



# Village of Forestville Dissolution Plan

## A Blueprint for Governance after Dissolution

May, 2016

**Prepared for:**

Village of Forestville Dissolution Committee

**Prepared by:**

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**Adopted by the Village of Forestville Board of Trustees on May 11, 2016**

**Presented at a Public Hearing in the Village of Forestville on June 14, 2016.**

**The Final Plan, contained herein, was adopted by the Village of Forestville Board of Trustees on July 12, 2016.**



## Acknowledgements

Many thanks to the Village of Forestville Dissolution Committee (listed in the document) who faithfully participated in committee meetings, reviewed documents and provided key insights on the community. Committee Chair Dave McEntarfer assisted with coordinating meetings and speaking with leaders in Hanover. County Legislator George Borrello was instrumental in convening the initial study committee. Mayor Kevin Johnson provided valuable assistance throughout the project.

## Staff Team

Spencer Gurley-Green provided invaluable assistance conducting the inventory and researching key pieces of the report. Katherine Bell maintained the website for the project.

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## Introduction

The Village of Forestville is undergoing a process of developing a dissolution plan based on Article 17-A of the General Municipal Law. This plan is being developed subsequent to a referendum from residents that the majority of those who voted desire to dissolve.

As part of the plan development process, a committee of village residents was formed to work with CGR to help draft a plan to be presented to the Village Board. In the process of drafting the plan, the committee considered a number of key questions about service delivery and finances that should be answered as part of the plan. In addition, the law mandates that specific items be described in the plan.

A description of the plan development process and the actual plan follow in this report. Once the plan is approved, possibly with modifications, by the Village Board, it will be presented to the residents of Forestville at a public hearing. After the public hearing, the Village Board may choose to further amend the plan and then must formally approve it. After formal approval, residents can petition for another vote on the plan or it can proceed until it takes effect.

## Summary of Process

Residents of the Village of Forestville petitioned to conduct a referendum to dissolve the village. The dissolution vote took place under Article 17-A of the General Municipal Law that allows for a referendum on dissolution to occur prior to the development of a formal plan for dissolution. The Village of Forestville, with the support of Southern Tier West Regional Planning and Development Board and a grant from the New York State Department of State, contracted with CGR to conduct a high level review of the impact of dissolution on the services and financial obligations of the residents.

The report "Proposed Dissolution of the Village of Forestville: Projected Service and Fiscal Impacts" provided basic information about the potential impacts of dissolution to allow voters to make an informed choice when voting on the referendum. The residents voted for dissolution on November 3, 2015.

After the vote in favor of dissolution, the trustees of Village of Forestville engaged CGR to assist a committee of Forestville residents to develop a plan for dissolution to be presented to the Village Board and eventually to the residents of the Village. The committee of residents that assisted in the development of the plan is noted below:

- Nancy Adams-Fry

- Linda Aures
- Lindsay Butler
- Randy Feinen
- Cathy Higgs
- Cheryl Kniese
- Dave McEntarfer (Chair)
- Jim O'Connell
- Mark Woolley

This document is a result of the work of the committee members and CGR. The committee approved the plan for presentation to the Village Board at a committee meeting on April 11, 2016. The dissolution plan will be presented to the Village Board at meeting on April 26, 2016. It will be reviewed and revised, if necessary, by the Village Board prior to being approved no later than May 18<sup>th</sup>. After it is formally approved by the Village Board, it will be presented to the public at a formal hearing under statutory guidelines.

After the final formal hearing, the Village Board has 60 days to approve the plan, although it can be revised. For 45 days after the Village Board approves the plan, the citizens can circulate a petition to gather at least 25 percent of registered voters to request a referendum on the plan.

## Key Questions Related to Dissolution

While much of the dissolution plan would be able to be developed based on the projected service impacts identified in the initial study, there were several questions that need to be answered as part of the dissolution plan.

- Whether or not a fire district should be established as part of the dissolution plan?
- What would happen to the public works employees?
- What are the actual assets of the Village of Forestville?
- What is the current financial state of the Village of Forestville?
- How will village residents have their voices heard after dissolution?
- Who would provide "soft services" such as the summer youth and senior programs?
- Who will maintain public spaces in the Village, such as the mall on Main Street?

- What will happen to excess equipment and property?
- Which laws will remain in effect after dissolution?
- How will public works services such as sidewalk maintenance, streetlights and brush pickup be managed after dissolution?

