

RENSSELAER COUNTY BUREAU OF TAX SERVICES

Francis H. Curtis Director

Memorandum

To: All Sole Assessors

From: Francis H Curtis/Director Bureau of Tax Services H

Date: September 5, 2013

Re: Gold Star Parent.

A question was recently asked if the County allowed the Gold Star Parent eligibility for Alternative Veteran exemption. In researching this it was found that the State Legislature amended RPTL 458a in 2000 (Chapter 326) to include Gold Star Parents as being eligible for Alternative Veteran Exemption (458a). The County adopted a Local Law (#6 of 2000) to allow this for County purposes. This is available to be adopted by each Town/City by Local Law for Town/City purposes. If your municipality has not adopted and would like to, I have supplied copies of the County Local Law that was passed for you to use as a guide.

Thank you for your attention to this matter.

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use

County	of Renss	elaer	
	Local Law No	6	of the year 20 <u>00</u>
A local	law <u>makir</u>	g a Gold Star Parent eligible fo	r the veterans alternative exemption.
	(Insert Titl	ı)	
	Herrington, J		arton, Brownell, Durkee, Engel, n, Walsh, Polsinello, Hammond,
Be it er	nacted by the	County Legislature (Name of Legislative Body)	of the
County	of Renss	elaer	as follows:

Section 1. Legislative Intent

italics or underlining to indicate new matter.

- a. The purpose of this Local Law is to make a Gold Star Parent eligible for the veterans alternative exemption as authorized by Chapter 326 of the laws of New York for 2000.
- b. Chapter 326 of the laws of New York for 2000 amended section 458-a of the New York State Real Property Tax Law by adding a new subdivision (7) making a Gold Star Parent eligible for the veterans alternative exemption.
- c. In addition to the veterans alternative exemption currently authorized pursuant to section 458-a of the New York State Real Property Tax Law, property owned by a Gold Star Parent will now be included within the definition of "qualifying residential real property" as provided in paragraph (D) of subdivision (1) of section 458-a of New York State Real Property Tax Law.
- d. An otherwise qualified Gold Star Parent will be eligible to receive the veterans alternative exemption, provided that the exemption shall only be applied to the primary residence of the Gold Star Parent.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

Section 2. Definition

As used in this subdivision, a Gold Star Parent shall mean the parent of a child who died in the line of duty while serving in the United States Armed Forces during a period of war.

Section 3. Exclusions

The additional exemption provided for in paragraph (c) subdivision (2) of section 458-a, shall not apply to real property owned by a Gold Star Parent.

Section 4. Effective Date

This local law shall take effect upon filing with the Secretary of State and the Comptroller of the State of New York and shall apply to assessment rolls prepared having a taxable status date occurring on or after January 1 of the year next succeeding the date when this law takes effect.

Local Law ADOPTED by the following vote:

Aves:

19

Nays:

0

Abstain: 0

November 14, 2000

Approved by the County Executive

Dated: 11/29/00

Henry F. Zwack County Executive comparison must be displayed both in total and by component (<u>i.e.</u>, program, capital and administrative), and must include a statement of the assumptions made in estimating the projected contingency budget.

A comparison showing (1) how the tax savings under the Basic STAR exemption compares to the increase or decrease in school taxes from the prior year under the proposed budget, and (2) how the net savings for a hypothetical \$100,000 home under the existing budget compares to the net savings for such a home under the proposed budget. These comparisons must be made in a manner and format prescribed by the Commissioner of Education, after consulting with ORPS.

Cash Flow to School Districts

Chapter 60, discussed immediately above, also extends the pre-existing provisions regarding payments of STAR reimbursement to school districts by the State, so that the moneys will be paid during the 2000-01 school year on the same schedule that applied during the 1998-99 and 1999-2000 school years (Education Law, §3609-e(2), as amended by Chapter 60, §44).

Veterans

Gold Star Parents

Chapter 326 amends the alternative veterans exemption (RPTL, §458-a) to authorize counties, cities, towns and villages which offer the exemption to make it available to "Gold Star Parents" (i.e., parents of children who died in the line of duty while serving in the United States armed forces during a period of war). These municipalities may make such parents eligible to receive the basic (15 percent) exemption and additional combat zone (10 percent) exemption, but not the additional service connected disability (one-half of disability rating) exemption (RPTL, §458-a (2) (a), (b), (c), respectively) on their primary residences.

Under prior law, the exemption was generally limited to property owned by the veteran, spouse of the veteran or unremarried surviving spouse of the veteran (§458-a (1)(c)), although it could be granted to property owned by a dependent parent or child of the veteran under certain circumstances (§458-a(1)(d)). A dependent parent is one who was not completely self-supporting at the time of the veteran's death, who was dependent on the veteran to support him or her, at least in part, and who is not self-supporting after the veteran's death (1 Op.Counsel SBEA No. 102). In the case of "Gold Star" parents, however, dependency will no longer be required.

This legislation applies to assessment rolls based on taxable status dates occurring on and after January 1, 2001.

Dawne Kelly

From: Jennifer Mulligan

Sent: Tuesday, September 17, 2013 3:58 PM

To: Dawne Kelly

Subject: Resolution 9/26 Agenda - BAN Renewal

Attachments: October 2013 BAN Renewal.pdf

Hi Dawne – Please add the resolution below to the September 26th agenda.

Proposed resolution: Authorize the Supervisor Dowds to issue bond anticipation notes (BANS) in the aggregate amount of \$216,523.00 dated October 4, 2013 for the following purposes: \$28,714.00 to finance the improvements to East Schodack Sewer District No. 5; \$34,592.00 to finance the acquisition of a 2010 IHC Model 7500 Dump Truck with sander, plow and wing attachments; \$55,000.00 to finance the Repair, Reconstruction and Restoration of Eroded Drainage Areas at the Capped Landfill at the Town Transfer Station; \$98,217.00 to finance the acquisition of a 2012 IHC Single Axle Dump Truck.

