alana R. Bartley
Aaron C. Fitch
Judith A. Waye
Michael Martens

Jennifer L. Schneider
Managing Attorney

*LL.M. in Taxation

January 30, 2020

BY EMAIL AND FIRST CLASS MAIL

Gil Piaquadio, Supervisor
Town Council
Town of Newburgh
1496 Route 300
Newburgh, New York 12550

Re: Monarch Woods Senior Community; referral to the Town Council
Planning Board Project No. 2019-28
Our File No.: 800-7009922

Dear Supervisor Piaquadio and Town Council Members:

At the Planning Board's January 16, 2020 meeting, the Planning Board resolved to refer this proposed multi-family senior housing project to the Town Council for its consideration as to whether the project qualifies for authorization to process this senior citizen housing application pursuant to Town Zoning Law § 185-48.

The site is a 10.8 acre parcel located at the intersection of NYS Route 52 and Monarch Drive. The site is presently vacant and primarily wooded. The applicant proposes to create a +/- 1 acre lot for potential future commercial use, and an approximately 9.6 acre lot for a multi-family senior housing project. The multi-family senior housing would consist of 100 age-restricted apartments, with amenities such as a clubhouse and a pool, and approximately 200 parking spaces.

The Town Council's authorization is required in order for the Planning Board to process and consider this application pursuant to Town Zoning Law § 185-48(A). The Planning Board did declare its intent to serve as SEQRA lead agency for the environmental review of the action, and a lead agency notice has been sent separately.

Planning Board Members are concerned regarding potential environmental impacts, including visual impacts, that could result from this project on existing surrounding single family residences.

Respectfully,


DOMINIC CORDISCO

DRC/lo/826069

8B

engineering@townofnewburgh.org

From: Michael A. Morgante, P.E. <mam@ardenconsulting.net>
Sent: Friday, February 28, 2020 9:33 AM
To: 'Gil Piacquadio'
Cc: 'Mark Taylor'; 'Joseph Pedi'; Robyn Scopteuolo; engineering@townofnewburgh.org
Subject: RE: Rock Cut Estates

Good morning Mr. Piacquadio,

The Applicant/Owner for Rock Cut Estates would like to be placed on the next available Town Board Meeting to discuss the proposed common driveway for the referenced project. We have received a Conditional Final Approval from the Planning Board.

It is my understanding that the Town Board was waiting for input from the Fire Department before any action could be taken. I believe the Fire Department did review this project during the Planning process and did not have any comments.

Please also excuse us if we were placed on a prior Town Board Agenda and missed the meeting, there must have been miscommunication on our end.

Thanks in advance for your time and consideration. We look forward to hearing from you.

Best regards,

Arden Consulting Engineers, PLLC
Michael A. Morgante, P.E.
P.O.B. 340
Monroe, N.Y. 10949
T: 845-782-8114
E: mam@ardenconsulting.net

NOTICE OF CONFIDENTIALITY: Information included in and/or attached to this electronic mail transmission may be confidential. This electronic mail transmission is intended for the addressee(s) only. Any unauthorized disclosure, reproduction, or distribution of, and/or any unauthorized action taken in reliance on the information in this electronic mail is prohibited. If you believe that you have received this electronic mail transmission in error, please notify the sender by reply transmission, or contact mam@ardenconsulting.net and delete the message without copying or disclosing it.

From: Michael A. Morgante, P.E.
Sent: Thursday, November 21, 2019 11:56 AM
To: engineering@townofnewburgh.org
Cc: 'Gil Piacquadio' <supervisor@townofnewburgh.org>; 'Mark Taylor' <MTaylor@riderweiner.com>; 'Joseph Pedi' <town-clerk@townofnewburgh.org>; Robyn

8B



Charlene Black <charleneblack@townofnewburgh.org>

Lisa
9

Zoning Board Secretary

Gerald Canfield <codecompliance@townofnewburgh.org>

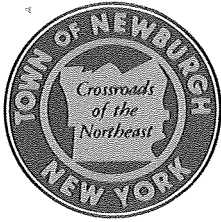
Tue, Mar 3, 2020 at 2:04 PM

To: Gil Piaquadio <supervisor@townofnewburgh.org>, Paul Ruggiero <councilmanruggiero@townofnewburgh.org>, Charlene Black <charleneblack@townofnewburgh.org>

Gil, Paul, Charlene

I am requesting to fulfill the vacant Secretary position created by the retirement of Zoning Board Secretary. I believe this is an Open Competitive Civil Service position. I am seeking permission to initiate the process. I am available to further discuss if needed.

Jerry



TOWN OF NEWBURGH RECREATION DEPARTMENT

311 ROUTE 32, NEWBURGH, NY 12550

10A

Robert J. Petrillo
Commissioner of Parks, Recreation & Conservation

845-564-7815
FAX: 845-564-7827

February 20, 2020

TO: Gil Piaquadio, Supervisor
Town Board Members

FROM: Robert J. Petrillo, Commissioner

RE: 2020 T-Shirt Quotes

The Recreation Department has only received one quote for our 2020 t-shirt requirements. The quote is attached.

At this time, I am requesting your approval to accept the quote from Fusion Graphix at the price of \$3.63 (majority).

Thank you for your consideration.

Regards,

Robert J. Petrillo
Commissioner

Attachments

2020
TOWN OF NEWBURGH RECREATION DEPARTMENT
T- SHIRTS QUOTES

NAME: Fusion Graphics Inc.
ADDRESS: 1130 State Route 17K
Montgomery NY 12549
CONTACT NAME: Jessica Venetis
TELEPHONE: (845) 457-7746

PRICE QUOTE 1 color front screen only	PRICE QUOTE 1 color front left chest only	PRICE QUOTE 1 color front left chest and back screen	PRICE QUOTE Screen Charge
\$3.63	\$3.63	\$3.93	N/A

100% cotton

Fruit of the Loom 3930
or
Gildan 5800

* 2XL = \$2
3XL = \$3
4XL = \$4

58/50 Blend.

or
Jerzees 2911
or
Gildan 8000



TOWN OF NEWBURGH

10B

1496 Route 300, Newburgh, New York 12550

PERSONNEL DEPT.

PH: 845-566-7785
Fax: 845-564-2170

To: Supervisor Piaquadio ✓
Town Board Members

From: Charlene M Black, Personnel

Date: March 11, 2020

Re: Recreation Aide Position

Please see attached the recommendation from Robert Petrillo, Commissioner, to fill the vacant position of Recreation Aide. After many interviews his recommendation is for James Nenni III. Mr. Nenni will need to do his paperwork, Random Drug/Alcohol Testing, physical and fingerprints done. The proposed date to start is March 30, 2020.

Thank you in advance.



TOWN OF NEWBURGH RECREATION DEPARTMENT

311 ROUTE 32, NEWBURGH, NY 12550

Robert J. Petrillo
Commissioner of Parks, Recreation & Conservation

845-564-7815
FAX: 845-564-7827

TO: Gil Piaquadio, Supervisor
Town Board Members

CC: Charlene Black, Personnel

FROM: Robert J. Petrillo, Commissioner

DATE: March 11, 2020

RE: Request to Hire Recreation Aide

At this time we are requesting your approval to hire James Nenni III as a Full Time Recreation Aide to replace Lauren Sabatano. Mr. Nenni will be hired at the rate of \$15.94/hour. The salary for this position is in the 2020 budget.

Start date for this position will be on or about March 30th. Thank you for your consideration.

Regards,

Robert J. Petrillo
Commissioner

TOWN OF NEWBURGH

EMPLOYMENT REQUEST FORM

To: Personnel Department

NAME OF CANDIDATE: JAMES A. NENNI III

DEPARTMENT: RECREATION

TITLE OF POSITION: RECREATION AIDE

FULL TIME OR PART TIME: FULL TIME


HOURLY RATE: \$15.94

IS POSITION FUNDED IN CURRENT BUDGET: YES OR NO

FUND APPROPRIATION NUMBER: 7310-5100

PROPOSED HIRE DATE: 3/30/20

NOTE: CANDIDATE CANNOT BEGIN WORK WITHOUT PRE-EMPLOYMENT PHYSICAL AND COMPLETION OF ALL REQUIRED PAPERWORK.


DEPARTMENT HEAD SIGNATURE

3/11/20
DATE

ORIGINAL APPLICATION SHOULD BE ON FILE IN THE PERSONNEL
DEPARTMENT

COPY TO ACCOUNTING DEPARTMENT
11/15/2010



TOWN OF NEWBURGH RECREATION DEPARTMENT

311 ROUTE 32, NEWBURGH, NY 12550

10C

Robert J. Petrillo
Commissioner of Parks, Recreation & Conservation

845-564-7815
FAX: 845-564-7827

TO: Gil Piaquadio, Supervisor
Town Board Members

CC: Joseph Pedi, Town Clerk

FROM: Robert J. Petrillo, Commissioner

DATE: March 6, 2020

RE: Chadwick Lake Park Grounds Maintenance

Sealed bids for the 2020 grounds maintenance services at Chadwick Lake Park were opened on Thursday, March 5th. Attached are the three bids received.

At this time we are requesting Lynn Warren Landscaping be approved for 2020 as they represent the lowest bid for the three year period.

Thank you for your consideration.

Regards,

Robert J. Petrillo
Commissioner



TOWN OF NEWBURGH RECREATION DEPARTMENT

311 ROUTE 32, NEWBURGH, NY 12550

10D

Robert J. Petrillo
Commissioner of Parks, Recreation & Conservation

845-564-7815
FAX: 845-564-7827

TO: Gil Piaquadio, Supervisor
Town Board Members

CC: Joseph Pedi, Town Clerk

FROM: Robert J. Petrillo, Commissioner

DATE: March 6, 2020

RE: 2020 Recreation Bus Trips

Sealed bids for charter bus and school bus destinations for 2020 were opened on Thursday, March 5th. Attached are the two vendor bids received.

At this time we would like to request the Town Board select both Leprechaun Lines and West Point Tours as determined by the lowest bid for each destination as per the attached.

Thank you for your consideration.

