

**DISSOLUTION PLAN OF THE VILLAGE OF PORT HENRY****SUBMITTED TO THE VILLAGE BOARD  
BY THE VILLAGE OF PORT HENRY / TOWN OF MORIAH  
DISSOLUTION STUDY COMMITTEE****DECEMBER 22, 2009**

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This document sets forth, in detail, the Dissolution Plan of the Village of Port Henry as developed and approved by the Dissolution Study Committee. This Plan is presented to the Village Board of Trustees, which will adopt the Dissolution Plan to be presented to Village voters on March 16, 2010. If approved by a majority of the qualified voters, the Village of Port Henry will be dissolved as of December 31, 2011.

The Committee believes this Plan is consistent with the goals of the Town of Moriah since it was developed and approved by a joint Village of Port Henry / Town of Moriah Dissolution Committee. Therefore, this Plan has been developed with the expectation that if dissolution of the Village is approved by voters that the succeeding Town government will provide for and comply with the Plan as set forth in this document and subsequently adopted by the Village Board.

**A. The Continuation of Village Functions or Services by the Town**

This section describes not only how Village functions or services will continue if the Village dissolves, but also which aspects of Village government will change due to merging two governments into one.

1. Upon the dissolution of the Village of Port Henry, the Town of Moriah will assume the duties and functions of the Village, in accordance with this Plan. The cost of certain services in the existing Village – water, sewer, fire, refuse and recycling collection, and sidewalk snow removal – will be met by fees or taxes levied on real property located within the bounds of Special Improvement Districts established by the Town Board as explained in the paragraphs numbered 13-16 below.
2. The Village Board of Trustees will be eliminated. All expenses associated with personnel and contractual obligations for this function 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.

3. The position of Village Mayor will be eliminated and costs for salary and contractual expenses will be saved.
4. The part-time position of Clerk to the Town Clerk in the Town of Moriah will be eliminated. Expenses associated with personnel and related general administrative contractual obligations will be saved.
5. The positions of Village Treasurer and Village Clerk will be eliminated. Expenses associated with personnel and related general administrative contractual obligations will be saved, except the Town will create an additional clerk position to provide support for administrative responsibilities the Town will have upon dissolution of the Village.
6. The position of Village code enforcement officer, an eight-hour per week position, will be eliminated. Village code enforcement responsibilities, including safety inspection responsibilities, will be absorbed by the Town code enforcement officer with no change in hours or salary.
7. The Village and Town currently have separate attorneys who are paid, when legal services are needed, on a per diem basis. The Village attorney agreement will terminate. The Town will continue to have a contractual arrangement with an attorney.
8. Title to the Village Hall will be transferred to the Town and there will be a stipulation in the deed that if the Town decides to sell this property that the resulting revenue will be used to pay down the amount due on the 2009 E-One Fire Pumper.<sup>1</sup> The Town will first consider using the building for Town purposes, such as moving court and police operations to the building.
9. Title to the Village Fire House will be transferred to the Town. The Town will lease space in the existing fire hall to a new Port Henry Fire District, to be established as detailed in paragraph 15 below. The Town may continue to use space in the building for storage of some Village DPW or Town highway equipment. If, at some point in the future, the existing fire hall is no longer to be used by the Fire District, the responsibility to provide another facility will rest with the Fire District.
10. Title to Champ RV Park properties, consisting of a campground with lakefront beaches and associated bath houses and other facilities, will be transferred to the Town, which will become responsible for operation of the beach/campground.
11. The Village Department of Public Works garage facilities will become the property of the Town, which will determine future use of the facilities – all of which date from the early 1900s. The Town will store most DPW equipment at the Town Highway facility but will keep a core set of equipment at the current Village site, and crews will report directly to the Village site during snowstorms and other emergencies. Operation of the facilities will be under the management of the Town Highway Superintendent.

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<sup>1</sup> Payments of nearly \$32,342 are due in June every year through 2018.

12. Except as noted in paragraph 15 below, personal property and other fixed assets of the Village will not be sold upon dissolution but will be owned and used by the Town as long as the Town deems them to be useful. Personal property owned by the Village at the time of dissolution will become the property of the Town. Personal property will mean and include office equipment, furniture, motor vehicles, tools, parts inventory, furniture and any other item commonly considered to be personal property.
13. Water services for Village residents will be maintained. The Town will create and establish by resolution a Special Improvement District to be known as the Port Henry Water District (Town water district #4) as provided by Articles 12 and 12A of Town Law and assume the responsibilities of the new Water District for water supply, and also maintenance and repair of all existing water lines within the existing Village. The boundaries of the Water District will be the boundaries of the existing Village. Costs for the Water District will be met by user fees. Existing Village water fund debt will revert to the Water District users and be paid for through the user fees.
14. Sewer services for Village residents will be maintained. The Town will create and establish by resolution a Special Improvement District to be known as the Port Henry Sewer District (Town sewer district #2) as provided by Article 12 and 12A of Town Law. The Town will assume the responsibilities of the new Sewer District for maintenance and repair of all sewer lines within the existing Village. The boundaries of the Sewer District will be the boundaries of the existing Village. Costs for the Sewer District will be met by user fees. Existing Village sewer fund debt will become the responsibility of the newly formed Sewer District and be paid through user fees.
15. Prior to the effective date of dissolution of the Village (December 31, 2011), in accordance with Village Law Article 19-1914 the Town will adopt an order establishing the Port Henry Fire District (Town fire district #3), encompassing all property in the Village of Port Henry. In accordance with Town Law Article 11 Section 172d, the Town Board will “upon the dissolution of the Village” extend the Port Henry Fire District to encompass all property bounded on the north by the Westport town line, on the south by the Crown Point town line, on the west by Routes 9N / 22 and on the east by Lake Champlain that falls outside the existing boundaries of the Village of Port Henry. Properties within this area are currently in the Town’s fire protection district with first response provided by the Village Fire Department through a contract with the Town. The costs of operating the Fire District will be met by taxes levied on the benefited real property located within the boundaries of the Port Henry Fire District.
  - a. Upon dissolution of the Village, the Board of Trustees of the Village of Port Henry will turn over to the Port Henry Fire District all of the Village’s rights, title, and interest in the Village Fire Department, excluding the Fire Hall, located at 14 Church Street. (The fire hall will be turned over to the Town as detailed in Paragraph 9 above, with space in the fire hall leased to the Fire District by the Town.) All such property, vehicles and equipment owned by the Village and used

