Town of Greenville

SCHEDULED TOWN BOARD MEETING AGENDA

July 20th, 2026

This meeting will be held in person at Pioneer Hall.

6:00 pm Public Hearing re: Regulating EVs
7:00 pm Regular Monthly Meeting

Approval of minutes

OLD BUSINESS

a) Rescue Squad
b) Highway
c) Buildings and Grounds
d) Code Enforcement
e) Sewer
f) Water
g) Events
h) Recycling
i) Assessor
j) Planning Board
k) Dog Control Officer
l) Beautification Committee
m) Greg Davis, District #4 County Legislator

NEW BUSINESS

a) Approve Purchase of Tandem Plow Truck - $323,857.00
b) Phase II Comprehensive Plan
c) Exemption for Seriously Disabled Veterans – Schedule PH Aug 17th at 6:30pm
d) Scene One Greenville Liquor License 30 Day Waiver
e) Accounting Firm Merger Memo
f) Hire Maintenance Foreman
g) Misc.

OPEN MEETING

Supervisors Report

Bill paying/audit of bills

OFFICIAL MEETING TIMES, ONCE MOVED UPON, CAN BE FOUND IN THE MINUTES, ON THE OFFICIAL SIGNBOARD AT TOWN HALL AND POSTED IN THE OFFICIAL TOWN NEWSPAPER AS IS REQUIRED BY TOWN LAW

TOWN OF GREENVILLE
LOCAL LAW #1 OF 2026
A LOCAL LAW REGULATING MOTOR VEHICLES, ELECTRICAL ASSIST BICYCLES AND SIMILAR VEHICLES AND PROHIBITING SAME ON TOWN-OWNED PROPERTY

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF GREENVILLE

SECTION 1. TITLE AND PURPOSE

This Local Law of the Town of Greenville, Greene County, New York shall be known as "A Local Law Regulating Motor Vehicles, Electrical Assist Bicycles And Similar Vehicles And Prohibiting Same On Town-Owned Property"

The purpose of this Local Law is to provide regulations relating the use of E-Bicycles throughout town an to prohibit all vehicles on Town property in order to protect the safety of the residents.

SECTION 2. REGULATIONS

A. In addition to all requirements found in the NYS Vehicle and Traffic Law Section 1242, 1242A and 1243 the operators of all electric assist bicycles shall obey the following:
   1. All operators and passengers shall wear reflective clothing;
   2. All operators and passengers shall wear helmets; and
   3. No electric assist bicycle, scooter or similar vehicle shall be operated on any sidewalk withing the Town of Greenville.

B. In the event that an operator is under the age of 16 years, parent(s) and/or legal guardians thereof may also be cited any violations committed by such underage operators.

SECTION 3. PROHIBITIONS

No electric assist bicycle, scooter or similar vehicle shall operated on any town-owned property, park or on Town Park Road.

SECTION 4. VIOLATIONS AND PENALTIES

Violations of this local law shall be prosecuted in the same manner as all NYS Vehicle and Traffic Law violations and subject to the same penalties therein.

SECTION 5. SEVERABILITY

If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

SECTION 6. EFFECTIVE DATE

This Local Law shall take effect immediately when it is filed in the Office of the New York State Secretary of State in accordance with section 27 of the Municipal Home Rule Law.

Paul Macko

From:	Jean Valk, CPIA <jvalk@marshallsterling.com>
Sent:	Monday, July 6, 2026 10:37 AM
To:	Paul Macko
Subject:	Registered: Congratulations! You have been awarded a grant from PERMA- DPW Work Zone Kit
Attachments:	Work Zone Kit Grant Disbursement Agreement w-LOC 7-25.pdf

REGISTERED EMAIL™ | CERTIFIED DELIVERY

This is a Registered Email message from Jean Valk, CPIA.

Congratulations Paul!

Jean Valk, CPIA
Account Manager
Commercial Lines
Office: (518) 943-3900 Ext.1059
Mobile: (838) 251-4610

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From: notifications@origamirisk.com <notifications@origamirisk.com>
Sent: Monday, 06 July 2026 09:29:54
To: highway@towngreenvillegreenecony.gov <highway@towngreenvillegreenecony.gov>
Cc: Jean Valk, CPIA <jvalk@marshallsterling.com>; townclerk@townofgreenvilleny.com <townclerk@townofgreenvilleny.com>
Subject: Congratulations! You have been awarded a grant from PERMA- DPW Work Zone Kit

Greenville, Town of (Greene County)

On behalf of the Public Employer Risk Management Association (PERMA), congratulations on being selected as one of the winners of the 2025 Work Zone Equipment Grant Package Competition!

Your department has been awarded a complete Work Zone Safety Kit, which includes cones, safety vests, work zone signs, stop-slow paddles, hard hats, whistles, sign stands, and other essential materials to support the creation of a safe and effective work zone. This award, valued at over $2,500, is funded through the PERMA Return of Member Equity (RoME) program as part of our ongoing INTERVENTION safety initiative.

Laberge Group

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July 15, 2026
VIA EMAIL ONLY

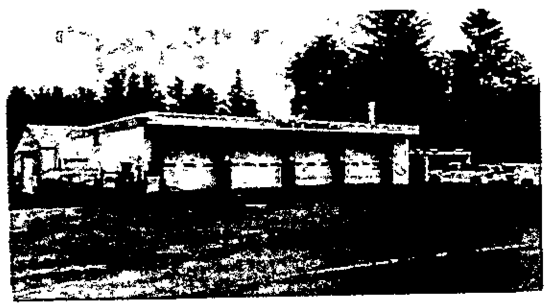
Paul J. Macko, Supervisor
Town of Greenville
P.O. Box 38
Greenville, New York 12083

Re: **Professional Services Proposal**
Town of Greenville Highway Garage
Building Evaluation and Feasibility Study
Town of Greenville, New York

Dear Supervisor Macko:

Thank you for the opportunity to submit this professional services proposal for a building evaluation and feasibility study of the Town of Greenville Highway Garage. Based on the July 2 meeting and facility tour with Highway Superintendent Dudley, Councilperson Bear, and Laberge Group Managing Architect Jim Clarke, we understand that the Town is seeking an assessment of the existing facility and the development of a planning-level evaluation of potential rehabilitation versus replacement options to:

- Evaluate the existing Highway Garage for code, structural, operational, infrastructure, and energy-related deficiencies.
- Develop planning-level cost estimates to address identified deficiencies.
- Prepare conceptual site and building replacement options with corresponding budget information.



This work is intended to provide the Town with the information needed to make informed decisions regarding the condition, feasibility, and long-term capital improvement needs of the Highway Garage over the next 25 years.

PROPOSED SCOPE OF WORK

A. Existing Building Evaluation

1. Assemble and review available site and facility documentation, including site plans, floor plans, prior studies, utility information, and other records provided by the Town.
2. Conduct a visual facility review and photo documentation to identify apparent code, structural, operational, infrastructure, and energy-related deficiencies. No invasive testing or destructive investigation is included in this scope.
3. Review applicable 2025 New York State Building Code requirements and related code considerations relevant to the existing facility and potential improvements.
4. Identify any specialized studies that may be needed to advance future design or construction, such as soils, hazardous materials, asbestos, or related investigations.

Town of Greenville
Building Department
Monthly Report

Month of JUNE, 2026

Building Permits: 14

Inspections:

Title Searches: 4

Septic Permits: 1

Sign Permits: 1

Fire Calls:

Violations:

Notes

07/02/2026
11:11:38
Jessica Lewis

Town of Greenville

Miscellaneous Cash Report

For Transaction Type: Permits
For: All Fee Types
Date Range: 06/01/2026 to 06/30/2026

Transaction Type	Fee Type	Receipt #	Date	Customer	Qty	Total
Permits	Building		06/09/2026	Austin, Josh	1	$50.00
Permits	CO Search		06/18/2026	Miller, Amanda N 6370 Mill Street Suite 1 Rhinebeck, NY 12572	2	$100.00
Permits	CO Search		06/23/2026	Smpr, 50 Chapel Street Albany, NY 12207	1	$50.00
Permits	CO Search		06/23/2026	Smpr, 50 Chapel Street Albany, NY 12207	1	$50.00
Permits	CO Search		06/30/2026	Norris, William 73 Shear Rd Saugerties, NY 12477	1	$50.00
Permits	Building	B26-018	06/01/2026	Soroka, Theodore S Po Box 403 Greenville, NY 12083	1	$467.00
Permits	Building	B26-019	06/09/2026	Lasasso, Jasan 211 Meadow Brook Ln Greenville, NY 12083	1	$50.00
Permits	Building	B26-021	06/09/2026	Lee, Min-tzu Hsu 907 Red Mill Rd Greenville, NY 12083	1	$30.00
Permits	Building	B26-022	06/18/2026	Wayman, Shawn & Catherine 104 New Ridge Rd Greenville, NY 12083	1	$50.00
Permits	Building	B26-023	06/18/2026	Murnane, Larry 172 Cedar Ln Greenville, NY 12083	1	$50.00
Permits	Building	B26-024	06/18/2026	Mckeown, Katherine 85 Dutchess Hill Rd Poughkeepsie, NY 12601	1	$50.00
Permits	Building	B26-025	06/18/2026	Lewis, Tucker Richard 731 Carter Bridge Road Greenville, NY 12083	1	$215.25
Permits	Building	B26-027	06/30/2026	Grimes, Sean 1485 County Rt 41 Greenville, NY 12083	1	$50.00
Permits	Building	B26-028	06/30/2026	Grimes, Sean 1485 County Rt 41 Greenville, NY 12083	1	$231.00
Permits	Building	B26-029	06/30/2026	Leggio, Sarah 148 Demeo Ln Greenville, NY 12083	1	$50.00
Permits	Building	B26-030	06/30/2026	Kolnacki, Kenneth 961 Sunny Hill Rd Freehold, NY 12431	1	$50.00
Permits	Building	B26-031	06/30/2026	Hardin, Marie B 190 Johnny Cake Lane Greenville, NY 12083	1	$50.00
Permits	Building	B26-033	06/30/2026	North-durham, Llc 5261 72nd St Maseth, NY 11387	1	$50.00