Each of these questions is discussed below and where appropriate, the results of the discussion are reflected in the accompanying dissolution plan.

## Fire Service Discussion

There are two options<sup>1</sup> available to provide fire protection to the Village of Forestville that are up for consideration. Both options involve the existing Forestville Fire Department remaining in operation for both EMS and fire in the village and the surrounding areas that it currently serves. The difference is in the governance and funding structures between a Fire District and a Fire Protection District (FPD).

Most of Hanover has fire protection districts – the Irving Fire District is the exception. In a FPD, the elected town board negotiates the contracts for fire service, raises the necessary funds and gives the money to the fire company, such as Forestville. In a District, there are five separately elected commissioners that are responsible for governing the fire department, establishing the budget and setting the tax limit. The Town must raise the requested taxes and cannot adjust the budget. A brief synopsis of the fire district is below.

*A fire district is public corporation established for the purpose of providing fire protection and responding to certain other emergencies. Fire districts have certain characteristics of general purpose municipal corporations, such as powers to incur indebtedness and to require the level of taxes. A fire district is almost a completely autonomous political entity; it has its own elected governing body, its own administrative officers and it must observe its own expenditure limitations. However, it is dependent upon the parent town for its initial creation, extension and dissolution. - NYS Local Government Handbook*

Both solutions will require the action of the Town Board to either create the FPD or the FD at dissolution. It is quicker and easier to expand the existing Hanover FPD # 1 into the village than to create a Forestville Fire District.

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<sup>1</sup> A third option would be for the Town of Hanover to contract with a different fire department, but that doesn't have any known supporters.

A fire district has a taxing limit that can be restrictive in a rural community of \$2,000 for the first million and \$1,000 for each million after in assessed valuation. In the case of the Village of Forestville plus Hanover FPD # 1 the total assessed valuations is about \$53 million which would lead to a property tax levy of about \$54,000 for a fire district. Any levy above that amount needs to have a referendum.

The Town Tax Rate for the FPD outside the Village is \$1.01 per thousand and raises \$32,617. If that same rate were applied to the Village, it would raise \$ 20,030. That total would be essentially the same. The Town also has a separate agreement for fire protection in FPD # 2 that also funds the Forestville Fire Department.

In the most recent budget, the Village had \$84,000 listed in revenue for the fire department outside of its own property tax. This includes contracts with Hanover and Arkwright to provide service to their Fire Protection District.

The table below shows the current dedicated fire department funding, the fire district funding maximums and the likely revenue for a fire department using fire protection districts and the current tax rates.

<b>Fire Tax Scenarios</b>	
<b>Current Dedicated Forestville Fire Department Funding</b>	<b>\$ 78,220</b>
Hanover Fire Protection District # 1	\$ 32,943
Share of Hanover FD # 2	\$ 28,543
Arkwright Contract	\$ 16,734
<b>Potential Fire District Revenue</b>	<b>\$ 98,707</b>
Maximum levy for Village Only	\$ 21,192
Maximum levy for current Fire Protection Dist. #1	\$ 32,238
Arkwright and Hanover FD#2	\$ 45,277
<b>Potential Fire Protection District Revenue</b>	<b>\$ 98,231</b>

Fire Tax Scenarios	
Levy for property in current Village - current FPD rate	\$ 20,394
Hanover Fire Protection District # 1 - current FPD rate	\$ 32,561
Arkwright and Hanover FD#2	\$ 45,277
All figures based on 2016 budgets or agreements	

From the level of the citizen receiving services and the line firefighter, there is very little distinction between the two types of fire service. For the fire department administration, particularly the newly minted commissioners, there are substantial new reporting and governance requirements to operate a fire district to gain some autonomy in the setting of tax rates and the operation of a department.

The Forestville Fire Department, Inc. is working with the Town of Hanover to create a Fire District that includes the Village of Forestville as well as land that surrounds Forestville that is part of the Hanover Fire Protection District # 1. This plan is written with the presumption that the Town of Hanover will agree to the creation of a fire district at the time of dissolution.

### Disposition of Public Works Employees

The public works department has two employees: a full time Utility Worker and a full time Streets and Water Maintenance Worker. Both positions are non-competitive and are not subject to a collective bargaining unit. State law describes a process for transferring competitive positions between governments, the law does not apply to non-competitive positions.