- by the Village Fire Department for the purpose of firefighting will be turned over, at no cost, to the Port Henry Fire District.
- b. The current Village obligation to pay for a new fire truck, a 2009 E-One pumper, will become a Port Henry Fire District obligation, with costs billed as a separate district charge to taxpayers in the district.
  - c. When the Village turns over equipment and assets of the Village Fire Department to the Port Henry Fire District it will stipulate that if any equipment or assets are sold that the proceeds will be used to reduce the debt on the 2009 E-One pumper.
16. Refuse, recycling and sidewalk snowplowing services for Village residents will be maintained. The Town will create and establish by resolution a Special Improvement District to be known as the Port Henry Refuse and Sidewalk Snowplow District as provided by Article 12 and 12A of Town Law. The Town will provide refuse collection, recycling, and sidewalk snow removal services only within the boundaries of the existing Village, with costs billed as a separate district charge to Village taxpayers.
17. Street lighting costs in the Village will become a Townwide expense.
18. The joint Village/Town wastewater treatment facility now operated by the Village will be operated by the Town.
19. Village streets, highways, roads, alleys, sidewalks, etc. (excluding sidewalk snowplowing, which is described in paragraph 16 above) will be included in the Town highway and road system and be operated and maintained by the Town as a Townwide expense. Contractual expenses for operations related to snow removal (excluding sidewalk snow removal), sidewalks and curbs and off-street parking will all transfer to the Town. The Town will assume responsibility for these functions. To accommodate the added responsibilities, the Town will hire the five Village DPW employees whose positions will be eliminated when the Village dissolves. The Town will also position equipment in the center of the former Village, as appropriate, to ensure rapid response to seasonal service requirements. The Plan also provides that:
- a. Street sweeping services in the Village will be unchanged, with these services provided by the Town Highway Department.
  - b. Brush/weeds/tree trimming in the Village will be unchanged, with these services provided by the Town Highway Department.
  - c. Village beautification services (e.g., plantings at the circle at Main and Broad Streets) will be provided by the Town Highway Department.
20. The Town operates the Senior Citizens program, which will continue unchanged. Currently the Village provides gas for the senior citizen van and this cost will transfer to the Town.

21. The Village provides annual support for the Sherman Library, currently \$3,000, and this cost will transfer to the Town.
22. The Village provides annual support, currently \$3,000, toward the Town summer youth program and this cost will transfer to the Town.
23. The Village provides support for the annual Labor Day celebration, currently \$3,000, and this cost will transfer to the Town.
24. The Town provides annual support for the Moriah Ambulance, currently \$22,000, and this practice will continue unchanged.
25. Court services are provided by the Town and will continue unchanged.
26. Assessor services are provided by the Town and will continue unchanged.
27. Animal control services are provided by the Town and will continue unchanged.
28. Police services are provided by the Town and will continue unchanged.
29. The services of a historian are provided via a contractual arrangement through the Town, and this service will continue unchanged.
30. Costs for engineering services, whether in the Town or Village, are paid on a contractual basis after an agreement for engineering services is approved by board members. This practice will continue under the Town, and the Town will pay all costs for engineering services.
31. Except as specified in the section “Laws and Ordinances,” Village laws and ordinances will be retained for at least two years after Village dissolution. The Town will plan to adopt or revise relevant Village laws and ordinances, in accordance with the Laws and Ordinances section, as soon as is practical after dissolution.

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

1. In addition to the Mayor and Village trustees, there are two positions currently in the Village budget that will not transfer to the Town upon dissolution:
  - a. Treasurer, currently a full-time 30 hour a week position
  - b. Code enforcement officer, currently a part-time eight hour a week position
2. Eight employees will transfer to the Town staff:
  - a. The Village Clerk will join the Town of Moriah Clerk staff.
  - b. Two Village employees – Chief Operator and Operator – oversee the Port Henry water filtration plant and the joint Town/Village wastewater treatment plant. There will be no change in the operation of either of these facilities as a result of dissolution and both staff members will transfer to the Town, with their services to be paid through water and sewer district charges billed to taxpayers.

- c. All five employees of the Village DPW staff will be invited to transfer to the Town staff. The Town will transfer all DPW current employees to the Town, and the Town Board and Town Highway Superintendent will jointly address the configuration of staff. It is the intent of this Plan that no current Village DPW services be reduced as a result of dissolution, but that the Plan recognizes that there may be future efficiencies in the delivery of these services.
3. At the time of dissolution the eight employees who will transfer to the Town will become Town employees, paid at the Village pay scale. During the first year following the date of dissolution, they will receive salary and benefit adjustments afforded to Town employees per Town employment policy. In addition, during this time the ex-Village employees' titles, wages/salaries and benefits will be integrated into a unified Town employee schedule. The Town will place former Village employees into the classification that most closely fits their former title, but not necessarily their former wage. If there is any accrued vacation/sick/personal time that exceeds the current Town maximum limit, the former Village employee will be entitled to retain the accrued vacation/sick/personal time.
4. Transfer of employees from the Village staff to the Town staff is anticipated to cost an additional \$20,000, primarily to align the salary and benefits of the DPW staff with the Town highway staff. At the same time, it is estimated that in the first year following dissolution that the Town will save \$10,000 in highway overtime costs as a result of having a larger staff.
5. Section 70 of NYS Civil Service Law, paragraph two, deals with the transfer of Civil Service personnel upon transfer of function. It is anticipated that when the Town Board takes over the duties and responsibilities for the services formerly provided by the Village, that employees covered by Civil Service will be transferred, according to the Dissolution Plan, in accordance with Section 70, paragraph two of the Civil Service Law.

