

AGENDA BOARD OF TRUSTEES' MEETING November 14, 2022

1. COMMUNICATIONS

- a) Request approval of the Board of Trustees' minutes from November 7, 2022.

2. ASSESSOR – Vilma I. Lancaster

- a) Request authorization to remove an exemption from the 2022/2023 Final Assessment Roll for Section 62, Lot 095, Lot 169, a/k/a 56 Martha Street due to a transfer of title from a member of an exempt class to a nonexempt class; and for the Village Treasurer to issue a corrected 2022/2023 property tax bill.

3. FIRE DEPARTMENT – Raymond F. Maguire

- a) Request approval of the recommendation of the Freeport Fire Council and that membership be granted to Thomas York, Engine Co. # 1.

4. PUBLIC WORKS – Robert R. Fisenne

- a) Request retroactive approval to increase the “2022 Electrical Work Requirements Contract” with Palace Electrical, 3558 Park Avenue, Wantagh, New York 11793, from \$53,020 to \$113,000.

5. VILLAGE ATTORNEY – Howard E. Colton

- a) Request to advertise a request for proposals for the “Operation of the Marina at Seabreeze Park” in the Freeport Herald on November 17, 2022, with a return date of January 27, 2023.
- b) Request to advertise a request for proposals for the “Operation of the Marina at Cow Meadow Park” in the Freeport Herald on November 17, 2022, with a return date of January 27, 2023.

6. VILLAGE CLERK – Pamela Walsh Boening

- a) Request to enter into a mail system lease agreement through the NYS Contract with Pitney Bowes Inc., 3001 Summer Street, Stamford, Connecticut 06926, for \$394.20 per month for 60 months.
- b) Pursuant to §15-110(5) of the Election Law, approval to adopt the boundaries of each election district within the Incorporated Village of Freeport as set forth by the Nassau County Board of Elections and further authorize the Clerk to publish any and all legal notices as required by the Village Election Law for the March 21, 2023 Village Election.

7. VILLAGE COMPTROLLER – Anthony N. Dalessio

- a) Request a resolution granting authorization for the Village Treasurer and Village Comptroller to increase the not to exceed amount from \$35,000 to \$50,000 to pay Speedway Fuel bills by the due date, as not to incur late fees.

8. WATER & SEWER – Robert R. Fisenne

THIS MAY NOT BE THE OFFICIAL AGENDA AS ADDITIONS AND DELETIONS MAY OCCUR.

- a) Request authorization to advertise a notice to bidders for the “Installation of Automatic Blow Off for Well # 5 and #6 and Replacement of Motor Control Center for Well #6 in the Freeport Herald on November 17, 2022, with a return date of December 6, 2022.

7:15 P.M. PUBLIC HEARING

To consider amending §185-19 and §185-46 of the Village Code to increase the maximum income eligible, from \$37,399 to \$50,000, for property tax exemptions, for seniors aged 65 and older and individuals with disabilities.

**Incorporated Village of Freeport
INTER-OFFICE MEMO**

TO: Mayor Robert T. Kennedy and Board of Trustees
FROM: Vilma I. Lancaster, Village Assessor
DATE: November 4, 2022
RE: Remove Exemptions from Final Roll 2022/2023

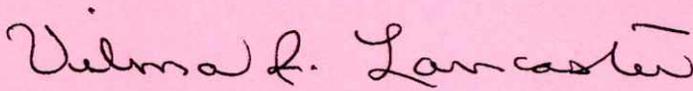
Permission is requested for the Assessor to remove from 2022/2023 Final Assessment Roll the exemption related to Veteran Owned Property. The removal of assessed value exemption is due to a transfer of title or the exempt class.

The property change will be done in the 2023/2024 Final Assessment Roll when the 2022 Assessed value file is rolled over for the 2023/2024 Final Assessment roll. The removal of the exemption was processed in 2022 and not in 2023 due to the Tentative Roll had been completed and it would affect the total taxable assessed value of the 2023/2024 Tentative Roll.

Where a partial exemption is removed and entered on an assessment roll for an ineligible parcel, it is an error in essential fact (RPTL §550(3) (e)). Errors in essential fact may be corrected by the Board in accordance with the provisions of RPTL §552.

S / B / L	Address	Exemption Code	Exemption Amount	Reason
62-095-169	56 Martha St	41161 Veteran Cold War	663	Sold 11/04/2022

Permission is further requested that the Board authorize the Village Treasurer to process the required tax adjustments, provide a copy of the billing invoice to the Assessor, and issue a 2022/2023 corrected property tax bill.


Vilma I. Lancaster
Village Assessor

It was moved by Trustee _____, and seconded by Trustee _____, that the following resolution be adopted:

WHEREAS, the Village Assessor periodically reviews the exemption status of properties in the Village of Freeport to ensure continuing eligibility under the criteria of particular exemptions; and

WHEREAS, the below list consists of changes to assessed tax value after the adoption of the 2022/2023 Final Assessment Roll; and

S / B / L	Address	Exemption Code	Exemption Amount	Reason
62-095-169	56 Martha St	41161 Veteran Cold War	663	Sold 11/04/2022

WHEREAS, the Assessor reviewed the application and made the recommendation that the exemptions be removed from the 2022/2023 Final Assessment Roll as listed above; and

WHEREAS, where a partial exemption is entered on an assessment roll for an ineligible parcel, it is an error in essential fact, which may be corrected by the Board in accordance with the provisions of the Real Property Tax Law; and

NOW THEREFORE BE IT RESOLVED, that the Board of Assessment Review comprised of members of the Board of Trustees, be authorized to retroactively approve the changes recommended by the Assessor to be made to the 2022/2023 Final Assessment Roll and that the Treasurer issue a corrected tax bill.

The Clerk polled the Board as follows:

Deputy Mayor Ellerbe	VOTING
Trustee Martinez	VOTING
Trustee Squeri	VOTING
Trustee Sanchez	VOTING
Mayor Kennedy	VOTING

FREEPORT FIRE DEPARTMENT
15 BROADWAY
FREEPORT, NEW YORK 11520

November 4, 2022

Hon. Mayor Robert T. Kennedy and Board of Trustees
Incorporated Village of Freeport
46 North Ocean Avenue
Freeport, NY 11520

Re: New Member of the Freeport Fire Department

Hon. Mayor Kennedy and Board of Trustees:

Please be advised that the following new member has been approved by the Freeport Fire Council into the Freeport Fire Department subject to the approval of the Board of Trustees:

Thomas York – Engine Co. #1

Thank you for your courtesy and consideration herein.

Very truly yours,

Jerry Cardoso

Jerry Cardoso
Secretary to the Fire Council
Freeport Fire Department

INCORPORATED VILLAGE OF FREEPORT
DEPARTMENT OF PUBLIC WORKS
INTER-OFFICE CORRESPONDENCE

To: Mayor Robert T. Kennedy

From: Robert R. Fisenne, P.E., Superintendent of Public Works

Date: November 4, 2022

Re: 2022 ELECTRICAL WORK REQUIREMENTS CONTRACT

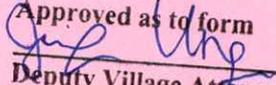
At the Village Board of Trustees meeting on February 7, 2022, the referenced requirements contract was awarded to Palace Electrical, 3558 Park Avenue, Wantagh, N.Y. 11793, in the amount of \$53,020.00. The contract was set up as a one year contract expiring on February 28, 2023, with two optional one-year extensions at no increase in the contract prices.

To date, we have spent \$26,346.91 under this contract and we anticipate spending additional funds for improvements and repairs above the original contract amount. The increase in spending above the contract amount is due to required repairs and modifications to the electric service at the Village Armory. Funding for this increase will come out of a capital account that was set up for improvements to the Armory (H619702 522500).

Accordingly, it is recommended that the contract "2022 ELECTRICAL WORK REQUIREMENTS CONTRACT" be retroactively increased from \$53,020.00 to \$113,000.00.



Robert R. Fisenne, P.E.
Superintendent of Public Works

Approved as to form

Deputy Village Attorney

Encl.

c.

P. Boening, Village Clerk
K. Weltner, Purchasing Agent
A. Dalessio, Comptroller

It was moved by Trustee _____, seconded by Trustee _____, who moved its adoption that:

WHEREAS, on February 7, 2022, the Board approved the “2022 Electrical Work Requirements Contract” to Palace Electrical, 3558 Park Avenue, Wantagh, New York 11793, in the amount of \$53,020.00, for a term beginning March 1, 2022 and ending February 28, 2023, with an option for two one-year extensions if mutually accepted; and

WHEREAS, to date, the Village has spent \$26,346.91 under this contract and anticipates spending additional funds for improvements and repairs above the original contract amount due to required repairs and modifications to the electric service at the Village Armory; and

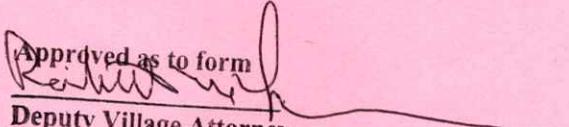
WHEREAS, the Superintendent of Public works is requesting Board approval for a retroactive increase to the “2022 Electrical Work Requirements Contract” with Palace Electrical, 3558 Park Avenue, Wantagh, New York 11793, from \$53,020.00 to \$113,000.00, for a term beginning March 1, 2022 and ending February 28, 2023

WHEREAS, funding for this increase will come out of a capital account that was set up for improvements to the Armory (H619702 522500); and

NOW THEREFORE BE IT RESOLVED, that based upon the recommendation of the Superintendent of Public Works, Board approve and the Mayor be and hereby is authorized to sign any paperwork necessary for a retroactive increase to the “2022 Electrical Work Requirements Contract” with Palace Electrical, 3558 Park Avenue, Wantagh, New York 11793, from \$53,020.00 to \$113,000.00, for a term beginning March 1, 2022 and ending February 28, 2023, with an option for two one-year extensions if mutually accepted.

The Clerk polled the Board as follows:

Deputy Mayor Ellerbe	VOTING
Trustee Martinez	VOTING
Trustee Squeri	VOTING
Trustee Sanchez	VOTING
Mayor Kennedy	VOTING

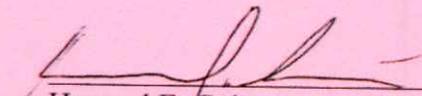
Approved as to form

Deputy Village Attorney

INCORPORATED VILLAGE OF FREEPORT
Inter-Department Correspondence
Purchasing Department

TO: Mayor Robert T. Kennedy
FROM: Howard E. Colton, Village Attorney
DATE: November 10, 2022
RE: Request to For Proposals
For the Operation of the Marina in Sea Breeze Park

The Village is in need of a firm to operate the Marina in Sea Breeze Park as a seasonal marina. Permission is requested to publish a Request for Proposals for the Operation of the Marina in Sea Breeze Park in the Freeport Herald, and other related publications on November 21, 2022 with a return date of January 27, 2023.

A copy of the proposed advertisement is furnished herewith.


Howard E. Colton
Village Attorney

It was moved by Trustee _____, seconded by Trustee _____, that the following resolution be adopted, to wit:

WHEREAS, the Village of Freeport requests proposals for a license to operate the marina at Sea Breeze Park; and

WHEREAS, the procurement of these services is best accomplished through the use of a formal Request for Proposals; and

NOW THEREFORE BE IT RESOLVED, that upon the recommendation of the Purchasing Agent, the Purchasing Agent be and hereby is authorized to publish a Request for Proposals for the "Operation of the Marina in Sea Breeze Park" in the Freeport Herald and other relevant publications of general circulation on November 21, 2022, and specifications will be available from November 21, 2022 through January 27, 2023, with a return date of January 27, 2023.

The Clerk polled the Board as follows:

Deputy Mayor Ellerbe	VOTING
Trustee Martinez	VOTING
Trustee Squeri	VOTING
Trustee Sanchez	VOTING
Mayor Kennedy	VOTING

REQUEST FOR PROPOSALS

FOR THE OPERATION OF THE

MARINA IN SEA BREEZE PARK

VILLAGE OF FREEPORT

The Village of Freeport is requesting proposals from qualified firms for the purpose of operating the marina in Sea Breeze Park, Richmond Street, Freeport, New York.