Regards,

Robert J. Petrillo
Commissioner

January 31, 2020

31 BUS TRIPS
Thursday, March 5, 2020 at 11:30 pm

Item#	Date	Destination (Round Trip)	Departure Time	Approximate Return Time	Buses Needed	Leprechaun Lines			West Point Tours		
						38 passengers	55 passengers	38 passengers	55 passengers	38 passengers	55 passengers
1	3/21/2020	MGM Casino; Springfield, MA	9:00 am RC	7:00 pm RC	1	\$1,075	\$1,195	\$1,095	\$1,195	\$1,095	\$1,195
2	4/1/2020	Hanover Manor, East Hanover, NJ	9:00 am RC	6:30 pm CLP	1	\$875	\$973	\$995	\$1,095	\$995	\$1,095
3	4/18/2020	Peddler's Village, Lahaska, PA	8:30 am RC	6:30 pm RC	1	\$1,030	\$1,146	\$1,025	\$1,145	\$1,025	\$1,145
4	5/16/2020	Penn's Peak; Jim Thorpe, PA	9:00 am RC	6:00 pm CLP	1	\$1,060	\$1,178	\$1,345	\$1,425	\$995	\$1,095
5	5/21/2020	Hunterdon Hills Playhouse, Hampton, NJ	9:15 am RC	5:30 pm CLP	1	\$875	\$973	\$995	\$1,095	\$925	\$1,025
6	6/17/2020	Westchester Dinner Theater; Elmsford, NY	9:30 am RC	5:30 pm CLP	1	\$805	\$893	\$925	\$1,025	\$925	\$1,025
7	TBA	Yankee Stadium; Bronx, NY	4:00 pm RC	12:00 am RC	1	\$950	\$1,058	\$1,250	\$1,350	\$995	\$1,095
8	7/8/2020	Forestburgh Playhouse; Forestburg, NY	10:45 am CLP	6:00 pm CLP	1	no bid	no bid	\$995	\$1,095	\$995	\$1,095
9	8/1/2020	Dorney Park, Allentown, PA	8:00 am RC	9:00 pm RC	1	\$1,215	\$1,353	\$1,295	\$1,375	\$1,295	\$1,375
10	8/5/2020	Westchester Dinner Theater; Elmsford, NY	9:30 am RC	5:30 pm CLP	1	\$805	\$893	\$925	\$1,025	\$925	\$1,025
11	8/19/2020	Casa Bianca; Oak Ridge, NJ	9:30 am RC	5:00 pm CLP	1	\$875	\$973	\$925	\$1,025	\$925	\$1,025
12	9/12/2020	Turtle Back Zoo - Essex County, NJ	9:00 am RC	5:00 pm RC	1	\$875	\$973	\$925	\$1,025	\$925	\$1,025
13	9/25/2020	Brownstone; Paterson, NJ	9:00 am RC	5:30 pm CLP	1	\$805	\$893	\$925	\$1,025	\$925	\$1,025
14	10/14/2020	Royal Manor, Garfield, NJ	9:30 am RC	5:00 pm CLP	1	\$805	\$893	\$925	\$1,025	\$925	\$1,025
15	10/17/2020	Mohegan Sun Casino; Wilkes Barre, PA	9:00 am RC	6:30 pm RC	1	\$1,075	\$1,195	\$1,175	\$1,245	\$1,175	\$1,245
16	10/19/2020	Aqua Turf; Plantsville, CT	9:00 am RC	5:30 pm CLP	1	\$875	\$973	\$925	\$1,025	\$925	\$1,025
17	12/5/2020	Forest Park, Springfield, MA	2:00 pm RC	9:45 pm RC	1	\$1,075	\$1,195	\$1,095	\$1,195	\$1,095	\$1,195
18	TBA	Radio City, New York, NY	9:00 am RC	6:30 pm RC	1	\$875	\$973	\$995	\$1,095	\$995	\$1,095
19	TBA	Times Union Center, Albany, NY	9:00 am RC	5:00 pm RC	1	\$920	\$1,026	\$925	\$1,025	\$925	\$1,025
20	1/30/2021	Mohegan Sun Casino; Uncasville, CT	9:00 am RC	9:00 pm RC	1	\$1,030	\$1,145	\$1,075	\$1,125	\$1,075	\$1,125
21	2/27/2021	Wind Creek, Bethlehem, PA	9:00 am RC	7:00 pm RC	1	\$1,030	\$1,145	\$1,125	\$1,225	\$1,125	\$1,225
						Leprechaun Lines			West Point Tours		
						38 passengers			55 passengers		
						\$385			\$395		
						5			5		
						5:00 PM			5:00 PM		
1	6/30/2020	Splashdown; Fishkill, NY	9:15 AM	5:00 PM	5	\$245	\$224	\$224	\$224	\$224	\$224
2	7/2/2020	Tarsio Bowling Lanes; Newburgh, NY	10:30 AM	2:30 PM	5	\$856	\$545	\$545	\$545	\$545	\$545
3	7/8/2020	Howe Caverns; Howe Cave, NY	8:00 AM	5:30 PM	5	\$698	\$595	\$595	\$595	\$595	\$595
4	7/15/2020	Lake Compounce; Bristol, CT	8:30 AM	7:00 PM	5	\$788	\$625	\$625	\$625	\$625	\$625
5	7/22/2020	Brownstone; Portland, CT	8:00 AM	7:00 PM	5	\$995	\$845	\$845	\$845	\$845	\$845
6	7/29/2020	Great Escape; Lake George, NY	8:00 AM	7:30 PM	5	\$565	\$449	\$449	\$449	\$449	\$449
7	8/5/2020	Mt Creek; Vernon, NY	9:30 AM	5:30 PM	5	\$875	\$740	\$740	\$740	\$740	\$740
8	8/12/2020	Camelback Beach; Tannersville, PA	8:00 AM	7:30 PM	5	\$535	\$420	\$420	\$420	\$420	\$420
9	8/19/2020	Kruckers; Pomona, NY	9:00 AM	4:30 PM	2	\$245	\$224	\$224	\$224	\$224	\$224
10	TBA	Show Time Cinema; Newburgh, NY	11:00 AM	2:00 PM	5						
						Leprechaun Lines			West Point Tours		
						38 passengers			55 passengers		
						\$385			\$395		
						5			5		
						5:00 PM			5:00 PM		



TOWN OF NEWBURGH


10E

1496 Route 300, Newburgh, New York 12550

PERSONNEL DEPT.

PH: 845-566-7785
Fax: 845-564-2170

To: Supervisor Piaquadio ✓
Town Board Members

From: Charlene M. Black, Personnel 

Date: March 17, 2020

Re: Part time Clerk

Mr Petrillo would like to hire Patricia VanDuser as a part time clerk starting on or after March 30, 2020, to replace Ms Paul who took the Full Time Custodial Position. We did several interviews and Mr. Petrillo feels Ms. VanDuser is the best qualified. The applicants' hiring is contingent on your approval and the completion of her fingerprint, paperwork, drug/alcohol test and physical.

Thank you in advance.



TOWN OF NEWBURGH RECREATION DEPARTMENT

311 ROUTE 32, NEWBURGH, NY 12550

Robert J. Petrillo
Commissioner of Parks, Recreation & Conservation

845-564-7815
FAX: 845-564-7827

TO: Gil Piaquadio, Supervisor
Town Board Members

CC: Charlene Black, Personnel

FROM: Robert J. Petrillo, Commissioner

DATE: March 16, 2020

RE: Request to Hire

At this time we are requesting your approval to hire Patricia VanDuser as a Part Time Clerk in the Recreation Department to replace Jacqueline Wheat. Ms. VanDuser will be hired at the rate of \$12.50/hour. The salary for this position is in the 2020 budget.

Start date for this position will be on or after March 30th. Thank you for your consideration.

Regards,

Robert J. Petrillo
Commissioner

TOWN OF NEWBURGH

EMPLOYMENT REQUEST FORM

To: Personnel Department

NAME OF CANDIDATE: PATRICIA VAN DUSER

DEPARTMENT: RECREATION

TITLE OF POSITION: CLERK

FULL TIME OR PART TIME: PART TIME

HOURLY RATE: \$12.50

IS POSITION FUNDED IN CURRENT BUDGET: YES OR NO

FUND APPROPRIATION NUMBER: 5630-5100

PROPOSED HIRE DATE: 3/30/20

NOTE: CANDIDATE CANNOT BEGIN WORK WITHOUT PRE-EMPLOYMENT PHYSICAL AND COMPLETION OF ALL REQUIRED PAPERWORK.


DEPARTMENT HEAD SIGNATURE

3/17/20
DATE

ORIGINAL APPLICATION SHOULD BE ON FILE IN THE PERSONNEL
DEPARTMENT

COPY TO ACCOUNTING DEPARTMENT
11/15/2010

January 15, 2020

VIA E-MAIL – supervisor@townofnewburgh.org

Gil Piaquadio, Supervisor
Town of Newburgh
Town Hall
1496 Route 300
Newburgh, New York 12550

Re: *RPTL §487 (Solar and/or Wind Energy Systems Exemption)*

Dear Gil:

You have asked us to gather information to assist the Town of Newburgh in deciding whether it should opt out of RPTL §487, which is the exemption statute for solar energy, wind power and/or farm waste energy systems ("alternative energy systems"). Since this is more of a policy question, I am unable to give a legal opinion, but I will provide information and lay out some of the pros and cons of opting out or not.

New York State ("NYS") is encouraging the development of cleaner and/or alternative energy systems and therefore offering tax incentives to owners of these systems. RPTL §487, copy attached, is the exemption statute that applies to the increase in value caused by the construction of alternative energy systems (real property only).

Alternative energy systems are considered "real property" once the systems have been permanently affixed to land or a structure (RPTL §102(12)(b)) and, as such, are taxable unless they qualify for an exemption (RPTL §300). To be eligible for the exemption, the installation of the systems have to be complete. RPTL §487 "generally provides for a 15-year exemption from real property taxation for the increase in value resulting from the installation of a qualifying system." *Department of Taxation and Finance Office of Counsel*, Issue #2 dated January 25, 2016. This exemption applies unless a taxing jurisdiction (County, City/Town, Village and School District) "opts out" of the exemption.¹ This is done either by adoption of a local law, ordinance or resolution stating that the exemption shall not be available.²

A Town has three options as to how to address this exemption.

1. Do nothing, in which case RPTL §487 would automatically be in effect pursuant to the statutory terms, thus making alternative energy systems fully

¹ The School District, County, City/Town, Village, etc. can opt out independent of what the other taxing jurisdictions are doing.

² A copy of the local law, etc. opting out of the exemption must be filed with the NYS Dept. of Taxation and NYSERDA.

Gil Piaquadio, Supervisor
Town of Newburgh
January 15, 2020
Page 2

exempt for 15 years. RPTL §487(10). RPTL §487 is an "opt out" not "opt in" statute.

2. "Opt out" of the exemption pursuant to RPTL §487(8)(a), by local option, a County, City/Town, Village or School. If you opt out it is for both residential and commercial (you cannot pick one over the other) and the alternative energy systems would then be fully taxable. If a Town decides to opt out, it can later opt back in. Alternative energy systems started prior to a Town opting out will not be affected by the "opt out." Alternative energy systems are deemed to be started once an Interconnection Agreement is fully executed with a utility and, if required, a deposit is paid. The owner or developer of such systems shall provide written notification to the appropriate local jurisdiction upon execution of the contract. RPTL §487(8)(b).
3. A taxing jurisdiction can offer the RPTL §487 exemption but require a PILOT, which would allow for some generation of revenue depending on the PILOT terms. There is a 60-day window for the taxing jurisdiction to request a PILOT after the notice is given by the owner as stated above. The PILOT may require annual payments in an amount not to exceed the amounts which would normally be due if not for the exemption and shall not be longer than 15 years. RPTL §§487(9)(a) & (b). Each taxing jurisdiction may enter into a separate PILOT or they may all agree to do a joint PILOT. This would be a Town-derived 15-year PILOT and not an IDA PILOT. Attached is a copy of a proposed PILOT from NYSERDA.

Taxing jurisdictions are handling this in many different ways. Some Towns adopt moratoriums on solar farms until such time as their policy has been set. Some taxing jurisdictions have opted out.³ In Orange County, the Towns of Crawford, New Windsor and Pine Bush, as well as the Valley Central and Walkill School Districts have opted out.