### **C. The Disposition of the Property of the Village**

Unless otherwise provided for in this Plan, all real property improved or not improved will become the property of the Town of Moriah. The Town will take title to the Village real property with the understanding that the Town will honor all existing leases, agreements, or other arrangements between the Village and lessees or other users of Village property. Real property transferred to the Town will be done without consideration<sup>2</sup> and the Town will, at its option, prepare any and all deeds for the Village to execute prior to the date of dissolution. A listing of Village owned land and buildings, as well as equipment and other assets, is in the Appendix to this Plan.

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<sup>2</sup> "Without Consideration" means a complete transfer of Village property to the Town without cost to the Town.

#### D. Village Laws and Ordinances<sup>3</sup>

All local laws, ordinances, rules, and regulations of the Village of Port Henry in effect on the date of dissolution of the Village, will remain in effect for a period of two years following the dissolution. These may be enforced by the Town Board within the limits of the dissolved Village. After the period of two years, the Town Board will have the power at any time to amend or repeal such local laws, ordinances, rules, and regulations.

The following current Village laws will not become part of Town law.

Year	Law	Title of Law
1968	1	Public Notice Relating to Adoption of Local Laws
1968	2	Stop Intersections for Certain Streets
1970	1	Compensation of Village Officials
1970	2	Conduct of Officers and Employees
1973	1	Dog Leash Law (repealed)
1973	2	Public Notice Relating to Adoption of Local Laws
1973	3	General Powers of the Village Board
1976	2	Exemption Percentages for Commercial Industries (repealed)
1977	1	Open Meeting Law
1984	2	Flood Damage Prevention
1985	1	Sewer Rates – Point System (with 1986 amendment)
1989	1	Development Review Law
1990	1	Abolish Police Department
1994	1	Administer and Enforcement of NYS Fire Protection and Building Codes (repealed)
1994	1	Assessing Unit Terminated
1995	1	Property Maintenance Regulations
2003	1	Restricting Adult Uses
2004	1	Prohibiting Skateboards, Scooters, etc. from Main Street
2004	2	Prohibiting Farm Animals in the Village

The following current Village laws will be re-written as Town laws, but with no additional substantive revision.

Year	Law	Title of Law
1968		Amendment to Village Ordinance (Parking of Vehicles)
1969	1	Removal of Ice Fish Shanties
1972	1	Regulation of Automobile Junk Yards
1972	2	Dumps
1974	1	Stop & Yield Intersections
1976	1	Providing for the Regulation of Hawkers, Peddlers and Solicitors
1979	1	Overnight Parking
1981	1	Rubbish & Abandoned Vehicles

<sup>3</sup> The Village was incorporated in 1869 but the record of ordinances prior to 1968 is extremely limited, due to water-related damage that led to many records being destroyed some years ago. The Village considers laws passed since 1968 to be its active list of laws, and these are the laws the Committee reviewed.

1983	1	Open Container
1985	2	Sewer Use
1988	1	Regulation of Parking Along Main and Broad Streets
1991	1	Sewer Rent Increase
2007	2	Outdoor Furnace Regulations
2009	1	Administration/Enforcement -NYS Uniform Fire Prevention & Bldg Code
2009	2	Regulation of Dogs in Village

The following current Village laws will be re-written as Town laws, with additional substantive revision:

<b>Year</b>	<b>Law</b>	<b>Title of Law</b>
1975	1	Use of Village Water
1975	2	Flood Prone Areas
1978	1	Requiring Written Notice of Alleged Defective Highway
1979	2	Tax Abatement
1987	1	Flood Damage Prevention
2007	1	Development Review Law (Revised)

#### **E. Village Debt**

Currently (as of 9/30/09) the Village has debts in the general fund, water fund and sewer fund. The principal outstanding for Village water debt is \$822,000 and for Village sewer debt is \$2,315,231. As described in Section A, paragraphs 13 and 14 of this Plan, the water and sewer debts will remain with the new Port Henry water and sewer districts, thus there will be no net change and no net shift between taxpayers for Village water and sewer debt.

The principal outstanding in the Village general debt is \$282,922 and has two components – a DPW truck and the 2009 E-one fire pumper.

1. At the time of dissolution the Village is scheduled to have one remaining payment of \$13,516 due for the DPW truck. The Village will pay off this debt prior to dissolution.
2. The debt for the new fire pumper will remain with the Port Henry Fire District as described in Section A, Paragraph 15b of this Plan.

#### **F. Village Fund Balances**

Upon a vote to dissolve in March 2010, but prior to dissolution on December 31, 2011, the Village of Port Henry will use any remaining general fund balance to pay down outstanding principal on the 2009 E-One fire pumper. There will be no change in how the Village's water fund balance (\$78,188 as of 6-1-09) will be used to benefit Village water users, and no change in how the Village's sewer fund balance (\$103,163) will be used to benefit the Village sewer users. In addition, there will be no change in how the joint sewer fund balance, totaling \$87,534 will be used to jointly benefit Village and Town residents served by the wastewater treatment plant.

**G. Retired Employees**

The Village has five retired employees and one spouse of a retiree receiving benefits. One water employee retiree's costs (\$8,026 for the year ended 12-31-08) will be funded by the Port Henry Water District, consistent with past practice. The spouse receiving benefits (\$3,117) is paid for out of the joint sewer fund for the Wastewater Treatment Plant and this arrangement will continue. The remaining costs (\$23,000 annually) will become the responsibility of the Town, which will fold them into the Town's post-retirement benefits costs. It is the intent of this dissolution plan not to diminish any of the benefits that Village retired employees now have.

**H. Recurring Obligations**

Since the obligation for the 2009 E-One pumper will transfer from the Village to the Port Henry Fire District upon dissolution, the Village has no recurring obligations that should be considered as part of this Plan.