Please note that this is a renewal only. BANs only have a maturity of 1 year. Each year we make a principal payment, as budgeted and then the outstanding balance is issued in a new BAN. Please see attached spreadsheet for the details.

The BAN bid is due on September 20th at noon. I will provide updated information on the bank that the bid was awarded to and the interest rate.

Please let me know if you have any questions.

Thanks, Jen

Jennifer L. Mulligan, CPA, Comptroller

Town of Schodack | 265 Schuurman Road | Castleton, New York 12033 Ph: 518-477-7919 ext. 319 | Fx: 518-477-6546 | email: jennifer@schodack.org

web: www.schodack.org

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TOWN OF SCHODACK	DACK			manda As A				
2013 BOND ANTICIPATION NOTES - BY ISSUE	CIPATION NOTE	S - BY ISSI	3			17		
	Responsible	Fund			Balance	Paid	New	Balance
Issue Date	7	Liability	Purpose	Callable?	1/1/2013	2013	2013	12/31/2013
10/4/2013	SS#5	H000	E.SCHODACK SEWER #5 issued on 10/11/02 \$40,000		\$29,740.00	\$1,026.00	\$0.00	\$28,714.00
10/4/2013	DB	H028	2008 VOLVO LOADER L70F		\$20,528.00	\$20,528.00	\$0.00	\$0.00
10/4/2013	DB	H028	2010 IHC Model 7500 Dump Truck		\$69,185.00	\$34,593.00	\$0.00	\$34,592.00
10/4/2013	DB	H028	2012 IHC Single Axle Dump Truck		\$130,957.00	\$32,740.00	80.00	\$98,217.00
10/4/2013	A	H031	Landfill Drainage Repair - Org issue 2009 pay back over 5		\$60,000.00	\$30,000.00	\$0,00	\$30,000.00
10/4/2013	A	H031	Landfill Drainage Repair - Org issue 2011 pay back over 3 years	years	\$50,000.00	\$25,000.00	\$0.00	\$25,000.00
Total 10/4/13 Issue				N	\$360,410.00	\$143,887.00	\$0.00	\$216,523.00

Dawne Kelly

From: Jennifer Mulligan

Sent: Friday, September 20, 2013 3:22 PM

To: Dawne Kelly

Subject: FW: Resolution 9/26 Agenda - BAN Renewal

Attachments: October 2013 BAN Renewal pdf

Hi Dawne -

Our BAN interest rate bid came in today for the October BAN renewal. We received another great rate. The bid was awarded to Key Bank at 0.87%. The July BAN renewal rate was 0.80% with Pioneer Savings Bank. The results of the bid are below.

<u>Bank</u>	<u>Interest Rate</u>	Estimated interest cost
Key Bank	0.87%	\$1,884
Pioneer Savings Bank	0.98%	\$2,122
First Niagara	1.45%	\$3,140

Please include this updated information with the supporting documentation for the Town Board and the website. The attachment has not changed, however I have included it for your convenience.

Please let me know if there are any questions.

Thanks,

Jen

Jennifer L. Mulligan, CPA, Comptroller

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	Responsible	Fund			Balance	o d	New	Balance
Issue Date	Fund	Liability	- Burpose	Callable?	1/1/2013	2043	2013	12/31/2013
10/4/2013	S#\$S	H000	E.SCHODACK SEWER #5 issued on 10/11/02 \$40,000		\$29,740.00	\$1,026.00	\$0.00	\$28,714.00
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Total 10/4/13 Issue	- 10.14 (MANA)			Z	\$360,410.00	\$143,887.00	\$0.00	\$216,523.00



Schodack Police Department Town of Schodack

1797 COLUMBIA TURNPIKE CASTLETON, NY 12033

Telephone: 477-7973 Fax: 479-3502 www.schodackpolice.com



To: Supervisor Dennis Dowds & Schodack Town Board Members

From: Chief B. Peter Date: August 29, 2013

Re: The Following is a list of candidates that we would like to put forward for appointment for part time Police Officer. Having a pool of part – time officers will help control over time costs, as well as being used for other assignments. All four of these individuals come highly recommended by both personal and business associates. With the recent promotion of Officer Allen Roehr to full time and with Officer Zownir being hired by Rensselaer Police our pool of part – time officers has shrunk making it more difficult to control costs. Please contact me if you have any questions.

1. Keith M Boniface

32 Ridge Rd. East Greenbush, N.Y. 12144

Part – time Officer with the Village of Nassau Police Full – time Communications Officer with the East Greenbush Police Dept.

Basic Course for Police Officer Certified CPR Certified Radar Certified

2. Michael P. Walsh Jr.

389 Elliot Rd. East Greenbush N.Y. 12061

Part - time Police Officer for the Village of Hoosick Falls Police

Basic Course for Police Officer Certified Criminal Justice Degree from Hudson Valley Community College

3. Ryen T. Boehme

10 Moore Ave Chatham, N. Y. 12037

Columbia County Deputy Sherriff

Basic Course for Police Officer Certified Breath Analysis Course Certified IS 700 National Incident Management Systems (NIMS) Certified IS 100 Intro to Command System

4. Gregory J Leone

328 Poyneer Rd. Nassau, N. Y. 12123 (Town of Schodack)

Full time Officer Rensselaer Police Dept.

Basic School for Police Officer Certified Radar Certified Datamaster Certified Taser Certified FEMA – IS 100 and 700 Certified