Miscellaneous Cash Report

For Transaction Type: Permits
For: All Fee Types
Date Range: 06/01/2026 to 06/30/2026

Transaction Type	Fee Type	Receipt #	Date	Customer	Qty	Total
Permits	Sign	SN26-01	06/09/2026	Lee, Min-tzu Hsu 907 Red Mill Rd Greenville, NY 12083	1	$25.00
Permits	Sewer	SP26-23	06/01/2026	Soroka, Theodore S Po Box 403 Greenville, NY 12083	1	$50.00

Total Quantity: 21
Grand Total: $1,768.25

Office of the Assessor

Hope L. Nugent
Ph: 518-966-5055x3
Fax: 518-966-4108
assessor@towngreenvillegreenecony.gov

July 20, 2026

RE: July Monthly Report

Final Roll 2026

The Final Tax Roll has been completed as of July 1st. The totals are as follows:

	2025	2026
Total Assessed Value	*$318,997,382*	*$319,186,325*
Town Taxable Value	*$268,738,573*	*$269,512,997*
Number of Parcels	*2,477*	*2,474*
Wholly Exempt Parcels	*72*	*72*
Equalization Rate	*43%*	*40.5%*

*Totals are subject to change based on small claims cases or correction of errors.

Town of Greenville

Planning Board

Town Hall, Pioneer Building
11159 State Route 32
Greenville, NY 12083

July 1, 2026

Meeting Agenda

7:00pm Pledge of allegiance

New Business:

Starr Kole & David Merlob – Subdivision
52.00-2-42
457-459 Drake Hill Rd

Carol Panzarino – Subdivision
24.01-3-7
1515 Red Mill Road

Larry Murnane – Site Plan Review
13.00-3-11
172 Cedar Lane

Kaitlin Anatriello – Special Use Permit
24.02-4-27
10996 SR 32

Camp Tal – Benjamin & Chaya Bar
12.00-1-37
150 Ingalside Road

Discussion:

Old Business: **Motion to Accept the Minutes from June 3, 2026 Meeting**

Adjournment:

Paul Macko

From:	William Bardel <wbardel@luminantdesign.com>
Sent:	Friday, July 17, 2026 12:12 PM
To:	Don Teator; Jay Goodman; Debra Danner COLDWELL BANKER; Bud Bear; Tal Rappleyea; Ken Elsbree; Mark Overbaugh; Hope Nugent; William Von Atzingen; Jim Goode; Jessica Lewis; Paul Macko; Paul Macko; Richard Bear
Subject:	PB July 2026 report to TB, and attached
Attachments:	TBreport 2026-07.docx

Planning Board report to Town Board – July 2026

The Planning Board met with four members and PB Clerk Nugent present, and Town Attorney Rappleyea was available on conference call. Also present were application representatives (owners, family, and designees); and a handful of community members. Don Teator was away, so Ken Elsbree served as interim board chair. Deb Danner, Bud Bear, and Will Bardel also attended as PB members. CEO Tucker Lewis attended the meeting.

The Planning Board had five items on the agenda.

1. **4570-459 Drake Hill Road subdivision.** Subdivision request involved parcels divided by roads near Sunny Hill. Straightforward. Public hearing set for August. SEQR performed.
2. **1515 Red Hill Road subdivision.** Subdivision requested of property adjacent to Van Auken lacked details on septic and well locations (revised map requested and pending submittal). Public hearing tentatively set for August.
3. **172 Cedar Lane site plan review for residential solar application.** Residential solar application via Special Use Permit due to ground-mounted size above 200sq ft. Public hearing set for August. Site walk performed by William Bardel a week after the July PB meeting with no concerns found.
4. **10996 SR 32 Special use permit for garage in hamlet.** Proposal to re-establish a repair garage in an existing 3-bay garage building located on the northbound side of 32 between the 32/81 intersection and drive-in theatre. Some discussion of hamlet location (no car sales allowed) and traffic access to/from the front of the garage. Public hearing set for August. Site walk performed by Ken Elsbree on July 3rd after the PB meeting. He noted limited space for 4 vehicles behind garage. Owner agreed to contact DOT about traffic access to the property and any related mitigation needs.
5. **150 Ingalside Road Camp Tal review of Special Use Permit compliance.** Camp Tal owners came before the Planning Board to review their compliance to the Special Use Permit terms established in 2025 as part of granting permission to install camp tents and related platforms. Revisit to the board called for by the SUP agreement terms. Owner Benjamin attended to represent Camp Tal. The Camp representative admitted non-compliance with 1.) use of PA system –essential use for hourly activity transitions and emergencies was agreed on with the SUP but they are using it for music at other times, 2.) The Camp has not gotten building occupancy limits confirmed with town CEO, 3.) The Camp appears to possibly not have complied with a matter involving septic that was stated to be resolved within 6 months of approval last year (unclear on specifics, a review of last year's PB minutes will occur to confirm details). CEO Tucker will circle back on compliance items with Mark...particularly on the occupancy limits.
   Because of notable non-compliance with the SUP the planning board notified the Camp Tal rep that we wish to see them again in September after their season has concluded.

The minutes of June 2026 were approved, followed by adjournment.

Respectfully submitted,

Laberge ENGINEERING ARCHITECTURE Group SURVEYING PLANNING

4 Computer Drive West • Albany, New York 12205
(518) 458-7112 • www.labergegroup.com

Statement of Account

JOHN BENSEN, SUPERVISOR
TOWN OF GREENVILLE
PO BOX 38
GREENVILLE, NY 12083

Statement of Account as of 7/7/2026

Invoice	Date	Charges	Credits/Payments	Finance Charges
2025053 GREENVILLE PB ELP SOLAR				
202505300002	4/10/2026	6,687.51	0.00	96.12
202505300003	6/5/2026	1,241.21	0.00	0.00
	2025053 GREENVILLE PB ELP SOLAR Totals:	**7,928.72**	**0.00**	**96.12**
	Statement Totals:	**7,928.72**	**0.00**	**96.12**

Current	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Outstanding Amount	Finance Charges
0.00	**1,241.21**	**6,687.51**	**0.00**	**0.00**	**7,928.72**	**96.12**

THE ABOVE IS A DETAILED STATEMENT OF YOUR ACCOUNT. INTEREST HAS BEEN ACCRUED FROM THE DATE SHOWN ON INVOICES OUTSTANDING FOR MORE THAN THIRTY DAYS IN ACCORDANCE WITH YOUR CONTRACT. YOUR PROMPT PAYMENT IS APPRECIATED.

Polled the Board, About the Purchase of A New 2026 International Plow Truck from H.L. Gage, of Albany New York. Completed Unit, Live Sanded Power Angle Plow, Wing, Stainless Steel Dump Body Power Tarp. Ready to Go.

Tuesday 7-7-26

Paul Macko - Yes P/M
John Bensen - Yes P/M
Richard Bear - Yes P/M
William VonAtzingen Yes R.B.
James Goode Yes R.B.

To Be Paid for With CHIPS 2026-2027 Funds.