**I. Additional Revenues**

Upon dissolution, revenues the Village now receives in state aid, consolidated highway improvement program (CHIPs) funding, mortgage tax, and state tax relief (STAR) will all become Town revenues. If the Village dissolves, the consolidated community will be eligible for additional New York State Aid and Incentives to Municipalities (state unrestricted aid or "new AIM"). Currently the Town and Village receive \$78,038. Additional AIM for consolidating the two governments would be \$303,600 in Year 1, with future annual percentage increases in state aid from New York based upon the first year's total AIM (current AIM + new AIM = \$381,638). This Plan provides that:

1. Additional AIM funding (\$303,600 in Year 1) will be used to offset tax shifts from the Village to the Town by having AIM funding designated as Town general fund revenue.
2. Use of AIM funding in subsequent years will be determined by the Town Board.

*Note:* The Dissolution Study Committee recognizes that AIM is an annual appropriation of the New York State Legislature and as such is subject to budget constraints. Thus, in Section K (Fiscal and Tax Impacts of Dissolution) we show the fiscal/tax rate impact on taxpayers both with and without new AIM.

**J. Village Books and Records**

Upon dissolution of the Village all its records, books and papers will be deposited with the Town Clerk and will thereafter become part of the Town records.

**K. Fiscal and Tax Impacts of Dissolution**

The tax impacts of all the changes in this Plan are summarized in the tax tables below. They are based on Village 2009-10 expenditures and revenues and Town 2009 revenues and

expenditures<sup>4</sup> and extensive fiscal analysis as part of developing this Plan. The tables also incorporate the following fiscal components of the Plan:

1. *Mayor/Village Board Savings – \$31,964*
  - a. \$27,689 – Mayor salary (\$8,000), four trustees’ salaries (\$3,000 each), associated Social Security and Medicare benefits, and contractual expenses
  - b. \$3,000 – projected 10% savings in Village liability insurance costs
  - c. \$1,000 – projected legal services savings for the combined single government
  - d. \$275 – elimination of Village election costs
2. *Clerk/Treasurer Savings – \$47,105*
  - a. \$31,605 – reduction in personnel costs (including benefits) for 1 FTE Village Treasurer
  - b. \$3,500 – reduction in personnel costs (including benefits) for part-time clerk in Town
  - c. \$12,000 – elimination of general administrative contractual expenses
3. *Code Enforcement Savings – \$6,700*
  - a. All costs associated with elimination of eight-hour a week position in Village budget
4. *Other Employee Savings – \$10,000*
  - a. Projected overtime savings as a result of integrating Highway/DPW operations
5. *Increased Costs in the Town Highway Budget Upon Transfer of Village DPW Staff*
  - a. Projected increased cost is \$20,000, primarily to cover higher health insurance premium costs for DPW staff who become Town employees.
6. *Shift of Village Only Costs to the Town Taxpayer Base*

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<sup>4</sup> For details, see the Committee’s “What Exists” report, entitled *How the Village of Port Henry and the Town of Moriah Currently Provide Municipal Services*, Appendix B – Financial Information. This document is part of the full Dissolution Study Committee Report and Plan available at [www.cgr.org/porthenry](http://www.cgr.org/porthenry) or at the Port Henry Village Hall.

- a. \$29,000 in Village street lighting costs (*Note: street lighting costs in the Town-outside-Village or TOV are currently a Townwide expense, so this cost shift is consistent with Town policy*)
  - b. \$26,000 in retiree benefits (*Note: all Town retiree costs are currently a Townwide expense, so this cost shift is consistent with Town policy*)
  - c. \$3,000 each for youth programs, Sherman Library support, and the Labor Day celebration (*Note: the Town's contributions to the same programs are currently a Townwide expense, so these cost shifts are consistent with Town policy*)
7. *Shift of Costs Due to Highway Revenues and Expenses Being Allocated to a Wider Taxpayer Base*
- a. Currently the Town allocates all Highway revenues (\$73,975 in consolidated highway aid or CHIPS) 100% to the Town-outside-Village (TOV) and the Village allocates its CHIPS (\$20,500) 100% to the Village. Upon dissolution all CHIPS funding will become a Townwide revenue.
  - b. Currently Town Highway expenses (e.g., street maintenance and snow removal, brush and weeds, machinery, general repairs) of nearly \$970,000 are allocated 60% Townwide and 40% to the TOV. Upon dissolution, these expenditures will be a 100% Townwide expenditure – a change that will benefit TOV taxpayers.
  - c. Currently the Village allocates about \$312,000 in Highway costs<sup>5</sup> (e.g., street maintenance, snow removal, street lighting, sidewalk repair, community beautification, street cleaning, refuse/recycling) only to Village taxpayers. Upon dissolution these costs, except where specifically excluded by this Plan<sup>6</sup>, will become a Townwide expenditure – a change that will benefit Village taxpayers.
8. *Cost Shifts Due to Changing from a Village Fire Department to a Port Henry Fire District*
- a. Currently the Village pays 100% for all new major fire-fighting equipment for the Village Fire Department, which serves not only the Village but also is first responder for areas in the Town's fire protection district adjacent to Lake Champlain. Upon dissolution, these costs will be spread across the larger Port Henry Fire District. This change will benefit Village taxpayers.
  - b. Currently the Village pays all operating costs for the Village Fire Department, except for \$18,000 the Town pays to the Village to provide fire services to areas

<sup>5</sup> Village Highway expenses consist of "Transportation" and "Home and Community Services" sub-categories in the 2009-10 Village budget.

<sup>6</sup> Refuse pickup and recycling costs (\$25,500) will not become a Townwide expense

that are now part of the Town's fire protection district. Upon dissolution, the Town will no longer have this \$18,000 expense, and Village Fire Department operating costs will be spread across the larger Port Henry Fire District base. Changing from a Village Fire Department to the Port Henry Fire District will be a benefit to Village taxpayers.

