

**Village of Walden
Board of Trustees Special Meeting
February 28, 2024**

Mayor Ramos called the regular meeting of the Village of Walden Board of Trustees to order at 5:30pm.

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| On roll call the following were: | Mayor: | John Ramos |
| Present: | Deputy Mayor | |
| | Trustees | Chris Batson Becky Pearson Ralph Garrison Jr. |

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| Absent: | Willie Carley Kristie Hall Patricia Maher |
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| Also Present: | Marisa Kraus, Village Clerk David Donovan, Village Attorney |
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Public Hearings – Local Laws 2, 3 & 4

Attorney Donovan: Prior to open the public hearing, if I can, I don't know if Trustee Pearson brought up the issue that she and I discussed yesterday. Currently, the village has in place, authorized by state law, a 10% exemption for volunteer firefighters and Ambulance Corp workers who reside in Village of Walden. The current state law sunsets in December 2025. Local Law #2, would just allow that to continue. Local Law #3 allows for an exemption for the unremarried surviving spouse and formerly enrolled firefighters and voluntarily civilian services killed in the line of duty. Local Law #4 provides a tax exemption for unremarried surviving spouses of formally enrolled members with more than 20 years of service. The question that Trustee Pearson asked me yesterday was for Local Laws 3 and 4, did the deceased spouse have to reside in Walden? In my analysis of the state law was, yes. However, after doing some additional research and speaking to another assessor with in Hamptonburg, whom I worked on this local law, it could be read to provide that the deceased spouse may in fact have got the exception in another jurisdiction. If the surviving spouse resides in the Village of Walden, he or she could get that exemption. If you want to limit that, to make sure that they had to serve in Walden. I modified the Local Laws 3 and 4 very simply to say that the formally enrolled spouse must have been in Walden Incorporated Volunteer Fire Department or Volunteer Ambulance Service that provided service to the Village of Walden.

Trustee Batson: I would like to keep it localized to Walden.

Trustee Garrison: I agree.

Mayor Ramos: That's easy.

Attorney Donovan: What I would suggest is that you open all 3 public hearings at once.

Trustee Garrison made a motion to open Public Hearing for Local Laws 2, 3 and 4 Tax Exemptions. Seconded by Trustee Batson. All ayes Motion carried.

Trustee Pearson: For clarification. I know you emailed that back to me, it's for people who have served in the Walden Fire District and Walden and Montgomery Ambulance Corp. We're putting that in there as well?

Attorney Donovan: We are not because they have to have served in a volunteer company that served the Village of Walden. I didn't name the company specifically, but I did say they had to service the Village of Walden.

Trustee Pearson: I also did speak to the Chief of Montgomery who did most of the planning for the Village of Montgomery and the Town of Montgomery. He said the same thing, that we should say something about Walden.

Attorney Donovan: I have prepared a slightly modified version of the Local Laws 3 and 4. Local Law 2 is already covered because it says the service area and that is the Village of Walden. The form that you actually fill out, you have to certify that that's your primary residence. That you served in the Village of Walden. You're asking certification from the volunteer company that comes from the Fire Department and Ambulance Company.

Christine Scieurca: The current law states that 2 years you have to be enrolled before you can apply for the tax exemption.

Trustee Batson: That's what we're amending it to.

Christine Scieurca: They have to remain an active member in order to keep receiving the exemption. Personally, I think 2 years is a little short. Consider, military service, 4 years. Current, 5 years.

Trustee Pearson: Too short to?

Christine Scieurca: To give an exemption after 2 years.

Trustee Pearson: They shouldn't get it after 2 years. They should after 4 years?

Christine Scieurca: Yes.

Attorney Donovan: Just as the board considers that it's one thing to make a minor modification for clarification like adding Village of Walden. If you're going to change that number of years. My recommendation you would need to hold a new public hearing and you know we're doing this to make the March 1st deadline. If you want to modify it afterwards, that's up to you. If you want to move forward I recommend you move today. Marisa has the Express Mail envelope ready to go to the Secretary to State.

Trustee Pearson: I think most of the Board Members at the last meeting expressed 2 years.

Attorney Donovan: Yeah, we had the conversation. You could opt 2, 3, 4, 5 and board had full discussion.

Trustee Pearson: Villages are doing 2. Town is doing 2. School District is 3.

Attorney Donovan: The other municipalities that I represented are doing 2.

Trustee Garrison: I also think the failsafe built in is if they don't continue to stay an active member qualifying, it falls off. So, every year they have to show that they're still active enough to qualify for it.

Christine Scieurca: Do they have to renew every year?

Trustee Garrison: Every year, yes.

Mayor Ramos: Plus there's a nominal amount of hours that it takes to become fully certified.

Local Law 2 of 2024 – Tax Exemption

Trustee Pearson made motion to adopt negative declaration on Local Law 2 of 2024 - Tax Exemptions. Seconded by Trustee Garrison. All ayes. Motion carried.

Trustee Pearson made a motion to adopt Local Law 2 of 2024 - Tax Exemptions. Seconded by Trustee Garrison. All ayes. Motion carried.

Local Law 3 of 2024 – Tax Exemptions for Unremarried Surviving Spouse

Trustee Garrison made a motion to adopt negative declaration on Local Law 3 of 2024 - Tax Exemptions for Unremarried Surviving Spouse. Seconded by Trustee Pearson. All ayes. Motion carried.

Trustee Pearson made a motion to adopt Local Law 3 of 2024 - Tax Exemption for Unremarried Surviving Spouse. Seconded by Trustee Garrison. All ayes. Motion carried.

Local Law 4 of 2024 – Tax Exemptions for Unremarried Surviving Spouses 20+ Years

Trustee Pearson made a motion to adopt negative declaration on Local Law 4 of 2024 - Tax exemption for Unremarried Surviving Spouses 20+ Years. Seconded by Trustee Garrison. All ayes. Motion carried.

Trustee Garrison made a motion to adopt Local Law 4 of 2024 - Tax Exemption for Unremarried Surviving Spouses 20+ Years. Seconded by Trustee Pearson. All ayes. Motion carried.

Adjourn

Trustee Pearson made a motion to adjourn. Seconded by Trustee Garrison. All ayes. Motion carried.