Specifications for this proposal may be seen and obtained at the Office of the Purchasing Agent, Municipal Building, 1st Floor, 46 North Ocean Avenue, Freeport, New York, 11520, or **on our website at www.freeportny.gov from 9:00 A.M. on Monday, November 21, 2022 until 4:00 P.M. Friday, January 27, 2023.** There is no charge for the proposal documents.

The Village intends to lease/license the site to the applicant whose proposal most substantially meets the objectives as outlined in the specifications provided that: (1) the applicant is found to be qualified to carry out the operation of the marina, and (2) the proposals submitted fully complies with all of the terms, conditions and requirements of the Request for Proposals.

The proposal scope and form will be available beginning November 21, 2022. Proposals are to be delivered to Ms. Kim Weltner, Purchasing Agent, Incorporated Village of Freeport, 46 North Ocean Avenue, Freeport, New York 11520. All proposals must be received by 4:00 p.m. on Friday, January 27, 2023. The Village reserves the right to reject any and/or all proposals received.

In submitting a proposal, vendors agree not to withdraw their proposal within forty-five (45) days after the date for the opening thereof.

Kim Weltner
Purchasing Agent
Village of Freeport

VILLAGE OF FREEPORT
Issue Date – November 17, 2022

INCORPORATED VILLAGE OF FREEPORT
Inter-Department Correspondence
Purchasing Department

TO: Mayor Robert T. Kennedy

FROM: Howard E. Colton, Village Attorney

DATE: November 10, 2022

RE: Request to For Proposals
For the Operation of the Marina in Cow Meadow Park

The Village is in need of a firm to operate the Marina in Cow Meadow Park as a seasonal marina. Permission is requested to publish a Request for Proposals for the Operation of the Marina in Cow Meadow Park in the Freeport Herald, and other related publications on November 21, 2022 with a return date of January 27, 2023.

A copy of the proposed advertisement is furnished herewith.


Howard E. Colton
Village Attorney

It was moved by Trustee _____, seconded by Trustee _____, that the following resolution be adopted, to wit:

WHEREAS, the Village of Freeport requests proposals for a license to operate the marina at Cow Meadow Park; and

WHEREAS, the procurement of these services is best accomplished through the use of a formal Request for Proposals; and

NOW THEREFORE BE IT RESOLVED, that upon the recommendation of the Purchasing Agent, the Purchasing Agent be and hereby is authorized to publish a Request for Proposals for the "Operation of the Marina in Cow Meadow Park" in the Freeport Herald and other relevant publications of general circulation on November 21, 2022, and specifications will be available from November 21, 2022 through January 27, 2023, with a return date of January 27, 2023.

The Clerk polled the Board as follows:

Deputy Mayor Ellerbe	VOTING
Trustee Martinez	VOTING
Trustee Squeri	VOTING
Trustee Sanchez	VOTING
Mayor Kennedy	VOTING

REQUEST FOR PROPOSALS

FOR THE OPERATION OF THE

MARINA IN COW MEADOW PARK

VILLAGE OF FREEPORT

The Village of Freeport is requesting proposals from qualified firms for the purpose of operating the marina located at Cow Meadow Park, 701 South Main Street, Freeport, New York.

Specifications for this proposal may be seen and obtained at the Office of the Purchasing Agent, Municipal Building, 1st Floor, 46 North Ocean Avenue, Freeport, New York, 11520, or **on our website at www.freeportny.gov from 9:00 A.M. on Monday, November 21, 2022 until 4:00 P.M. Friday, January 27, 2023.** There is no charge for the proposal documents.

The Village intends to lease/license the site to the applicant whose proposal most substantially meets the objectives as outlined in the specifications provided that: (1) the applicant is found to be qualified to carry out the operation of the marina, and (2) the proposals submitted fully complies with all of the terms, conditions and requirements of the Request for Proposals.

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Kim Weltner
Purchasing Agent
Village of Freeport

VILLAGE OF FREEPORT
Issue Date – November 17, 2022

**INTER-DEPARTMENT CORRESPONDENCE
INCORPORATED VILLAGE OF FREEPORT**

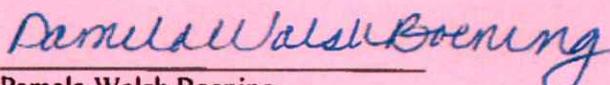
TO: Robert T. Kennedy
FROM: Pamela Walsh Boening, Village Clerk
DATE: November 4, 2022
RE: Mail System Lease
Postage Meter Machine

The current Pitney Bowes mail system that the Village owns is ten years old and past its usefulness. In the past few years, this machine has broken down and has been out of commission on multiple occasions resulting in the Village being unable to process outgoing mail. Every part of the machines has been replaced including the mother board. Due to the age of this machine parts are getting harder to obtain and has left the Village unable to process mail for several days in a row. Originally the machine was leased in 2012 for \$461 per month. By reducing certain features that are not used, a comparable machine can be leased through the NYS contract for \$394.20 per month, for a 60 month lease, billed in quarterly increments in the amount of \$1,182.60. This price includes the mail machine, mail meter and maintenance.

It is the recommendation of the Village Clerk that the Mayor and the Board of Trustees enter into a lease agreement with Pitney Bowes Inc., 3001 Summer Street, Stamford, Connecticut 06926 for a term of 60 months, beginning the date of the delivery of the machine.

Funds are available in the following:

A141004 542600 Clerk/Rental of Machine
A141004 542800 Clerk/ Service Contract



Pamela Walsh Boening
Village Clerk

Approved as to form


Deputy Village Attorney

It was moved by Trustee _____, seconded by Trustee _____, who moved its adoption that:

WHEREAS, on March 19, 2012, the Board approved the mail system lease agreement of Pitney Bowes of 500 Bicounty Boulevard, Suite 120, Farmingdale, New York 11735, in the amount of \$461.00 per month; and

WHEREAS, the current Pitney Bowes mail system that the Village owns is ten years old and past its usefulness, and due to the age of this machine, parts are getting harder to obtain and has left the Village unable to process mail for several days in a row; and

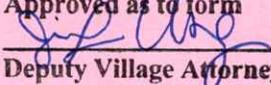
WHEREAS, by reducing certain features that are not used, a comparable machine can be leased through the NYS contract (Pitney Bowes Inc., 3001 Summer Street, Stamford, Connecticut 06926) for \$394.20 per month, for a 60 month lease, billed in quarterly increments in the amount of \$1,182.60; this price includes the mail machine, mail meter and maintenance; and

WHEREAS, funding for this service is available in accounts A141004 542600 Clerk/Rental of Machine and A141004 542800 Clerk/ Service Contract; and

NOW THEREFORE BE IT RESOLVED, that based upon the recommendation of the Village Clerk, the Board approve and the Mayor be and hereby is authorized to sign any paperwork necessary to enter into a lease agreement with the NYS contract (Pitney Bowes Inc., 3001 Summer Street, Stamford, Connecticut 06926) for \$394.20 per month, for a 60 month lease, billed in quarterly increments in the amount of \$1,182.60.

The Clerk polled the Board as follows:

Deputy Mayor Ellerbe	VOTING
Trustee Martinez	VOTING
Trustee Squeri	VOTING
Trustee Sanchez	VOTING
Mayor Kennedy	VOTING

Approved as to form

Deputy Village Attorney

1	F9DD	USPS Special Services Welcome Kit
1	M9SS	Mailstream IntelliLink Services 2
1	ME1C	Meter Equipment - P Series, LV
1	MSD1	10in Color Touch Display
1	MSPS	SendPro P Series Power Stacker
1	MT30	Platform Scale 30lb/12kg
1	PTJ1	SendPro Online-PitneyShip
1	PTJN	Single User Access
1	PTJR	50 User Access with Hardware or Meter
1	PTK1	Web Browser Integration
1	PTK3	SendPro P Series Meter Integration
1	SBDS	Barcode Scanner
1	SJM1	SoftGuard for SendPro P1000
1	STDSLA	Standard SLA-Equipment Service Agreement (for SendPro P Series)
1	T6CS	Receiving - Standard

Your Payment Plan

Initial Term: 60 months		Initial Payment Amount:	
Number of Months	Monthly Amount	Billed Quarterly at*	
60	\$ 394.20	\$ 1,182.60	

*Does not include any applicable sales, use, or property taxes which will be billed separately.

- Tax Exempt Certificate Attached
- Tax Exempt Certificate Not Required
- Purchase Power[®] transaction fees included
- Purchase Power[®] transaction fees extra

Your Signature Below

Non Appropriations. You warrant that you have funds available to make all payments until the end of your current fiscal period, and shall use your best efforts to obtain funds to make all payments in each subsequent fiscal period through the end of your lease term. If your appropriation request to your legislative body, or funding authority ("Governing Body") for funds to make the payments is denied, you may terminate this lease on the last day of the fiscal period for which funds have been appropriated, upon (i) submission of documentation reasonably satisfactory to us evidencing the Governing Body's denial of an appropriation sufficient to continue this lease for the next succeeding fiscal period, and (ii) satisfaction of all charges and obligations under this lease incurred through the end of the fiscal period for which funds have been appropriated, including the return of the equipment at your expense.

By signing below, you agree to be bound by all the terms of this Agreement, including the Pitney Bowes Terms (Version 3/21), which are available at <http://www.pb.com/termsandconditions> and are incorporated by reference. The term lease will be binding on us after we have completed our credit and documentation approval process and have signed below. If software is included in the Order, additional terms apply which are available by clicking on the hyperlink for that software located at <http://www.pitneybowes.com/termsandconditions>. Those additional terms are incorporated by reference.

Not Applicable

State/Entity's Contract#

Lessee Signature

Print Name

Title

Date

Email Address

Pitney Bowes Signature

Print Name

Title

Date

Sales Information

John Goetz

john.goetz@pb.com

Account Rep Name

Email Address

PBGFS Acceptance

Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales

(Rev. October 2021) Department of the Treasury Internal Revenue Service

Under Internal Revenue Code section 149(e) Caution: If the issue price of the issue is \$100,000 or more, use Form 8038-G. Go to www.irs.gov/Form8038GC for instructions and the latest information.

OMB No. 1545-0047

Part I Reporting Authority

1 Issuer's name: VILLAGE OF FREEPORT
2 Issuer's employer identification number (EIN): 116002111
3 Number and street (or P.O. box if mail is not delivered to street address): 46 N Ocean Ave
4 City, town, or post office, state, and ZIP code: Freeport NY 11520-3023
5 Report number (For IRS Use Only)
6 Name and title of officer or other employee of issuer or designated contact person whom the IRS may call for more information
7 Telephone number of officer or legal representative

Part II Description of Obligations Check one box: Single issue [] Consolidated return []

8a Issue price of obligation(s)
8b Issue date (single issue) or calendar date (consolidated). Enter date in mm/dd/yyyy format
9 Amount of the reported obligation(s) on line 8a that is:
a For leases for vehicles
b For leases for office equipment
c For leases for real property
d For leases for other (see instructions)
e For bank loans for vehicles
f For bank loans for office equipment
g For bank loans for real property
h For bank loans for other (see instructions)
i Used to refund prior issue(s)
j Representing a loan from the proceeds of another tax-exempt obligation (for example, bond bank)
k Other
10 If the issuer has designated any issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check this box []
11 If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check this box (see instructions) []
12 Vendor's or bank's name: Pitney Bowes Inc.
13 Vendor's or bank's employer identification number: 06 0495050

Signature and Consent

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person(s) that I have authorized above.

Signature of issuer's authorized representative Date Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check [] if self-employed PTIN
Firm's name Firm's EIN
Firm's address Phone no.

Future Developments

For the latest information about developments related to Form 8038-GC and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8038GC.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted

Purpose of Form

Form 8038-GC is used by the issuers of tax-exempt governmental obligations to provide the IRS with the information required by section 149(e) and to monitor the requirements of sections 141 through 150.

Who Must File

Issuers of tax-exempt governmental obligations with issue prices of less than \$100,000 must file Form 8038-GC.

Issuers of a tax-exempt governmental obligation with an issue price of \$100,000 or more must file Form 8038-G, Information Return for Tax-Exempt Governmental Bonds

Filing a separate return for a single issue. Issuers have the option to file a separate Form 8038-GC for any tax-exempt governmental obligation with an issue price of less than \$100,000.