- c. In a fire district, operating costs cannot be levied as a property tax against wholly tax exempt properties, but district debt can be levied against all tax exempt properties. Thus, any future building improvements or equipment that are funded by debt will be spread across the largest possible tax base. Based on information provided in early December 2009 by the Essex County Office of Real Property, the current taxable assessed value of the entire area outside the Village that will become part of the Port Henry Fire District is \$17,373,789 (not including exempt properties) and \$18,461,552 (including exempt properties). The change from a Village Fire Department to a Port Henry Fire District will benefit Village taxpayers.
9. *Creation of Special Improvement Districts that Will Maintain the Following Village Services with No Net Change in Village Taxpayers' Cost and No Net Shift to TOV Taxpayers*
- a. Water Services
  - b. Sewer Services
  - c. Refuse Collection and Recycling Services
  - d. Sidewalk Snowplowing Services

10. *Costs and Revenue Shifts that Benefit TOV Taxpayers*<sup>7</sup>

There will be two shifts that will benefit TOV taxpayers. The effect of the following shifts is to reduce the tax impact of the Village dissolution on TOV taxpayers.

- a. The current TOV general and highway costs (\$376,172) will be spread across the larger Townwide tax base that includes the taxable assessed value in the Village.
- b. The revenues that were formerly only Village general fund revenues (\$176,550) will become Townwide revenues.

Although both the direct cost reduction of dissolving the Village is small (\$95,769) and the direct cost increase also small (\$20,000), having one government will clearly result in a substantial reduction in Village taxpayers' property taxes, due to the many changes described above. In

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<sup>7</sup> Fiscal note #7 above provides the detail on the highway-related cost shifts that are summarized in #10.

addition, having a consolidated government should result in the community receiving new AIM assistance, as described in Section I (Additional Revenues).<sup>8</sup>

Due to New York State's current budget constraints and the corresponding uncertainty about this future source of revenue, we summarize the tax impact below, and provide detailed information in the tables that follow, both with and without new AIM revenues.

**Summary: Tax Impact With / Without Additional AIM for Home Assessed for \$100,000**

*Note: The information below summarizes, based on current budget information, the tax impact of dissolving the Village for a homeowner with property assessed for \$100,000. The analysis below excludes county and school taxes and water and sewer charges, which are not affected by dissolution.*

Village Resident (Port Henry Fire District)

	<b>With AIM</b>	<b>Without AIM</b>
Current Tax:	\$1676.00	\$1,676.00
Savings if the Village Dissolves:	(\$567.02)	(\$403.66)
Projected Tax:	\$1,108.98	\$1,272.34
Percentage Change in Tax:	-33.8%	-24.1%

*Note: Current tax rate per \$1,000 assessed valuation is \$16.76. The rate would drop to \$11.09 (with AIM) or \$12.72 (without AIM).*

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<sup>8</sup> Both the Village and the Town should begin receiving, beginning in 2010, an allocation of the County's sales tax receipts. Should the Village dissolve, the Town would instead receive the Village's allocation. Since the total amount of sales tax revenue will not be affected by dissolution and because it was not part of current revenues, it was not considered in this analysis. However, all taxpayers in the Town will clearly benefit from this change. Another possible change involves the potential creation of a Countywide pool for workers' compensation costs for fire districts in Essex County. Again, since it was not a factor in current budgets, it was not considered in this analysis. However, if the pool is created it is likely to benefit all taxpayers in the Town.

TOV Resident (In New Port Henry Fire District)

	<b>With AIM</b>	<b>Without AIM</b>
Current Tax:	\$1,000.00	\$1,000.00
Increase if the Village Dissolves:	\$39.12	\$202.49
Projected Tax:	\$1,039.12	\$1,202.49
Percentage Change in Tax:	+3.9%	+20.2%

*Note:* Current tax rate per \$1,000 assessed valuation is \$10.00. The rate would increase to \$10.39 (with AIM) or \$12.02 (without AIM).

TOV Resident (In Fire Protection District)

	<b>With AIM</b>	<b>Without AIM</b>
Current Tax:	\$1,000.00	\$1,000.00
Savings or Increase if the Village Dissolves:	(\$ 2.86)	\$ 160.51
Projected Tax:	\$ 997.14	\$1,160.51
Percentage Change in Tax:	-0.3%	+16.1%

*Note:* Current tax rate per \$1,000 assessed valuation is \$10.00. The rate would drop to \$9.97 (with AIM) or increase to \$11.61 (without AIM).

TOV Resident (Mineville-Witherbee Fire District)

	<b>With AIM</b>	<b>Without AIM</b>
Current Tax:	\$1,003.00	\$1,003.00
Savings or Increase if the Village Dissolves:	(\$ 2.08)	\$ 161.29
Projected Tax:	\$1,000.92	\$1,164.29
Percentage Change in Tax:	-0.2%	+16.1%

*Note:* Current tax rate per \$1,000 assessed valuation is \$10.03. The rate would drop to \$10.01 (with AIM) or increase to \$11.64 (without AIM).

TOV Resident (Moriah Fire District)

	<b>With AIM</b>	<b>Without AIM</b>
Current Tax:	\$1,029.00	\$1,029.00
Savings or Increase if the Village Dissolves:	(\$ 2.08)	\$ 161.29
Projected Tax:	\$1,026.92	\$1,190.29
Percentage Change in Tax:	-0.2%	+15.7%

*Note:* Current tax rate per \$1,000 assessed valuation is \$10.29. The rate would drop to \$10.27 (with AIM) or increase to \$11.90 (without AIM).

In order to determine the tax impact that applies to you, find the tables below (one with and one without AIM) that describe where your home (or other property) is located. The total tax bill you will see in the tables is based upon a house with a taxable assessed value of \$100,000. The number of \$100,000 was selected for easy comparison of the impact of dissolution on Village and TOV taxpayers. *To estimate your own tax impact, take the assessed value of your home (or other property), divide it by 1000, and then multiply the remaining number by the estimated tax rate (with and without AIM) shown for the area where your property is located.*

Rate Tables

Per \$1000 of assessed value

Village tax  
 Town tax  
 Town Highway tax  
 Town TOV tax (hwy. & general)  
 Refuse/Sidewalk Snowplow District tax  
 Fire District tax  
 Total Tax Rate  
 Tax on Home Assessed for \$100,000 (1)  
 Percentage Change in Tax