RPTL §487 does not allow partial opt-outs. It is either all sized projects or no projects. As with any exemption, there can be advantages and disadvantages.

If the Town does not opt out and offers the exemption, it encourages development of alternate/clean/green energy systems, e.g. solar farms, which are usually developed on vacant land. Although the land can be purchased, so far, the trend seems to be to enter into a long-term lease. By entering into this lease, the classification of the land changes from

³ A list of jurisdictions can be found at <https://www.tax.ny.gov/research/property/legal/localop/487opt.htm>.

Gil Piaquadio, Supervisor
Town of Newburgh
January 15, 2020
Page 3

agricultural or residential vacant land to commercial land. This change of classification/use of the property may increase the value of the land, so that the assessed value of the land can be changed and the amount of taxes that are then paid on the land may increase. Although you would lose out on the tax revenues on the systems, due to the potential increase in land value there may be an increase in the tax base. In addition, there are usually no additional roads that have to be plowed by the Town and there are no additional children going to school.

If the Town decides to require a PILOT instead of the total exemption, it would be a middle ground between full exemption and opting out. The Town would receive some payment pursuant to the terms of the PILOT instead of receiving nothing and would fulfill what NYS wants by encouraging the development of alternative energy systems.

If you opt out of the exemption but alternative energy systems are developed in the Town, there would be increased tax revenue from the systems. However, the owner of the property could file a tax certiorari challenge and the Town's litigation costs can rise. By not opting out, the Town often avoids future litigation although the owner could dispute the value of the land. It is not often that the value of the land alone is disputed. Since the land is usually leased, the method of valuation would be the income approach utilizing the actual income and expense statement and the revised land assessment should be supported. Owner alternative energy systems often will not dispute the land assessment since they are avoiding the taxation on the real property.

If the Town decides that it will not opt out, thus encouraging the development of alternative energy systems in the Town, I would suggest that the Town address removal of the real property/equipment at the end of the lease (or bankruptcy of the company). To ensure that the real property (panels, racking, inverters, etc.) is removed from the site⁴, the site plan approval and/or Planning Board approval should include language that requires decommissioning of the site plus a bond surety as an additional backup. The dollar amount to collect depends upon various factors, the most important of which is the value/size of the alternative energy system. Additionally, it is difficult to accurately estimate the salvage costs and condition of the equipment at the time of decommissioning because the cost to salvage, disassemble and restore the property will continue to rise over the life of the project due to inflation. A more accurate method for determining a proper bond amount would be to develop a current decommissioning cost, calculate a cost 15 or 30 years from now at an appropriate inflation rate and then take a credit for the salvage value. Attached please find a sample of a Decommissioning Bond.

⁴ Although companies claim that the salvage value of the site's materials far exceed the actual cost to decommission the site. It is the removal of the real property that is important.

Gil Piaquadio, Supervisor
Town of Newburgh
January 15, 2020
Page 4

Another advantage to encouraging alternative energy systems in the Town is that it allows residents whose homes might not be suitable for an alternative energy system, or who cannot afford a system of their own to participate in the growth of clean energy and subscribe to this type of energy, thus being part of the solution for climate change which many consider to be an issue of our time.

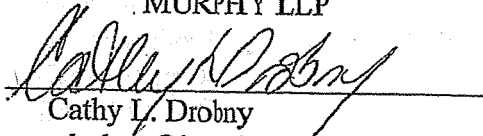
It is important that the Town should be aware that there are companies that solicit residents who are in an area that have alternative energy systems (mostly solar farms) and offer the residents the ability to sign up to receive some credits on their electric bills through this type of energy.⁵ I feel that it is important that the Town be aware of this as residents will probably ask the Town about it.

Please let me know if there are any questions.

Very truly yours,

E. STEWART JONES HACKER
MURPHY LLP

By:



Cathy L. Drobny

cdrobny@joneshacker.com

Direct Dial: (518) 213-0116

CLD:kah
Attachments

⁵The following website explains a little more about residents joining a community solar project:
<https://www.nyserda.ny.gov/All-Programs/Programs/NY-Sun/Solar-for-Your-Home/Community-Solar>.

Effective: April 12, 2019

McKinney's RPTL § 487

§ 487. Exemption from taxation for certain energy systems

Currentness

1. As used in this section:

(a) "Solar or wind energy equipment" means collectors, controls, energy storage devices, heat pumps and pumps, heat exchangers, windmills, and other materials, hardware or equipment necessary to the process by which solar radiation or wind is (i) collected, (ii) converted into another form of energy such as thermal, electrical, mechanical or chemical, (iii) stored, (iv) protected from unnecessary dissipation and (v) distributed. It does not include pipes, controls, insulation or other equipment which are part of the normal heating, cooling, or insulation system of a building. It does include insulated glazing or insulation to the extent that such materials exceed the energy efficiency standards required by law.

(b) "Solar or wind energy system" means an arrangement or combination of solar or wind energy equipment designed to provide heating, cooling, hot water, or mechanical, chemical, or electrical energy by the collection of solar or wind energy and its conversion, storage, protection and distribution.

(c) "Authority" means the New York state energy research and development authority.

(d) "Incremental cost" means the increased cost of a solar or wind energy system or farm waste energy system or component thereof which also serves as part of the building structure, above that for similar conventional construction, which enables its use as a solar or wind energy or farm waste energy system or component.

(e) "Farm waste electric generating equipment" means equipment that generates electric energy from biogas produced by the anaerobic digestion of agricultural waste, such as livestock manure, farming waste and food processing wastes with a rated capacity of not more than one thousand kilowatts that is (i) manufactured, installed and operated in accordance with applicable government and industry standards, (ii) connected to the electric system and operated in conjunction with an electric corporation's transmission and distribution facilities, (iii) operated in compliance with the provisions of section sixty-six-j of the public service law, (iv) fueled at a minimum of ninety percent on an annual basis by biogas produced from the anaerobic digestion of agricultural waste such as livestock manure materials, crop residues and food processing wastes, and (v) fueled by biogas generated by anaerobic digestion with at least fifty percent by weight of its feedstock being livestock manure materials on an annual basis.

(f) "Farm waste energy system" means an arrangement or combination of farm waste electric generating equipment or other materials, hardware or equipment necessary to the process by which agricultural waste biogas is produced, collected, stored, cleaned, and converted into forms of energy such as thermal, electrical, mechanical or chemical and by which the biogas and converted energy are distributed on-site. It does not include pipes, controls, insulation or other equipment which are part of the normal heating, cooling or insulation system of a building.

(g) "Micro-hydroelectric energy equipment" means any energy storage device, penstock, turbine, generator and other materials, hardware and equipment necessary to the process by which the flow of stream or river water or water from other water bodies is (i) converted into electrical energy; (ii) protected from unnecessary dissipation; and (iii) distributed. It does not include pipes, controls, insulation or other equipment which are part of the normal heating, cooling, or insulation system of a building. It does not include insulated glazing or insulation to the extent that such materials exceed the energy efficiency standards established by law.

(h) "Micro-hydroelectric energy system" means an arrangement or combination of micro-hydroelectric energy equipment designed to provide electrical energy by the use of flowing water. It does not include pipes, controls, insulation or other equipment which are part of the normal heating, cooling, or insulation system of a building. It does not include insulated glazing or insulation to the extent that such materials exceed the energy efficiency standards established by law.

(i) "Fuel cell electric generating equipment" means a solid oxide, molten carbonate, proton exchange membrane or phosphoric acid fuel cell with a combined rated capacity of not more than two thousand kilowatts. It does not include insulated glazing or insulation to the extent that such materials exceed the energy efficiency standards established by law.

(j) "Fuel cell electric generating system" means an arrangement or combination of equipment designed to produce electrical energy through reaction of chemicals, including but not limited to hydrogen, oxygen, methane and natural gas.

(k) "Micro-combined heat and power generating equipment" means an integrated, cogenerating building heating and electrical power generation system, owned, leased or operated by a residential customer, located at such customer's premises, operating on any fuel and of any applicable engine, fuel cell, fuel-flexible linear generator or other technology with a rated capacity of at least one kilowatt and not more than ten kilowatts electric and any thermal output that has a design total fuel use efficiency in the production of heat and electricity of not less than eighty percent, and annually produces at least two thousand kilowatt hours of useful energy in the form of electricity that may work in combination with supplemental or parallel conventional heating systems, that is manufactured, installed and operated in accordance with applicable government and industry standards, that is connected to the electric system and operated in conjunction with an electric corporation's transmission and distribution facilities. It does not include pipes, controls, insulation or other equipment which are part of the normal heating, cooling, or insulation system of a building. It does not include insulated glazing or insulation to the extent that such materials exceed the energy efficiency standards established by law.

(l) "Micro-combined heat and power generating equipment system" means an arrangement or combination of equipment designed to produce electrical energy and heat for a residential customer on such customer's premises.

(m) "Electric energy storage equipment" means a set of technologies capable of storing electric energy and releasing that energy as electric power at a later time. Electric energy storage technologies may store energy as potential, kinetic, chemical or thermal energy, that can be released as electric power and include, but are not limited to, various types of batteries, flywheels, electrochemical capacitors, compressed air storage and thermal storage devices.

(n) "Electric energy storage system" means an arrangement or combination of equipment designed to store electrical energy in electric energy storage equipment and release electric power at a later time.

(o) "Fuel-flexible linear generator electric generating equipment" or "fuel-flexible linear generator" means an integrated system consisting of oscillators, cylinders, electricity conversion equipment and associated balance of plant components that directly convert the linear motion of the oscillators into electricity and which has a combined rated capacity of not more than two thousand kilowatts.

(p) "Fuel-flexible linear generator electric generating system" means an arrangement or combination of fuel-flexible linear generator electric generating equipment designed to produce electrical energy from linear motion created by the reaction of gaseous or liquid fuels, including but not limited to biogas and natural gas.

2. Real property which includes a solar or wind energy system, farm waste energy system, micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment and electric energy storage system, or fuel-flexible linear generator electric generating system approved in accordance with the provisions of this section shall be exempt from taxation to the extent of any increase in the value thereof by reason of the inclusion of such solar or wind energy system, farm waste energy system, micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment and electric energy storage system, or fuel-flexible linear generator electronic generating system for a period of fifteen years. When a solar or wind energy system or components thereof, farm waste energy system, micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment and electric energy storage system, or fuel-flexible linear generator electronic generating system also serve as part of the

building structure, the increase in value which shall be exempt from taxation shall be equal to the assessed value attributable to such system or components multiplied by the ratio of the incremental cost of such system or components to the total cost of such system or components. The exemption provided by this section is inapplicable to any structure that satisfies the requirements for exemption under section four hundred eighty-three-e of this title.

3. The president of the authority shall provide definitions and guidelines for the eligibility for exemption of the solar and wind energy equipment and systems, farm waste energy equipment and systems, micro-hydroelectric equipment and systems, fuel cell electric generating equipment and systems, micro-combined heat and power generating equipment and systems, electric energy storage equipment and electric energy storage system, and fuel-flexible linear generator electric generating equipment and systems described in paragraphs (a), (b), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o) and (p) of subdivision one of this section.