An issuer of a tax-exempt bond used to finance construction expenditures must file a separate Form 8038-GC for each issue to give notice to the IRS that an election was made to

pay a penalty in lieu of arbitrage rebate. See the instructions for line 11, later.

Filing a consolidated return for multiple issues. For all tax-exempt governmental obligations with issue prices of less than \$100,000 that are not reported on a separate Form 8038-GC, an issuer must file a consolidated information return including all such issues issued within the calendar year.

Thus, an issuer may file a separate Form 8038-GC for each of a number of small issues and report the remainder of small issues issued during the calendar year on one consolidated Form 8038-GC. However, if the issue is a construction issue, a separate Form 8038-GC must be filed to give the IRS notice of the election to pay a penalty in lieu of arbitrage rebate.

When To File

To file a separate return for a single issue, file Form 8038-GC on or before the 15th day of the second calendar month after the close of the calendar quarter in which the issue is issued.

To file a consolidated return for multiple issues, file Form 8038-GC on or before February 15 of the calendar year following the year in which the issue is issued.

Late filing. An issuer may be granted an extension of time to file Form 8038-GC under section 3 of Rev. Proc. 2002-48, 2002-37 I.R.B. 531, if it is determined that the failure to file on time isn't due to willful neglect. Write at the top of the form, "Request for Relief under section 3 of Rev. Proc. 2002-48." Attach to the Form 8038-GC a letter briefly stating why the form was not submitted to the IRS on time. Also indicate whether the obligation in question is under examination by the IRS. Do not submit copies of any bond documents, leases, or installment sale documents. See *Where To File next*.

Where To File

File Form 8038-GC and any attachments at the following address:

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201

Private delivery services (PDS). You can use certain PDS designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. These PDS include only the following:

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The PDS can tell you how to get written proof of the mailing date.

Other Forms That May Be Required

For rebating arbitrage (or paying a penalty in lieu of arbitrage rebate) to the Federal Government, use Form 8038-T, Arbitrage Rebate. Yield Reduction and Penalty in Lieu of Arbitrage Rebate. For private activity bonds, use Form 8038, Information Return for Tax-Exempt Private Activity Bond issues.

For a tax-exempt governmental obligation with an issue price of \$100,000 or more, use Form 8038-G.

Rounding to Whole Dollars

You may show the money items on this return as whole-dollar amounts. To do so, drop any amount less than 50 cents and increase any amount from 50 to 99 cents to the next higher dollar. For example, \$1.49 becomes \$1 and \$2.50 becomes \$3. If two or more amounts must be added to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Definitions

Obligations. This refers to a single tax-exempt governmental obligation if Form 8038-GC is used for separate reporting or to multiple tax-exempt governmental obligations if the form is used for consolidated reporting.

Tax-exempt obligation. This is any obligation including a bond, installment purchase agreement, or financial lease, on which the interest is excluded from income under section 103.

Tax-exempt governmental obligation. A tax-exempt obligation that isn't a private activity bond (see below) is a tax-exempt governmental obligation. This includes a bond issued by a qualified volunteer fire department under section 150(e).

Private activity bond. This includes an obligation issued as part of an issue in which:

- More than 10% of the proceeds are to be used for any private activity business use, and
- More than 10% of the payment of principal or interest of the issue is either (a) secured by an interest in property to be used for a private business use (or payments for such property) or (b) to be derived from payments for property (or borrowed money) used for a private business use.

It also includes a bond, the proceeds of which (a) are to be used to make or finance loans (other than loans described in section 141(c)(2)) to persons other than governmental units and (b) exceeds the lesser of 5% of the proceeds or \$5 million.

Issue. Generally, obligations are treated as part of the same issue only if they are issued by the same issuer, on the same date, and as part of a single transaction, or a series of related transactions. However, obligations issued during the same calendar year (a) under a loan agreement under which amounts are to be advanced periodically (a "draw-down loan") or (b) with a term not exceeding 270 days, may be treated as part of the same issue if the obligations are equally and ratably secured under a single indenture or loan agreement and are issued under a common financing arrangement (for example, under the same official statement periodically updated to reflect changing factual circumstances). Also, for obligations issued under a draw-down loan that meets the requirements of the preceding sentence, obligations issued during different calendar years may be treated as part of the same issue if all of the amounts to be advanced under the draw-down loan are reasonably expected to be advanced within 3 years of the date of issue of the first obligation. Likewise, obligations (other than private activity bonds) issued under a single agreement that is in the form of a lease or installment sale may be treated as part of the same issue if all of the property covered by that agreement is reasonably expected to be delivered within 3 years of the date of issue of the first obligation.

Arbitrage rebate. Generally, interest on a state or local bond is not tax-exempt unless the issuer of the bond rebates to the United States arbitrage profits earned from investing proceeds of the bond in higher yielding nonpurpose investments. See section 148(f).

Construction issue. This is an issue of tax-exempt bonds that meets both of the following conditions:

1. At least 75% of the available construction proceeds of the issue are to be used for construction expenditures with respect to property to be owned by a governmental unit or a 501(c)(3) organization, and
2. All of the bonds that are part of the issue are qualified 501(c)(3) bonds, bonds that are not private activity bonds, or private activity bonds issued to finance property to be owned by a governmental unit or a 501(c)(3) organization.

In lieu of rebating any arbitrage that may be owed to the United States, the issuer of a construction issue may make an irrevocable election to pay a penalty. The penalty is equal to 1-1/2% of the amount of construction proceeds that do not meet certain spending requirements. See section 148(f)(4)(C) and the instructions for Form 8038-T.

Specific Instructions

In general, a Form 8038-GC must be completed on the basis of available information and reasonable expectations as of the date of issue. However, forms that are filed on a consolidated basis may be completed on the basis of information readily available to the issuer at the close of the calendar year to which the form relates, supplemented by estimates made in good faith.

Part I—Reporting Authority

Amended return. An issuer may file an amended return to change or add to the information reported on a previously filed return for the same date of issue. If you are filing to correct errors or change a previously filed return, check the *Amended Return* box in the heading of the form.

The amended return must provide all the information reported on the original return, in addition to the new corrected information. Attach an explanation of the reason for the amended return and write across the top "Amended Return Explanation."

Line 1. The issuer's name is the name of the entity issuing the obligations, not the name of the entity receiving the benefit of the financing. In the case of a lease or installment sale, the issuer is the lessee or purchaser.

Line 2. An issuer that does not have an employer identification number (EIN) should apply for one online by visiting the IRS website at www.irs.gov/EIN. The Organization may also apply for an EIN by faxing or mailing Form SS-4 to the IRS.

Lines 3 and 4. Enter the issuer's address or the address of the designated contact person listed on line 6. If the issuer wishes to use its own address and the issuer receives its mail in care of a third party authorized representative (such as an accountant or attorney), enter on the street address line "C/O" followed by the third party's name and street address or P.O. box. Include the suite, room, or other unit number after the street address. If the post office does not deliver mail to the street address and the issuer has a P.O. box, show the box number instead of the

street address. If a change in address occurs after the return is filed, use Form 8822, Change of Address, to notify the IRS of the new address.

Note. The address entered on lines 3 and 4 is the address the IRS will use for all written communications regarding the processing of this return, including any notices. By authorizing a person other than an authorized officer or other employee of the issuer to communicate with the IRS and whom the IRS may contact about this return, the issuer authorizes the IRS to communicate directly with the individual listed on line 6, whose address is entered on lines 3 and 4 and consents to disclose the issuer's return information to that individual, as necessary, to process this return.

Line 5. This line is for IRS use only. Don't make any entries in this box.

Part II—Description of Obligations

Check the appropriate box designating this as a return on a single issue basis or a consolidated return basis.

Line 8a. The issue price of obligations is generally determined under Regulations section 1.148-1(b). Thus, when issued for cash, the issue price is the price at which a substantial amount of the obligations are sold to the public. To determine the issue price of an obligation issued for property, see sections 1273 and 1274 and the related regulations.

Line 8b. For a single issue, enter the date of issue (for example, 03/15/2010 for a single issue issued on March 15, 2010), generally the date on which the issuer physically exchanges the bonds that are part of the issue for the underwriter's (or other purchaser's) funds; for a lease or installment sale, enter the date interest starts to accrue. For issues reported on a consolidated basis, enter the first day of the calendar year during which the obligations were issued (for example, for calendar year 2010, enter 01/01/2010).

Lines 9a through 9h. Complete this section if property other than cash is exchanged for the obligation, for example, acquiring a police car, a fire truck, or telephone equipment through a series of monthly payments. (This type of obligation is sometimes referred to as a "municipal lease.") Also complete this section if real property is directly acquired in exchange for an obligation to make periodic payments of interest and principal.

Don't complete lines 9a through 9d if the proceeds of an obligation are received in the form of cash even if the term "lease" is used in the title of the issue. For lines 9a through 9d, enter the amount on the appropriate line that represents a lease or installment

purchase. For line 9d, enter the type of item that is leased. For lines 9e through 9h, enter the amount on the appropriate line that represents a bank loan. For line 9h, enter the type of bank loan.

Lines 9i and 9j. For line 9i, enter the amount of the proceeds that will be used to pay principal, interest, or call premium on any other issue of bonds, including proceeds that will be used to fund an escrow account for this purpose. Several lines may apply to a particular obligation. For example, report on lines 9i and 9j obligations used to refund prior issues which represent loans from the proceeds of another tax-exempt obligation.

Lines 9k. Enter on line 9k the amount on line 8a that does not represent an obligation described on lines 9a through 9j.

Line 10. Check this box if the issuer has designated any issue as a "small issuer exception" under section 265(b)(3)(B)(i)(III).

Line 11. Check this box if the issue is a construction issue and an irrevocable election to pay a penalty in lieu of arbitrage rebata has been made on or before the date the bonds were issued. The penalty is payable with a Form 8038-T for each 6-month period after the date the bonds are issued. Do not make any payment of penalty in lieu of rebate with Form 8038-GC. See Rev. Proc. 92-22, 1992-1 C.B. 736, for rules regarding the "election document."

Line 12. Enter the name of the vendor or bank who is a party to the installment purchase agreement, loan, or financial lease. If there are multiple vendors or banks, the issuer should attach a schedule.

Line 13. Enter the employer identification number of the vendor or bank who is a party to the installment purchase agreement, loan, or financial lease. If there are multiple vendors or banks, the issuer should attach a schedule.

Signature and Consent

An authorized representative of the issuer must sign Form 8038-GC and any applicable certification. Also print the name and title of the person signing Form 8038-GC. The authorized representative of the issuer signing this form must have the authority to consent to the disclosure of the issuer's return information, as necessary to process this return, to the person(s) that has been designated in this form.

Note. If the issuer authorizes in line 6 the IRS to communicate with a person other than an officer or other employee of the issuer, (such authorization shall include contact both in writing regardless of the address entered in lines 3 and 4, and by telephone) by signing this form, the issuer's authorized representative consents to the disclosure of the issuer's return information, as necessary to process this return, to such person.

Paid Preparer

If an authorized representative of the issuer filed in its return, the paid preparer's space should remain blank. Anyone who prepares the return but does not charge the organization should not sign the return. Certain others who prepare the return should not sign. For example, a regular, full-time employee of the issuer, such as a clerk, secretary, etc., should not sign.

Generally, anyone who is paid to prepare a return must sign it and fill in the other blanks in the *Paid Preparer Use Only* area of the return. A paid preparer cannot use a social security number in the *Paid Preparer Use Only* box. The paid preparer must use a preparer tax identification number (PTIN). If the paid preparer is self-employed, the preparer should enter his or her address in the box.

The paid preparer must:

- Sign the return in the space provided for the preparer's signature, and
- Give a copy of the return to the issuer.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for tax exempt organizations filing this form is approved under OMB control number 1545-0047 and is included in the estimates shown in the instructions for their information return.

If you have suggestions for making this form simpler, we would be happy to hear from you. You can send us comments through www.irs.gov/FormComments. Or you can write to:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send Form 8038-GC to this address. Instead, see Where To File, earlier.