Tax Impacts With Additional AIM								
Current Village Resident In New Port Henry Fire District			TOV Resident In New Port Henry Fire District			TOV Resident In Fire Protection District		
Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax
9.87	(9.87)	-	-	-	-	-	-	-
4.51	(0.84)	3.67	4.51	(0.84)	3.67	4.51	(0.84)	3.67
2.38	2.91	5.29	2.38	2.91	5.29	2.38	2.91	5.29
-	-	-	2.09	(2.09)	-	2.09	(2.09)	-
-	0.70	0.70	-	-	-	-	-	-
-	1.43	1.43	1.02	0.41	1.43	1.02	(0.01)	1.01
16.76	(5.67)	11.09	10.00	0.39	10.39	10.00	(0.03)	9.97
1,676.00	(567.02)	1,108.98	1,000.00	39.12	1,039.12	1,000.00	(2.86)	997.14
-33.8%			3.9%			-0.3%		

Per \$1000 of assessed value

Village tax  
 Town tax  
 Town Highway tax  
 Town TOV tax (hwy. & general)  
 Refuse/Sidewalk Snowplow District tax  
 Fire District tax  
 Total Tax Rate  
 Tax on Home Assessed for \$100,000 (1)  
 Percentage Change in Tax

Tax Impacts With Additional AIM					
TOV Resident In Mineville-W Fire District			TOV Resident In Moriah Fire District		
Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax
-	-	-	-	-	-
4.51	(0.84)	3.67	4.51	(0.84)	3.67
2.38	2.91	5.29	2.38	2.91	5.29
2.09	(2.09)	-	2.09	(2.09)	-
-	-	-	-	-	-
1.05	-	1.05	1.31	-	1.31
10.03	(0.02)	10.01	10.29	(0.02)	10.27
1,003.00	(2.08)	1,000.92	1,029.00	(2.08)	1,026.92
-0.2%			-0.2%		

Tax Impacts Without Additional AIM									
Current Village Resident In Port Henry Fire District			TOV Resident In Port Henry Fire District			TOV Resident In Fire Protection District			
Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax	
<b>Per \$1000 of assessed value</b>									
Village tax	9.87	(9.87)	-	-	-	-	-	-	
Town tax	4.51	0.80	5.31	4.51	0.80	5.31	4.51	0.80	
Town Highway tax	2.38	2.91	5.29	2.38	2.91	5.29	2.38	2.91	
Town TOV tax (hwy. & general)	-	-	-	2.09	(2.09)	-	2.09	(2.09)	
Refuse/Sidewalk Snowplow District tax	-	0.70	0.70	-	-	-	-	-	
Fire District tax	-	1.43	1.43	1.02	0.41	1.43	1.02	(0.01)	
<b>Total Tax Rate (1)</b>	16.76	(4.04)	12.72	10.00	2.02	12.02	10.00	1.61	
<b>Tax on Home Assessed for \$100,000 (1)</b>	1,676.00	(403.66)	1,272.34	1,000.00	202.49	1,202.49	1,000.00	160.51	
<b>Percentage Change in Tax</b>	-24.1%			20.2%			16.1%		

Tax Impacts Without Additional AIM						
TOV Resident In Mineville-W Fire District			TOV Resident In Moriah Fire District			
Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax	
<b>Per \$1000 of assessed value</b>						
Village tax	-	-	-	-	-	
Town tax	4.51	0.80	5.31	4.51	0.80	
Town Highway tax	2.38	2.91	5.29	2.38	2.91	
Town TOV tax (hwy. & general)	2.09	(2.09)	-	2.09	(2.09)	
Refuse/Sidewalk Snowplow District tax	-	-	-	-	-	
Fire District tax	1.05	-	1.05	1.31	-	
<b>Total Tax Rate (1)</b>	10.03	1.61	11.64	10.29	1.61	
<b>Tax on Home Assessed for \$100,000 (1)</b>	1,003.00	161.29	1,164.29	1,029.00	161.29	
<b>Percentage Change in Tax</b>	16.1%			15.7%		

(1) "Total Tax Rate" and "Tax on Home Assessed for \$100,000" refer to the combined tax rates of the Town Highway and General Funds, Fire District/Fire Protection District, and special districts other than water/sewer that would be created upon dissolution. Town residents in water/sewer districts would also need to add in their appropriate water/sewer rates, which are not affected by dissolution. Other taxes not discussed include County and School district tax rates are not included as part of this analysis (neither are impacted by dissolution).

**L. Payment of Outstanding Obligations and the Levy and Collection of the Necessary Taxes and Assessments**

This Plan, as described in the preceding sections, describes payment of all outstanding Village obligations. Upon dissolution, the Town will be responsible for collection of the tax levy and collection of the necessary taxes and assessments, in accordance with the Plan.

**M. Agreements between the Village and the Town in Order to Carry Out the Plan for Dissolution**

All necessary agreements between the Village and Town are stipulated in earlier sections of this Plan.

**N. Other Matters Desirable or Necessary to Carry Out the Dissolution**

The Dissolution Study Committee considered the question: “Are there alternatives to current government structure short of dissolving the Village?” After extensive analysis, the Dissolution Study Committee concluded that key services – police, assessor, court, wastewater treatment, animal control – are already consolidated and shared service opportunities in other government service areas are either too limited to recommend or simply do not apply. For example, only the Village has refuse pickup and recycling and sidewalk snow removal so shared services in these areas are not applicable. Thus, we recommend this Plan be submitted by the Village Board to Village voters to decide whether or not to dissolve the Village of Port Henry.

*Note:* Detailed information about options for current services are presented in the Committee document entitled *Options for the Village of Port Henry – Identification and Evaluation of Viable Alternatives for Delivering the Services and Functions Provided by Port Henry*. The Committee presented this report at a public meeting held November 19, 2009. This document is part of the full Dissolution Study Committee Report and Plan available at [www.cgr.org/porthenry](http://www.cgr.org/porthenry) or at the Port Henry Village Hall.

