

August 10, 2026

The meeting was brought to order by Supervisor Wrona at 4:45 p.m.

PRESENT – Peter E. Wrona Supervisor, David Shinnors Councilman, Phillip Gross Councilman, Timothy Zimbardi Councilman, Terry Rosell Superintendent, Megan Morgenstern Town Clerk

ABSENT: Holly Urbanski Councilwoman

GUESTS – Charles Folts

MOTION #82 – MINUTES

On motion by Councilman Shinnors, seconded by Councilman Gross that the minutes of July 13, 2026, be approved as submitted

Ayes 4 Wrona, Shinnors, Gross, Zimbardi

Nays 0 Carried.

CEO REPORT

CEO Holler reported that he had 11 Phone calls, 6 Inspections, 2 permits and 1 violation.

MOTION # 83 – CEO Report

On motion by Councilman Shinnors, seconded by Councilman Zimbardi, that the Jul 2026 CEO report be approved as submitted

Ayes 4 Wrona, Shinnors, Gross, Zimbardi

Nays 0 Carried.

The final roll was filed on July 1. All the sales in the assessor's office are held from March 1 till the new roll comes out. All exemptions filed after the March 1 deadline are held as well.

There was an update to the Citrix program (the program used to connect to the County Server where the Assessor program is housed) There was a two week period that County IT was working on a glitch in the program that wasn't allowing outside assessors to log in.

It has since been remedied and all sales to date were added to the file in time for the school bills to be run.

We are up to STAR Report #8 from the State. As you know the State has taken over most of the STAR administration. This only means they tell the assessor who qualifies for what several times a year.

Reports we have received have been:

#1 Received in early April. Enhanced STAR Eligibility Report (this tells us who is eligible for Enhanced and who isn't basically it's a mismatch report from the assessor file and what the taxpayer is eligible for.) This report is put on by the County via a "patch" the State sends for the assessor file. The assessor still downloads the report and sends another report back to the State with any changes they feel are wrong. For instance, age- tax payer does not meet the age requirement – when the taxpayer has been old enough and had the Enhanced STAR for several years.- this mistake is a common one.

#2 Also Received in early April. Over \$250,000 report (this report is just that – taxpayers who's adjusted gross income is over \$250,000- they are then forced into the STAR Credit rather than the exemption on) There is a patch also for this report.

#3 Received in early April Voluntary Removal (this report is for taxpayers that have opted to go with the STAR Credit rather than the exemption.) When the State took over the STAR program in 2016, they froze the amount of the exemption where there used to be a 2% increase annually. This is to entice the taxpayer to switch so they can handle the program entirely and the assessor would not have any control or say so. This report is done manually by the assessor.

#4 Tentative roll corrections. Sent to us on June 12th (this is exactly what it says and typically comes prior to the tentative roll is even filed with the State in some circumstances. This report has several of the same things as the previous report for obvious reasons. The assessor does this manually and again returns a report to the State with any corrections.

Report #5 The STAR Delinquency Report lists STAR exemption and credit recipients whose property taxes are more than one year delinquent. The property owners in the report were mailed letters indicating that they had 30 days to pay their delinquent property taxes. Their local officials indicated that the taxes remained unpaid as of that deadline. This came out July 6th. This is a manual report, but it is sent too late for the Assessor to make it on the 2026 roll as we are locked out due to us working on the new/current assessment roll.

Report #6 Voluntary exemption removal – also came July 6th – this is the final changes from the state – similar to Report #3 above. This also came to late to be manually put on by the assessor. Reports 5 and 6 were put on by the assessment data clerk at the county.

Report #7 Final Roll corrections. Received July 28th This is like the tentative roll corrections. The changes are made manually by the assessor.

Report #8 Star Credit eligible report. Received August 3rd. This has a patch run by the county that puts something on the school bill telling the taxpayer they received or will receive the STAR credit. The assessor just downloads and saves this in case a taxpayer has a question. Additional reports to come:

Report #9 The Senior Income Level Report lists properties whose owners may be eligible for the senior citizens (467) exemption. To be listed on the report, the owners would typically:

- meet the age requirements for the upcoming year's Enhanced STAR benefit, and
- have reported adjusted gross income (AGI) below \$58,400 on their income tax return(s)

Eligibility for the senior citizens exemption is not entirely based on Federal Adjusted Gross Income. However, this report may be helpful to assessors who wish to reach out to lower-income seniors and advise them of the availability of the senior citizens exemption. (The statutory maximum income for the sliding scale senior citizens exemption is currently \$58,399.99). The report is not intended to include all properties with incomes under \$58,400. For instance, if we are unable to determine the income for a particular property, it would not be listed in the report.