**INTER-DEPARTMENT CORRESPONDENCE
INCORPORATED VILLAGE OF FREEPORT**

TO: Mayor Kennedy
FROM: Pamela Walsh Boening, Village Clerk
DATE: November 8, 2022
RE: VILLAGE ELECTION
March 21, 2023

The Village Election will be held on Tuesday, March 21, 2023, designating two (2) Trustees for a term of four (4) years. Pursuant to §15-110(5) of the Election Law, the last day for the Village to divide the village into election districts is November 21, 2022 (120 days before the election).

Nassau County Board of Elections has provided the Village with a list of election districts and polling locations indicating changes to some of the polling locations and AD/ED numbers, with the caveat that more changes are expected.

This memo respectfully requests approval to adopt the boundaries of the Election Districts as set forth by the Nassau County Board of Elections and that the Village Clerk be authorized to publish any and all legal notice as required by the Village Election Law.

Pamela Walsh Boening

Pamela Walsh Boening
Village Clerk

[Signature]
Approved as to form

Village Attorney

11/9/2022

The following resolution was moved by Trustee _____, seconded by Trustee _____, who moved its adoption that:

WHEREAS, §15-110(5) of the Election Law of the State of New York requires that the Board of Trustees adopt a resolution which shall specify the boundaries of each election district created or altered, and shall be posted and published with the notice of such election as required; and

NOW THEREFORE BE IT RESOLVED, that the voting for the forthcoming Village Election to be held on Tuesday, March 21, 2023, shall be conducted during the hours of 7:00 A.M. and 9:00 P.M.; and

BE IT FURTHER RESOLVED, that the boundaries of the election districts are coterminous with the election districts established for general elections by the Nassau County Board of Elections; and

BE IT FURTHER RESOLVED, the Nassau County Board of Elections has provided the Village with a list of election districts and polling locations indicating changes to some of the polling locations and AD/ED numbers, with the caveat that more changes are expected; and

BE IT FURTHER RESOLVED, that the Village Clerk be and hereby is authorized to publish a notice in the Freeport Herald and other relevant publications of general circulation on November 21, 2022.

The Clerk polled the Board as follows:

Deputy Mayor Ellerbe	VOTING
Trustee Martinez	VOTING
Trustee Squeri	VOTING
Trustee Sanchez	VOTING
Mayor Kennedy	VOTING

Approved as to form

Village Attorney

11/9/2022

Pamela Boening

From: Hayes, Richard J <rhayes@nassaucountyny.gov>
Sent: Tuesday, October 11, 2022 4:41 PM
To: Pamela Boening
Cc: Sparacio, John
Subject: Election districts

Key	LOCATION	ADDRESS	CITY	ASSEMBLY DISTRICT
221003	ARCHER ELEM SCHOOL	255 ARCHER ST	FREEPORT NY 11520	AD-21
221023	BAYVIEW AVE SCHOOL	325 W MERRICK RD	FREEPORT NY 11520	AD-21
221025	BAYVIEW AVE SCHOOL	325 W MERRICK RD	FREEPORT NY 11520	AD-21
218065	PETERNANA TERRACE	45 WALLACE ST	FREEPORT NY 11520	AD-18
221022	PETERNANA TERRACE	45 WALLACE ST	FREEPORT NY 11520	AD-21
218059	CAROLINE ATKINSON SCHOOL	58 W SEAMAN AVE	FREEPORT NY 11520	AD-18
218060	CAROLINE ATKINSON SCHOOL	58 W SEAMAN AVE	FREEPORT NY 11520	AD-18
218061	CAROLINE ATKINSON SCHOOL	58 W SEAMAN AVE	FREEPORT NY 11520	AD-18
218063	CAROLINE ATKINSON SCHOOL	58 W SEAMAN AVE	FREEPORT NY 11520	AD-18
221123	CAROLINE ATKINSON SCHOOL	58 W SEAMAN AVE	FREEPORT NY 11520	AD-21
221004	BAYVIEW HOSE CO # 3	375 S BAYVIEW AVE	FREEPORT NY 11520	AD-21
221005	BAYVIEW HOSE CO # 3	375 S BAYVIEW AVE	FREEPORT NY 11520	AD-21
221016	BAYVIEW HOSE CO # 3	375 S BAYVIEW AVE	FREEPORT NY 11520	AD-21
221017	BAYVIEW HOSE CO # 3	375 S BAYVIEW AVE	FREEPORT NY 11520	AD-21
218071	FREEPORT HOSE CO # 1	22 SOUTHSIDE AVE	FREEPORT NY 11520	AD-18
221020	FREEPORT HOSE CO # 1	22 SOUTHSIDE AVE	FREEPORT NY 11520	AD-21
218068	FREEPORT VIGILANT HOSE CO #2	15 BROADWAY	FREEPORT NY 11520	AD-18

Key	LOCATION	ADDRESS	CITY	ASSEMBLY DISTRICT
218075	LEONARD AVE FIREHOUSE	47 LEONARD AVE	FREEPORT NY 11520	AD-18
218064	EXEMPT FIREMENS ASS'N	9 N LONG BEACH AVE	FREEPORT NY 11520	AD-18
218057	FREEPORT RECREATION CENTER	130 EAST MERRICK RD	FREEPORT NY 11520	AD-18
218067	COLUMBUS AVENUE SCHOOL	150 COLUMBUS AVE N	FREEPORT NY 11520	AD-18
218069	COLUMBUS AVENUE SCHOOL	150 COLUMBUS AVE N	FREEPORT NY 11520	AD-18
218058	FREEPORT HOUSING AUTHORITY	100 N MAIN ST	FREEPORT NY 11520	AD-18
221021	FREEPORT LIBRARY	144 W MERRICK RD	FREEPORT NY 11520	AD-21
221001	LEO GIBLYN ELEM SCH	450 S OCEAN AVE	FREEPORT NY 11520	AD-21
221002	LEO GIBLYN ELEM SCH	450 S OCEAN AVE	FREEPORT NY 11520	AD-21
221018	LEO GIBLYN ELEM SCH	450 S OCEAN AVE	FREEPORT NY 11520	AD-21

Pamela

Here is a list of all your polling locations in freeport. With the assembly districts you asked for. If you need anything else don't hesitate to call me

RICHARD HAYES
PLANNING DEPARTMENT
5165712565

CONFIDENTIALITY NOTICE: This transmission (including any attachments) may contain confidential information, privileged material (including material protected by the attorney-client or other applicable privileges), or constitute non-public information. Any use of this information by anyone other than the intended recipient is prohibited. If you have received this transmission in error, please immediately reply to the sender and delete this information from your system. Use, dissemination, distribution, or reproduction of this transmission by unintended recipients is not authorized and may be unlawful.

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**INTERDEPARTMENTAL CORRESPONDENCE ONLY
INCORPORATED VILLAGE OF FREEPORT
VILLAGE COMPTROLLER'S OFFICE**

TO: Robert T. Kennedy
FROM: Anthony N. Dalessio, CPA, Village Comptroller
DATE: November 8, 2022
RE: Speedway Gas Bills

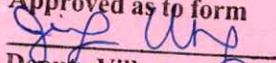


The Village of Freeport incurs many routine utility and credit card bills each month.

On December 2, 2019, the Board unanimously approved, to amend the previously approved resolution from July 13, 2015, to include Speedway (WEX) gas bills, to be paid by the due dates, so as not to incur late fees and penalties, for a not to exceed cost of \$35,000.

I am requesting that the Board approve the revision of the above to a not to exceed cost of \$50,000.

Thank you.

Approved as to form

Deputy Village Attorney

It was moved by Trustee _____, seconded by Trustee _____, that the following resolution be adopted:

WHEREAS, the Village of Freeport Village of Freeport incurs many routine utility and credit cards bills each month; and

WHEREAS, the approval process to get those bills paid has been taking longer than the one month that is generally allotted to pay bills without penalty; and

WHEREAS, Freeport had been incurring late fees and penalties for day-to-day bills; and

WHEREAS, on July 13, 2015, the Board of Trustees granted authority to permit the Treasurer and Comptroller to pay routine credit card and utility bills (including, but not limited to gas, electric, cable, wireless) in amounts of up to \$10,000 to be paid by the due dates, so as not to incur late fees and penalties; and

WHEREAS, on December 2, 2019, the Board amended the previous approval to add Speedway (WEX) gas bills, to be paid by the due dates, so as not to incur late fees and penalties, and increased the approved bill amounts to up to \$35,000; and

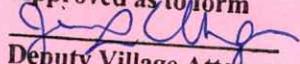
WHEREAS, normal audit and approval process continues for these bills even after payment has been made, but this authorization will allow payment to occur on or before the due date; and

WHEREAS, the Comptroller has requested that this authority to pay credit card, utility, and Speedway (WEX) bills be increased to allow for approval of bills up to \$50,000; to be paid by the due dates, so as to avoid incurring any further late fees and penalties; and

NOW THEREFORE BE IT RESOLVED, that the Board approve the authority of the Treasurer and Comptroller to pay utility bills (including, but not limited to gas, electric, cable, wireless), credit card bills, and Speedway (WEX) bills of amounts not to exceed \$50,000 by the due dates, so as to avoid incurring late fees and penalties.

The Clerk polled the Board as follows:

Deputy Mayor Ellerbe	VOTING
Trustee Martinez	VOTING
Trustee Squeri	VOTING
Trustee Sanchez	VOTING
Mayor Kennedy	VOTING

Approved as to form

Deputy Village Attorney

THESE ARE NOT OFFICIAL DIRECTIVES UNTIL SAME HAVE BEEN APPROVED BY THE MAYOR AND BOARD OF TRUSTEES, AS THEY MAY BE AMENDED OR CORRECTED.

DIRECTIVE

TO: Howard E. Colton, Village Attorney July 14, 2015

FROM: Pamela Walsh Boening, Village Clerk

The following directive is an excerpt from the Minutes of the Board of Trustees Meeting of July 13, 2015:

It was moved by Trustee Mulé, seconded by Trustee Ellerbe that the following resolution be adopted:

WHEREAS, the Village of Freeport incurs many routine utility and credit cards bills each month; and

WHEREAS, the approval process to get those bills paid has been taking longer than the one month that is generally allotted to pay bills without penalty; and

WHEREAS, Freeport has been incurring late fees and penalties for day to day bills; and

WHEREAS, the Treasurer and Comptroller may be given the authority to pay utility bills (including, but not limited to gas, electric, cable, wireless) and credit card bills of amounts not to exceed \$10,000 by the due dates, so as to avoid incurring any further late fees and penalties; and

WHEREAS, normal audit and approval process will continue for these bills even after payment has been made, but this authorization will allow payment to occur on or before the due date; and

NOW THEREFORE BE IT RESOLVED, that the Board approve the authority of the Treasurer and Comptroller to pay utility bills (including, but not limited to gas, electric, cable, wireless) and credit card bills of amounts not to exceed \$10,000 by the due dates, so as to avoid incurring any further late fees and penalties.

The Clerk polled the Board as follows:

Deputy Mayor Martinez	In Favor
Trustee Piñeyro	In Favor
Trustee Ellerbe	In Favor
Trustee Mulé	In Favor
Mayor Kennedy	In Favor

Copy to:

<u>X</u> Auditor	<u>X</u> Court	<u>X</u> Purchasing
<u>X</u> Assessor	<u>X</u> Electric Utili.	<u>X</u> Registrar
<u>X</u> Attorney	<u>X</u> Fire Dept.	<u>X</u> Rec. Center

THESE ARE NOT OFFICIAL MINUTES UNTIL SAME HAVE BEEN APPROVED BY THE MAYOR AND BOARD OF TRUSTEES, AS THEY MAY BE AMENDED OR CORRECTED.

DIRECTIVE

TO: Howard E. Colton, Village Attorney December 3, 2019
FROM: Pamela Walsh Boening, Village Clerk

The following directive is an excerpt from the Minutes of the Board of Trustees Meeting of December 2, 2019:

Motion was made by Trustee Piñeyro, seconded by Trustee Squeri, and unanimously carried, to amend the previously approved resolution from July 13, 2015, to include Speedway gas bills, to be paid by the due dates, so as not to incur late fees and penalties, for a not to exceed cost of \$35,000.