### APPENDIX – Village Of Port Henry Land, Buildings, Equipment and Other Fixed Assets

DATE	TAG	DESCRIPTION	COST	ACC. DEP.	AGE
<u>LAND (NO DEP)</u>					
VILLAGE LAND					
1936	L1	CAMPGROUND	↓ 9,000 ↑	-	73
1941	L2	OFFICE BLDG LAND		-	68
1956	L3	CHAMPLAIN DRIVE		-	53
1956	L4	MAIN ST (LEDGER ABOVE RR)		-	53
1961	L5	BEACH DOCK LANE		-	48
1969	L6	MAIN ST (MARY TREENDIS)		-	40
1969	L7	SPRING STREET		-	40
1969	L8	MAIN STREET PARK		-	40
1970	L9	CHURCH ST FIREHOUSE LAND		-	39
1996	L10	BROAD STREET PARKING LOT		7,500	-
VILLAGE TOTAL			16,500	-	
JOINT LAND					
1964	JAL1	SEWER PLANT LAND	9,000	-	45
TOTAL LAND			25,500	-	
<u>BUILDINGS (40 YR LIFE)</u>					
VILLAGE BUILDINGS					
1941	B1	OFFICE BUILDING	59,500	59,500	68
1961	B2	BEACHHOUSE	15,600	15,600	48
1970	B3	FIREHOUSE	5,000	5,000	39
1995	B4	INFORMATION BOOTH	2,500	938	14
2000	B5	BATHROOM 1	10,400	2,600	9
2001	B6	BATHROOM 2	10,400	2,340	8
2002	B7	BATHROOM 3	10,400	2,080	7
2003	B8	WATER WORKS STORAGE	33,280	5,824	6
2003	B9	WATER FILTER PLANT	750,000	131,250	6
2005	B10	WATER FILTER PLANT ENGINEER	4,482	560	4
2005	B10	PEDESTRIAN BRIDGES	57,106	7,138	4
VILLAGE TOTAL			958,668	232,830	
JOINT BUILDING					

DATE	TAG	DESCRIPTION	COST	ACC. DEP.	AGE
1989	JAB1	SEWER PLANT BUILDING	123,800	64,995	20
		TOTAL BUILDING	1,082,468	297,825	
<u>EQUIPMENT</u>					
VILLAGE EQUIPMENT					
DPW					
1941	E1	41 FLAT BED	1,000	1,000	68
1960	E3	SEWER KING	2,650	2,650	49
1979	E8	SEWER KING CLEANER	5,540	5,540	30
1980	E10	TANDEM ROLLER	3,000	3,000	29
1980	E11	HYDRALIC CHAIN PIPE	2,000	2,000	29
1980	E14	METROTECH 810 WTR LEAK DET	2,000	2,000	29
1980	E15	METROTECH 810 WTR LEAK DET	2,000	2,000	29
1983	E18	83 TRAILER	5,000	5,000	26
1985	E20	85 DUMPTRUCK	17,234	17,234	24
1986	E21	TAMPER	1,350	1,350	23
1986	E22	86 FORD TRUCK FLATBED	15,000	15,000	23
1986	E23	86 CHASSIS CAB	11,832	11,832	23
1988	E25	STHIL QUICK CUT SAW	1,100	1,100	21
1989	E30	MUELLER DRILL MACHINE	1,523	1,523	20
1989	E31	1989 MUELLER D5 DRILL	1,523	1,523	20
1990	E33	JOHN DEERE TRACTOR	12,975	12,975	19
1991	E34	CH HEAVY DUTY BROOM	5,309	5,309	18
1993	E38	32" GRAVLEY SNOWBLOWER	1,195	1,195	16
1996	E44	PETRO STORAGE TANK	8,000	8,000	13
1999	E53	1.8 YD SPREADER	2,500	2,500	10
1999	E54	99 DODGE RAM PPICKUP	21,000	21,000	10
2001	E58	QUICK CUT SAW	3,000		8

DATE	TAG	DESCRIPTION	COST	ACC. DEP.	AGE
				2,700	
2001	E60	2001 STIENR SIDEWALK PLOW	7,000	6,300	8
2004	E93	99 DUMPTRUCK	27,600	16,560	5
2006	E96	2005 JD 310G BACKHOE	42,148	16,859	3
2007	E102	FORD F550	64,500	19,350	2
2007		TAMPER	1,500	450	2
2008	E105	2008 INTERNATINAL	64,800	12,960	1
2008		MOTOROLA RADIOS	1,625	325	1
2009	E106	2008 S130 SKID STEER LOADER	18,046	1,805	0
2009	E107	SKID STEER SNOWBLOWER	3,041	304	0
2009	E108	SKID STEER SREADER	1,563	156	0
2009	E109	2009 FORD F-250	26,210	2,621	0
2009		JACKHAMMER	1,200	120	0
SEWER					
1982	E16	SEWER PUMP STATION	35,360	35,360	27
1988	E26	SEWER PUMP	2,500	2,500	21
1988	E27	SEWER PUMP	2,500	2,500	21
2009	E110	NORTH END SEWER PUMP GENERATOR	26,177	2,618	0
2009	E111	NORTH END SEWER PUMP GEN SWITCH	4,330	433	0
2009	E112	NORTH END SEWER PUMP	47,336	4,734	0
FIRE					
1946	E2	46 AMERICAN LAFRANCE	13,285	13,285	63
1980	E12	3' FIRE HOSE	2,400	2,400	29
1980	E13	11/2' FIRE HOSE	1,200	1,200	29
1987		F-250 BRUSH TRUCK	10,000	10,000	
1987		JAWS OF LIFE	60,000	60,000	
1989		40 MONITOR PAGERS	14,400	14,400	
1993	E40	93 FORD ECOLINE	23,564	23,564	16