4. No solar or wind energy system, farm waste energy system, micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment and electric energy storage system, or fuel-flexible linear generator electric generating system shall be entitled to any exemption from taxation under this section unless such system meets the guidelines set by the president of the authority and all other applicable provisions of law.

5. The exemption granted pursuant to this section shall only be applicable to (a) solar or wind energy systems or farm waste energy systems which are (i) existing or constructed prior to July first, nineteen hundred eighty-eight or (ii) constructed subsequent to January first, nineteen hundred ninety-one and prior to January first, two thousand twenty-five, and (b) micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, electric energy storage equipment or electric energy storage system, or fuel-flexible linear generator electric generating system which are constructed subsequent to January first, two thousand eighteen and prior to January first, two thousand twenty-five.

6. Such exemption shall be granted only upon application by the owner of the real property on a form prescribed and made available by the commissioner in cooperation with the authority. The applicant shall furnish such information as the commissioner shall require. The application shall be filed with the assessor of the appropriate county, city, town or village on or before the taxable status date of such county, city, town or village. A copy of such application shall be filed with the authority.

7. If the assessor is satisfied that the applicant is entitled to an exemption pursuant to this section, he or she shall approve the application and enter the taxable assessed value of the parcel for which an exemption has been granted pursuant to this section on the assessment roll with the taxable property, with the amount of the exemption as computed pursuant to subdivision two of this section in a separate column. In the event that real property granted an exemption pursuant to this section ceases to be used primarily for eligible purposes, the exemption granted pursuant to this section shall cease.

8. (a) Notwithstanding the provisions of subdivision two of this section, a county, city, town or village may by local law or a school district, other than a school district to which article fifty-two of the education law applies, may by resolution provide either (i) that no exemption under this section shall be applicable within its jurisdiction with respect to any solar or wind energy system or farm waste energy system which began construction subsequent to January first, nineteen hundred ninety-one or the effective date of such local law, ordinance or resolution, whichever is later, and/or (ii) that no exemption under this section shall be applicable within its jurisdiction with respect to any micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment or electric energy storage system, or fuel-flexible linear generator electric generating system constructed subsequent to January first, two thousand eighteen or the effective date of such local law, ordinance or resolution, whichever is later. A copy of any such local law or resolution shall be filed with the commissioner and with the president of the authority.

(b) Construction of a solar or wind energy system or a farm waste energy system shall be deemed to have begun upon the full execution of a contract or interconnection agreement with a utility; provided

however, that if such contract or interconnection agreement requires a deposit to be made, then construction shall be deemed to have begun when the contract or interconnection agreement is fully executed and the deposit is made. The owner or developer of such a system shall provide written notification to the appropriate local jurisdiction or jurisdictions upon execution of the contract or the interconnection agreement.

9. (a) A county, city, town, village or school district, except a school district under article fifty-two of the education law, that has not acted to remove the exemption under this section may require the owner of a property which includes a solar or wind energy system which meets the requirements of subdivision four of this section, to enter into a contract for payments in lieu of taxes. Such contract may require annual payments in an amount not to exceed the amounts which would otherwise be payable but for the exemption under this section. If the owner or developer of such a system provides written notification to a taxing jurisdiction of its intent to construct such a system, then in order to require the owner or developer of such system to enter into a contract for payments in lieu of taxes, such taxing jurisdiction must notify such owner or developer of its intent to require a contract for payments in lieu of taxes within sixty days of receiving the written notification.

(b) The payment in lieu of a tax agreement shall not operate for a period of more than fifteen years, commencing in each instance from the date on which the benefits of such exemption first become available and effective.

10. Notwithstanding the foregoing provisions of this section, on or after April first, two thousand nineteen, a county, city, town or village may by local law or a school district, other than a school district to which article fifty-two of the education law applies, may by resolution provide that real property that comprises or includes a solar or wind energy system, farm waste energy system, microhydroelectric energy system, fuel cell electric generating system, microcombined heat and power generating equipment system, electric energy storage system, or fuel-flexible linear generator as such terms are defined in paragraphs (b), (f), (h), (j), (l), (n), and (o) of subdivision one of this section (hereinafter, individually or collectively, "energy system"), shall be permanently exempt from any taxation, special ad valorem levies, and special assessments to the extent provided in section four hundred ninety of this article, and the owner of such property shall not be subject to any requirement to enter into a contract for payments in lieu of taxes in accordance with subdivision nine of this section, if: (a) the energy system is installed on real property that is owned or controlled by the state of New York, a department or agency thereof, or a state authority as that term is defined by subdivision one of section two of the public authorities law; and (b) the state of New York, a department or agency thereof, or a state authority as that term is defined by subdivision one of section two of the public authorities law has agreed to purchase the energy produced by such energy system or the environmental credits or attributes created by virtue of the energy system's operation, in accordance with a written agreement with the owner or operator of such energy system. Such exemption shall be granted only upon application by the owner of the real property on a form prescribed by the commissioner, which application shall be filed with the assessor of the appropriate county, city, town or village on or before the taxable status date of such county, city, town or village.

PAYMENT IN LIEU OF TAXES AGREEMENT
FOR SOLAR ENERGY SYSTEMS PURSUANT TO REAL PROPERTY TAX LAW § 487

THIS AGREEMENT FOR PAYMENT IN LIEU OF TAXES FOR REAL PROPERTY, effective as the date on cover page, above, by and between {NAME OF ("Owner"), a _____ Owner, with a principal place of business at _____; and (Choose one as appropriate: - the {School District name), (the "School District"), a school district duly established with a principal place of business at _____ New York Town/Village/City of, New York, (the "Town"), a municipal corporation duly established with a principal place of business at _____ New York, and the County of _____, New York, a municipal corporation duly established with a principal place of business at _____ New York (the "County")). The School District/ Town/ County is herein referred to as the "Taxing Jurisdiction." Owner and the Taxing Jurisdiction are collectively referred to in this Agreement as the "Parties" and are individually referred to as a "Party".

RECITALS

WHEREAS, Owner has submitted a Notice of Intent to the Taxing Jurisdiction that it plans to build and operate a "Solar Energy System" as defined in New York Real Property Tax Law ("RPTL") Section 487 (1)(b) (herein the "Project") with an expected nameplate capacity ("Capacity") of approximately _____ kilowatts/megawatts AC on a parcel of land located within the Town/Village/City at _____ and identified as SBL # _____, as described in Exhibit A (herein the "Property"); and;

WHEREAS, the Taxing Jurisdiction has not opted out of RPTL Section 487; and

WHEREAS, pursuant to RPTL Section 487 (9)(a) the Taxing Jurisdiction has indicated its intent to require a Payment in Lieu of Taxes ("PILOT") Agreement with the Owner, under which the Owner (or any successor owner of the Project) will be required to make annual payments to the Taxing Jurisdiction for each year during the term of this Agreement; and

WHEREAS, the Owner has submitted or will submit to the assessor of the (Town/Village/City) an RP-487 Application for Tax Exemption of Solar or Wind Energy Systems or Farm Waste Energy Systems demonstrating its eligibility for a real property tax exemption pursuant to RPTL Section 487; and

WHEREAS, the Parties intend that, during the term of this Agreement, the Project will be placed on exempt portion of the assessment roll and the Owner will not be assessed for any statutory real property taxes for which it might otherwise be

subjected under New York law with respect to the Project.

NOW THEREFORE, for and in consideration of the mutual covenants hereinafter contained, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

1. Representations of the Parties

(a) The Owner hereby represents and covenants that, as of the date of this Agreement:

1. The Owner is duly organized, and validly existing _____ (corporation, limited liability company) duly authorized to do business in the State of New York, has requisite authority to conduct its business as presently conducted or proposed to be conducted under this Agreement, and has full legal right, power, and authority to execute, deliver, and perform all applicable terms and provisions of this Agreement.
2. All necessary action has been taken to authorize the Owner's execution, delivery, and performance of this Agreement and this Agreement constitutes the Owner's legal, valid, and binding obligation enforceable against it in accordance with its terms.
3. None of the execution or delivery of this Agreement, the performance of the obligations in connection with the transactions contemplated hereby, or the fulfillment of the terms and conditions hereof will (i) conflict with or violate any provision of the Owner's Certificate of Incorporation, bylaws or other organizational documents or of any restriction or any agreement or instrument to which the Owner is a party and by which it is bound; (ii) conflict with, violate, or result in a breach of any applicable law, rule, regulation, or order of any court or other Taxing Jurisdiction or authority of government or ordinance of the State or any political subdivision thereof; or (iii) conflict with, violate, or result in a breach of or constitute a default under or result in the imposition or creation of any mortgage, pledge, lien, security interest, or other encumbrance under this Agreement or under any term or condition of any mortgage, indenture, or any other agreement or instrument to which it is a party or by which it or any of the Owner's properties or assets are bound. There is no action, suit, or proceeding, at law or in equity, or official investigation before or by any government authority pending or, to its knowledge, threatened against the Owner, wherein an anticipated decision, ruling, or finding would result in a material adverse effect on the Owner's ability to perform its obligations under this Agreement or on the validity or enforceability of this Agreement.

(b) The Taxing Jurisdiction hereby represents and covenants that, as of the date of this Agreement:

1. The Taxing Jurisdiction is duly organized, validly existing, and in good standing under the laws of the State of New York and has full legal right, power, and authority to execute, deliver, and perform all applicable terms and provisions of this Agreement.
2. All necessary action has been taken to authorize each of the Taxing Jurisdiction's execution, delivery, and performance of this Agreement, and this Agreement constitutes

the Taxing Jurisdiction's legal, valid, and binding obligation enforceable against it in accordance with its terms.

3. No governmental approval by or with any government authority is required for the valid execution, delivery, and performance under this Agreement by the Taxing Jurisdiction except such as have been duly or will be obtained or made.

4. There is no action, suit, or proceeding, at law or in equity, or official investigation before or by any government authority pending or, to its knowledge, threatened against the Taxing Jurisdiction, wherein an anticipated decision, ruling, or finding would result in a material adverse effect on the Taxing Jurisdiction's ability to perform its obligations under this Agreement or on the validity or enforceability of this Agreement.

2. Tax Exemption; Payment in Lieu of Real Property Taxes.

(a) Tax-Exempt Status of the Project Facility. Pursuant to RPTL 487 the parties hereto agree that the Project shall be placed by the Taxing Jurisdiction as exempt upon the assessment rolls of the Taxing Jurisdiction. A Real Property Tax Exemption Form (RP 487) has or will be filed with the Assessor responsible for the Taxing Jurisdiction and the Project is eligible for exemption pursuant to RPTL 487 (4).

(b) Owner agrees to make annual payments to the Taxing Jurisdiction in lieu of real property taxes for the Project for a period of fifteen (15) consecutive fiscal tax years. Such 15-year term shall commence on the first taxable status date selected by Owner following commencement of the construction of the Project (the "Commencement Date"), and shall end the fifteenth fiscal year following the Commercial Operations Date. The first annual payment shall be in the amount of \$_____ per Megawatt AC of Capacity (the "Annual Payment"). Thereafter Annual Payments will escalate by two percent (2.0%) per year. Based on the Capacity of _____ Megawatts AC, Annual Payments to be made by Owner during the term of this Agreement shall be as listed in Exhibit B. Each Annual Payment will be paid to the Taxing Jurisdiction on the date on which taxes would be due if the Project were not exempt from taxation for each fiscal tax year during the term of this Agreement; and the annual payment amount and payment date will be noted on an annual bill issued by the Taxing Jurisdiction to the Owner, provided that any failure of the Taxing Jurisdiction to issue such a bill shall not relieve Owner of its obligation to make timely payments under this section.