The Town of Hanover has indicated that they will likely add one position in either the Water Department or Highway Department to handle the additional workload from the Village. The two Village employees will be invited to apply for any position that they are qualified to be appointed to. The Town has not decided what title would be added, but based on the classifications of existing workers it will likely be on the following list:

- Laborer
- Motor Equipment Operator



- Utility Worker
- Working Supervisor

## Inventory of Village Assets

The Village did not have an accurate inventory of equipment and personal property at the time of the study. The Village included as part of their contract with CGR to conduct an inventory. The inventory is included as an appendix to the project report and significant items are specifically addressed in the plan.

## Disposition of Excess Equipment and Personal Property

During the planning process, members of the committee and other residents expressed concern about the amount of debt held by the Village, particularly the debt on the water system. The plan includes selling all equipment and personal property that is not needed to provide service after dissolution to help reduce the debt burden of the village and its residents.

## Financial State of the Village

The Village was not able to present current figures related to debts and fund balances at the start of the dissolution planning process. The Village chose to engage an accounting firm to help develop a report regarding the financial status of the Village that will be available before the Village Board adopts the dissolution plan.

## Continued Enfranchisement of Village Residents

Village residents are concerned that their ability to share their opinions and requests with their elected officials will be diluted when the Village dissolves. While there is no specific method in the Town of Hanover to ensure that residents of Forestville have their voices heard, it will be incumbent on the residents to engage with the Town government by attending meetings and volunteering to serve on committees.

## Continuation of Youth and Senior Programs

The summer youth program and senior programs that are currently funded by the Village are considered to be valuable to the community and should continue to be funded. Currently the Village and Town both spend \$6,000 on the youth services and the Village manages the program. If the Village goes away, a successor organization will need to be identified to help provide the services.

## Maintenance of Public Spaces

A recent survey by the Forestville Planning Board found that maintaining a tree lined public space was valuable to the residents and should be continued. Although the Village DPW provides some of the services, others are done by Hanover and New York State DOT. The Dissolution Committee feels that this a priority that the Town should continue to ensure the appropriate maintenance of the spaces after dissolution.

## Continuation of Laws

Under the laws governing dissolution, all Village Laws remain in effect for two years after dissolution. During that time the Town of Hanover must review the laws and determine if they should be maintained by the Town. The dissolution plan contains recommendations for the dispositions of the laws.

## Creation of Districts for Sidewalks, Lights and Rubbish (Lawn/Brush)

The Town of Hanover will be asked to create several special districts to continue services currently provided by the Village. The Village currently plows the sidewalks after significant snowfall and repairs the sidewalks either with their own staff or with contractors when necessary. Sidewalks are seen as needed to keep the community a walkable community. The Committee would like to see sidewalk maintenance continue and it should be funded through a special district. The Village has streetlights at multiple locations and they are viewed as a necessity by the residents.

# Dissolution Plan of the Village of Forestville

By the Forestville Dissolution Committee

Date – April 11, 2016

This document sets forth, in detail, the Dissolution Plan of the Village of Forestville as developed by the Forestville Dissolution Committee. Following submission of the Plan to the Village Board, the Village Board may amend the plan or create a new one, but must adopt a plan by May 18, 2016. The Village Board must then conduct a public hearing of the plan between 35 and 90 days following adoption. The Village Board has 60 days to revise and approve a dissolution plan. At the completion of these steps, the Village of Forestville would dissolve effective December 31, 2016.

The Dissolution Committee believes this Dissolution Plan includes actions in the best interests of the residents of Forestville. Overview

1. The local government entity to be dissolved shall be the Village of Forestville, New York.
2. The territorial boundaries of the Village of Forestville are based on the boundaries set by the Village of Forestville Board of Trustees on January 29, 1963 and accepted by the Town of Hanover Town Board on February 11, 1963. These boundaries are recorded on the current tax maps of Chautauqua County. The Village of Forestville is in the Town of Hanover in Chautauqua County, New York.
3. The type of entity is a village as defined in New York State Village Law.