Approx $324,000

Paul J Macko

Community Planning and Environmental Associates
152 Stolzenburg Road, Berne, NY 12023
518-248-8542 · planningbetterplaces.com

Estimate of Tasks, Hours, and Fees
For Phase 2 of the Town of Greenville Comprehensive Plan

Nan Stolzenburg, FAICP CEP, Community Planning & Environmental Associates September 2024

Task (in order)	**CP&EA Estimated Hours**	**$130 per hour**
Conduct an in-person kick-off meeting with Committee. This is to 'get to know you' and a discussion on project scope, timeline, etc.	3	375
Prepare a profile and inventory of Town resources, community services, and demographic, housing, and economic conditions.	50	6,500
Using the results from Phase 1, prepare a Strengths, Weaknesses, Opportunities and Threats (SWOT) analysis as a guiding foundation for the next steps.	10	1300
Using results from Phase 1 and the SWOT, prepare a draft vision and set of goals	8	1,040
GIS mapping of natural resources and development patterns and GIS analysis to identify environmentally sensitive locations and important open spaces	110	12,100
Public meeting to present the draft vision, goals, and GIS maps and gain feedback	15	1,950
Develop a set of recommendations that address ways to meet the goals and attain the vision. Work with committee to fine-tune those recommendations.	60	7,800
Public workshop to present draft recommendations and gain feedback.	18	2,340
Prepare draft plan to include all components.	25	3,250
Public presentation of draft plan to gain feedback	8	1,040
Public hearing hosted by Committee and then Submission of final draft Plan to Town Board by Committee	2	260
Assist with Town Board adoption process	8	1,040
5 meetings with the Comprehensive Plan Committee to review and accomplish above tasks, including preparation and follow-up	25	3,250
Total Estimated Hours and Fees	342	$42,245

possible lower

NELSON POPE VOORHIS
environmental • land use • planning

April 10, 2026

Jessica K. Lewis, Town Clerk
Town of Greenville
P.O. Box 38
Greenville, NY, 12083

RE: Town of Greenville Comprehensive Plan Update: Phase 2

Nelson Pope and Voorhis, LLC (NPV) is pleased to submit this proposal for the Phase 2 Comprehensive Plan Update for the Town of Greenville. For this project, we will act as facilitators, assisting the community with developing its own unique Comprehensive Plan Update. We take a "ground up" approach to comprehensive planning: engaging the public, organizations, and other stakeholders early on to promote plan buy-in.

A Comprehensive Plan seeks to address the following:

1. Where are we coming from?
2. Where are we now?
3. Where do we want to go?
4. How do we get there?

NPV recently assisted the Town in completing Phase 1 of the Comprehensive Plan, a Comprehensive Public Outreach effort and report that outlines the major strengths and challenges facing the Town of Greenville, and the policies from the 2008 plan that do and do not remain relevant. The 2008 Comprehensive Plan provides a baseline for the Comprehensive Plan Update but requires updated data to support land use policies to effectuate the economic development and preservation goals identified in the Phase 1 Public Outreach Report.

We have provided an estimate for the Comprehensive Plan Update of approximately $94,015 over 18 months. It is anticipated that the process will be overseen by a Comprehensive Plan Committee (CPC), which will be engaged in overseeing certain tasks such as public outreach and stakeholder engagement. This budget assumes that NPV will attend one CPC meeting per month to facilitate the project schedule. We can also support the preparation of any necessary zoning amendments, which can be adopted at the same time as the Comprehensive Plan Update – a separate budget for this work can be provided after consultation with the Town Board.

SCOPE OF WORK

1. MEETINGS

The Town of Greenville has established a Comprehensive Plan Committee which participated in the Phase 1 public outreach process. NPV will facilitate in-person meetings approximately once per month to receive feedback from the Committee on Plan sections and to coordinate public outreach efforts.

2. PUBLIC OUTREACH

The first phase of any Comprehensive Plan focuses on a public outreach effort that seeks to identify the strengths and challenges facing the Town now and in the next 10 years. This information is useful to guide the Comprehensive Plan Committee in its preparation of a draft vision statement, goals and objectives. Phase 1 of the Greenville Comprehensive Plan was focused on public outreach. Phase 1 included a public survey and three public workshops. This has been completed, and the Public Engagement Report has been provided which sets the stage for the Phase Two Comprehensive Plan process.

As part of the remaining outreach process, this Scope anticipates:

- One (1) public workshop to solicit input on the draft Plan
- One (1) public hearing prior to adoption (see Section 4)

A public workshop will be held to present the draft Plan Update and solicit input from stakeholders and the public. This can be held as an "open house" style event, where participants provide feedback on posterboard using sticky dots and/or post-it notes, or as a scheduled presentation with facilitated feedback sessions (such as roundtable/breakout group discussions).

3. BASELINE INVENTORY

The Town of Greenville 2008 Comprehensive Plan will require new mapping and analysis to generate an existing conditions report for the Town. The baseline inventory of existing conditions in any comprehensive planning document is intended to answer the question – "Where are we now?". It provides the background information necessary for Town residents and stakeholders to develop and evaluate recommendations for the Town's future. As part of this effort, NPV would collect data for the topics identified below. This will ensure that the Town considers all relevant conditions as part of its comprehensive planning and rezoning process, and it informs the SEQRA process.

3.1. EXISTING CONDITIONS MAPS AND WRITE UP

The following information will be conveyed through a series of GIS maps, tables, graphs, and written narratives to highlight key information and trends within the Town of Greenville:

- **Utilities-** The ability to accommodate development, and the density and intensity of same, depends in part on whether centralized wastewater treatment and water supply systems are available, or can be extended into an area. The availability, capacity, and details of water supply and sewer service will be mapped and/or described based on narrative and information provided by the Town.

- **Historic and Scenic Resources-** Historic and scenic resources establish a community's unique character. As part of this effort, NPV will inventory the scenic and historic resources that have been mapped and are available from the Town historian and other historical groups as directed by the Town. The inventory will include a list of National Register listed and eligible sites which are shown in the NYS CRIS database. Archaeologically sensitive areas will also be mapped as per the CRIS system. For scenic resources, NPV will photograph landscape features, that contribute to the Town's aesthetic character based on Town recommendations.

3.2. UPDATED PLANS AND POLICIES

A summary of relevant adopted plans, policies, and zoning amendments will be included in the Report. This will include both Town documents and County/Regional reports that are relevant to the Town of Greenville. This ensures that future goals and objectives are aligned with regional goals and objectives and supports an implementable plan.

3.3. 2008 COMPREHENSIVE PLAN REVIEW

A review of the 2008 Comprehensive Plan will be conducted and data compared to the Draft Comprehensive Plan Update. New information required for the Plan Update will be identified, and existing background information from the 2008 Comprehensive Plan referenced to the extent possible.

4. DEVELOP & DRAFT THE COMPREHENSIVE PLAN

4.1. DRAFT VISION, GOALS, OBJECTIVES & POLICIES

Following the completion of the Existing Conditions Report, the Committee will have the necessary information to draft the Comprehensive Plan which will entail the following tasks:

Using the public feedback and existing conditions, the committee will prepare a draft vision, goals, and objectives for the Plan Update. NPV will facilitate this process through meeting attendance and draft material preparation. The committee will be responsible for any necessary stakeholder or local committee outreach necessary to gain consensus on this draft. The draft vision, goals and objectives will be presented at the public workshop and refined following that effort. Specific policies will also be identified to support the realization of Plan Update goals.

- **Demographics-** Key demographic data and trends will be evaluated, including population size, age segments, household, family and per capita income, population density, household occupations, average and median household income, and median age. Population estimates will be obtained from the U.S. Census Bureau.

- **Land Use and Zoning-** Using GIS data and tax records available from the Town and Greene County, NPV will prepare a map of existing land uses and will quantitatively describe and measure the number of parcels and acreage within each land use category. NPV will describe the Town's existing zoning chapter in terms of districts, allowable uses, and bulk regulations, and will overlay the Town zoning map on the existing land use pattern to determine the extent to which the existing land uses conform to the existing zoning regulations. NPV will also provide a list of vacant and underutilized parcels based on a review of the existing zoning, as well as development projects in the pipeline. The results will be documented and mapped.

- **Housing** - Housing trends within Greenville will be described. Using the land use inventory and U.S. Census data, the comprehensive plan will consider housing market trends, median sales data available from the applicable association of realtors, and other housing data for the Town.

- **Environmental and Recreational Resources-** Environmental resources including topography, surface water resources, floodplains and wetlands will be inventoried and mapped. For wetlands and streams, water quality classifications will be provided and mapped. Topographic elevations and steep slopes will be mapped. This section will describe any existing Town regulations that are intended to protect the Town's environment. Also, the environmental map can be overlaid on the vacant and underutilized and vacant parcels to understand the constraints that may be present on those parcels.

- **Transportation Patterns-** This section will include data available from the U.S. Census Bureau on commuting patterns in the Town, i.e., the means of transportation to work, and the travel time to work. Roads will be described according to their NYSDOT Functional Classification, which groups roads according to the level and character of service they provide, and applicable jurisdiction. NYSDOT traffic volumes will be shown graphically to obtain a sense of the roads with the highest vehicle trips. Mass transit availability will be described, including bus, air, and rail systems. Pedestrian and bicycle circulation will be described.

- **Community Facilities and Services-**A Town always strives to ensure that its population is served adequately by programs and facilities which are considered to be basic necessities or essential services, including police and fire protection and emergency services. This will include parks and recreation. NPV will map and describe the community service providers within the Town- identifying service capacity and needs.