The County has an income level for the low-income senior of \$25,999.99. This is typically the highest level of the taxing jurisdictions, so this report does not help much. We download and save it.

Report #10- NYS Tax Return deceased list. It's a list of the people according to NYS that are deceased based on income tax. We download and take this one with a grain of salt. Typically, we cross check to ensure the taxpayer is in fact deceased before removing exemptions.

Report #11 STAR Credit Issued report. This is a list of the taxpayers that received the STAR credit and is for informational purposes only.

These reports have made the STAR exemption a year-long process. Prior to 2016, taxpayers would apply locally with the assessor for the Basic and Enhanced STAR. Enhanced STAR has always had the op on of signing up with the State for income verification to take the place of annual renewals. But prior to the State involvement, the taxpayers would come prior to March 1 and apply. If they ever had any questions, they could be answered by their local assessor. Now, they have a number for the State to call and have reported that the wait times are long, or they are almost impossible to get through. The taxpayer number to the STAR program is (518) 457-2036.

MOTION # 84 - ASSESSOR REPORT

On motion by Councilman Gross, seconded by Councilman Zimbardi the July 2026 Assessor report be approved as submitted

Ayes 4 Wrona, Shinnars, Gross, Zimbardi

Nays 0 Carried.

MOTION # 85 - JUSTICE REPORT

On motion by Councilman Gross, seconded by Councilman Shinnars the July 2026 Justice report in the amount of \$270.00 be approved as submitted

Ayes 4 Wrona, Shinnars, Gross, Zimbardi

Nays 0 Carried.

SUPERINTENDENT REPORT

ROADS - We grinded Whig st. Extension and injected it with calcium. Chip sealing should be happening this week, we're chip sealing Hungry Hollow, West Bucktooth, the back side of Kyler and over what was grinded on Whig St. We repaired a guard rail on Fields Hollow. We've extended a couple of pipes and did some ditching. We've started skid patching. We helped the Village mill their roads and helped Mansfield and East Otto shoulder their road. We also had an incident where the power line that feeds our storage building got caught by one of the trucks and knocked the meter box and weather head off Bensons barn. I had LED Electric repair it.

EQUIPMENT- We replaced the modulator air valves for the abs on the 22' Western Star.

BUILDING- The bottom panels came in and were installed for the Pickup and Loader Bay doors. They also had to install a new garage door opener on the loader bay door because it broke, and they can't get parts for it anymore.

MOTION # 86 – SUPERINTENDENT REPORT

On motion by Councilman Gross, seconded by Councilman Zimbardi that the Superintendent's August 10, 2026 report be approved as submitted

Ayes 4 Wrona, Shinnars, Gross, Zimbardi

Nays 0 Carried.

MOTION #87 – CLERK REPORT

On motion by Councilman Zimbardi, seconded by Councilwoman Urbanski that the Town Clerk Report for July 2026 in the amount of \$1146.50 now be approved as submitted and attached.

Ayes 4 Wrona, Shinnars, Gross, Zimbardi

Nays 0 Carried.

MOTION # 88 – SUPERVISOR'S REPORT

On motion by Councilman Shinnars, seconded by Councilman Zimbardi the Supervisor's July 2026 financial report with the following account balances:

General Fund \$ 433,542.29

Highway Fund \$ 580,786.11 is approved as submitted

Ayes 4 Wrona, Shinnars, Gross, Zimbardi

Nays 0 Carried.

August 10, 2026

Charles Folts introduced himself to the board. He wanted to let the board know that he was running in November for Town Highway Superintendent as a write-in. The board thanked him and advised him that he must let the Cattaraugus County Board of Elections know.

OLD BUSINESS: NONE

NEW BUSINESS:

Budget Worksheets have been handed out to all department heads. We should have a tentative budget ready at September 14ths meeting.

Sales tax was received in the amount of \$47,458.96

MOTION # 89 – PAYMENT OF CLAIMS – ABSTRACT 008

On motion by Councilman Zimbardi, seconded by Councilman Shinnars the following be approved as submitted.

Ayes 4 Wrona, Shinnars, Gross, Zimbardi

Nays 0 Carried.

General Fund Vouchers #131 to # 147 \$ 54,839.55

Highway Fund Vouchers #92 to # 110 \$ 63,893.93

MOTION #90 – ADJOURNED

On motion by Councilman Gross, seconded by Councilman Zimbardi that the meeting be adjourned at 4:58 pm

Ayes 4 Wrona, Shinnars, Gross, Zimbardi

Nays 0 Carried.

Respectfully submitted,

Megan L. Morgenstern
Town Clerk RMC