(c) Owner agrees that the payments in lieu of taxes under this Agreement will not be reduced on account of a depreciation factor or reduction in the Taxing Jurisdiction' tax rate, and the Taxing Jurisdiction agree that the payments in lieu of taxes will not be increased on account of an inflation factor or increase in the Taxing Jurisdiction' tax rate, all of which factors have been considered in arriving at the payment amounts reflected in this Agreement.

3. Change in Capacity at Mechanical Completion: Adjustments to Payments. To the extent that the Capacity of the Project is more or less than the _____ Megawatts AC on the date when the Project is mechanically complete and Owner has commenced

production of electricity the payments set forth in Exhibit B will be increased or decreased on a pro rata basis.

4. Change in Capacity After Mechanical Completion: Adjustments to Payments. If after the Completion Date the Capacity is increased or decreased as a result of the replacement or upgrade or partial removal or retirement of existing Project equipment or property or the addition of new Project equipment or property, the Annual Payments set forth in Exhibit B shall be increased or decreased on a pro rata basis for the remaining years of the Agreement.

5. Payment Collection. (Depending on the type of jurisdiction – choose one) Payments for the School District shall be made payable to the _____ School District and mailed to the School District, c/o the Superintendent's Office, _____, New York and are due no later than September 15th of each year. Payments for the Town shall be made payable to the Town of _____ and mailed to the Town of _____, c/o the Town of _____ Supervisor's Office, _____, New York _____ and are due no later than February 15th of each year. Payments for the County shall be made payable to the County Treasurer and mailed to the County of _____, c/o, _____, New York _____ and are due no later than February 15th of each year. All late payments shall accrue interest at the statutory rate for late tax payments under New York Law, Owner shall pay the reasonable attorneys' fees, court and other costs incurred by the Taxing Jurisdiction in the collection of the unpaid amounts. All payments by the Owner hereunder shall be paid in lawful money of the United States of America.

6. Tax Status. Separate Tax Lot. The Taxing Jurisdiction agrees that during the term of this Agreement, the Taxing Jurisdiction will not assess Owner for any real property taxes with respect to the Project to which Owner might otherwise be subject under New York law, and the Taxing Jurisdiction agrees that this Agreement will exclusively govern the payments of all such taxes, provided, however, that this Agreement is not intended to affect, and will not preclude the Taxing Jurisdiction from assessing, any other taxes, fees, charges, rates or assessments which the Owner is obligated to pay, including, but not limited to, special assessments or special district assessments, fees, or charges for services provided by the Taxing Jurisdiction to the Project. Nothing in this Agreement shall limit the right of the Owner to challenge of the assessment of the Project pursuant to the RPTL.

7. No Assignments Without Prior Notice; Binding Effect.

(a) This Agreement may not be assigned by Owner without the prior written consent of the Taxing Jurisdiction and such consent may not be unreasonably withheld if the Assignee has agreed in writing to accept all obligations of the Owner; provided, however, that Owner may, with advance written notice to the Taxing Jurisdiction and without prior consent, assign its payment obligations under this Agreement to an affiliate of Owner or to any party who has provided or is providing financing to Owner for the

construction, operation and/or maintenance of the Project, or to any party that has an investment grade credit rating according to S&P or Moody's. If Owner is permitted to otherwise assign this Agreement with the advance written consent of the Taxing Jurisdiction, the Owner shall be released from all obligations under this Agreement upon assumption hereof in writing by the assignee, provided that Owner shall, as a condition of such assignment and to the reasonable satisfaction of the Taxing Jurisdiction, cure any defaults and satisfy all liabilities arising under this Agreement prior to the date of such assignment. A Notice of this Agreement may be recorded by Owner and the Taxing Jurisdiction shall cooperate in the execution of required Assignments with the Owner and its successors.

(b) Binding Effect. This PILOT Agreement shall inure to the benefit of, and shall be binding upon, the Taxing Jurisdiction, the Owner and their approved respective successors and assigns.

8. Statement of Good Faith. The Parties agree that the payment obligations established by this Agreement have been negotiated in good faith in recognition of and with due consideration of the full and fair taxable value of the Project.

9. Additional Documentation and Actions. Subject to applicable laws and regulations, each Party will, from time to time hereafter, execute and deliver or cause to be executed and delivered, such reasonable additional instruments and documents as the other Party reasonably requests for the purpose of implementing or effectuating the provisions of this Agreement. Owner shall pay all reasonable attorneys' and consulting fees incurred by the Taxing Jurisdiction to review and negotiate any such instruments or documents.

10. Notices. All notices, consents, requests, or other communications provided for or permitted to be given hereunder by a Party must be in writing and will be deemed to have been properly given or served upon the personal delivery thereof, via courier delivery service, by hand, or by certified mail, return receipt requested. Such notices shall be addressed or delivered to the Parties at their respective addresses shown below.

If to Owner:

With a copy to:

If to the Taxing Jurisdiction:

Attn: Superintendent
Mayor
Town Supervisor
County

With a copy to:

Any such addresses for the giving of notices may be changed by either Party by giving written notice as provided above to the other Party. Notice given by counsel to a Party shall be effective as notice from such Party.

11. Applicable Law. This Agreement will be made and interpreted in accordance with the laws of the State of New York. Owner and the Taxing Jurisdiction each consent to the jurisdiction of the New York courts in and for the County in which the Project is located regarding any and all matters, including interpretation or enforcement of this Agreement or any of its provisions. Accordingly, any litigation arising hereunder shall be brought solely in such courts.

12. Termination Rights of the Owner

Owner may terminate this Agreement at any time by Notice to the Taxing Jurisdiction. Upon receipt of the Notice of Termination, the Project shall be placed on the taxable portion of the tax roll effective on the next taxable status date of the Taxing Jurisdiction. Owner shall be liable for all PILOT payments due in the year of termination, except that if Owner is required to pay any part-year real property taxes, the PILOT payment for that year shall be reduced pro rata so that the Owner is not required to pay both PILOT payments and real property taxes for any period of time.

13. Termination Rights of Taxing Jurisdiction. Notwithstanding anything to the contrary in this Agreement, the Taxing Jurisdiction may terminate this Agreement on thirty (30) days written notice to Owner if:

- a. Owner fails to make timely payments required under this Agreement, unless such payment is received by the Taxing Jurisdiction within the 30-day notice period with interest as stated in this Agreement
- b. Owner has filed, or has had filed against it, a petition in Bankruptcy, or is otherwise insolvent;

14. Remedies; Waiver And Notice. (A) No Remedy Exclusive. No remedy herein conferred upon or reserved to Party is intended to be exclusive of any other available remedy or remedies, but each and every such remedy shall be cumulative and shall be in addition to every other remedy given under this Agreement or now or hereafter-existing at law or in equity or by statute.

(B) Delay. No delay or omission in exercising any right or power accruing upon the occurrence of any Event of Default hereunder shall impair any such right or power or shall be construed to be a waiver thereof, but any such right or power may be exercised from time to time and as often as may be deemed expedient.

(C) No Waiver. In the event any provision contained in this Agreement should be breached by any party and thereafter duly waived by the other party so empowered to act, such waiver shall be limited to the particular breach so waived and shall not be deemed to be a waiver of any other breach hereunder. No waiver, amendment, release or modification of this Agreement shall be established by conduct, custom or course of dealing.

15. Entire Agreement. The Parties agree that this is the entire, fully integrated Agreement between them with respect to payments in lieu of taxes for the Project, and that

16. Amendments. This Agreement may not be effectively amended, changed, modified, altered or terminated except by an instrument in writing executed by the parties hereto.

17. No Third Party Beneficiaries. The Parties state that there are there are no third party beneficiaries to this Agreement.

18. Severability. If any article, section, subdivision, paragraph, sentence, clause, phrase, provision or portion of this Agreement shall for any reason be held or adjudged to be invalid or illegal or unenforceable by any court of competent jurisdiction, such article, section, subdivision, paragraph, sentence, clause, phrase, provision or portion so adjudged invalid, illegal or unenforceable shall be deemed separate, distinct and independent and the remainder of this Agreement shall be and remain in full force and effect and shall not be invalidated or rendered illegal or unenforceable or otherwise affected by such holding or adjudication.

19. Counterparts. This Agreement may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

Executed by the undersigned as of the day and year first written above, each of whom represents that it is fully and duly authorized to act on behalf of and bind its principals.

By: _____
Name:
Title:

Date: _____

TAXING JURISDICTION OF

Superintendent/Supervisor/County
Official

Date

EXHIBIT A

Description of Land

[REDACTED]
Solar Facility Decommissioning Bond

KNOW ALL MEN BY THESE PRESENTS: That [REDACTED] (hereinafter called the Principal), and [REDACTED] (hereinafter called the Surety), a corporation duly organized under the laws of the [REDACTED], are held and firmly bound unto Town of [REDACTED] Planning Department (hereinafter called the Obligee), in the full and just sum of [REDACTED], the payment of which sum, well and truly to be made, the said Principal and Surety bind themselves, and each of their heirs, administrators, executors, and assigns, jointly and severally, firmly by these presents.

WHEREAS, the Obligee has issued the Principal a special use permit related to [REDACTED] and as a requirement of such permit the Principal is obligated to remove the Solar Facility equipment from property located at [REDACTED] upon discontinuance of service.

WHEREAS, the Obligee has agreed to accept this bond as security for performance of Principal's obligations under said permit during the time period this bond remains in effect.

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION IS SUCH that if the Principal shall perform its obligations under said permit as stipulated above, then this obligation shall be void, otherwise to remain in full force and effect, unless otherwise cancelled as hereinafter provided.

PROVIDED HOWEVER, that this bond is executed subject to the following express provisions and conditions:

1. In the event of default by the Principal, Obligee shall deliver to Surety a written statement of the details of such default within 30 days after the Obligee shall learn of the same, such notice to be delivered by certified mail to address of said Surety as stated herein.
2. This bond may be terminated or canceled by surety by giving not less than sixty (60) days written notice to the Obligee, stating therein the effective date of such termination or cancellation. Such notice shall not limit or terminate any obligations resulting from default by the Principal that may have accrued under this bond as a result of default by Principal prior to the effective date of such termination.
3. Neither cancellation nor termination of this bond by Surety, nor inability of Principal to file a replacement bond or replacement security for its obligations, shall constitute a loss to the Obligee recoverable under this bond.

4. No claim, action, suit or proceeding shall be instituted against this bond unless same be brought or instituted and process served one year after termination or cancellation of this bond.
5. No right of action shall accrue on this bond for the use of any person, corporation or entity other than the Oblige named herein or the heirs, executors, administrators or successors of the Oblige.
6. The aggregate liability of the surety is limited to the penal sum stated herein regardless of the number of years this bond remains in force or the amount or number of claims brought against this bond.
7. If any conflict or inconsistency exists between the Surety's obligations as described in this bond and as may be described in any underlying agreement, permit, document or contract to which this bond is related, then the terms of this bond shall prevail in all respects.
8. It is expressly understood and agreed that this bond does not cover or guarantee rent or lease payments of any kind.
9. This bond shall not bind the Surety unless the bond is accepted by the Oblige. If the Oblige objects to any language contained herein, within 30 days of the date this bond is signed and sealed by the Surety, Oblige shall return this bond, certified mail or express carrier, to the Surety at its address at:

[REDACTED]

Failure to return the bond as described above shall constitute Oblige's acceptance of the terms and conditions herein.