4.2. DRAFT COMPREHENSIVE PLAN UPDATE

NPV will draft a Comprehensive Plan Update for the CPC's review. Drafts will be provided to the committee in sections for their feedback. The Comprehensive Plan Update will include the following sections:

The following is a suggested format for the Plan document:

- **Introduction and Context, and the process for the Plan's development.** It would include a discussion of the historical evolution of the community, and how that evolution affects current land use patterns today.
- **Existing Conditions,** which can be included as an appendix or integrated into the document.
- **Vision, Goals, Objectives and Policies.** The Vision, and a series of goals will be established, and objectives identified that will establish the basis for a Conceptual Land Use Plan. Policies that support the Vision Statement and the Conceptual Land Use Plan will be identified, to the extent that the Committee has identified them as integral to the plan.
- **Conceptual Land Use Plan.** The Conceptual Land Use Plan establishes the desired land use pattern for the Town. The Land Use Plan would include a description of the land uses recommended within the various geographic areas of the Town and would discuss recommended densities/intensities of residential and nonresidential land use if changes are identified through the Update process.
- **Implementation Matrix.** The Implementation Matrix will describe the projects, policies, regulatory changes, and other measures necessary to implement the plan. Measures would include recommended zoning amendments and other techniques by which the Plan would be implemented.

NPV will prepare a working draft of the Comprehensive Plan in sufficient copies for consideration by the Committee. Up to one revision of the draft is anticipated in this Scope of Work.

5. <u>ADOPTION</u>

5.1. TOWN BOARD REFERRAL

Per NYS Law, the committee preparing a Comprehensive Plan must present it to the Town Board for adoption. NPV will prepare a presentation outlining the Draft Comprehensive Plan Update for the Town Board, and a draft copy will be submitted to each Town Board member. This meeting can be held as a public meeting and comments from the public obtained. Comments will be reviewed by the Town Board, and revisions made to the Comprehensive Plan Update, as necessary. One (1) revision to the Comprehensive Plan Update will be prepared by NPV.

5.2. SEQR

Section 617.12 of the regulations implementing SEQRA classifies the adoption of a comprehensive plan and zoning amendments which proposes changes to land use as Type I actions. While a Type I action is one that is more likely than not to require the preparation of an environmental impact statement (EIS), it can also be evaluated through a Part 1, 2, and Expanded Part 3 Full Environmental Assessment Form. The process for the adoption of the Plan Update is as follows:

- Prepare a Full Environmental Assessment Form (EAF) Part 1
- Prepare a Full EAF, Part 2
- Evaluate all environmental topic areas that are identified as having a potential for moderate to large impacts in the EAF Part 2, and provide an expanded Part 3
- Prepare a Negative Declaration

5.3. PUBLIC HEARING & ADOPTION

Prior to the adoption of the Comprehensive Plan, the Town Board will be required to hold a public hearing. Comments will be received, and NPV will prepare one (1) revision if necessary.

Prior to adoption, NPV will format zoning amendments as a local law, and draft a resolution of approval, to be reviewed and accepted by the Town Attorney.

SCHEDULE & BUDGET

We anticipate completing the proposed scope of work over 18 months, with NPV attending in-person committee meetings approximately once per month, except where public hearings, workshops, or presentations are scheduled.

The budget is an estimate which includes up to 12 committee meetings, one (1) Town Board presentation and one (1) public hearing, as described in the sections above.

Should zoning amendments be identified through the Plan Update process, these can be drafted and incorporated into the SEQR review and adoption process for both the Plan and Zoning Amendments, at the option of the Town Board. **An estimate of the cost of zoning amendments can be provided upon the identification of proposed revisions but is not included herein.**

If tasks go beyond the scope of work, time will be billed in accordance with our current hourly rates.

Task #	Task Description	Total
1	**Committee Meetings (12)**	**$ 12,720.00**
2	**Public Outreach**	**$ 7,950.00**
3	**Updated Existing Conditions Report**	**$ 31,800.00**
3.1	Existing Conditions Maps and Write Up	$ 26,500.00
3.2	Updated Plans and Policies	$ 2,650.00
3.3	2012 Comprehensive Plan Review	$ 2,650.00
4	**Develop Comprehensive Plan**	**$ 31,800.00**
4.1	Data Updates & Buildout Considerations	$ 26,500.00
4.2	Updated Plans and Policies	$ 2,650.00
4.3	2012 Comprehensive Plan Review	$ 2,650.00
5	**Adoption**	**$ 8,745.00**
5.1	Referral to Town Board (presentation)	$ 3,445.00
5.2	SEQR	$ 2,120.00
5.3	Public Hearing	$ 2,120.00
5.4	Local Law adoption	$ 1,060.00
	Subtotal	**$ 93,015.00**
	Expenses	**$ 1,000.00**
	TOTAL	[redacted]

Paul Macko

From:	Jessica Lewis
Sent:	Monday, June 29, 2026 10:46 AM
To:	Paul Macko
Subject:	FW: Exemption for Seriously Disabled Veterans
Attachments:	RPTL 458-a_20260608.pdf; Veterans P&T Exemption Tax Analysis.pdf

Jessica Lewis
Town Clerk-Collector
Town of Greenville
PO Box 38 / 11159 State Route 32
Greenville, NY 12083
P: (518)-966-5055 ext. 5
F: (518)-966-4108

Please note: My new email address is townclerk@towngreenvillegreenecony.gov.
All ***Town of Greenville*** *email addresses have changed to the* ***@towngreenvillegreenecony.gov*** *domain.*

From: Raymond Ward <rward@greenecountyny.gov>
Sent: Friday, June 26, 2026 1:40 PM
To: Ashland Town Clerk <dthorp@ashlandny.com>; Cairo Town Clerk <townclerk@townofcairo.com>; Catskill Town Clerk <townclerk@townofcatskillny.gov>; Coxsackie Town Clerk <bhotaling@coxsackie.org>; Durham Town Clerk <townclerk@durhamny.com>; Jessica Lewis <townclerk@towngreenvillegreenecony.gov>; Halcott Town Clerk <toh_townclerk@townofhalcott.org>; Hunter Town Clerk <cpascucci@townofhuntergov.com>; Jewett Town Clerk <clerk@townofjewett.org>; Lexington Town Clerk <townclerk@lexingtonny.com>; New Baltimore Town Clerk <clerk@townofnewbaltimore.org>; pdinkelacker@townofathensny.com <IMCEAEX-_o=ExchangeLabs_ou=Exchange+20Administrative+20Group+20+28FYDIBOHF23SPDLT+29_cn=Recipients_cn=6a7dfc95 20c6470d8cb1ec46017aad4d-Guest+5Fef880@namprd09.prod.outlook.com>; Prattsville Town Clerk <admin@townofprattsville.com>; Windham Town Clerk <windhamnytownclerk@gmail.com>; Anna Signoretti <asignoretti@villageofcatskillny.gov>; Dawn Palmateer <clerk@athensvillageny.gov>; Kathleen Hilbert <IMCEAEX-_o=ExchangeLabs_ou=Exchange+20Administrative+20Group+20+28FYDIBOHF23SPDLT+29_cn=Recipients_cn=3094563d a23c4f82896a0def18e74452-Guest+5F3f976@namprd09.prod.outlook.com>; Nikki Bereznak <nbereznak@villageofcoxsackie.gov>; Robin Dumont <rdumont@tannersvilleny.gov>; Amanda McCabe <amccabe@cairodurham.org>; Beth Teuber <bteuber@margaretvillecs.org>; Jeffrey Miriello <jmiriello@cairodurham.org>; Jesse Boehme <jboehme@rcscsd.org>; Kayla Hughes <khughes@htcschools.org>; Kimberly Cole <kcole@onteora.k12.ny.us>; Kimberly Nugent <nugentk@cacsd.org>; Louise Cammarata <taxcollector@catskillcsd.org>; Marianne Romito <mromito@gccs.us>; Matthew Parker <mparker@catskillcsd.org>; Melanie Lasher <lasherm@greenvillecsd.org>; Michelle Mattice <mmattice@wajcs.org>; Monica LaClair <mlaclair@onteora.k12.ny.us>; Nyrelle Colon <taxcollector@cairodurham.org>; Onteora CSD Accounts Payable <apayable@onteora.k12.ny.us>; Onteroa CSD Tax Collection <taxcollector@onteora.k12.ny.us>; Sara Statham <stathams@greenvillecsd.org>; Suzanne Starr <sstarr@rcscsd.org>; Todd Hilgendorff <hilgendorfft@greenvillecsd.org>
Cc: Audrey Terwilliger <aterwilliger@greenecountyny.gov>
Subject: Exemption for Seriously Disabled Veterans

Dear Towns, Villages & School Districts,

Real Property Tax

§ 458-a. Veterans; alternative exemption. 1. The following terms whenever used or referred to in this section shall have the following meanings unless a different meaning clearly appears in the context:

(a) "Period of war" means the Spanish-American war; the Mexican border period; World War I; World War II; the hostilities, known as the Korean war, which commenced June twenty-seventh, nineteen hundred fifty and terminated on January thirty-first, nineteen hundred fifty-five; the hostilities, known as the Vietnam war, which commenced November first, nineteen hundred fifty-five and terminated on May seventh, nineteen hundred seventy-five; and the hostilities, known as the Persian Gulf conflict, which commenced August second, nineteen hundred ninety.