The Clerk polled the Board as follows:

Deputy Mayor Martinez	In Favor
Trustee Piñeyro	In Favor
Trustee Ellerbe	In Favor
Trustee Squeri	In Favor
Mayor Kennedy	In Favor

Copy to:

<input checked="" type="checkbox"/> Auditor	<input checked="" type="checkbox"/> Court	<input checked="" type="checkbox"/> Purchasing
<input checked="" type="checkbox"/> Assessor	<input checked="" type="checkbox"/> Electric Utili.	<input checked="" type="checkbox"/> Registrar
<input checked="" type="checkbox"/> Attorney	<input checked="" type="checkbox"/> Fire Dept.	<input checked="" type="checkbox"/> Rec. Center
<input checked="" type="checkbox"/> Bldg. Dept.	<input checked="" type="checkbox"/> File	<input checked="" type="checkbox"/> Treasurer
<input type="checkbox"/> Board & Comm.	<input checked="" type="checkbox"/> Personnel	<input checked="" type="checkbox"/> Deputy Treasurer
<input checked="" type="checkbox"/> Claims Examiner	<input checked="" type="checkbox"/> Police Dept.	<input checked="" type="checkbox"/> Deputy Village Clerk
<input type="checkbox"/> Comm. Dev.	<input checked="" type="checkbox"/> Publicity	
<input checked="" type="checkbox"/> Comptroller	<input checked="" type="checkbox"/> Public Works	

INCORPORATED VILLAGE OF FREEPORT
DEPARTMENT OF PUBLIC WORKS
INTER-OFFICE CORRESPONDENCE

To: Mayor Robert T. Kennedy

From: Robert R. Fisenne, P.E., Superintendent of Public Works

Date: November 2, 2022

RE: INSTALLATION OF AUTOMATIC BLOW OFF FOR WELLS #5 AND #6 AND REPLACEMENT OF MOTOR CONTROL CENTER FOR WELL #6

Plans and specifications for the above-referenced project have been completed. The project calls for the installation of a motor control center at Well #6 and the installation of automatic blow offs at Wells #5 and #6. Well #6 is located on Sunrise Highway west of Power Plant #1 and Well #5 is located just south of Power Plant #1. The existing motor control for Well#6 was installed over 60 years ago and it is no longer serviceable and must be replaced. The automatic blow off for Well #5 is required by the Health Department due to high iron content in the water when the well is starting up. The well is not currently in service and this work must be done in order to operate the well.

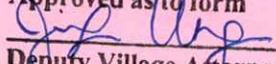
The estimated cost for this project is \$650,000.00. Funding for this project will come from capital account (WE107 150116), as well as future bonding.

Therefore it is requested that we be authorized to advertize the referenced contract in the Freeport Leader, and other related publications on November 17th, 2022. Bid documents will be available from November 21, 2022, through December 2, 2022. Bids will have a returnable date of December 6, 2022 with bids scheduled to be opened at 11:00 am.

A copy of the proposed advertisement is furnished herewith.



Robert R. Fisenne, P.E.
Supt. of Public Works

Approved as to form

Deputy Village Attorney

It was moved by Trustee _____, seconded by Trustee _____, that the following resolution be adopted, to wit:

WHEREAS, the Department of Public Works is requesting permission to advertise a Notice to Bidders for the Installation of Automatic Blow Off for Wells #5 and #6 and Replacement of Motor Control Center for Well #6; and

WHEREAS, Well #6 is located on Sunrise Highway west of Power Plant #1, and Well #5 is located just south of Power Plant #1; plans and specifications for the above-referenced project have been completed; and

WHEREAS, the existing motor control for Well#6 was installed over 60 years ago and it is no longer serviceable and must be replaced; the automatic blow-off for Well #5 is required by the Health Department due to high iron content in the water when the well is starting up; the well is not currently in service and this work must be done in order to operate the well; and

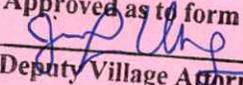
WHEREAS, the estimated cost for this project is \$650,000.00; and

WHEREAS, funding for this project will come from the capital account (WE107 150116), as well as future bonding; and

NOW THEREFORE BE IT RESOLVED, that based upon the recommendation of the Superintendent of Public Works, the Village Clerk be and hereby is authorized to advertise a Notice to Bidders for the "Installation of Automatic Blow Off for Wells #5 and #6 and Replacement of Motor Control Center for Well #6," in the Freeport Herald and other relevant publications of general circulation on November 17, 2022, with specifications available from November 21, 2022 to December 2, 2022, with a return date of December 6, 2022.

The Clerk polled the Board as follows:

Deputy Mayor Ellerbe	VOTING
Trustee Martinez	VOTING
Trustee Squeri	VOTING
Trustee Sanchez	VOTING
Mayor Kennedy	VOTING

Approved as to form

Deputy Village Attorney

NOTICE TO BIDDERS

INSTALLATION OF AUTOMATIC BLOW OFF FOR WELLS #5 AND #6 AND REPLACEMENT OF MOTOR CONTROL CENTER FOR WELL #6

FOR THE INCORPORATED VILLAGE OF FREEPORT NASSAU COUNTY, NEW YORK

Notice is hereby given that the Purchasing Agent of the Incorporated Village of Freeport, New York will receive sealed proposals for "INSTALLATION OF AUTOMATIC BLOW OFF FOR WELLS #5 AND #6 AND REPLACEMENT OF MOTOR CONTROL CENTER FOR WELL #6" until 11:00 A.M. on **Tuesday, December 6, 2022** in the Main Conference Room of the Municipal Building, 46 North Ocean Avenue, Freeport, New York, 11520, at which time and place they will be opened publicly and read aloud.

Specifications, proposal and proposed contracts may be obtained at the Office of the Purchasing Agent, Municipal Building, 1st Floor, 46 North Ocean Avenue, Freeport, New York, 11520, from **9:00 A.M. on Monday, November 21, 2022 until 4:00 P.M. Friday, December 2, 2022**. There is no fee for a set of bid documents.

Each bid must be accompanied by a bidder's bond in the amount of not less than five (5%) percent of the bid insuring to the benefit of the Village of Freeport, or a certified check of not less than five (5%) percent of the bid, made payable to the Village of Freeport, to assure the entering of the successful bidder into a acceptable contract.

The successful bidder will be required to furnish a Performance Bond, and Labor and Material Bond in the statutory form.

The Board reserves the right to reject any or all bid proposals received and subject to these reservations, shall award the contract to the lowest qualified and responsible bidder. Bids which, in the opinion of the Board, are unbalanced shall be rejected.

In submitting a bid, bidders agree not to withdraw their bid within forty-five (45) days after the date for the opening thereof.

Purchasing Agent
Village of Freeport

VILLAGE OF FREEPORT
Issue Date – November 17, 2022

11-11-11

11-11-11

THESE ARE NOT OFFICIAL MINUTES UNTIL SAME HAVE BEEN APPROVED BY THE MAYOR AND BOARD OF TRUSTEES, AS THEY MAY BE AMENDED OR CORRECTED.

DIRECTIVE

TO: Howard E. Colton, Village Attorney September 20, 2022

FROM: Pamela Walsh Boening, Village Clerk

The following directive is an excerpt from the Minutes of the Board of Trustees Meeting of September 19, 2022:

It was moved by Trustee Squeri, seconded by Deputy Mayor Ellerbe that the following resolution be adopted:

RESOLVED, that the Board of Trustees of the Incorporated Village of Freeport, by virtue of the authority invested by law, shall conduct a public hearing to be duly held on the 19th day of October 2022, to consider amending §185-19 and §185-46 of the Village code increasing the maximum income eligible to \$50,000 for seniors age 65 and older and individuals with disabilities.

FURTHER RESOLVED, that the foregoing notice of public hearing shall be entered in the minutes of the Board of Trustees of the Incorporated Village of Freeport, and published in the Freeport Herald and a printed copy thereof posted conspicuously in at least three (3) public places in the Incorporated Village of Freeport, Nassau County, New York.

STATE OF NEW YORK, COUNTY OF NASSAU, VILLAGE OF FREEPORT, ss: I, PAMELA WALSH BOENING, Clerk of the Village of Freeport, Nassau County, New York, do hereby certify that the foregoing is a true and correct copy of said notice duly authorized by the Board of Trustees of the said Village at a meeting of the Said Board of Trustees, calling for a public hearing to be duly held in the Main Conference Room of the Municipal Building of the Village of Freeport, New York on the 19th day of October 2022 at 7:15 P.M., and of the whole thereof, as entered upon the minutes of the proceedings of the said Board kept by me as Village Clerk.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate seal of said Village this 19th day of September 2022.

Pamela Walsh Boening
Village Clerk

The Clerk polled the Board as follows:

Deputy Mayor Ellerbe	In Favor
Trustee Martinez	In Favor
Trustee Squeri	In Favor
Trustee Sanchez	In Favor
Mayor Kennedy	In Favor

THESE ARE NOT OFFICIAL MINUTES UNTIL SAME HAVE BEEN APPROVED BY THE MAYOR AND BOARD OF TRUSTEES, AS THEY MAY BE AMENDED OR CORRECTED.

DIRECTIVE

TO: Howard E. Colton, Village Attorney October 20, 2022
FROM: Pamela Walsh Boening, Village Clerk

The following directive is an excerpt from the Minutes of the Board of Trustees Meeting of October 19, 2022:

It was moved by Trustee Sanchez, seconded by Trustee Squeri that the following resolution be adopted:

RESOLVED, that the Board of Trustees of the Incorporated Village of Freeport, by virtue of the authority invested by law, shall conduct a public hearing to be duly held on the 14th day of November 2022, to consider amending §185-19 and §185-46 of the Village code increasing the maximum income eligible to \$50,000 for seniors age 65 and older and individuals with disabilities.

FURTHER RESOLVED, that the foregoing notice of public hearing shall be entered in the minutes of the Board of Trustees of the Incorporated Village of Freeport, and published in the Freeport Herald and a printed copy thereof posted conspicuously in at least three (3) public places in the Incorporated Village of Freeport, Nassau County, New York.

The Clerk polled the Board as follows:

Deputy Mayor Ellerbe	Excused
Trustee Martinez	In Favor
Trustee Squeri	In Favor
Trustee Sanchez	In Favor
Mayor Kennedy	In Favor

cc:

<u>X</u> Auditor	<u>X</u> Electric Utilities	<u>X</u> Registrar
<u>X</u> Assessor	<u>X</u> Fire Dept.	<u>X</u> Rec. Center
<u>X</u> Attorney	<u>X</u> File	<u>X</u> Treasurer
<u>X</u> Bldg. Dept.	<u>X</u> Personnel	<u>X</u> Dep. Treasurer
<u> </u> Board & Comm.	<u>X</u> Police Dept.	<u>X</u> Dep. V. Clerk
<u>X</u> Claims Examiner	<u>X</u> Publicity	<u> </u> OTHER
<u>X</u> Comptroller	<u>X</u> Public Works	
<u>X</u> Court	<u>X</u> Purchasing	

10/10/10

NOTICE OF PUBLIC HEARING

RESOLVED, that the Board of Trustees of the Incorporated Village of Freeport, by virtue of the authority invested by law, shall conduct a public hearing to be duly held on the 19th day of October 2022, to consider amending §185-19 and §185-46 of the Village code increasing the maximum income eligible to \$50,000 for seniors age 65 and older and individuals with disabilities.

FURTHER RESOLVED, that the foregoing notice of public hearing shall be entered in the minutes of the Board of Trustees of the Incorporated Village of Freeport, and published in the Freeport Herald and a printed copy thereof posted conspicuously in at least three (3) public places in the Incorporated Village of Freeport, Nassau County, New York.

STATE OF NEW YORK, COUNTY OF NASSAU, VILLAGE OF FREEPORT, ss: I, PAMELA WALSH BOENING, Clerk of the Village of Freeport, Nassau County, New York, do hereby certify that the foregoing is a true and correct copy of said notice duly authorized by the Board of Trustees of the said Village at a meeting of the Said Board of Trustees, calling for a public hearing to be duly held in the Main Conference Room of the Municipal Building of the Village of Freeport, New York on the 19th day of October 2022 at 7:15 P.M., and of the whole thereof, as entered upon the minutes of the proceedings of the said Board kept by me as Village Clerk.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate seal of said Village this 19th day of September 2022.