IN WITNESS WHEREOF, the above bounded Principal and Surety have hereunto signed and sealed this bond effective this day of , 20 .

[REDACTED]
By: [REDACTED]
[REDACTED]

[REDACTED]
By: [REDACTED]
[REDACTED]

10 December 2019

Gilbert Piquadio
Supervisor to the Town of Newburgh
1496 Route 300
Newburgh, New York 12550

Jeffrey Lease
597 Grand Avenue
Newburgh, New York 12550

Dear Gilbert Piquadio,

It has come to my attention that the Town is considering exercising Home Rule in order to fully tax a Solar Farm. I think this may be wrong-headed for a number of reasons.

Adopting Home Rule forces a town to tax all new solar equipment, both residential and commercial, equally. Under the change a town prevents an IDA from granting a 10-year tax exemption. To adopt this change seems to me to be absolutely backward thinking. The effect would be to de-incentivize residents and businesses from investing in solar because it increases their real property tax. Allow me to make a few points in favor of leaving the law as it is.

1. The taxable value is on equipment, not a structure. The taxation of equipment has already been successfully challenged in a recent court case with Cornell University. This is shaky ground to be sure; what other equipment do we tax, air conditioning systems and garage-door openers? The State is looking very carefully at this aspect as they fund, promote and push for their 50% renewable Green Initiative of 2030.

2. The Town of Newburgh does not presently have a Zoning Law that allows for any other future development. The current code has placed Solar Farms in a zone in which there are no available properties. I have argued this point before the Town Board in 2018 and the Zoning Board in 2019. There is now and for the foreseeable future only one Solar Farm project in the Town of Newburgh.

3. The County Assessor's Office has uniformly taxed these projects based on NYSERD's recommendation of \$10,000 aggregate tax per 1 MW. Typical 4MW arrays would therefore be fully taxed at \$40,000/year. Assuming Town taxes at one-third of total tax the annual Town portion of a fully taxed array would be \$13,200.

IDA PILOT abatements vary in length but typically are 10-year arrangements that begin at 50% of full tax the first year and increase 5% per annum until they reach 100% tax by the end of year 10. Calculating forward the total aggregate tax loss for a 4MW system to the Town would therefore be \$36,300.

4. Towns that opt for Home Rule for the purpose of taxation do so at their peril in that they must tax all solar units uniformly across a township. Some towns that have invoked Home Rule are not taxing new residential applications to avoid public resistance. These townships and their assessors want to have it both ways. It will not last.

If the Newburgh Mall or Matrix wanted a rooftop solar array would you want to discourage them by increasing taxes? It would highlight an uneven enforcement of taxation. By opting for Home Rule you may be addressing a problem you don't have and creating a problem you don't need. The tax loss to the Town is so minimal and the repercussion so dramatic I don't see this as much of a decision.

5. Most importantly, promoting local renewable energy is the right thing to do.

It has become a moral imperative for some and essential business practice for others. I personally welcome this long awaited shift in public consciousness. All along the Solar Farm approval process I have been met with Town residents who enthusiastically endorse this type of development. Additionally, we know the margins are thin on these projects and without incentives; this type of development would not get built at all.

I am convinced that by ensuring the future viability of renewable energy in the Town we are in-fact ensuring the long-term health of our residents.

Respectfully yours,

A handwritten signature in black ink, appearing to read "Jeffrey Lease". The signature is written in a cursive, flowing style.

Jeffrey Lease

Having trouble viewing this email? [View it as a Webpage.](#)

Assessment Community Weekly

Action on property tax legislation

Governor Cuomo signed six property tax-related pieces of legislation last week. See our current status page, [2017 RPT Related Bills of Interest - Passed Both Houses](#), early and often to stay up to date. The signed bills include:

- Chapter 336, which expands the RPTL 487 exemption for solar and wind energy systems to include micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating systems, and electric energy storage systems. These changes take effect on January 1, 2018. Any county, city, town, village, or school district that wishes to opt-out of the exemption for these newly added energy systems must pass a local law (or, in the case of a school district, a resolution). As we read the law, if a municipality has already opted out of the exemption for solar and wind energy systems, that local law or resolution does not apply to these newly added systems—a separate local law or resolution is required.
- Chapter 376, which amends RPTL Section 458 to allow school districts to adopt the eligible funds veterans' exemption.

New judicial case

New on the Judicial cases webpage: [Matter of 24-60 47th St. LLC v City of New York.](#)

Archive of past Assessment Community Weekly posts. (Use Internet Explorer or an RSS reader.) Before searching, select "All" under the Search box.
Questions, comments or suggestions? Email geoffrey.gloak@tax.ny.gov.

[Contact us](#)

[Recent additions](#)

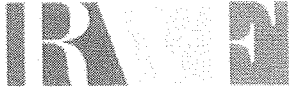
[Online services](#)



This email was sent to assessor@townofnewburgh.org using GovDelivery Communications Cloud on behalf of: New York State Department of Taxation and Finance



Molly A. Carhart



Rider Weiner & Frankel P.C.
ATTORNEYS & COUNSELORS AT LAW

Attorney-Client privileged
MEMORANDUM

TO: HON. GILBERT J. PIAQUADIO, SUPERVISOR
TOWN BOARD MEMBERS

FROM: MARK C. TAYLOR, ATTORNEY FOR THE TOWN

RE: SETTLEMENT OF TAX CERTIORARI (2018, 2019);
ALKO FARMS, LLC (20 GOVERNORS DRIVE)
OUR FILE NO. 800.24

DATE: MARCH 19, 2020

P: 845.562.9100
F: 845.562.9126
655 Little Britain Road
New Windsor, NY 12553
P.O. Box 2280
Newburgh, NY 12550

ATTORNEYS

David L. Rider
Charles E. Frankel
Michael J. Matsler
Mark C. Taylor
Deborah Weisman-Estis
M. Justin Rider
Donna M. Badura
Amber L. Camio

M. J. Rider
(1906-1968)
Elliott M. Weiner
(1915-1990)

COUNSEL

Stephen P. Duggan, III
John K. McGuirk
(1942-2018)

OF COUNSEL

Craig F. Simon
Irene V. Villacci

Enclosed are copies of a letter from Cathy Drobny, Esq. of E. Stewart Jones, Hacker Murphy regarding the above referenced proposed settlement, a proposed Consent Order and judgment and charts showing the claimed refund liability and the approximate refunds that will be due from the taxing jurisdictions under the proposed settlement of the above referenced real property tax assessment appeal. Also enclosed is a map showing the location of the tax parcel which is the subject of the proceedings. This is a non-aviation leasehold improvement parcel on NYSDOT owned land at Stewart Industrial Park, and accordingly it actually pertains to PILOT payments for the improvements rather than tax payments. The NYS owned land component of the parcel is exempt.

The settlement provides for a reduction in the assessed value for 2018 by \$72,500 from \$276,500 to \$204,000 and a reduction in the 2019 assessed value by \$83,300 from \$276,500 to \$193,200. The Consent Order and Judgment specifies that the provisions of RPTL Section 727 apply, which ordinarily means the Assessed Value will be held at \$193,200 for the 2020, 2021 and 2022 assessment rolls, subject to the statutory exceptions.

The charts indicate that the refund liability for the Town (including Highway but not including special districts and the Fire District) for the reduction in 2018 Assessed Value would be approximately \$1,078.19 and \$1,206.69 for 2019, or approximately \$2,284.88 in total versus claimed liability for 2018 and 2019 of \$4,229.05. PILOT refunds are typically made directly by the Town for its components (Town, highway and special district) of the refund liability

Also attached is a proposed resolution which would authorize the Settlement.

cc: Joseph P. Pedi, Town Clerk
Lori Coady, Assessor (via e-mail)
Deborah Smith, Receiver of Taxes (via e-mail)
Ronald Clum, Town Accountant (via e-mail)
Cathy L. Drobny, Esq. (via e-mail)

 E. STEWART
Jones Hacker Murphy LLP
ATTORNEYS & COUNSELORS AT LAW

March 10, 2020

VIA E-MAIL - mtaylor@riderweiner.com

Mark C. Taylor, Esq.
Rider, Weiner & Frankel, P.C.
P.O. Box 2280
Newburgh, New York 12550

Re: Alko Farms, LLC v. Town of Newburgh
Index Nos. 2018-EF007884, 2019-EF005775
Our File No. 5018.157

Dear Mr. Taylor:

Attached please find the proposed Consent Order and Judgment relative to the above-referenced proceedings. There are currently two (2) years pending.

The subject property is located at 20 Governor Drive (tax map #89-2-14) and is a 24,685 sq. ft. food industrial food processing facility with +/- 2,500 sq. feet of office and lab space situated on 6.09 acres. The building was constructed in 1988. The land is owned by NYSDOT and the building owner is subject to a 25-year land lease with two five-year renewal options and an additional three five-year renewal options. The lease is in its second renewal option. The FMV of the property is \$813,235 in 2018 and \$858,696 in 2019. After review of the discovery documents provided, including an appraisal prepared for the petitioner, a settlement was negotiated. The proposed settlement reduces the assessments to an equalized FMV of \$600,000 in 2018 and 2019. The 2019 assessed value as reduced will be held for 2020, 2021 and 2022 pursuant to the statute, subject to the usual exceptions. We feel that this is a good settlement.

I have attached for your review a copy of the refund liability charts, which show the potential liability versus the proposed settlement refund liability.

We recommend that the Town Board authorize us to enter into this settlement as proposed. Please place this matter on the agenda for the next Newburgh Town Board meeting for approval. Once the Resolution passes, please let me know and I will sign the Consent Order and Judgment.

Please do not hesitate to contact me if you have any questions.

Very truly yours,

E. STEWART JONES HACKER
MURPHY LLP

By: 

Cathy L. Drobny
cdrobny@joneshacker.com
Direct Dial: (518) 213-0116

CLD:kah

Attachments

cc: Lori Coady, Assessor
Gilbert Piaquadio, Supervisor

28 SECOND STREET
TROY, NY 12180
PHONE: (518) 274-5820
FAX: (518) 274-5875

7 AIRPORT PARK BOULEVARD
LATHAM, NY 12110
PHONE: (518) 783-3843
FAX: (518) 783-8101

511 BROADWAY
SARATOGA SPRINGS, NY 12866
PHONE: (518) 584-8866

www.joneshacker.com

PLEASE REPLY TO:

Latham

STATE OF NEW YORK
SUPREME COURT COUNTY OF ORANGE

In the Matter of

ALKO FARMS, LLC

Petitioner,

-against-

**CONSENT ORDER
AND JUDGMENT**
Index Nos. 2018-EF007884
2019-EF005775

THE ASSESSOR AND THE BOARD OF
ASSESSMENT REVIEW OF THE
TOWN OF NEWBURGH, AND THE
TOWN OF NEWBURGH,
COUNTY OF ORANGE,
NEW YORK,

Respondents.