### **Fiscal Estimate of the Cost of Dissolution**

4. The fiscal estimate of the cost of the dissolution is estimated to be approximately \$95,000. This includes the following cost components:
  - Consultant fees to assist the Village in preparing the Plan and related documents and processes: \$15,000 (funded primarily with a New York State Local Government Efficiency grant)
  - Auditor fees to assist the Village in conducting a final audit. Estimate \$ 10,000
  - Surveys of village owned real property: Estimate \$ 5,000
  - Legal fees to assist the Village in researching legal issues. Estimate for all legal services: \$50,000
  - Fees related to the transfer of the ambulance operating certificate from the Village to the Forestville Fire Department, Inc.: \$5,000
  - Miscellaneous advertisement fees, public referendum fees, etc.: \$10,000

A complete fiscal and tax impact analysis of dissolution is presented in the Dissolution Committee's Final Report.

### **Transfer or Elimination of Village Employees**

5. The plan for the transfer or elimination of the current employees of the Village is shown below. All current Village employee positions will be eliminated. The Town will assume responsibility for the work provided by current Village employees as follows:

- The Mayor's and Deputy Mayor's positions will be eliminated. The Supervisor of Hanover will absorb the responsibilities of executive leadership for the Village geography within their respective town. (Estimated savings: \$4,000)
- The Village Board of Trustees will dissolve. All associated personnel expenses will be saved since the Town will assume legislative responsibility for the former Village with no additional pay for its Town Board members. The size of the Town Board will not change. (Estimated savings: \$3,500)
- The current duties of the Village Clerk-Treasurer Offices including the clerk and claims auditor will be absorbed by the Town of Hanover. The town will not likely need to add staff although some existing part time staff may have additional hours. (Estimated savings: \$22,600)
- The positions in the Village DPW for street maintenance, snow and ice removal, storm sewer maintenance, street light maintenance, and park maintenance will be eliminated and the positions are not eligible for transfer because they are non-competitive. The Town of Hanover will add 1 full time employee in the (Water/Highway) Department and the former Village employees will be invited to apply. (Estimated savings: \$30,000)
- The Village Planning and Zoning Board will be eliminated. (Estimated savings: \$1,670)
- The position of Village Code Enforcement Officer will be eliminated and the Town of Hanover will become responsible for this task. (Estimated savings: \$ 4,000)
- The position of Village Historian will be eliminated and all records and collections will be transferred to the Town of Hanover Historian. No savings are estimated.
- The position of Village Registrar will be eliminated and all records will be transferred to the Town of Hanover Clerk.
- The part time position of cleaner will be eliminated with an estimated savings of \$3,000.
- The positions at the Village DPW, the cleaner, the claims auditor and the Village Clerk will be awarded performance bonus compensation equal to five weeks of regular pay if they satisfactorily perform their duties up to the day of Village dissolution or until such time the Village Board deems their services unnecessary.

## Disposition of Property of the Village and Fund Balances

6. Unless otherwise sold or transferred to a special district or service provider, all real property improved or not improved will become the property of the Town of Hanover. Water facilities will be assigned to the Town of Hanover's new Forestville Water

District. The Town will take title to the Village real property with the understanding that the Town will honor all existing agreements or other arrangements between the Village and other users of Village property. Real property transferred to the Town will be done without consideration and the Town will, at their option, prepare any and all deeds for the Village to execute prior to the date of dissolution.

- Village-owned real estate and real property shown in the table below will be transferred to the Town.

Parcel ID	Street Address	Total AV	Acres
83.00-3-14.2	Dennison Road	\$ 8,000	6.5
83.00-3-23	Dennison Road	\$ 300	1
99.08-1-14	0 Chestnut Street	\$ 12,700	1
100.05-2-9.2	Third Street	\$ 2,600	2
99.00-2-1	Walnut Road	\$ 4,000	30
99.08-1-15	Chestnut Street	\$ 18,600	1
100.13-1-20	Prospect Street	\$ 228,400	1

- The value of Village-owned equipment and vehicles, (excluding fire department inventory shown in separate table), in 2016 is \$174,900. The age, value, and recipient of each asset is shown below:

Year	Make	Model/ Descriptions	Estimated Fair Market Value	Disposition
2007	GMC	Truck 2500 HD	\$7,000	TBD
2008	Ford	Dump F750	\$49,500	TBD
2009	GMC	Dump 3500 HD	\$25,000	TBD
2008	Swenson Spreader	Salt Spreader	\$2,500	TBD
2008	New Holland	T 2210 Tractor	\$14,000	TBD