(b) "Service connected" means, with respect to disability or death, that such disability was incurred or aggravated, or that the death resulted from a disability incurred or aggravated, in line of duty in the active military, naval or air service.

(c) "Qualified owner" means a veteran, the spouse of a veteran or the unremarried surviving spouse of a veteran. Where property is owned by more than one qualified owner, the exemption to which each is entitled may be combined. Where a veteran is also the unremarried surviving spouse of a veteran, such person may also receive any exemption to which the deceased spouse was entitled.

(d) "Qualifying residential real property" means property owned by a qualified owner which is used exclusively for residential purposes; provided however, that in the event any portion of such property is not so used exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section. Such property must be the primary residence of the veteran or unremarried surviving spouse of the veteran, unless the veteran or unremarried surviving spouse is absent from the property due to medical reasons or institutionalization. In the event the veteran dies and there is no unremarried surviving spouse, "qualifying residential real property" shall mean the primary residence owned by a qualified owner prior to death, provided that the title to the property becomes vested in the dependent father or mother or dependent child or children under twenty-one years of age of a veteran by virtue of devise by or descent from the deceased qualified owner, provided that the property is the primary residence of one or all of the devisees.

(e) "Veteran" means a person (i) who served in the active military, naval, space, or air service during a period of war, or who was a recipient of the armed forces expeditionary medal, navy expeditionary medal, marine corps expeditionary medal, or global war on terrorism expeditionary medal, and who (1) was discharged or released therefrom under honorable conditions, or (2) has a qualifying condition, as defined in section one of the veterans' services law, and has received a discharge other than bad conduct or dishonorable from such service, or (3) is a discharged LGBT veteran, as defined in section one of the veterans' services law, and has received a discharge other than bad conduct or dishonorable from such service, (ii) who was employed by the War Shipping Administration or Office of Defense Transportation or their agents as a merchant seaman documented by the United States Coast Guard or Department of Commerce, or as a civil servant employed by the United States Army Transport Service (later redesignated as the United States Army Transportation Corps, Water Division) or the Naval Transportation Service; and who served satisfactorily as a crew member during the period of armed conflict, December seventh, nineteen hundred forty-one, to August fifteenth, nineteen hundred forty-five, aboard merchant vessels in oceangoing, i.e., foreign, intercoastal, or coastwise service as such terms are defined under federal law (46 USCA 10301 & 10501) and further to include "near foreign" voyages between the United States and applied in the previous year and to make the appropriate corrections on the assessment roll, notwithstanding the fact that such assessor may receive the special equalization rate after the completion, verification and filing of such final assessment roll. In the event that the assessor does not have custody of the roll when such recomputation is accomplished, the assessor shall certify such recomputation to the local officers having custody and control of such roll, and such local officers are hereby directed and authorized to enter the recomputed alternative veterans exemption certified by the assessor on such roll.

(g) "Latest class ratio" means the latest final class ratio established by the commissioner pursuant to title one of article twelve of this chapter for use in a special assessing unit as defined in section eighteen hundred one of this chapter.

2. (a) Qualifying residential real property shall be exempt from taxation to the extent of fifteen percent of the assessed value of such property; provided, however, that such exemption shall not exceed twelve thousand dollars or the product of twelve thousand dollars multiplied by the latest state equalization rate for the assessing unit, or in the case of a special assessing unit, the latest class ratio, whichever is less.

(b) In addition to the exemption provided by paragraph (a) of this subdivision, where the veteran served in a combat theatre or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, or the armed forces expeditionary medal, navy expeditionary medal, marine corps expeditionary medal, or global war on terrorism expeditionary medal, qualifying residential real property also shall be exempt from taxation to the extent of ten percent of the assessed value of such property; provided, however, that such exemption shall not exceed eight thousand dollars or the product of eight thousand dollars multiplied by the latest state equalization rate for the assessing unit, or in the case of a special assessing unit, the class ratio, whichever is less.

(c) In addition to the exemptions provided by paragraphs (a) and (b) of this subdivision, where the veteran received a compensation rating from the United States veteran's administration or from the United States department of defense because of a service connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by fifty percent of the veteran's disability rating; provided, however, that such exemption shall not exceed forty thousand dollars or the product of forty thousand dollars multiplied by the latest state equalization rate for the assessing unit, or in the case of a special assessing unit, the latest class ratio, whichever is less. For purposes of this paragraph, where a person who served in the active military, naval or air service during a period of war died in service of a service connected disability, such person shall be deemed to have been assigned a compensation rating of one hundred percent.

(d) Limitations. (i) The exemption from taxation provided by this subdivision shall be applicable to county, city, town, village and school district taxation if the governing body of the school district in which the property is located, or in the case of a city with a population of one million or more, the local legislative body, after public hearings, adopts a resolution, or in the case of a city with a population of one million or more, a local law, providing such exemption, the procedure for such hearing and resolution or local law shall be conducted separately from the procedure for any hearing and local law or resolution conducted pursuant to subparagraph (ii) of this paragraph, paragraph (b) of subdivision four, paragraph (d) of subdivision six and paragraph (b) of subdivision seven of this section.

(ii) Each county, city, town, village or school district may adopt a local law to reduce the maximum exemption allowable in paragraphs (a), (b) and (c) of this subdivision to nine thousand dollars, six thousand dollars and thirty thousand dollars, respectively, or six thousand dollars, four thousand dollars and twenty thousand dollars, respectively. Each county, city, town, village or school district is applications for the exemption authorized pursuant to this section shall be considered timely filed if they are filed on or before the fifteenth day of March of the appropriate year.

4. (a) Notwithstanding the foregoing provisions of this section, no later than ninety days before the taxable status date next occurring on or after the thirty-first day of December nineteen hundred eighty-four, the governing board of any county, city, town or village may adopt a local law to provide that no exemption shall be granted pursuant to this section for the purposes of taxes levied for such county, city, town or village. For the purposes of a county which is not an assessing unit, the taxable status date next occurring on or after December thirty-first, nineteen hundred eighty-four shall mean the first such taxable status date of any city or town within such county upon the assessment roll of which the county levies taxes. A local law adopted pursuant to this paragraph may be repealed by the governing board of the applicable county, city, town or village. Such repeal must occur at least ninety days prior to the taxable status date of such county, city, town or village.

(b) Notwithstanding any other provision of law to the contrary, no later than ninety days before the taxable status date next occurring on or after the thirty-first day of December, two thousand thirteen, the governing body of a school district may repeal a resolution adopted pursuant to subparagraph (i) of paragraph (d) of subdivision two of this section providing the exemption from taxation pursuant to this section for the purposes of taxes levied by such school district. Nothing contained in this paragraph shall be construed to preclude the governing body of a school district from subsequently adopting a resolution granting such exemption pursuant to this section.

5. Notwithstanding any other provision of law to the contrary, the provisions of this section shall apply to any real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to this section, were such person or persons the owner or owners of such real property.

6. (a) For the purposes of this section, title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides and which is represented by his share or shares of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.

(b) Provided that all other eligibility criteria of this section are met, that proportion of the assessment of such real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such real property owned by such cooperative apartment corporation in which such tenant-stockholder resides shall be subject to exemption from taxation pursuant to this section and any exemption so granted shall be credited by the appropriate taxing authority against the assessed valuation of such real property; the reduction in real property taxes realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant-stockholder.

(c) Notwithstanding paragraph (b) of this subdivision, a tenant-stockholder who resides in a dwelling that is subject to the provisions of either article two, four, five or eleven of the private housing finance law shall not be eligible for an exemption pursuant to this section.

(d) Notwithstanding paragraph (b) of this subdivision, real property owned by a cooperative corporation may be exempt from taxation pursuant to this section by a municipality in which such property is located only if the governing body of such municipality, after public hearing, adopts a local law, ordinance or resolution providing therefor.

7. (a) As used in this subdivision, "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.

adopt a local law or resolution providing that the primary residence of any seriously disabled veteran shall be fully exempt from taxation and special district charges, assessments and special ad valorem levies, provided that such veteran meets all other requirements of this section and such veteran has met at least one of the criteria set forth in paragraph (a) of this subdivision and the criterion set forth in paragraph (b) of this subdivision. To be eligible for such exemption, a veteran:

(a)(i) must have been discharged or released from active military, naval, space or air service, including army and air national guard service performed pursuant to federal orders under title 10 of the United States code, under honorable conditions; or

(ii) must have a qualifying condition, as defined in section one of the veterans' services law, and must have received a discharge other than bad conduct or dishonorable from such service; or

(iii) must be a discharged LGBT veteran, as defined in section one of the veterans' services law, and must have received a discharge other than bad conduct or dishonorable from such service; and

(b) must be considered by the United States department of veterans affairs to be permanently and totally disabled as a result of military service, as evidenced by a letter, official form, or other document sent to such veteran from such department that specifically states such veteran is considered to be permanently and totally disabled as a result of such service.