Pamela Walsh Boening
Village Clerk

Dated: Freeport, New York
September 19, 2022

NOTICE OF PUBLIC HEARING

RESOLVED, that the Board of Trustees of the Incorporated Village of Freeport, by virtue of the authority invested by law, shall conduct a public hearing to be duly held on the 14th day of November 2022, to consider amending §185-19 and §185-46 of the Village code increasing the maximum income eligible to \$50,000 for seniors age 65 and older and individuals with disabilities.

FURTHER RESOLVED, that the foregoing notice of public hearing shall be entered in the minutes of the Board of Trustees of the Incorporated Village of Freeport, and published in the Freeport Herald and a printed copy thereof posted conspicuously in at least three (3) public places in the Incorporated Village of Freeport, Nassau County, New York.

STATE OF NEW YORK, COUNTY OF NASSAU, VILLAGE OF FREEPORT, ss: I, PAMELA WALSH BOENING, Clerk of the Village of Freeport, Nassau County, New York, do hereby certify that the foregoing is a true and correct copy of said notice duly authorized by the Board of Trustees of the said Village at a meeting of the Said Board of Trustees, calling for a public hearing to be duly held in the Main Conference Room of the Municipal Building of the Village of Freeport, New York on the 14th day of November 2022 at 7:15 P.M., and of the whole thereof, as entered upon the minutes of the proceedings of the said Board kept by me as Village Clerk.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate seal of said Village this 19th day of October 2022.

Pamela Walsh Boening
Village Clerk

Dated: Freeport, New York
October 19, 2022

11/11/11



www.liherald.com

Affidavit of Publication

State Of New York,
Nassau County

Michele Snow being duly sworn, deposes and says that he/she is
the principal clerk of Richner Communications, Inc., publishers of
the

Freeport Herald

A weekly newspaper published and mailed at

Freeport

New York and the attached notice of

PUBLIC HEARING OCTOBER 19, 2022 – INCREASING
THE MAXIMUM INCOME ELIGIBLE FOR SENIORS AND
INDIVIDUALS WITH DISABILITIES

Was published in the issue(s) of that paper as follows:

9/22/22

Michele Snow (handwritten signature)

Subscribed and sworn to before me this September 22, 2022.

(Handwritten signature of Notary Public)

Notary Public

STUART RICHNER
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 02R16155489
Qualified in NASSAU County
Commission Expires 11/13/22

LEGAL NOTICE
NOTICE OF PUBLIC HEARING
RESOLVED, that the Board of Trustees of the Incorporated Village of Freeport, by virtue of the authority invested by law, shall conduct a public hearing to be duly held on the 19th day of October 2022, to consider amending §185-19 and §185-46 of the Village code increasing the maximum income eligible to \$50,000 for seniors age 65 and older and individuals with disabilities.
FURTHER RESOLVED, that the foregoing notice of public hearing shall be entered in the minutes of the Board of Trustees of the Incorporated Village of Freeport, and published in the Freeport Herald and a printed copy thereof posted conspicuously in at least three (3) public places in the Incorporated Village of Freeport, Nassau County, New York.
STATE OF NEW YORK, COUNTY OF NASSAU, VILLAGE OF FREEPORT, ss: I, PAMELA WALSH BOENING, Clerk of the Village of Freeport, Nassau County, New York, do hereby certify that the foregoing is a true and correct copy of said notice duly authorized by the Board of Trustees of the said Village at a meeting of the Said Board of Trustees, calling for a public hearing to be duly held in the Main Conference Room of the Municipal Building of the Village of Freeport, New York on the 19th day of October 2022 at 7:15 P.M., and of the whole thereof, as entered upon the minutes of the proceedings of the said Board kept by me as Village Clerk.
IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate seal of said Village this 19th day of September 2022.
Pamela Walsh Boening
Village Clerk
Dated: Freeport, New York
September 19, 2022
134273

LEGAL NOTICE
NOTICE OF PUBLIC
HEARING

RESOLVED, that the Board of Trustees of the Incorporated Village of Freeport, by virtue of the authority invested by law, shall conduct a public hearing to be duly held on the 14th day of November 2022, to consider amending §185-19 and §185-46 of the Village code increasing the maximum income eligible to \$50,000 for seniors age 65 and older and individuals with disabilities.

FURTHER RESOLVED, that the foregoing notice of public hearing shall be entered in the minutes of the Board of Trustees of the Incorporated Village of Freeport, and published in the Freeport Herald and a printed copy thereof posted conspicuously in at least three (3) public places in the Incorporated Village of Freeport, Nassau County, New York.

STATE OF NEW YORK,
COUNTY OF NASSAU,
VILLAGE OF FREEPORT,
ss: I, PAMELA WALSH
BOENING, Clerk of the
Village of Freeport,
Nassau County, New
York, do hereby certify
that the foregoing is a
true and correct copy of
said notice duly
authorized by the Board
of Trustees of the said
Village at a meeting of
the Said Board of
Trustees, calling for a
public hearing to be duly
held in the Main

Conference Room of the
Municipal Building of the
Village of Freeport, New
York on the 14th day of
November 2022 at 7:15
P.M., and of the whole
thereof, as entered upon
the minutes of the
proceedings of the said
Board kept by me as
Village Clerk.

IN WITNESS WHEREOF, I
have hereunto set my
hand and affixed the
Corporate seal of said
Village this 19th day of
October 2022.

Pamela Walsh Boening
Village Clerk
Dated: Freeport, New York
October 19, 2022
134977

Increase Sr's

RE: 10/19/2022 ~~Public Hearing~~ ^{ISOK} Public Hearing
RETURN TO: Pamela Walsh Boening

AFFIDAVIT OF POSTING

State of New York

County of Nassau

I, MATHEO PETRELLA, being duly sworn, deposes and states that on the 23rd day of September, 2022 he/she posted copies of the attached notice in the following public places in the **INCORPORATED VILLAGE OF FREEPORT:**

MUNICIPAL BUILDING	46 North Ocean Avenues
MEMORIAL LIBRARY	144 West Merrick Road
RECREATION CENTER	130 E. Merrick Road
FREEPORT HOSE CO. #1	22 Southside Avenue
FREEPORT HOSE CO. #2	15 Broadway
FREEPORT HOSE CO. #3	375 South Bayview Avenue

Matteo Petrella

Deponent

Sworn to before me this 23 day

of September 2022

Pamela Walsh Boening
Notary Public

Pamela A. Walsh Boening
Notary Public State of New York
No. 01WA6213579
Qualified in Nassau County
Commission Expires November 9, 2025

NOTICE OF PUBLIC HEARING

RESOLVED, that the Board of Trustees of the Incorporated Village of Freeport, by virtue of the authority invested by law, shall conduct a public hearing to be duly held on the 19th day of October 2022, to consider amending §185-19 and §185-46 of the Village code increasing the maximum income eligible to \$50,000 for seniors age 65 and older and individuals with disabilities.

FURTHER RESOLVED, that the foregoing notice of public hearing shall be entered in the minutes of the Board of Trustees of the Incorporated Village of Freeport, and published in the Freeport Herald and a printed copy thereof posted conspicuously in at least three (3) public places in the Incorporated Village of Freeport, Nassau County, New York.

STATE OF NEW YORK, COUNTY OF NASSAU, VILLAGE OF FREEPORT, ss: I, PAMELA WALSH BOENING, Clerk of the Village of Freeport, Nassau County, New York, do hereby certify that the foregoing is a true and correct copy of said notice duly authorized by the Board of Trustees of the said Village at a meeting of the Said Board of Trustees, calling for a public hearing to be duly held in the Main Conference Room of the Municipal Building of the Village of Freeport, New York on the 19th day of October 2022 at 7:15 P.M., and of the whole thereof, as entered upon the minutes of the proceedings of the said Board kept by me as Village Clerk.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate seal of said Village this 19th day of September 2022.

Pamela Walsh Boening
Village Clerk

Dated: Freeport, New York
September 19, 2022

RE: 11/14/2022 Local Law Maximum Income Eligible for seniors
RETURN TO: Pamela Walsh Boening

AFFIDAVIT OF POSTING

State of New York

County of Nassau

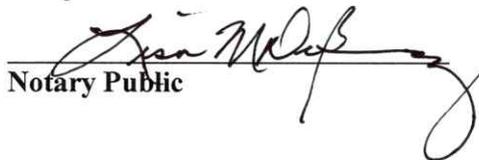
I, MARTIN PETRELLA, being duly sworn, deposes and states that on the 28th day of October, 2022 he/she posted copies of the attached notice in the following public places in the **INCORPORATED VILLAGE OF FREEPORT:**

MUNICIPAL BUILDING	46 North Ocean Avenues
MEMORIAL LIBRARY	144 West Merrick Road
RECREATION CENTER	130 E. Merrick Road
FREEPORT HOSE CO. #1	22 Southside Avenue
FREEPORT HOSE CO. #2	15 Broadway
FREEPORT HOSE CO. #3	375 South Bayview Avenue


Deponent

LISA M DEBOURG
NOTARY PUBLIC-STATE OF NEW YORK
No. 01DE6294362
Qualified in Nassau County
My Commission Expires December 16, 2025

Sworn to before me this 28 day
of October 2022


Notary Public

NOTICE OF PUBLIC HEARING

RESOLVED, that the Board of Trustees of the Incorporated Village of Freeport, by virtue of the authority invested by law, shall conduct a public hearing to be duly held on the 14th day of November 2022, to consider amending §185-19 and §185-46 of the Village code increasing the maximum income eligible to \$50,000 for seniors age 65 and older and individuals with disabilities.

FURTHER RESOLVED, that the foregoing notice of public hearing shall be entered in the minutes of the Board of Trustees of the Incorporated Village of Freeport, and published in the Freeport Herald and a printed copy thereof posted conspicuously in at least three (3) public places in the Incorporated Village of Freeport, Nassau County, New York.

STATE OF NEW YORK, COUNTY OF NASSAU, VILLAGE OF FREEPORT, ss: I, PAMELA WALSH BOENING, Clerk of the Village of Freeport, Nassau County, New York, do hereby certify that the foregoing is a true and correct copy of said notice duly authorized by the Board of Trustees of the said Village at a meeting of the Said Board of Trustees, calling for a public hearing to be duly held in the Main Conference Room of the Municipal Building of the Village of Freeport, New York on the 14th day of November 2022 at 7:15 P.M., and of the whole thereof, as entered upon the minutes of the proceedings of the said Board kept by me as Village Clerk.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate seal of said Village this 19th day of October 2022.

Pamela Walsh Boening
Village Clerk

Dated: Freeport, New York
October 19, 2022

VILLAGE OF FREEPORT
Department of Buildings
Recommendation

Notice

X Negative Declaration

Positive Declaration

In accordance with Section 8-0113, Article 8 of the New York Environmental Conservation Law and Chapter 110 of the Village Code, this Department has conducted an initial review to determine whether the following project may have a significant effect on the environment and on the basis of that review hereby finds:

X The proposed project will not have a significant effect on the environment and therefore does not require the preparation of an Environmental Impact Statement.

— The proposed project may have a significant effect on the environment and therefore requires the preparation of an Environmental Impact Statement.
(See reasons below)

Project: Amend a local law

Building Permit App.: N/A

Location: N/A

Applicant: Incorporated Village of Freeport

Description: To amend Chapter 185 of the Code of the Incorporated Village of Freeport, entitled "Taxation" by amending Article II "Tax Exemption for Senior Citizens" §185-19, pursuant to section 467 of the Real Property Tax Law and by amending article VIII "Tax Exemption for Persons with Disabilities" §185-46, pursuant to section 459-C of the Real Property Tax Law to increase the income levels eligible for tax exemption

Lead Agency: Department of Buildings
for the Board of Trustees
Village of Freeport
46 North Ocean Avenue

Agency Contact Person:
Superintendent of Buildings
(516) 377-2242

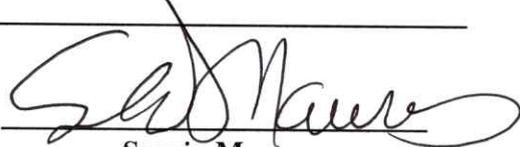
REASON(S) FOR DETERMINATION

This finding is based upon Section 617.10 of Article of the New York Environmental Conservation Law, the criteria for determining what actions may have a significant effect on the environment, as follows:

A) _____

B) **Possible environment effects identified: (only if positive determination)**

DATED: Freeport, New York
November 7, 2022


Sergio Mauras
Superintendent of Buildings

IMPORTANT: This declaration and supporting attachments are open for inspection and public response at the office of the Superintendent of Buildings.