Year	Make	Model/ Descriptions	Estimated Fair Market Value	Disposition
unk	Meteor	PTO Snow Blower	\$2,000	TBD
2008	New Holland	Backhoe B95B	\$65,000	TBD
unk	ODB	large Leaf Blower X-TREME VAC XV6527	\$3,000	TBD
unk	Grasshopper	Ride-on Mower 124	\$2,000	TBD
unk	Western	Snowplow Flostat Hyd Sys 10"	\$2,900	TBD
unk	SPX Radio detection	Line Locator RD7000+	\$2,000	TBD

- Personal property owned by the Village at the time of dissolution (excluding that belonging to the fire department) will become the property of the Town of Hanover. Personal property will mean and include office equipment, furniture, tools, parts inventory, and any other items commonly considered to be personal property.
- Ownership of the fire department assets (apparatus and equipment) including the building at 18 Chestnut Street, the 1.39 acres on which it resides (parcel 99.12-1-29), all fire and EMS apparatus currently owned by the village and all fire department personal property will be transferred to the Forestville Fire District. A list of assets with an estimated value over \$2,000 and a combined value estimated at \$1,144,000 is listed below.

Year	Make	Model/Type	Estimated Fair Market Value	Disposition
1928	Chevy	Antique Pumper	\$5,000	To Fire District.
1991	Pierce	Engine 131	\$200,000	To Fire District
2005	Ford	Rescue 131 -F450 Pickup	\$45,000	To Fire District.
2006	American Hauler	Trailer	\$3,500	To Fire District.

2009	Kenworth	Engine 132	\$300,000	To Fire District.
2010	Dodge	Ambulance	\$140,000	To Fire District.
		4 MSA PACKS	\$16,000	To Fire District.
		1 GENERATOR	\$2,500	To Fire District.
		1 THERMAL IMAGING CAMERA	\$2,000	To Fire District.
		1 K12 SAW	\$2,000	To Fire District.
		1 Hurst Tool/Spreader	\$15,000	To Fire District.
		1 Hurst Cutters	\$11,500	To Fire District.
		1 Hurst Ram	\$10,000	To Fire District
		1 Various Sizes of Cribbing	\$9,000	To Fire District
		3 MSA Packs	\$12,000	To Fire District
		1 Rescue Jacks w/Accessory Bag	\$4,000	To Fire District
		1 Portable 5hp Power Supply	\$3,700	To Fire District
		1 Generator	\$2,500	To Fire District
		CanAm Utility ATV with Tracks	\$14,000	To Fire District
		Rescue Bogan with Skis	\$5,500	To Fire District
		Trailer	\$9,000	To Fire District
		1 Stryker Gurney	\$5,315	To Fire District
		1 AED	\$3,631	To Fire District
		1 Stryker Stair Chair	\$3,189	To Fire District
		1 Building Generator	\$3,429	To Fire District
		1 Federal Fire Siren	\$15,753	To Fire District

		1 Truck Radios, Base Radios, Portables	\$9,500	To Fire District
		37 sets of Gear each (Helmet, Nomex, Coat, Pants, Gloves, Boots)	\$122,100	To Fire District
		1 Closed Circuit Camera System	\$2,750	To Fire District
		1 Universal Coolers - Refrigerator	\$2,200	To Fire District
		1 Portable Pond	\$2,000	To Fire District
2015	Code 4	edraulic Cutters	\$11,600	To Fire District

- The Village plans to use fund balance to pay down existing Village debt prior to the effective date of dissolution. Village fund balances remaining upon Village dissolution will be transferred to the Town of Hanover. The amounts that will actually transfer upon dissolution will be the amounts that are in each fund at the time dissolution takes effect. Amounts listed below provide information on status of fund balances as of xxxxxxxx. Funds that remain on the effective date of dissolution would transfer as follows:
  - The Village Water Fund will transfer to the Town of Hanover Water District # xx and be managed by the Town Board of Hanover (As of xx/xx/2016, the fund total was \$xxx,xxx).
  - The Village general fund will transfer to the Town of Hanover. (As of xx/xx/2016, the fund total was \$xxx,xxx).

### Village Liabilities and Debts

7. The Village liabilities and indebtedness are as follows:

- Liabilities. None are known at this time. There are no current lawsuits or proceedings against the Village.
- Indebtedness – As of 03/31/16, the Village had \$3.68 million in outstanding debt.
  - The principal outstanding for the Fire Department apparatus is \$159,048. The Fire District will assume the note and all payments for that debt through its negotiated fees for service



- The principal outstanding for the water fund is \$3,518,181. This is a 30 year no interest loan for the water system improvements. This debt will remain with the water district, and will be charged only to water users including those in the former Village. There are 27 annual payments left on this loan. The dissolution plan requests that a fund be established from the proceeds of land sales and other appropriate assets to be used over the length of the loan to reduce the debt payments for the residents.