(c) In no case shall the taxable assessed value of the property of a qualifying veteran be reduced below zero. Nothing contained herein shall be construed to require or authorize the discontinuance of any exemption granted pursuant to subdivision three of section four hundred fifty-eight of this title.

(d) Each county, city, town, village or school district that adopts a local law or resolution for the exemption authorized by this subdivision shall notify the department of veterans' services within thirty days of such adoption; provided, however, that a failure to notify the department of veterans' services within thirty days shall not render such local law or resolution ineffective. The department of veterans' services shall compile and maintain a publicly available record of each such county, city, town, village or school district that has adopted such exemption.

Real Property Tax Law 458-a (11) - Exemption for Seriously Disabled Veterans

This is an amended subsection of the existing Alternative Veterans Exemption enacted with the 2027 NYS Budget. The new subsection allows a County, Town, Village or School District to adopt a local law or resolution providing that the primary residence of a seriously disabled veteran shall be fully exempt from taxation and special district charges, assessments and special ad valorem levies.

Currently there are 114 veterans in Greene County receiving the Alternative Veterans Exemption that also have a 100% disability rating. At this time, we do not know whether all of these veterans have also been, or will be, classified as permanently and totally disabled by the United States Department of Veterans Affairs. The Tax Impact Analysis has assumed that those 114 Veterans will all be eligible for this new exemption.

Summary of Tax Impact Analysis

- 114 Veterans potentially eligible.
- $417,736 in Total Tax Revenue could be reallocated to other taxpayers.
  - County = $63,009
  - Towns = $62,400
  - Villages = $10,917
  - Special Districts = $38,082
  - School Districts = $243,328

An Average Single-Family Residence with a full market Value of $399,697 could pay the following in additional tax:

- County Tax = $0.92 (High = $1.60, Low = $0.67)
- Town Tax = $0.98 (High = $2.49, Low = $0.13)
  - Ashland & Prattsville do not have qualified veterans.
- Village Tax = $3.29 (High = $6.48, Low = $1.07)
  - Hunter Village & Tannersville do not have qualified veterans.
- School Districts = $8.11 (High = $21.82, Low = $0.60)
  - Coxsackie-Athens, Gilboa-Conesville & Margaretville do not offer alternative veterans' exemptions.
  - Municipal segments of School Districts will have varying impacts due to apportionments of taxable value.
- Special Districts (average impact to single family residence)
  - Ambulance = $0.50
  - Fire = $1.02
  - Hydrant = $0.36
  - Library = $0.34
  - Light = $0.72
  - Sewer = $1.75
  - Water = $1.39
  - Bataviakill Watershed = $0.01

Revised 06/25/2026

RP458-a (11) Exemption for Permanent & Total Diasabled Veterans (Revised 06/25/2026)

Tax Impact Analysis

No Current Impact

County Tax

		Average Single Family AV	Average Single Family FMV	2026 County Tax Increase on Average Residence	2026 County Tax Increase per $10,000 FMV
192000	Ashland	144,740	380,895	$0.96	$0.03
192201	Athens Village	323,405	389,644	$0.94	$0.03
192289	Athens	351,894	423,968	$1.03	$0.03
192400	Cairo	119,257	350,755	$0.86	$0.03
192601	Catskill Village	79,102	304,238	$0.71	$0.03
192689	Catskill	100,634	387,053	$0.90	$0.03
192801	Coxsackie Village	103,487	287,464	$0.67	$0.03
192889	Coxsackie	149,273	414,647	$0.97	$0.03
193000	Durham	116,757	265,359	$0.67	$0.03
193200	Greenville	128,728	317,847	$0.75	$0.03
193400	Halcott	174,530	311,661	$0.83	$0.03
193601	Hunter Village	108,275	434,838	$1.01	$0.03
193603	Tannersville Village	87,108	349,832	$0.81	$0.03
193689	Hunter	110,646	444,360	$1.03	$0.03
193800	Jewett	269,489	499,053	$1.26	$0.03
194000	Lexington	200,973	379,194	$0.97	$0.03
194200	New Baltimore	128,985	348,608	$0.85	$0.03
194400	Prattsville	153,385	289,407	$0.71	$0.03
194600	Windham	333,505	637,068	$1.60	$0.03
	Average	172,499	399,697	$0.92	$0.03

Town Tax

192000	Ashland	144,740	380,895	$0.00	$0.00
192201	Athens Village	323,405	389,644	$0.97	$0.03
192289	Athens	351,894	423,968	$1.90	$0.05
192400	Cairo	119,257	350,755	$1.46	$0.04
192601	Catskill Village	79,102	304,238	$0.56	$0.02
192689	Catskill	100,634	387,053	$1.36	$0.04
192801	Coxsackie Village	103,487	287,464	$0.37	$0.01
192889	Coxsackie	149,273	414,647	$0.97	$0.02
193000	Durham	116,757	265,359	$1.36	$0.05
193200	Greenville	128,728	317,847	$2.49	$0.08
193400	Halcott	174,530	311,681	$0.35	$0.01
193601	Hunter Village	108,275	434,838	$0.26	$0.01
193603	Tannersville Village	87,108	349,832	$0.21	$0.01
193689	Hunter	110,646	444,360	$0.45	$0.01
193800	Jewett	269,489	499,053	$0.62	$0.01
194000	Lexington	200,973	379,194	$1.55	$0.04
194200	New Baltimore	128,985	348,608	$1.60	$0.05
194400	Prattsville	153,385	289,407	$0.00	$0.00
194600	Windham	333,505	637,068	$0.13	$0.00
	Average	172,499	399,697	$0.98	$0.03

Village Tax

192201	Athens Village	323,405	389,644	$2.31	$0.06
192601	Catskill Village	79,102	304,238	$1.07	$0.04
192801	Coxsackie Village	103,487	287,464	$6.48	$0.24
193601	Hunter Village	108,275	434,838	$0.00	$0.00
193603	Tannersville Village	87,108	349,832	$0.00	$0.00
	Average	172,499	399,697	$3.29	$0.11

School Tax

		Average Single Family AV	Average Single Family FMV	2025-2026 School Tax Increase on Average Residence	2026 School Tax Increase per $10,000 FMV
192401	Cairo-Durham S.D.				
	Athens	351,894	423,968	$10.20	$0.25
	Cairo	119,257	350,755	$8.49	$0.25
	Catskill	100,634	387,053	$8.96	$0.25
	Coxsackie	149,273	414,647	$9.66	$0.25
	Durham	116,757	265,359	$6.62	$0.25
	Greenville	128,728	317,847	$7.46	$0.25
	Average			$7.52	$0.25
192601	Catskill S.D.				
	Athens Village	323,405	389,644	$13.94	$0.37
	Athens	351,894	423,968	$15.17	$0.37
	Cairo	119,257	350,755	$12.64	$0.37
	Catskill Village	79,102	304,238	$10.45	$0.37
	Catskill	100,634	387,053	$13.30	$0.37
	Average			$13.22	$0.37
192801	Coxsackie-Athens S.D.	DOES NOT OFFER 458-a Exemption			
193201	Greenville S.D.				
	Cairo	119,257	350,755	$19.51	$0.57
	Coxsackie	149,273	414,647	$21.82	$0.56
	Durham	116,757	265,359	$14.69	$0.55
	Greenville	128,728	317,847	$17.09	$0.57
	New Baltimore	128,985	348,608	$19.43	$0.57
	Average			$17.07	$0.57
193601	Hunter-Tannersville S.D.				
	Hunter Village	108,275	434,838	$2.14	$0.05
	Tannersville Village	87,108	349,832	$1.72	$0.05
	Hunter	110,646	444,360	$2.19	$0.05
	Jewett	269,489	499,053	$2.69	$0.05
	Lexington	200,973	379,194	$2.05	$0.05
	Average			$2.03	$0.05
194601	Windham-Ashland-Jewett S.D.				
	Ashland	144,740	380,895	$0.82	$0.02
	Durham	116,757	265,359	$0.61	$0.02
	Jewett	269,489	499,053	$1.09	$0.02
	Lexington	200,973	379,194	$0.83	$0.02
	Prattsville	153,385	289,407	$0.60	$0.02
	Windham	333,505	637,068	$1.38	$0.02
	Average			$1.10	$0.02
433401	Gilboa-Conesville S.D.	DOES NOT OFFER 458-a Exemption			
124601	Margaretville S.D.	DOES NOT OFFER 458-a Exemption			
514001	Onteora S.D.				
	Lexington	200,973	379,194	$4.47	$0.12
012402	Ravena-Coeymans S.D.				
	New Baltimore	128,985	348,608	$5.06	$0.15