The Following Resolution was moved by Trustee _____, seconded by Trustee _____, who moved its adoption:

WHEREAS, the Board of Trustees of the Incorporated Village of Freeport, as lead agency, has determined that the proposed action described below, will not have a significant effect on the environment and neither a draft environmental impact statement nor a final environmental impact statement will be prepared; and

WHEREAS, the proposed action, a local law to amend Chapter 185 of the Code of the Incorporated Village of Freeport, entitled "Taxation" by amending Article II "Tax Exemption for Senior Citizens" §185-19, pursuant to section 467 of the Real Property Tax Law and by amending article VIII "Tax Exemption for Persons with Disabilities" §185-46, pursuant to section 459-C of the Real Property Tax Law to increase the income levels eligible for tax exemption; and

WHEREAS, this Board determines that the proposed action is an unlisted action, as that term is defined in the New York State Environmental Quality Review Act, herein after referred to as SEQRA. After careful consideration, the Board has concluded that the proposed action will not have a significant effect on the environment for the following reasons:

1. The proposed action will not result in a substantial adverse change in the existing air quality, ground or surface water quality, traffic or noise level, will not affect solid waster production, and will not affect erosion, flooding, leaching or drainage problems.
2. The proposed action will not result in the removal or destruction of large quantities of vegetation or fauna nor interfere with the movement or any resident or migratory fish or wildlife species, nor impact on a significant habitat area, nor result in any other significant adverse effect to natural resources.
3. The proposed action will not encourage or attract a large number of people.
4. The proposed action is consistent with the community's current plans and goals for enforcement of Village laws.
5. The proposed action would not impair the character or quality of important historical, archeological, architectural or aesthetic resources of the Village.
6. The proposed action will not bring about a major change in the use of either the quantity or type of energy.
7. The proposed action will not create a hazard to human health.
8. The proposed action will not produce a substantial change in the use or intensity of land, including cultural or recreational resources, or its capacity to support existing uses.

9. The proposed action will not create a material demand for other actions that would result in any of the above consequences.
10. The proposed action will not change two or more elements in the environment, which when considered together could result in a substantial adverse impact on the environment.
11. When considered cumulatively with other actions, the proposed action will not have a significant effect on the environment or meet one of the above criteria.

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the Incorporated Village of Freeport, after reviewing the above criteria has determined that the proposed action is not environmentally significant.

The Clerk polled the Board as follows:

Deputy Mayor Ellerbe	VOTING
Trustee Martinez	VOTING
Trustee Squeri	VOTING
Trustee Sanchez	VOTING
Mayor Kennedy	VOTING

The Following Resolution was moved by Trustee _____, seconded by Trustee _____, who moved its adoption:

WHEREAS, the Board of Trustees of the Incorporated Village of Freeport, as lead agency, has determined that the proposed action described below, will not have a significant effect on the environment and neither a draft environmental impact statement nor a final environmental impact statement will be prepared; and

WHEREAS, the proposed action, a local law to amend Chapter 185 of the Code of the Incorporated Village of Freeport, entitled "Taxation" by amending Article II "Tax Exemption for Senior Citizens" §185-19, pursuant to section 467 of the Real Property Tax Law and by amending article VIII "Tax Exemption for Persons with Disabilities" §185-46, pursuant to section 459-C of the Real Property Tax Law to increase the income levels eligible for tax exemption; and

WHEREAS, this Board determines that the proposed action is an unlisted action, as that term is defined in the New York State Environmental Quality Review Act, herein after referred to as SEQRA. After careful consideration, the Board has concluded that the proposed action will not have a significant effect on the environment for the following reasons:

1. The proposed action will not result in a substantial adverse change in the existing air quality, ground or surface water quality, traffic or noise level, will not affect solid waster production, and will not affect erosion, flooding, leaching or drainage problems.
2. The proposed action will not result in the removal or destruction of large quantities of vegetation or fauna nor interfere with the movement or any resident or migratory fish or wildlife species, nor impact on a significant habitat area, nor result in any other significant adverse effect to natural resources.
3. The proposed action will not encourage or attract a large number of people.
4. The proposed action is consistent with the community's current plans and goals for enforcement of Village laws.
5. The proposed action would not impair the character or quality of important historical, archeological, architectural or aesthetic resources of the Village.
6. The proposed action will not bring about a major change in the use of either the quantity or type of energy.
7. The proposed action will not create a hazard to human health.
8. The proposed action will not produce a substantial change in the use or intensity of land, including cultural or recreational resources, or its capacity to support existing uses.

9. The proposed action will not create a material demand for other actions that would result in any of the above consequences.
10. The proposed action will not change two or more elements in the environment, which when considered together could result in a substantial adverse impact on the environment.
11. When considered cumulatively with other actions, the proposed action will not have a significant effect on the environment or meet one of the above criteria.

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the Incorporated Village of Freeport, after reviewing the above criteria has determined that the proposed action is not environmentally significant.

The Clerk polled the Board as follows:

Deputy Mayor Ellerbe	VOTING
Trustee Martinez	VOTING
Trustee Squeri	VOTING
Trustee Sanchez	VOTING
Mayor Kennedy	VOTING

A LOCAL LAW TO AMEND CHAPTER 185 OF THE CODE OF THE VILLAGE OF FREEPORT, ENTITLED "TAXATION" BY AMENDING ARTICLE II "TAX EXEMPTION FOR SENIOR CITIZENS §185-19, PURSUANT TO SECTION 467 OF THE REAL PROPERTY TAX LAW AND BY AMENDING ARTICLE VIII "TAX EXEMPTION FOR PERSONS WITH DISABILITIES" §185-46, PURSUANT TO SECTION 459-C OF THE REAL PROPERTY TAX LAW TO INCREASE THE INCOME LEVELS ELIGIBLE FOR TAX EXEMPTION

BE IT ENACTED BY THE BOARD OF TRUSTEES OF THE INCORPORATED VILLAGE OF FREEPORT AS FOLLOWS:

Section 1. Chapter 185, Article II, §185-19, which reads as follows, is hereby repealed:

§ 185-19. Conditions for exemption. [Last amended 8-21-2006 by L.L. No. 4-2006]

A. No exemption shall be granted unless an annual application is made therefor as hereinafter set forth.

B. The extent of the exemption shall be determined from the following tables:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
Tax Year 2007-2008	
Not more than \$26,000	50%
More than \$26,000, but less than \$27,000	45%
\$27,000 or more, but less than \$28,000	40%
\$28,000 or more, but less than \$29,000	35%
\$29,000 or more, but less than \$29,900	30%
\$29,900 or more, but less than \$30,800	25%
\$30,800 or more, but less than \$31,700	20%
\$31,700 or more, but less than \$32,600	15%
\$32,600 or more, but less than \$33,500	10%
\$33,500 or more, but less than \$34,400	5%

Tax Roll 2008-2009

Not more than \$27,000	50%
More than \$27,000, but less than \$28,000	45%
\$28,000 or more, but less than \$29,000	40%
\$29,000 or more, but less than \$30,000	35%
\$30,000 or more, but less than \$30,900	30%
\$30,900 or more, but less than \$31,800	25%
\$31,800 or more, but less than \$32,700	20%
\$32,700 or more, but less than \$33,600	15%
\$33,600 or more, but less than \$34,500	10%
\$34,500 or more, but less than \$35,400	5%

Tax Roll 2009-2010

Not more than \$28,000	50%
More than \$28,000, but less than \$29,000	45%
\$29,000 or more, but less than \$30,000	40%
\$30,000 or more, but less than \$31,000	35%
\$31,000 or more, but less than \$31,900	30%
\$31,900 or more, but less than \$32,800	25%
\$32,800 or more, but less than \$33,700	20%
\$33,700 or more, but less than \$34,600	15%
\$34,600 or more, but less than \$35,500	10%

\$35,500 or more, but less than \$36,400	5%
Tax Roll 2010-2011	
Not more than \$29,000	50%
More than \$29,000, but less than \$30,000	45%
\$30,000 or more, but less than \$31,000	40%
\$31,000 or more, but less than \$32,000	35%
\$32,000 or more, but less than \$32,900	30%
\$32,900 or more, but less than \$33,800	25%
\$33,800 or more, but less than \$34,700	20%
\$34,700 or more, but less than \$35,600	15%
\$35,600 or more, but less than \$36,500	10%
\$36,500 or more, but less than \$37,400	5%

C. The annual income referred to in the above table shall be that income for the income tax year immediately preceding the date of making the application for exemption.

D. The term "income tax year" shall mean the twelve-month period for which the owner or owners filed a federal personal income tax return or, if no such return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed such sum, except that where the husband or wife, or ex-husband or ex-wife, is absent from the property as provided in the New York State Real Property Tax Law § 467, Subdivision 3, Paragraph (d), Subparagraph (ii), then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings and net income from self-employment, but shall not include a return of capital, gifts, inheritances, payments made to individuals because of their status as victims of Nazi persecution, as defined in P.L. 103-286, or monies earned through employment in the Federal Foster Grandparent Program, and any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance. The provisions of this subsection notwithstanding, such income shall not include veteran's disability compensation, as defined in Title 38 of the United States Code. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion or wear and tear of real or personal property held for the production of income.

E. No exemption shall be granted:

(1) Unless the owner shall have held an exemption under this section for his previous residence or unless the title of the property shall have been vested in the owner or one of the owners of the property for at least 12 consecutive months prior to the date of making application for exemption; provided, however, that in the event of the death of either a husband or wife in whose name title of the property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by or descent from the deceased husband or wife, the time of ownership of the property by the deceased husband or wife shall be deemed also a time of ownership by the survivor and such ownership shall be deemed continuous for the purposes of computing such period of 12 consecutive months. In the event of a transfer by either a husband or wife to the other spouse of all or part of the title to the property, the time of ownership of the property by the transferor spouse shall be deemed also a time of ownership by the transferee spouse and such ownership shall be deemed continuous for the purposes of computing such period of 12 consecutive months. Where property of the owner or owners has been acquired to replace property formerly owned by such owner or owners and taken by eminent domain or other involuntary proceedings, except a tax sale, the period of ownership of the former property shall be combined with the period of ownership of the property for which application is made for exemption and such periods of ownership shall be deemed consecutive, for purposes of this section. Where a residence is sold and replaced with another within one year and both residences are within the state, the period of ownership of both properties shall be deemed consecutive for purposes of the exemption from taxation by a municipality within the state granting such exemption. Where the owner or owners transfer title to property which, as of the date of transfer, was exempt from taxation under the provisions of this section, the reacquisition of title by such owner or owners within nine months of the date of transfer shall be deemed to satisfy the requirement of this subsection that the title of the property shall have been vested in the owner or one of the owners for such period of 12 consecutive months. Where, upon or subsequent to the death of an owner or owners, title to property which, as of the date of such death, was exempt from taxation under such provisions, becomes vested, by virtue of devise or descent from the deceased owner or owners or by transfer by any other means within nine months after such death, solely in a person or persons who, at the time of such death, maintained such property as a primary residence, the requirement of this subsection that the title of the property shall have been vested in the owner or one of the owners for such period of 12 consecutive months shall be deemed satisfied.

(2) Unless the property 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.

(3) Unless the real property is the legal residence of and is occupied in whole or in part by the owner or by all of the owners of the property, except where an owner is absent from the residence while receiving health-related care as an inpatient of a residential health-care facility, as defined in § 2801 of the Public Health Law, provided that any income accruing to that person shall only be income only to the extent that it exceeds the amount paid by such owner, spouse or co-owner for care

in the facility, and provided, further, that during such confinement such property is not occupied by other than the spouse or co-owner of such owner; or the real property is owned by a husband and/or wife, or an ex-husband and/or an ex-wife, and either is absent from the residence due to divorce, legal separation or abandonment and all other provisions of this section are met, provided that where an exemption was previously granted when both resided on the property, then the person remaining on the real property shall be 62 years of age or over.