## Agreements to Carry Out Dissolution

8. This Plan was developed by the Dissolution Committee with the best interest of all residents in the Village and Town outside of Village in mind. The Committee anticipates that if dissolution of the Village is ultimately approved by the Forestville Village Board and voters that the succeeding Town government will provide for and comply with the Plan set forth in this document. The Dissolution Committee recognizes the Plan could be impacted by unforeseen circumstances occurring at the time of dissolution. Thus, this document is a plan, not a guarantee. However, representatives on the Committee endorse this Dissolution Plan, which was developed in good faith and with the input of all members of the Committee.

The following agreements will be developed in order to continue services considered valuable by the residents of the Village:

- The Forestville Fire District will allow reasonable and appropriate access to the fire station for community groups. The Forestville Fire Department, Inc. will also allow reasonable and appropriate access to the tennis courts and playground next to their building and to provide for maintenance of the grounds.
- The Town of Hanover will continue to fund the existing youth programs in the Village of Hanover and will assist in the identification or development and oversight of an appropriate non-profit organization to provide those programs.

## Continuation of Village Functions or Services

9. Services formerly provided by the Village government will be provided as follows:

- **Legislative services.** Local government representation shall be provided by the Town Board.
- **Administrative services.** All administrative and clerical positions of the Village will be eliminated at the time of dissolution.
- **Village Records.** The village records will be transferred to the Town of Hanover after dissolution.

- **Public works services (not including water services addressed below).** Street maintenance, snow plowing, storm sewers, traffic control devices, street lights, park maintenance, mowing, grounds keeping, and related services provided by the former Village will be provided by the Town.
- **Lighting district.** Lighting districts will be established by the Town with a total annual expense of \$14,000. The Town will be responsible for providing street lighting services within the boundaries of the existing Village, with costs billed as a separate district charge to Forestville taxpayers on their annual Town tax bills. There will be no change in cost as a result of dissolution.
- **Sidewalk district.** A sidewalk district will be established by the Town with a total annual expense of \$7,000. The Town will be responsible for providing sidewalk maintenance and plowing services within the boundaries of the existing Village, with costs billed as a separate district charge to Forestville taxpayers on their annual Town tax bills. There will be no change in cost as a result of dissolution.
- **Water.** Water services for Village residents will be maintained and provided by the Town of Hanover. The Town will create and establish by resolution a Special Improvement District to be known as the Forestville Water District (Town water district #TBD) as provided by Article 12 and 12A of Town Law, and provide service through the Hanover Water Department. Costs for the district will be covered by user fees. Existing Village water fund debt will be the responsibility of water users and be paid for through the user fees.
- **Zoning enforcement / planning.** Zoning enforcement services provided in the former Village will be provided by the Town via the existing staff and board.
- **Fire and EMS.** The fire and EMS service will still be provided by the members of the Forestville Fire Department. However, the fire and EMS service will be managed directly by Forestville Fire District. All assets and property will be transferred to the district at dissolution. The Village will also need to transfer the ownership of the ambulance operating certificate under the process set forth in Public Health Law Article 30 and administered by the Southwestern Regional EMS Council. The Town of Hanover will need to provide for a fire district that encompasses the area of the former Village through creation of a new fire district.
- **Municipal association** dues paid by the former Village to the New York Conference of Mayors will be eliminated.
- **Animal control.** The Town will be responsible for arranging for this service, whenever needed.

- **Village attorney.** The Village will no longer contract for an attorney, though the current attorney services will be absorbed by the Town, at a cost of \$11,000 for the Town.
- **Brush Clean Up.** The Town will be responsible for providing this service on a schedule to the residents. This will be funded through a special refuse district.

## Disposition of Village Assets When Dissolution is Effective

10. The Village will dispose of those assets remaining on the effective date of the dissolution by turning them over to Hanover to become Town assets. The Village knows of no liabilities at this time that would become the responsibility of the Town upon dissolution of the Village. The Village cannot project whether or not there may be uncollected taxes upon the date of dissolution; however, any uncollected taxes will have been turned over to the County per current practice.