Special District Tax

Ambulance	$0.50	$0.02
Fire	$1.02	$0.03
Hydrant	$0.36	$0.01
Library	$0.34	$0.01
Light	$0.72	$0.02
Sewer	$1.75	
Water	$1.39	
Bataviakill Watershed	$0.01	

RP458-a (11) Exemption for Permanent & Total Diasabled Veterans

(Revised 06/25/2026)

Tax Impact Analysis

	No Current Impact				
193200	Greenville	128,728	317,847		
	AD321 Ambulance Dist			$1.33	$0.04
	FD321 Freehold Fire Prot			$1.88	$0.06
	FD322 Greenville Fire			$2.87	$0.10
	LD321 Freehold Light			$0.00	$0.00
	LD322 Greenville Light			$0.52	$0.02
	LD323 Greenville Light 2			$0.28	$0.01
	SD321 Sewer			$7.78	$0.26
	SD322 Greenville Sewer Ext			$0.88	$0.03
	SD323 Sewer District			$0.00	$0.00
	WD321 Greenville Wtr (Op&Cap)			$1.39	$0.05
	WD322 Greenville Wtr (Cap Only)			$1.39	$0.05
	WD323 Water District (Op&Cap)			$1.39	$0.05
193400	Halcott	174,530	311,661		
	FD341 Halcott Fire Prot			$0.19	$0.01
193601	Hunter Village	108,275	434,838	No Special Districts	
193603	Tannersville Village	87,108	349,832	No Special Districts	
193689	Hunter	110,646	444,360		
	FD363 Hunter Fire 2 Prot			$0.34	$0.01
	FD364 Hunter Fire 3 Prot			$0.00	$0.00
	FD366 Haines Tanersville			$0.21	$0.01
	LD361 Haines Falls Light			$0.19	$0.00
	LD362 Hunter Light 1			$0.00	$0.00
	LD363 Hunter Light 3			$0.00	$0.00
193800	Jewett	269,489	499,053		
	FD381 Jewett Fire Prot			$0.05	$0.00
194000	Lexington	200,973	379,194		
	AD401 Lexington Ambulance			$0.37	$0.01
	FD401 Lexington Fire			$0.53	$0.00
	LD401 Lexington Light			$0.00	$0.00
194200	New Baltimore	128,985	348,608		
	AD421 NB Ambulance 2			$0.97	$0.03
	AD422 NB Ambulance 1			$0.17	$0.01
	FD421 Medway Fire			$2.06	$0.06
	FD422 New Baltimore Fire			$4.97	$0.15
	LD 421 New Baltimore Light 1			$0.84	$0.02
	LD 422 New Baltimore Light 2			$0.00	$0.00
	SD429 New Baltimore Sewer 1	314.6	312.6	$0.00	$0.00
	SD430 New Baltimore Sewer 2	3.5	3.5	$0.00	$0.00
	WD421 New Baltimore Water 1			$0.00	$0.00
	WD422 New Baltimore Water 2			$0.00	$0.00
	WD424 New Baltimore Water 4			$0.00	$0.00
194400	Prattsville	153,385	289,407		
	AD441 Ambulance Dist			$0.00	$0.00
	FD441 Prattsville Fire			$0.00	$0.00
	HD441 Prattsville Hydrant			$0.00	$0.00
	LD441 Prattsville Light			$0.00	$0.00
	SD441 Prattsville Sewer			$0.00	$0.00
	WD441 Prattsville Water			$0.00	$0.00
194600	Windham	333,505	637,068		
	AD461 Ambulance Dist			$0.05	$0.00
	FD462 Windham Fire			$0.06	$0.00
	HD461 Windham Hydrant			$0.00	$0.00
	LD461 Hensonville Light			$0.00	$0.00
	LD462 Maplecrest Light			$0.00	$0.00
	LD463 Windham Light			$0.00	$0.00
	SW461 Sidewalk Maintenance			$0.00	$0.00
	WD469 Windham Wtr-Fixed Dollar		547	$0.00	$0.00
	SD462 Windham Swr-Fixed Dollar		199	$0.00	$0.00
	WS461 Bataviakill Watershed			$0.01	$0.00
	WD471 Water Debt Service		575	$0.00	$0.00

LOCAL LAW NO. OF 2026

TOWN OF GREENVILLE LOCAL LAW CREATING ALTERNATIVE VETERANS' EXEMPTION FOR SERIOUSLY DISABLED VETERANS PURSUANT TO SECTION 458-A(11) OF THE REAL PROPERTY TAX LAW

Be it enacted by the Town Board of the Town of Greenville, in the County of Greene, as follows:

SECTION 1. TITLE.

This local law shall be known as the "Alternative Veterans Exemption For Seriously Disabled Veterans Law of the Town of Greenville, Greene County, New York."

SECTION 2. AUTHORITY.

This local law is adopted pursuant to Real Property Tax Law § 458-a (11). All terms, definitions and conditions of such statute shall apply to this local law.

SECTION 3. PURPOSE.

It is the purpose and intent of this local law to create an additional alternative veteran's exemption for seriously disabled veterans, as set forth by the Real Property Tax Law of New York State, § 458-a, Subdivision (11).

SECTION 4. ELIGIBILITY.

Pursuant to § 458-a (11) of the Real Property Tax Law of the State of New York, the veterans eligible to receive the exemption as set forth in that section shall be eligible for same in the Town of Greenville.

SECTION 5. SEVERABILITY.

If any clause, sentence, paragraph, section or part of this Local Law shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to said clause, sentence, paragraph, section or part of this Local Law.

SECTION 6. INCONSISTENT LAWS.

All Local Laws or parts of Local Laws inconsistent herewith are hereby repealed to the extent of such inconsistency.

SECTION 7. EFFECTIVE DATE.

This Local Law shall take effect immediately upon filing in the office of the Secretary of State in accordance with Municipal Home Rule Law § 27.

Est. 1803
Town of
GREENVILLE
P.O. BOX 38
Greenville, NY 12083

Paul J. Macko
Town Supervisor

(518) 966-5055 x6
fax: 518-966-4108

July 7, 2026

Shenker Russo & Clark LLP
121 State Street
4th Floor
Albany, NY 12207

Re: Scene One Greenville, LLC.

To whom it may concern,

Please allow this memo to serve as notice that the Town of Greenville hereby waives the 30 day wait period on the amended liquor license submitted on behalf of Scene One Greenville, LLC.. The Town of Greenville has no further comment regarding the addition of DJs, live music, and karaoke.

Respectfully,

Paul J Macko

Paul J. Macko
Town Supervisor

RBT
LIMITED LIABILITY PARTNERSHIP
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS

June 18, 2026

Dear Valued Clients and Friends,

For more than 57 years, the relationships we have built with our clients have been at the heart of everything we do. For that reason, I want to personally share an exciting milestone in the history of our firm.

On July 1, 2026, RBT CPAs will officially become part of UHY, one of the nation's leading accounting and advisory firms. While this marks a significant change for our organization, it is also the continuation of something that has guided us since our founding in 1969: a commitment to continually evolving in ways that better serve our clients.

When RBT first opened its doors almost six decades ago, our goal was simple—to provide trusted advice, exceptional service, and meaningful relationships that would stand the test of time. Over the decades, we have been fortunate to work with generations of families, growing businesses, nonprofit organizations, and community leaders throughout the Hudson Valley and beyond. We have celebrated successes together, navigated challenges together, and built relationships that extend far beyond accounting and tax services.

As our profession continues to evolve, so do the needs of our clients. Access to specialized expertise, advanced technology, and expanded resources has become increasingly important. Joining UHY allows us to meet those needs while preserving the personalized service and local presence that have always defined RBT.

One of the reasons we are so enthusiastic about this opportunity is the alignment between our two firms. UHY shares our belief that strong client relationships are the foundation of exceptional service. They also share our commitment to investing in people, supporting the communities we serve, and embracing innovation that creates a better client experience.

rbtcpas.com

11 Racquet Road
Newburgh, NY 12550

P.O. Box 757
2215 Rt. 9W
Lake Katrine, NY 12449

4071 Route 9, Stop 1
Hudson, NY 12534

2678 South Road
Suite 101
Poughkeepsie, NY 12601

P.O. Box 209
51 Sullivan Street
Wurtsboro, NY 12790

590 Madison Avenue
21st Floor
New York, NY 10022

Most importantly, the people you know and trust are not going anywhere. Your day-to-day contacts will remain the same, and the team that has supported you over the years will continue to do so. While our name will change, our dedication to providing responsive, personalized guidance will remain unchanged.

The success of RBT has always been built on the confidence our clients place in us and the relationships we have developed together. Thank you for allowing us to be part of your personal and professional journey. It is a privilege to serve you, and we are excited about what the future holds. We know this transition will strengthen our ability to support you for years to come, and we look forward to continuing that relationship as part of UHY.