IT IS HEREBY STIPULATED AND AGREED by and between the undersigned, who are the attorneys of record for the above parties with full, direct and actual authority of their respective clients to do the same, that said proceedings shall be settled and compromised in the following manner:

1. These special proceedings shall be joined for a single disposition pursuant to §710 of the Real Property Tax Law on consent of counsel.
2. The years 2018 final assessment on the petitioner's subject property tax parcel 89-2-14 (20 Governor Drive) were fixed by the Assessor of the Town of Newburgh as follows:

Assessment Year	Tax Map No.	Property Location	Property Assessed Value
2018	89-2-14	20 Governor Drive	\$276,500
2019	89-2-14	20 Governor Drive	\$276,500

3. The years 2018 and 2019 final assessments on the petitioner's real property shall be corrected,

reduced and revised in the following manner:

Assessment Year	Tax Map No.	Original Assessment	Revised Assessment	Reduction
2016	89-2-14	\$276,500	\$204,000	\$72,500
2017	89-2-14	\$276,500	\$193,200	\$83,300

4. The Assessor of the Town of Newburgh shall forthwith correct and revise the entry with respect to the final assessment rolls of the Town in a manner consistent with the provisions of the preceding paragraphs.
5. All provisions of Section 727 of the Real Property Tax Law shall specifically apply to the assessment of the property that is the subject of these proceedings.
6. These revised and corrected assessments shall be administered in accordance with the provisions of Section 726 of the Real Property Tax Law and the Town of Newburgh, the Valley Central School District, the County of Orange and any special district for which taxes are levied based on the assessment made subject to this agreement, shall forthwith audit, pay and refund to petitioner principal amounts of excess taxes paid by petitioner, all refund drafts being payable to "JANATA, LACAP & HAZEN, LLP, as attorneys for Petitioner"; and said refunds should be tendered to Janata, LaCap & Hazen, LLP, 155 North Main Street, New City, New York 10956. Said refunds shall be for repayment of excess principal taxes paid and shall be made in accordance with local refunding procedures established and provided for such cases. Petitioner waives statutory interest from all refunds paid by the Town, County and School District if paid within 60 days of service of this Consent Order and Judgment with notice of entry thereon.
7. If applicable, corrected or amended property tax bills shall be furnished to petitioner by the Town of Newburgh, Valley Central School District, the County of Orange, for any subsequent tax billing date for which amended tax bills are in order consistent with the terms and conditions of this agreement.
8. The judicial proceeding as to the assessed value of the subject property in dispute for 2018 and

2019 are being simultaneously compromised, settled and discontinued in accordance with the terms of this agreement without costs or disbursements and the parties are signifying, by their subscribing to the terms and conditions hereof, a full final and binding settlement of the special proceedings entitled above.

9. This Consent Order will be submitted to the New York State Supreme Court for signature and entry, and this proceeding shall thereupon be discontinued on the merits, without costs in favor of any party against another, subject to compliance with the refund provisions made part hereof. Any party may move this Court on notice to the other for any relief it shall deem appropriate for the construction or enforcement of this agreement.

DATED: _____, 2019

Henry LaCap, Esq.
Janata, LaCap & Hazen, LLP
Attorney for Petitioner
155 North Main Street
New City, New York 10956

DATED: _____, 2019

Cathy L. Drobny, Esq.
E. Stewart Jones Hacker Murphy, LLP
Attorney for Respondent, Town of Newburgh
28 Second Street
Troy, New York 12180

PRESENT: HON. CATHERINE M. BARTLETT, JSC
BE IT SO ORDERED AND ADJUDGED.

DATED: _____, 2019
AT: Goshen, New York

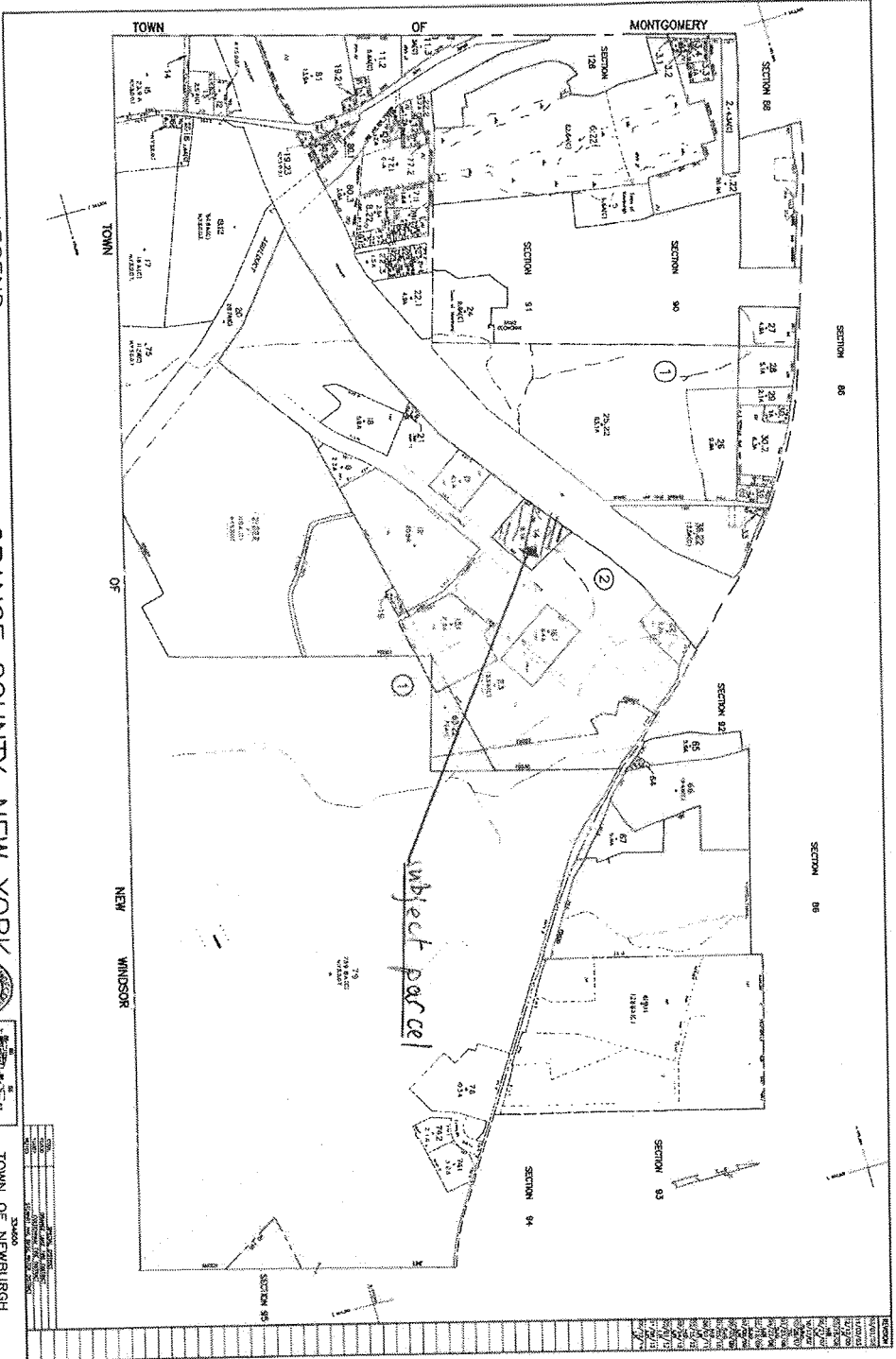
HON. CATHERINE M. BARTLETT, JSC

ATTN: MEN +

Alko Farms v. Newburgh

Year	Parcel Number	Assessed Value	Reduced Assessed Value	Eq. Rate	FMV	Reduced FMV	Difference	Tax Rate	Return Liability																								
2018	89-2-14	\$ 278,500	\$ 204,600	\$4.00%	\$ 613,235	\$ 600,000	\$ 72,500	11.0305 Town 9.4132 Highway 4.5661 Fire-Cold 3.9814 Sp. Dist	\$ 799.71 \$ 682.48 \$ 395.73 \$ 331.04 \$ 288.65 \$ 247.26 \$ 5,347.40																								
2019	89-2-14	\$ 278,500	\$ 193,200	\$3.20%	\$ 658,698	\$ 600,000	\$ 83,300	11.1261 Town 9.2110 Highway 5.2743 Fire-Cold 4.4800 Sp. Dist 4.2714 Library 3.439755 School 72.719840	\$ 926.80 \$ 767.35 \$ 439.35 \$ 374.02 \$ 355.81 \$ 286.43 \$ 6,097.54																								
2020	89-2-14			32.20%																													
<table border="0" style="width:100%"> <tr> <td>COUNTY</td> <td>\$</td> <td>799.71</td> </tr> <tr> <td>TOWN</td> <td>\$</td> <td>682.48</td> </tr> <tr> <td>HIGHWAY</td> <td>\$</td> <td>331.04</td> </tr> <tr> <td>FIRE-COLD</td> <td>\$</td> <td>288.65</td> </tr> <tr> <td>SP. DIST.</td> <td>\$</td> <td>247.26</td> </tr> <tr> <td>LIBRARY</td> <td>\$</td> <td>247.26</td> </tr> <tr> <td>SCHOOL</td> <td>\$</td> <td>5,347.40</td> </tr> <tr> <td>Total</td> <td>\$</td> <td>7,948.77</td> </tr> </table>										COUNTY	\$	799.71	TOWN	\$	682.48	HIGHWAY	\$	331.04	FIRE-COLD	\$	288.65	SP. DIST.	\$	247.26	LIBRARY	\$	247.26	SCHOOL	\$	5,347.40	Total	\$	7,948.77
COUNTY	\$	799.71																															
TOWN	\$	682.48																															
HIGHWAY	\$	331.04																															
FIRE-COLD	\$	288.65																															
SP. DIST.	\$	247.26																															
LIBRARY	\$	247.26																															
SCHOOL	\$	5,347.40																															
Total	\$	7,948.77																															

only 2018
2019 needs to be added



LEGEND

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95.