## Village Laws and Ordinances

11. Forestville Village Laws are listed in the village records. All the laws deemed to still be in effect are listed below.

The list shows the impact of dissolution on laws, ordinances, and resolutions excluding any that were listed as repealed or superseded. Codes listed as NA (not applicable) will not be effective upon dissolution of the Village. All other codes listed, in accordance with GML Article 17-A §789, remain in effect for a period of two years following dissolution, as if the same had been duly adopted by the Town Boards. They shall be enforced by the Town within the limits of the dissolved Village, except that the Town Boards shall have the power at any time to amend or repeal such local laws, ordinances, rules or regulations in the manner as other local laws, ordinances, rules or regulations of the Town.

### Key Definitions

- NA Village code is no longer applicable; is not enforced; has been superseded; or is irrelevant upon dissolution. These codes do not become part of Town law when dissolution takes effect.
- A Codes that should be rewritten as Town laws, following Town review.
- B Codes for which the Town currently has a similar law in effect. Provisions of the Village law may only need to be incorporated in existing Town law.

### Impact of Dissolution on Laws and Ordinances Listed in the Village Code

<b>Key</b>	<b>Title of code</b>	<b>Date</b>
<b>NA</b>	Tax Utility Services	5/3/1950
<b>A</b>	Cutting/Trimming Grass and Rank/Noxious Flora	2/17/1969
<b>NA</b>	Code of Ethics/Board of Ethics	5/12/1970
<b>NA</b>	Utility Tax	10/05/1970
<b>A</b>	Noise Abatement	6/30/1981
<b>NA</b>	Defense and Indemnification of Village Officers & Employees	04/27/1982
<b>B</b>	Village of Forestville Zoning Law	06/1982
<b>A</b>	Establish hour of closing Village Park and Playground	05/31/1983
<b>B</b>	Period of Prohibition of all night parking on village streets	05/31/1983
<b>B</b>	Amend Residential-One district north/south boundaries of Cedar St.	08/10/1983
<b>B</b>	Prohibits off street parking on Academy	03/27/1984
<b>NA</b>	Veterans Exemption Option	09/25/1984
<b>NA</b>	Licensing of Games of Chance	05/21/1985
<b>NA</b>	Public Servant may issue Appearance Tickets	06/25/1985
<b>B</b>	Amending Zoning Law	06/25/1985
<b>NA</b>	Alternative Veterans Exemption-Reduction of Maximum Exemption	06/30/1985
<b>B</b>	Regulate Private Hook-up to Village Storm Sewer	04/28/1987
<b>B</b>	Post Weight Limit Signs on Designated Roadways	02/23/1988
<b>B</b>	Regulate Consumption of Alcoholic Beverages	04/27/1988
<b>B</b>	Weight Limit Signs	03/26/1991

Key	Title of code	Date
NA	Termination of Village's Status as an Assessing Unit	05/28/1991
B	Water Policy	07/30/1991
NA	Amend Flood Damage Prevention	04/06/1992
B	Dog Control	10/27/1992
NA	Prior Written Notice of Defects	01/25/1994
B	Prohibit Parking on south side of Cedar Street	03/29/1994
B	Dog Control	07/26/1994
B	Speed Limit 30 mph on Center Street	08/30/1994
B	Snowmobile Regulations	04/25/1995
NA	Harassment in the Workplace	04/25/1995
NA	Grievance Procedures	10/30/1995
B	Seasonal no parking area on Main Street	12/19/1995
NA	Telecommunications Facilities Law	08/26/1997
B	Amendment to Section 302-Zoning Map	10/28/1997
B	Limit Parking on portion of Park Street	05/26/1998
B	Amend Zoning Law	05/25/1999
B	Amendment to Zoning Law	11/09/2000
B	Establishment of Speed Limit on Main Street	09/17/2003
B	Amend Hours of Closing for Village Park/Playground	07/27/2004
B	Curfew	12/28/2004
B	Dog Control	12/28/2004

