

**TOWN OF KENDALL**  
**TOWN BOARD WORK SESSION**  
Tuesday, November 12, 2012, 7:00 PM

Supervisor Gaesser opened the meeting at 7:18 p.m.

**ROLL CALL**

|                      |         |
|----------------------|---------|
| Councilman Pritchard | present |
| Councilman Joseph    | absent  |
| Councilman Schuth    | present |
| Councilwoman Szozda  | present |
| Supervisor Gaesser   | present |

Also present, CEO Hennekey, Deputy CEO Strong, Planning Chair Gray, Jon Wegman, Dave Wegman, Matt Tomlinson, Ty Whitehair, and Dan Pixley.

**SUPERVISOR'S REMARKS**

This will be a meeting to review the Planning Board's recommendation of approval, with conditions, of the Cottages at Troutburg Project Site Plan. Any unresolved issues or action items will be discussed.

A resolution regarding IRS compliance procedures will be considered, and medical benefits will be discussed.

**PUBLIC COMMENT**

none

**Cottages at Troutburg Review**

Address Planning Board Recommendations

The newest site plans submission has been reviewed and the updates have been made.

Each loop will be completed during a construction season, so no turn-a-rounds will be necessary.

An updated landscape plan has been submitted.

Marathon Engineering and LaBella Engineering water flow rate estimations are very close; a separate water plan has been submitted by Marathon Engineering, at the Town Board's request, which includes water mains plans and hydrant locations, which have been discussed with the Morton Fire Chief. There will be two points of tap to MCWA. Debt service share is being researched.

Fire Pits – allowed; regulated by DEC as to size; proposed pits are small and the wood used must be bought on-site, and a bucket of sand will be next to each pit for emergency dousing needs.

Structure Size – The Planning Board's recommendation, after extensive research, is to set the minimum size for a cottage at 300 square feet. These will be modular homes, NOT manufactured homes, and will be subject to all standards and inspections of any stick-build home.

April 1<sup>st</sup> to December 1<sup>st</sup> will be the normal open season.

All customary Federal, State and Local permits will be required.

Chairman Gray went over the thorough review process of the Planning Board.

A letter from Mike Schaffron on water will be requested by Supervisor Gaesser.

Paul Hennekey would like to discuss erosion control.

Councilman Pritchard wants to review information regarding a possible CCC Camp formally on the property and any historical significance this may have.

The Planning Board will aid the Town Board, if necessary, in its Consistency Review.

Supervisor Gaesser offered time for further public comment.

Mr. Pixley asked about winterizing the cottages. Mr. Wegman said every pipe will be drained. All flushing will go into the waste treatment facility.

Mr. Whitehair asked if there has been research done on small house size as to resale value and psychological effect on people in small houses, and if there is a maximum occupancy.

Supervisor Gaesser said the research done showed a growing trend toward smaller homes, and they should maintain their value. There are state codes regarding occupancy and square footage, which could be enforced through Code Enforcement.

The Orleans County Planning Board meeting is Thursday, and the Town Board will have its recommendation that evening.

## **RESOLUTIONS**

Councilman Pritchard made the following motion, seconded by Councilman Schuth:

### **Resolution 103-1112 To Establish IRS Compliance Procedures for Tax-Exempt Obligations**

WHEREAS, the Internal Revenue Service has issued new regulations requiring issuers of tax-exempt obligations to certify on Form 8038-G that they actively monitor compliance with federal tax rules following the issuance of such obligations; and

WHEREAS, the Town is an occasional issuer of tax-exempt obligations and thus is subject to the aforementioned compliance requirements, which are critical for the preservation of preferential tax status of those obligations; and

WHEREAS, it is therefore in the best interest of the Town to adopt formal written procedures to ensure such compliance and to designate an official responsible for ensuring that such procedures are followed;

NOW THEREFORE, BE IT RESOLVED, that the Town hereby adopts the interim post-issuance compliance procedures attached hereto as "Schedule A" and resolves to be governed thereby; and

BE IT FURTHER RESOLVED, that this resolution shall take effect immediately upon its adoption.

### **Schedule A**

- a. Purpose: The purpose behind implementation of post-issuance compliance procedures is to ensure that the Town is compliant with federal tax law requirements related to its outstanding tax-exempt obligations for the life of the obligations.
- b. Compliance Officer Designation, Education and Training: The Town will designate a "Compliance Officer" who will be the primary official responsible for monitoring post-issuance compliance with federal tax laws. The Compliance Officer will attend training and educational seminars at least annually at the law firm of Hodgson Russ and will consult with bond counsel as needed to keep current on IRS regulations and developments relating to post-issuance compliance for its obligations. The Town's designated Compliance Officer is the Town Supervisor.
- c. Record Retention and Due Diligence Review: The Compliance Officer is responsible for thorough record retention of all material documents relevant to the issuance of the Town's tax-exempt obligations including, but not limited to, the transcript of proceedings, closing binder, bond counsel opinion, tax certificate, IRS-required filings, records of investments and expenditures made with proceeds, documents pertaining to existing or potential private and public use of bond-financed property, etc. The Compliance

Officer will conduct due diligence review of these documents both upon receipt and at regular intervals throughout the life of the obligation.

- d. Monitoring Compliance: Compliance Officer will monitor use of proceeds and arbitrage restrictions through implementation of accounting methods and consultation with bond counsel and a rebate consultant when necessary.
- e. Correcting Potential Non-Compliance: Upon discovery of potential or existing non-compliance with post-issuance tax laws, Compliance Officer will promptly take steps, including consultation with bond counsel, to correct such non-compliance.

Supervisor Gaesser called for a vote, which resulted in all ayes; motion carried.

### **Medical Benefits**

The plan currently in place offers the most cost-effective plan.

Discussion of the extra meeting schedule was discussed.

With no further business brought forward, Councilman Pritchard motioned to adjourn, seconded by Councilman Schuth; all ayes. Supervisor Gaesser adjourned the meeting at 8:55 p.m.

Respectfully Submitted,

Amy K. Richardson, Kendall Town Clerk