ORANGE COUNTY - NEW YORK

OFFICE OF THE COUNTY CLERK
 COUNTY CLERK'S OFFICE
 100 N. STATE ST., ALBANY, N.Y. 12207
 TEL: 518/862-3000 FAX: 518/862-3001
 WWW.COUNTYCLERK.NY.GOV



TOWN OF NEWBURGH
 Scale: 1" = 400'
 Section No. 89
 Map No. 111



Image Mate Online

Navigation GIS Map Tax Maps | DTF Links

Help Log In

| |
|---------------|
| Commercial |
| Property Info |
| Owner/Sales |
| Inventory |
| Improvements |
| Tax Info |
| Report |
| Comparables |

Municipality of Newburgh

| | | | |
|-------|--------|---------|---------|
| SWIS: | 334600 | Tax ID: | 89-2-14 |
|-------|--------|---------|---------|

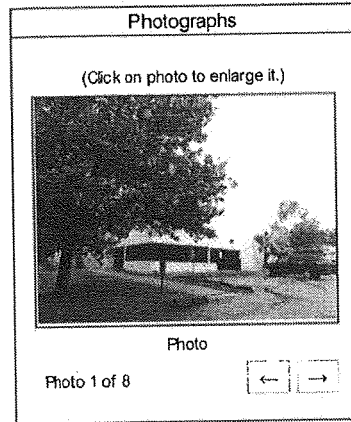
Tax Map ID / Property Data

| | | | |
|-----------------------|---|----------------------|-------------------|
| Status: | Active | Roll Section: | Wholly Exem |
| Address: | 20 Governor Dr | | |
| Property Class: | 710 - Manufacture | Site Property Class: | 710 - Manufacture |
| Ownership Code: | | | |
| Site: | Com 1 | In Ag. District: | No |
| Zoning Code: | - | Bldg. Style: | Not Applicable |
| Neighborhood: | 00000 - | School District: | Valley Central |
| Property Description: | L13b St Int Map4 Par3b Rateable Amount \$276,500 Ex Amt 0 | | |
| Total Acreage/Size: | 6.10 | Equalization Rate: | --- |
| Land Assessment: | 2019 - \$0 | Total Assessment: | 2019 - \$276,500 |
| Full Market Value: | 2019 - \$858,700 | | |
| Deed Book: | 5921 | Deed Page: | 329 |
| Grid East: | 597672 | Grid North: | 977401 |
| Bank Code: | N/A | | |

Special Districts for 2019

| Description | Units | Percent | Type | Value |
|----------------------|-------|---------|------|-------|
| FD007-Coldenham fire | 0 | 0% | | 0 |

Land Types



Pictometry Connect

Documents

No documents found for this parcel

Maps

View Tax Map

Pin Property on GIS Map

View in Google Maps

View in Bing Maps

Map Disclaimer

At a meeting of the Town Board of the Town of Newburgh, held at the Town Hall, 1496 Route 300, in the Town of Newburgh, Orange County, New York on the ___th day of March, 2020 at 7:00 o'clock p.m.

PRESENT:

Gilbert J. Piaquadio, Supervisor

Elizabeth J. Greene, Councilwoman

Paul I. Ruggiero, Councilman

James E. Presutti, Councilman

Scott M. Manley, Councilman

RESOLUTION OF TOWN BOARD
AUTHORIZING SETTLEMENT OF
PROCEEDINGS UNDER ARTICLE
7 OF THE REAL PROPERTY
TAX LAW:
SBL #89-2- 14
ALKO FARMS, LLC
(20 GOVERNORS DRIVE)
INDEX NUMBERS 2018-EF007884 AND
2019-EF005775

Councilman/woman _____ presented the following resolution which was seconded by Councilman/woman _____.

WHEREAS, Alko Farms, LLC (the "Petitioner") has instituted proceedings under Article 7 of the Real Property Tax Law by which Petitioner seeks to obtain judicial review and reduction of the assessment of real property in the Town of Newburgh, Orange County, New York, consisting of an industrial food processing facility also containing office and lab space and related improvements located on a leased parcel of land owned by the New York State Department of Transportation on Governors Drive and subject to Transportation Law Section 400 pertaining to non-aviation improvements at Stewart Airport (Section 89-Block 2-Lot 14) for the tax years 2018 and 2019; and

WHEREAS, special counsel to the Town, E. Stewart Jones Hacker Murphy, LLP, has negotiated a settlement of the proceeding with the Petitioner, the terms of which are embodied in a proposed Consent Order and Judgment annexed hereto and recommended that the Town Board authorize the settlement; and

WHEREAS, after review and discussion, the Town Board has determined it to be in the best interests of the Town to authorize the settlement.

NOW, THEREFORE, BE IT RESOLVED that the Town Board hereby authorizes and directs E. Stewart Jones Hacker Murphy, LLP to execute and deliver the Consent Order and Judgment on behalf of the Town; and

BE IT FURTHER RESOLVED, that E. Stewart Jones Hacker & Murphy, LLP, the Supervisor, the Attorney for the Town, the Town's Assessor and other officers of the Town are hereby authorized to take such actions and to make, execute and deliver, or cause to be made, executed and delivered, in the name of and on behalf of the Town, all such certificates, documents and papers as may be necessary to effectuate and carry out the settlement; and

BE IT FURTHER RESOLVED that the aforesaid resolutions shall take effect immediately.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call which resulted as follows:

Elizabeth J. Greene, Councilwoman voting _____

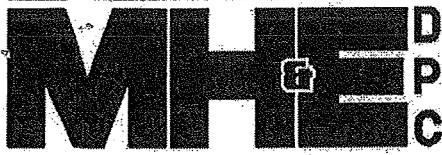
Paul I. Ruggiero, Councilman voting _____

James E. Presutti, Councilman voting _____

Scott M. Manley, Councilman voting _____

Gilbert J. Piaquadio, Supervisor voting _____

The resolution was thereupon declared duly adopted.



**McGOEY, HAUSER and EDSALL
CONSULTING ENGINEERS D.P.C.**

MARK J. EDSALL, P.E., P.P. (NY, NJ & PA)
MICHAEL W. WEEKS, P.E. (NY, NJ & PA)
MICHAEL J. LAMOREAUX, P.E. (NY, NJ, PA, VT, VA & CT)
PATRICK J. HINES
LYLE R. SHUTE, P.E., LEED-AP (NY, NJ, PA)

13A
Main Office
33 Airport Center Drive
Suite 202
New Windsor, New York 12553

(845) 567-3100
fax: (845) 567-3232
e-mail: mheny@mhepc.com

Principal Emeritus:
RICHARD D. McGOEY, P.E. (NY & PA)
WILLIAM J. HAUSER, P.E. (NY, NJ & PA)

9 March 2020

Town of Newburgh
1496 Route 300
Newburgh, NY 12550

ATTENTION: JAMES OSBORNE, TOWN ENGINEER

**SUBJECT: HEALEY KIA PARKING LOT EXPANSION
TOWN PROJECT # 2019-25
STORMWATER MANAGEMENT/EROSION & SEDIMENT CONTROL
COST ESTIMATE**

Dear Mr. Osborne:

This office has reviewed a cost estimate prepared by Day & Stokosa Engineering, P.C., Engineering for the storm water drainage improvements and soil erosion control depicted on plans last revised 17 January 2020. The unit prices are based on costs provided to the Applicants representative by MHE. It is noted that the cost estimate provided contains an item for modular block retaining wall in the amount of \$14,300.00. This item is typically not incorporated into the erosion and sediment control plan.

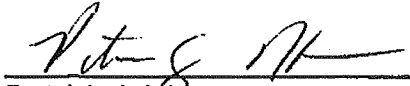
Based on the above this office takes no exception to the Town Board accepting Stormwater Security in the amount of \$115,086.69 (say \$115,000.00) for the soil erosion sediment control and stormwater management system on the subject property. As noted above this estimate was reduced by the \$14,300.00 for the modular block retaining wall. A copy of the bond estimate prepared by Day & Stokosa, Engineering, P.C. is attached for your use. An inspection fee consistent with the Town of Newburgh's fee schedule should also be posted.

It is noted that the project will be required to receive coverage under the NYSDEC Stormwater Program and a municipal authorization will be required.

Please feel free to contact the undersigned should you have any questions or comments regarding this matter.

Respectfully Submitted,

McGoey, Hauser & Edsall
Consulting Engineers, D.P.C.



Patrick J. Hines
Principal


CC: Gilbert Piaquadio, Town Supervisor
Gerald Canfield, Code Compliance Supervisor
John Ewasutyn, Planning Board Chairman
Dominic Cordisco, Planning Board Attorney
Anita O'Dell, Day & Stokosa Engineering, PC

| Project Name: Healey KIA - Additional Parking | | Municipality: Newburgh | |
|---|------|------------------------|------------------|
| Planning Board No.: 2019-25 | | Date: 6-Mar-20 | |
| PUBLIC IMPROVEMENT UNIT PRICES | | | |
| (Interim Update Dec. 2018) | | | |
| Description | Unit | Unit Cost | Total Cost |
| | | Total Quantity | Completed Cost |
| | | | Remaining Cost |
| Roadway and Parking Lot | | | |
| Grade Subgrade in ROW | SY | \$ 1.20 | 0 \$ |
| Cut and Chip Trees | AC | \$ 8,820.50 | 2.7 \$ 23,815.35 |
| Stump removal and disposal | AC | \$ 6,105.50 | 2.7 \$ 16,484.85 |
| Erosion Control | AC | \$ 4,340.00 | 2.7 \$ 11,718.00 |
| Silt Fence | LF | \$ 6.50 | 500 \$ 3,250.00 |
| Roadway Subbase | | | |
| Roadway Subbase (8" Course) | CY | \$ 62.40 | 0 \$ |
| Roadway Subbase (12" Course) | SY | \$ 14.40 | 0 \$ |
| Roadway Subbase (15" Course) | SY | \$ 21.00 | 0 \$ |
| Asphalt Pavement | | | |
| Asphalt Pavement (1.5" top) | TN | \$ 183.20 | 0 \$ |
| Asphalt Pavement (2" top) | SY | \$ 16.10 | 0 \$ |
| Asphalt Pavement (3" course) | SY | \$ 20.75 | 0 \$ |
| Asphalt Pavement (3.5" course) | SY | \$ 31.00 | 0 \$ |
| Asphalt Pavement (4" course) | SY | \$ 36.25 | 0 \$ |
| Asphalt Pavement (5" course) | SY | \$ 42.00 | 0 \$ |
| Asphalt Pavement (intensive handwork) | SY | \$ 51.75 | 0 \$ |
| Tack Coat | | | |
| Double Surface Treatment | TN | \$ 285.25 | 0 \$ |
| Roadway ROW Topsoil (6") & Seeding | | | |
| Concrete Monuments | SY | \$ 1.00 | 0 \$ |
| Roadway As-Builts (50' Wide) | SY | \$ 11.00 | 0 \$ |
| Street Signs (Traffic Control) | EA | \$ 17.55 | 0 \$ |
| Street ID | EA | \$ 196.75 | 0 \$ |
| Concrete Curbing | EA | \$ 1.50 | 0 \$ |
| | EA | \$ 305.35 | 0 \$ |
| | EA | \$ 340.00 | 0 \$ |
| | LF | \$ 50.00 | 30 \$ 1,500.00 |

TOWN OF NEWBURGH
TOWN ENGINEER

MEMORANDUM

TO: Gilbert Piaquadio, Town Supervisor & Town Board

FROM: James W. Osborne, Town Engineer 

DATE: March 17, 2020

RE: Town Drainage Districts – Stormwater Management Ponds

In 2019, the Town solicited bids for Seasonal Grounds Maintenance of Town-owned Stormwater Ponds. Those bids included prices for 2020 and 2021.

The successful low bidder – MTTs Property Maintenance, also submitted the lowest bid price for 2020. (See attached). On that basis, I am recommending the Town Board award the 2020 Seasonal Grounds Maintenance of Stormwater Ponds contract to MTTs Property Maintenance.

As the above requires Town action, I am requesting that this item be placed on the next available agenda. If you have any questions or comments, I am available to discuss them with you.

JWO/mcd
Attachment

cc: Mark Hall, Highway Superintendent
Ronald Clum, Town Attorney