Key	Title of code	Date
B	Amendment Section 202 and 620 of Zoning Law of 1982	12/28/2004
B	Modification of Certain Speed Limits in the Village	04/04/2005
B	Amendment to Zoning Law 1982	10/19/2006
B	Provide Admin and Enforce of NYS Fire Prevention/Building Code	01/31/2007
B	Prohibiting Loitering	04/14/2008
B	Water System Capital Improvement & Replacement Reserve Fund	10/21/2013
NA	Change Village Election Day from March to November	04/08/2014
NA	Creation of Village Auditor position	07/15/2014
NA	Authorizing the use of Best Value Award Methodology in the competitive bidding process	11/03/2014
NA	Procurement Policy	04/06/2015

### Effective Dissolution Date

12. Should the Village dissolve, the dissolution will be effective on December 31, 2016.

### Official Public Hearing

13. The Village will hold an official public hearing at 7 p.m. on June 14 at the Forestville American Legion Hall.

### Other Matters Pertinent to Dissolution

14. Other matters – A) loss of specific revenue upon Village dissolution, and B) summary of the fiscal impact of dissolution.

A) Revenue Impact. Dissolution will result in the loss of the former Village’s Utilities Gross Receipts Tax revenue (currently \$8,500). Under NY law, towns are not eligible to receive this revenue. The Committee notes, however, that upon dissolution, Forestville utility customers will no longer be charged this tax, which equates to approximately 2% - 4% of electric and phone bills.

B) Fiscal impact. The table below identifies how tax bills would have been affected in fiscal year 2016 had Village dissolution been in effect. It is important to note that upon dissolution, the Town governments would become eligible for a Citizen Empowerment Tax Credit (CETC). This is an annual incentive from NYS for consolidating governments. The incentive is based on a formula: 15% of the Village tax levy PLUS 15% of the Town’s tax levy. The table shows the fiscal impact both with and without the CETC, and assumes 100% of the CETC is applied to reduce taxes for all Town taxpayers. The CETC, based on 2016 fiscal year budgets, equates to \$171,000.

The table below excludes county and school taxes, since they are unaffected by dissolution. It also excludes water and sewer charges, since these charges are billed as user fees to Forestville residents.

Summary of Projected Tax Rates for Single Government

Forestville Village Tax Comparison						
	With CETC			Without CETC		
	Current	After Dissolution	Change	After Dissolution		
2016 Village Tax	\$ 5.50	\$ -	\$ (5.50)	\$ -	\$ (5.50)	
Fire Protection District	\$ -	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	
Light, Refuse and Sidewalk [	\$ -	\$ 1.40	\$ 1.40	\$ 1.40	\$ 1.40	
General Townwide	\$ 2.11	\$ 1.80	\$ (0.31)	\$ 2.30	\$ 0.19	
General TOV	\$ -	\$ -	\$ -	\$ -	\$ -	
Highway -Townwide	\$ 0.87	\$ 0.90	\$ 0.03	\$ 0.90	\$ 0.03	
Highway -TOV	\$ -	\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.40	
<b>Total</b>	<b>\$ 8.48</b>	<b>\$ 5.50</b>	<b>\$ (2.98)</b>	<b>\$ 6.00</b>	<b>\$ (2.48)</b>	

*Estimated tax rates shown in cost per thousand of assessed value.*

As shown in the table, Forestville residents would see a 29 % drop in their tax rate without the state consolidation incentive (CETC), and a 35 % drop with it. For ease of reading, several of the special districts are combined on a single line.

Hanover TOV Tax Comparison						
	With CETC			Without CETC		
	Current	After Dissolution	Change	After Dissolution		
Fire Protection District	\$ 1.02	\$ 1.00	\$ (0.02)	\$ 1.00	\$ (0.02)	
General Townwide	\$ 2.11	\$ 1.80	\$ (0.31)	\$ 2.30	\$ 0.19	
General TOV	\$ -	\$ -	\$ -	\$ -	\$ -	
Highway -Townwide	\$ 0.87	\$ 0.90	\$ 0.03	\$ 0.90	\$ 0.03	
Highway -TOV	\$ -	\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.40	
<b>Total</b>	<b>\$ 4.00</b>	<b>\$ 4.10</b>	<b>\$ 0.10</b>	<b>\$ 4.60</b>	<b>\$ 0.60</b>	

*Estimated tax rates shown in cost per thousand of assessed value.*

Hanover (TOV) residents would see a 15 % increase in their tax rate without the incentive and a 3 % change with CETC.

As previously noted, these projections are based on the Village 2016-17 and the Town 2016 budgets.

Note: Detailed fiscal information is available at [www.cgr.org/Forestville](http://www.cgr.org/Forestville).