DATE	TAG	DESCRIPTION	COST	ACC. DEP.	AGE
1994	E41	MOTOTRAC HEADSET & RADIO	1,775	1,775	15
1994	E42	94 E1 PUMPPER	168,148	168,148	15
1997	E47	FIRESTOR HEAT GUN	1,391	1,391	12
1997	E48	ALUMINUM 4' HOSE RAMP	100	100	12
2000		14 SCBA AIR PACKS	56,000		9
2003	E92	ICE RESCUE BOAT	30,000	21,000	6
2004		2 HONDA 1000 WATT GENERATORS	2,000		5
2007	E99	FIRE DEPT GEAR	53,345	16,004	2
2007	E100	FIRE DEPT GEAR	32,456	9,737	2
2007		HOSE	12,600		2
2007		GAS MONTORS	1,300		2
2007		PHOENIX DUAL TOOL RIMS	5,800		2
2007		2000 WATT GENERATOR	1,000		2
2007		6500 WATT GENERATOR	2,000		2
2007		HALE FLOATING PUMP	2,700		2
2007		4 GAS MONITORS	1,300		2
2007		BUOYANCY COMPENSATOR	1,254		2
2008		DELL LAPTOP/PROJECTOR	3,650	730	1
2009	E113	2009 FIRE TRUCK	256,500	25,650	0
2009		THERMAL IMAGING CAMERA	11,514		0
2009		PHILIPS HEARTSTART	2,400		0
WATER					
1960	E4	FORD TRACTOR	12,559	12,559	49
1990	E32	TURBIDIMETER	1,300	1,300	19
1992	E37	92 GRASSLAND TRACTOR	3,519	3,519	17
1998	E51	TRIPOD	1,575	1,575	11
2000	E55	FLOW METERS	6,000	6,000	9
2000	E56	FLOW METERS	6,000	6,000	9
2001	E61	COMPUTER SYSTEM	1,200	1,080	8
2001	E62	BOILER/HOT WATER SYSTEM	4,700	4,230	8
2001	E63	GENERATOR	90,000	81,000	8
2001	E64	HVAC UNIT	2,800	2,520	8

DATE	TAG	DESCRIPTION	COST	ACC. DEP.	AGE
2001	E65	12" AUTOMATIC VALVE	8,000	7,200	8
2001	E66	6" AUTOMATIC VALAVE	500	450	8
2001	E67	LASER TRAC PARTICLE COUNTER	2,400	2,160	8
2001	E68	LASER TRAC PARTICLE COUNTER	2,400	2,160	8
2001	E69	4UNIT TURBIDUTY SYSTEM	2,600	2,340	8
2001	E70	4UNIT TURBIDUTY SYSTEM	2,600	2,340	8
2001	E71	4UNIT TURBIDUTY SYSTEM	2,600	2,340	8
2001	E72	4UNIT TURBIDUTY SYSTEM	2,600	2,340	8
2001	E77	CL17 CHLORINE ANALYZER	2,800	2,520	8
2001	E78	PAC SYSTEM	100,000	90,000	8
2001	E79	INGESOL RAND AIR COMP	10,000	9,000	8
2001	E80	FUJI ULTRASONIC FLOW METER	13,000	11,700	8
2001	E81	FUJI ULTRASONIC FLOW METER	13,000	11,700	8
2001	E82	DEEP BED SAND FILTERS	400,000	360,000	8
2001	E83	DEEP BED SAND FILTERS	400,000	360,000	8
2001	E84	SHALLOW BED SAND FILTER	300,000	270,000	8
2001	E85	SHALLOW BED SAND FILTER	300,000	270,000	8
2001	E86	750,000 GL NATGUN STOTAGE EFI BOOSTER WTR PUMP	1,200,000	1,080,000	8
2001	E87	STATION	375,000	337,500	8
2003	E89	AIR COMPRESSOR	13,000	9,100	6
2003	E88	BOOSTER PUMP STATION	156,000	109,200	6
2003	E90	WATER STORAGE TANK	624,000	436,800	6
2003	E91	8' CHAIN LINK FENCE	22,880	16,016	6
2004	E94	JARTESTER	2,200	1,320	5
2004	E95	WATSON MARLOW DEL. PUMP	2,700	1,620	5
2005	E98	WATTSON MARLOW 323 PUMP	1,869	935	4
2006	E97	2005 GAS METER	2,333	933	3

DATE	TAG	DESCRIPTION	COST	ACC. DEP.	AGE
OTHER					
1998	E50	COMPUTER MODEM PRINTER	1,790	1,790	11
2001	E59	PLAYGROUND SLIDE	12,000	10,800	8
2007	E101	TREASURER COMPUTER	1,100	330	2
2008	E104	TREASURER COMPUTER SYSTEM	2,450	490	1
1995	E43	BARBECUE PIT	4,000	4,000	14
2008		HUSQUARNA MOWER	1,575	315	1
???????					
1997	E46	950' CHAIN LINK FENCE	9,900	9,900	12
1992	E36	TRACTOR	3,150	3,150	17
					2009
				-	2009
		VILLAGE TOTAL	5,404,349	4,172,001	
JOINT EQUIPMENT - WWTP					
1985	JAE2	4" GORMAN PUMP	5,500	5,500	24
1986	JAE13	1910 FORD TRACTOR	7,500	7,500	23
1986	JAE18	GENERATOR	60,000	60,000	23
1987	JAE19	MANNING SAMPLER	2,800	2,800	22
1987	JAE20	MANNING SAMPLER	2,800	2,800	22
1987	JAE21	3' CENTRIFICLE PUMP	1,200	1,200	22
1997	JAE23	PRESSURE WASHER	1,100	1,100	12
1999	JAE24	SENSE ION 3 PH MOTOR	1,250	1,375	10
1999	JAE25	CONFINED SPACE EQUIPMENT	2,400	2,640	10
2000	JAE27	SIGMA 950 FLOW METER	8,500	8,500	9
2000	JAE28	SIGMA 950 FLOW METER	8,500	8,500	9
2000	JAE29	DR 890	1,000	1,000	9
2002	JAE30	3" DIAPHRAM PUMP	2,500	2,000	7

DATE	TAG	DESCRIPTION	COST	ACC. DEP.	AGE
2006	JAE31	1998 FORD RANGER	9,150	3,660	3
2007		RECONSTRUCTION	7,960,485	1,194,073	2
				-	2009
		JOINT EQUIPMENT TOTAL	8,074,685	1,302,648	
		TOTAL EQUIPMENT	13,479,034	5,474,648	
		GRAND TOTAL	14,587,002	5,772,473	
		NET INVESTMENT IN FIXED ASSETS		8,814,529	