(4) 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.

(5) 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 entire parcel and the buildings thereon 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.

F. The property must be used exclusively for residential purposes in order to qualify for the exemption and must be occupied in whole or in part by the owners or owner and is the legal residence of said owners or owner.

Section 2. Chapter 185, Article II, §185-19, which reads as follows, is hereby adopted:

§ 185-19. Conditions for exemption.

A. No exemption shall be granted unless an annual application is made therefor as hereinafter set forth.

B. The extent of the exemption shall be determined from the following tables:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
Tax Year 2024-2025	
Not more than \$50,000	50%
More than \$50,000, but less than \$51,000	45%

\$51,000 or more, but less than \$52,000	40%
\$52,000 or more, but less than \$53,000	35%
\$53,000 or more, but less than \$53,900	30%
\$53,900 or more, but less than \$54,800	25%
\$54,800 or more, but less than \$55,700	20%
\$55,700 or more, but less than \$56,600	15%
\$56,600 or more, but less than \$57,500	10%
\$57,500 or more, but less than \$58,400	5%

C. The annual income referred to in the above table shall be that income for the income tax year immediately preceding the date of making the application for exemption.

D. The term "income tax year" shall mean the twelve-month period for which the owner or owners filed a federal personal income tax return or, if no such return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed such sum, except that where the husband or wife, or ex-husband or ex-wife, is absent from the property as provided in the New York State Real Property Tax Law § 467, Subdivision 3, Paragraph (d), Subparagraph (ii), then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings and net income from self-employment, but shall not include a return of capital, gifts, inheritances, payments made to individuals because of their status as victims of Nazi persecution, as defined in P.L. 103-286, or monies earned through employment in the Federal Foster Grandparent Program, and any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance. The provisions of this subsection notwithstanding, such income shall not include veteran's disability compensation, as defined in Title 38 of the United States Code. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion or wear and tear of real or personal property held for the production of income.

E. No exemption shall be granted:

(1) Unless the owner shall have held an exemption under this section for his previous residence or unless the title of the property shall have been vested in the owner or one of the owners

of the property for at least 12 consecutive months prior to the date of making application for exemption; provided, however, that in the event of the death of either a husband or wife in whose name title of the property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by or descent from the deceased husband or wife, the time of ownership of the property by the deceased husband or wife shall be deemed also a time of ownership by the survivor and such ownership shall be deemed continuous for the purposes of computing such period of 12 consecutive months. In the event of a transfer by either a husband or wife to the other spouse of all or part of the title to the property, the time of ownership of the property by the transferor spouse shall be deemed also a time of ownership by the transferee spouse and such ownership shall be deemed continuous for the purposes of computing such period of 12 consecutive months. Where property of the owner or owners has been acquired to replace property formerly owned by such owner or owners and taken by eminent domain or other involuntary proceedings, except a tax sale, the period of ownership of the former property shall be combined with the period of ownership of the property for which application is made for exemption and such periods of ownership shall be deemed consecutive, for purposes of this section. Where a residence is sold and replaced with another within one year and both residences are within the state, the period of ownership of both properties shall be deemed consecutive for purposes of the exemption from taxation by a municipality within the state granting such exemption. Where the owner or owners transfer title to property which, as of the date of transfer, was exempt from taxation under the provisions of this section, the reacquisition of title by such owner or owners within nine months of the date of transfer shall be deemed to satisfy the requirement of this subsection that the title of the property shall have been vested in the owner or one of the owners for such period of 12 consecutive months. Where, upon or subsequent to the death of an owner or owners, title to property which, as of the date of such death, was exempt from taxation under such provisions, becomes vested, by virtue of devise or descent from the deceased owner or owners or by transfer by any other means within nine months after such death, solely in a person or persons who, at the time of such death, maintained such property as a primary residence, the requirement of this subsection that the title of the property shall have been vested in the owner or one of the owners for such period of 12 consecutive months shall be deemed satisfied.

(2) Unless the property 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.

(3) Unless the real property is the legal residence of and is occupied in whole or in part by the owner or by all of the owners of the property, except where an owner is absent from the residence while receiving health-related care as an inpatient of a residential health-care facility, as defined in § 2801 of the Public Health Law, provided that any income accruing to that person shall only be income only to the extent that it exceeds the amount paid by such owner, spouse or co-owner for care in the facility, and provided, further, that during such confinement such property is not occupied by other than the spouse or co-owner of such owner; or the real property is owned by a husband and/or wife, or an ex-husband and/or an ex-wife, and either is absent from the residence due to divorce, legal separation or abandonment and all other provisions of this section are met, provided that where an exemption was previously granted when both resided on the property, then the person remaining

on the real property shall be 62 years of age or over.

(4) 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.

(5) 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 entire parcel and the buildings thereon 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.

F. The property must be used exclusively for residential purposes in order to qualify for the exemption and must be occupied in whole or in part by the owners or owner and is the legal residence of said owners or owner.

Section 3. Chapter 185, Article II, §185-46, which reads as follows, is hereby repealed:

§ 185-46 Conditions for exemption. [Adopted 10-30-2006 by L.L. No. 5-2006]

A. No exemption shall be granted unless an annual application is made therefor as hereinafter set forth.

B. No exemption shall be granted if the income of the owners of the property is equal to or exceeds \$34,400.

C. The extent of the exemption shall be determined from the following table:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
Tax Year 2007-2008	
Not more than \$26,000	50%
More than \$26,000, but less than \$27,000	45%

\$27,000 or more, but less than \$28,000	40%
\$28,000 or more, but less than \$29,000	35%
\$29,000 or more, but less than \$29,900	30%
\$29,900 or more, but less than \$30,800	25%
\$30,800 or more, but less than \$31,700	20%
\$31,700 or more, but less than \$32,600	15%
\$32,600 or more, but less than \$33,500	10%
\$33,500 or more, but less than \$34,400	5%

Tax Roll 2008-2009

Not more than \$27,000	50%
More than \$27,000, but less than \$28,000	45%
\$28,000 or more, but less than \$29,000	40%
\$29,000 or more, but less than \$30,000	35%
\$30,000 or more, but less than \$30,900	30%
\$30,900 or more, but less than \$31,800	25%
\$31,800 or more, but less than \$32,700	20%
\$32,700 or more, but less than \$33,600	15%
\$33,600 or more, but less than \$34,500	10%
\$34,500 or more, but less than \$35,400	5%

Tax Roll 2009-2010

Not more than \$28,000	50%
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More than \$28,000, but less than \$29,000	45%
\$29,000 or more, but less than \$30,000	40%
\$30,000 or more, but less than \$31,000	35%
\$31,000 or more, but less than \$31,900	30%
\$31,900 or more, but less than \$32,800	25%
\$32,800 or more, but less than \$33,700	20%
\$33,700 or more, but less than \$34,600	15%
\$34,600 or more, but less than \$35,500	10%
\$35,500 or more, but less than \$36,400	5%

Tax Roll 2010-2011

Not more than \$29,000	50%
More than \$29,000, but less than \$30,000	45%
\$30,000 or more, but less than \$31,000	40%
\$31,000 or more, but less than \$32,000	35%
\$32,000 or more, but less than \$32,900	30%
\$32,900 or more, but less than \$33,800	25%
\$33,800 or more, but less than \$34,700	20%
\$34,700 or more, but less than \$35,600	15%
\$35,600 or more, but less than \$36,500	10%
\$36,500 or more, but less than \$37,400	5%

D. The annual income referred to in the above table shall be that income for the income tax year immediately preceding the date of the making of the application.

E. For purposes of this article:

(1) "Sibling" shall mean a brother or a sister, whether related through half blood, whole blood or adoption.

(2) "A person with a disability" is one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working, and who: a) is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal Social Security Act; or b) is certified to receive Railroad Retirement Disability benefits under the federal Railroad Retirement Act; or c) has received a certificate from the State Commission for the Blind and Visually Handicapped stating that such person is legally blind; or d) is certified to receive a United States Postal Service disability pension. An award letter from the Social Security Administration or the Railroad Retirement Board, or a certificate from the State Commission for the Blind and Visually Handicapped, or an award letter from the United States Postal Service shall be submitted as proof of disability.

F. "Income tax year" shall mean the twelve-month period for which the owner or owners filed a federal personal income tax return, or if no such return is filed, the calendar year. Where title is vested in either the husband or the wife, their combined income may not exceed such sum, except where the husband or wife, or ex-husband or ex-wife is absent from the property due to divorce, legal separation or abandonment, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings, and net income from self-employment, but shall not include a return of capital, gifts, inheritances or monies earned through employment in the Federal Foster Grandparent Program and any such income shall be offset, by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.

G. No exemption shall be granted:

(1) Unless the property 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;

(2) Unless the real property is the legal residence of and is occupied in whole or in part by the disabled person, except where the disabled person is absent from the residence while receiving health-related care as an inpatient of a residential health care facility, as defined in § 2801 of the Public Health Law, provided that any income accruing to that person shall be considered income for purposes of this section only to the extent that it exceeds the amount paid by such person or spouse or sibling of such person for care in the facility.

H. 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 shares of stock in such corporation as determined by its or their proportional relationship to the total of outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.

I. 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 entire parcel and the buildings thereon owner 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.

Section 4. Chapter 185, Article II, §185-19, which reads as follows, is hereby adopted:

§ 185-46 Conditions for exemption.

A. No exemption shall be granted unless an annual application is made therefor as hereinafter set forth.

B. No exemption shall be granted if the income of the owners of the property is equal to or exceeds \$58,400.

C. The extent of the exemption shall be determined from the following table:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
Tax Year 2024-2025	
Not more than \$50,000	50%
More than \$50,000, but less than \$51,000	45%
\$51,000 or more, but less than \$52,000	40%
\$52,000 or more, but less than \$53,000	35%
\$53,000 or more, but less than \$53,900	30%
\$53,900 or more, but less than \$54,800	25%
\$54,800 or more, but less than \$55,700	20%

\$55,700 or more, but less than \$56,600	15%
\$56,600 or more, but less than \$57,500	10%
\$57,500 or more, but less than \$58,400	5%

D. The annual income referred to in the above table shall be that income for the income tax year immediately preceding the date of the making of the application.

E. For purposes of this article:

(1) "Sibling" shall mean a brother or a sister, whether related through half blood, whole blood or adoption.

(2) "A person with a disability" is one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working, and who: a) is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal Social Security Act; or b) is certified to receive Railroad Retirement Disability benefits under the federal Railroad Retirement Act; or c) has received a certificate from the State Commission for the Blind and Visually Handicapped stating that such person is legally blind; or d) is certified to receive a United States Postal Service disability pension. An award letter from the Social Security Administration or the Railroad Retirement Board, or a certificate from the State Commission for the Blind and Visually Handicapped, or an award letter from the United States Postal Service shall be submitted as proof of disability.

F. "Income tax year" shall mean the twelve-month period for which the owner or owners filed a federal personal income tax return, or if no such return is filed, the calendar year. Where title is vested in either the husband or the wife, their combined income may not exceed such sum, except where the husband or wife, or ex-husband or ex-wife is absent from the property due to divorce, legal separation or abandonment, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings, and net income from self-employment, but shall not include a return of capital, gifts, inheritances or monies earned through employment in the Federal Foster Grandparent Program and any such income shall be offset, by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.

G. No exemption shall be granted:

(1) Unless the property 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;

(2) Unless the real property is the legal residence of and is occupied in whole or in part by the disabled person, except where the disabled person is absent from the residence while receiving health-related care as an inpatient of a residential health care facility, as defined in § 2801 of the Public Health Law, provided that any income accruing to that person shall be considered income for purposes of this section only to the extent that it exceeds the amount paid by such person or spouse or sibling of such person for care in the facility.

H. 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 shares of stock in such corporation as determined by its or their proportional relationship to the total of outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.

I. 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 entire parcel and the buildings thereon 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.

Section 5. This local law shall take effect immediately upon filing with the Secretary of State.