With sincere appreciation,

Michael Turturro, CPA
Managing Partner

100,000.00 2,026 Budget P.S.
- 41,600.00

58,400.00
- 5,000.00 Billy Von.

53,400 00
- 11,680.00 Colin.

41,720.00
- 6,590.00 Dittmar

35,130.00
- 5,000.00 Powell

30,130.00
9,720.00 Mike Dudley

20,410.00
- 24,983.20 Tim Fitzgerald

- 4573.20 Shortage
+ 10,000.00

5,426.80
Cushion for
O.T. Etc.

Move Park Equipment
Line funds to P.S
Line.

14,000.00 Budget Amount
- 10,000.00 - Move this Amount

4,000.00 - Remains in Equipment Line

Paul Macko

From: NYMIR <syoumans@wrightinsurance.com>
Sent: Tuesday, July 14, 2026 9:01 AM
To: Paul Macko
Subject: NYS Annual Cyber Awareness Training

Meet NY's New Cybersecurity Training Mandate – Join NYMIR's Webinar
August 11, 2026 at 9 am

New York's local governments face growing cyber threats that can disrupt services, expose sensitive data, and erode public trust.

If you have not completed training already, you have until January 1, 2027, for all municipal employees to complete annual cybersecurity training.

Register today and take control of your cybersecurity compliance and discover essential measures to safeguard your municipality.

Topics Include:

- Today's top cyber threats and attack vectors
- How to safeguard Personally Identifiable Information (PII)
- Spotting phishing and scams before they strike
- Immediate steps for incident response
- Meeting NYS mandates while fostering long-term resilience

PLEASE READ AND OBSERVE THESE GUIDELINES

- Certificates will be emailed to registered Zoom attendees ONLY.
- If viewing the webinar as a group, retain a sign in sheet for your municipality's documentation of training.
- The link you will be provided after registration is only valid for you. It cannot be shared and used on an alternate computer.
- You will need to be present for the entire presentation in order to receive a certificate of completion.
- You must register in advance for these webinars by clicking the appropriate link below. After registering, you will receive a confirmation email containing information about joining the webinar.
- This is for ALL employees who need to satisfy the New York State mandated annual training for Cybersecurity.

Register Here

Office of the
County Administrator
411 Main Street
Suite 408
Catskill, New York 12414

Shaun S Groden
County Administrator

MEMORANDUM

TO : All Town Supervisors and
All Village Mayors/Presidents

FROM : Shaun S. Groden, County Administrator

DATE: : July 15, 2026

RE : Resolution No. 61-10, adopted by the Greene County Legislature on 2/17/10

As a reminder to all Towns and Villages, I am enclosing a copy of Resolution No. 61-10 Authorizing County To Assist Towns And Villages Located In Greene County To Minimize Costs Incurred Under Local Unsafe Building Laws Authorizing Demolition. This Resolution speaks to those Towns and Villages who have the authority to demolish unsafe buildings and then add that cost to their assessment rolls. As you realize, because the County reimburses Towns and Villages for any unpaid taxes, the costs of removing unsafe structures almost always becomes a county expense and a burden on all Greene County taxpayers.

With that in mind, Greene County is respectfully requesting that when any Town or Village seeks to demolish an unsafe building, that they please:

1. File a copy of the Notice to Repair directed to the building owners with the Greene County Clerk's Office AND with the County Administrator; and

2. Consult with the Greene County Administrator PRIOR to incurring any costs for the demolition to allow the County of Greene the opportunity to provide services to the Town or Village which may minimize demolition costs, and, subsequently, the impact on the taxpayers of Greene County.

If you should have any questions, please feel free to contact me. Thank you for your assistance with this matter.

SSG:te
Enclosure

DiscoverGreene.com

OFFICE OF THE NEW YORK STATE COMPTROLLER

Thomas P. DiNapoli, State Comptroller
Robin Lois, Deputy Comptroller

July 2026

To: **County, City, Town and Village Chief Fiscal Officers and Clerks**

From: **Division of Local Government and School Accountability**

Subject: **Accounting for Voluntary Contributions on Dog License Applications**

Please share this document with others who would benefit from this information.

Purpose of Bulletin

This bulletin provides accounting and reporting guidance for voluntary contributions collected through dog license applications to support animal shelter services, as authorized by amendments to Section 109 of the Agriculture and Markets Law.

Background

Legislation enacted on September 26, 2025 amended Section 109 of the Agriculture and Markets Law to require local governments to include space on dog license applications for owners to make voluntary contributions to support animal shelters operated by the local government or any organization which is contracted by the local government to provide animal shelter services.[1] According to the amendment, the space for the contribution shall be clearly marked and distinct with bold lettering, or on a separate page, to make clear it is a voluntary contribution and not a part of the license fee. Additionally, the application must list the organization in which the contribution will be sent and may list suggested reasonable contribution amounts with an option for any amount.

The voluntary contributions collected by local governments should be given to the organization listed on the application annually and cannot replace any existing funding commitments to the organization.

Accounting Guidance

The amendment to Section 109 of the Agriculture and Markets Law states that local governments "*...shall deposit all monies collected from voluntary contributions into a dedicated fund.*" This does not mean that local officials must account for and report this money in a separate accounting fund. Furthermore, local officials are not required to open a new or separate bank account to deposit this money into.

There are two different situations that will dictate how a local government should account for these voluntary contributions:

1. Local government managed pounds and shelters.

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[1] The Legislation, which was signed into law on September 26, 2025 became effective on October 26, 2025.

2. Organizations, separate from the local government, that are contracted to manage animal shelter services.

Local Government Managed Pounds and Shelters
Voluntary contributions received for local government managed pounds and shelters should be recognized as revenues by the local government when they receive them using pre-existing account code **2705 – Gifts and Donations.** Unspent contributions at year-end should be closed out to restricted fund balance using account code **899 – Other Restricted Fund Balance**. This activity will typically be accounted for in the General Fund, but if a local government accounts for their pound or shelter activities in a different fund, then these revenues and residual balances should be recorded in that fund.

Animal Shelter Services Managed by a Separate Organization
Voluntary contributions local governments receive on behalf of separate organizations managing animal shelter services should **not** be recorded as revenues by the local government. Due to the language of the amended law, OSC believes these voluntary contributions will likely meet the definition of a fiduciary activity in accordance with Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*.[2] Nonetheless, it is ultimately the responsibility of each local government to make their own determination as to whether the contributions meet the GASB's criteria of a fiduciary activity.

If treating this as a fiduciary activity, local governments should account for and report these voluntary contributions in the Custodial (TC) Fund using pre-existing account codes **TC200 – Cash** and **TC688 – Other Liabilities.**

However, local officials may use professional judgment to determine whether the voluntary contributions they receive are immaterial and therefore would have the option to report them in the General Fund. OSC cannot provide a blanket threshold of materiality for this activity. The determination must be made at the local level by the governing board with the input of relevant local officials involved in the accounting and reporting processes. Local officials should consider any factors they deem relevant to their specific entity when determining materiality. Such factors may include the total dollar amount of voluntary contributions received, or anticipated to be received, or whether including these amounts in the general fund would be financially misleading to users.

If it is determined the voluntary contributions are immaterial or do not meet the definition of a fiduciary activity, local governments may account for and report them in the General Fund using pre-existing account codes **A200 – Cash** and **A688 – Other Liabilities**.

Whether the local government reports voluntary contributions in the Custodial Fund or General Fund, an expenditure should not be recorded when the money is sent to the separate organization managing animal shelter services. Rather, the accounting entry should only affect the balance sheet by crediting cash and debiting the other liability.

Additionally, local governments should be able to internally track and identify funds received from voluntary contributions. There are several options available to do this, including:

- Expand account codes within the accounting system if that function is available.
- Use a separate spreadsheet or journal outside of the accounting system to track receipts, disbursements, and balances.

[2] Please see our November 2020 Accounting Bulletin, Accounting and Financial Reporting for Fiduciary Activities as Required by GASB Statement 84, for additional information and guidance.

Guidance for Clerks

In many circumstances, local government clerks will be responsible for the receipt and initial recording of these voluntary contributions. Our office will not prescribe specific requirements or guidance for how clerks must handle the receipt and documentation of these voluntary contributions. However, the following best practices are recommended:

- Clerks should turn over voluntary contributions received to the Chief Financial Officer (CFO) of the local government like other money they collect.
- Clerks should include voluntary contributions as receipts/revenues on any reports made to the CFO and/or governing board.[3]
- Someone outside of the dog licensing process should periodically review and reconcile applications and receipts recorded by the clerk to help ensure all voluntary contributions are accounted for by the local government.

Additional Information

If you have questions pertaining to the guidance described in this bulletin, please contact the State Comptroller's regional office that serves your local government.

[3] This does not mean these should be recorded as revenues in the local government's accounting records if the voluntary contributions are for a separate organization, as previously discussed.