

**VILLAGE OF UPPER BROOKVILLE SPECIAL
BOARD OF TRUSTEES' MEETING
OCTOBER 8, 2018**

A special meeting of the Board of Trustees of the Incorporated Village of Upper Brookville, Nassau County, New York, was held at 549 Chicken Valley Road in the Village, on Monday October 8, 2018 at 7:00 P.M.

Present:	Elliot S. Conway	Mayor
	Edward J. Madden	Trustee
	Innis O'Rourke	Trustee
	Carl A. Friedrich	Trustee
Not Present:	Antje B. Dolido	Trustee

The Mayor called the meeting to order at 7:00 P.M. He requested that the affidavits of mailing and posting of the Public Information Notice in compliance with the Open Meetings Law be presented and annexed to the minutes of this meeting.

MAYORS REPORT

Annual Village Tree Plan

In connection with the Village application to be named a "Tree City" the Mayor described the requirement that the Village Tree Board prepare an annual comprehensive written tree management plan to be adopted by the Board as the official plan. The Mayor noted that Upper Brookville has applied for a grant from the Department of Environmental Conservation to inventory the existing Village trees and open spaces. Being named a "Tree City" is an element of the grant process.

After presentation by the Mayor and discussion, and on motion duly made and seconded, the Board unanimously

RESOLVED, it shall be the responsibility of the Village Tree Board to study, investigate, council and develop and/or update annually, and administer a written plan for the care, preservation, pruning, planting, replanting, removal or disposition of trees and shrubs on Village property and along Village streets. Such plan will be reviewed by the Trustees and upon their acceptance and approval shall constitute the official comprehensive Village tree plan for the Village of Upper Brookville, NY.

Sexual Harassment Policy

The Board discussed adopting the New York State Sexual Harassment Policy to replace the existing policy in the Employee Handbook, and on motion duly made and seconded, the Board unanimously

RESOLVED, the Village adopts the Upper Brookville Sexual Harassment Policy attached hereto as one component of the Village's commitment to a discrimination-free work environment. The policy will apply to all employees, paid or unpaid interns, and non-employees and all must follow and uphold this policy. All employees must complete either the model training or a comparable training that meets the minimum NYS standards as soon as is reasonably practicable and annually thereafter.

Introduction of Proposed Local Law D-2018 - Amendment to Chapter 205, "Zoning," 205-20, "Community Facilities and Institutions,"

A copy of proposed Local Law D-2018, which will amend Chapter 205, "Zoning," by amending 205-20, "*Community Facilities and institutions*," was introduced at the direction and request of the Mayor and circulated to the Board. The Mayor noted that proposed Local Law D-2018 will amend Village Code Section 205-20, to add a new subsection 205-20(4a) under "*Location and Access*" to include Village properties as a priority site for the siting of High Wireless Telecommunication Services Facilities in the Village. The Mayor further noted that proposed Local Law D-2018 will also amend Village Code Sec 205-20(24) to provide that the Board of Appeals shall waive and or modify any standards and criteria to allow the siting of High Wireless Telecommunication Services Facilities on Village properties. The Mayor stated that the Board of Trustees must comply with procedural requirements of the State Environmental Quality Review Act (SEQRA) as part of the process for introducing Proposed Local Law D-2018.

After discussion, and upon motion duly made and seconded, the Board unanimously

RESOLVED, that in accordance with Article 8 of the State Environmental Quality Review Act and based upon the EAF prepared by the Village, the introduction of proposed Local Law D-2018 which will amend Village Code Section 205-20 to add a new subsection 205-20(4a) and amend Village Code Sec 205-20(24) to provide that the Board of Appeals shall waive and or modify any standards and criteria to allow the siting of High Wireless Telecommunication Services Facilities on Village properties be and it hereby, is classified as an Unlisted Action, and

BE IT FURTHER RESOLVED, that the Village Attorneys be, and they hereby are, directed to all procedural steps necessary to schedule a public hearing for the November 19th meeting to consider and take action upon proposed Local Law D-2018.

SALT/Charitable Contribution

The Mayor discussed the proposed IRS regulations impacting SALT/charitable funds introduced on August 23, 2018 and whether the Village should join NYCOM (the New York Conference of Mayors), NYSAC (New York State Association of Counties), the NYS Council of School Superintendents, the NYS School Boards Association, the NYS School Business Officials as well as a number of municipalities and school districts to submit comments on the proposed IRS regulations impacting SALT/charitable funds, and (b) cover our share of the coalition legal fees from Baker & McKenzie and other firms, estimated not to exceed \$1,000. A draft letter from Baker & McKenzie was discussed arguing that the proposed regulations are not the product of reasoned decision-making, are arbitrary and capricious, and should properly be withdrawn. The proposed rulemaking is subject to a comment period, with written comments due by October 11, 2018.

After discussion, and upon motion duly made and seconded, the Board unanimously decided:

WHEREAS, in response to the Federal Tax Cuts and Jobs Act (TCJA), the State of New York has enacted legislation as part of its FY2019 Budget that authorizes counties, local governments, and school districts to establish a charitable gifts reserve fund that may be used to defray some of the costs related to public education, healthcare, or other public service provided by that entity; and

WHEREAS, the State of New York has also enacted legislation which allows counties, local governments, and public-school districts the option to authorize by means of resolution a real property tax credit of up to 95% of the amount of a property owner's monetary contribution(s) to an established charitable reserve fund during the "associated credit year"; and

WHEREAS, individual taxpayers may be incentivized to contribute generously to these charitable funds out of the expectation that the pairing of an increased charitable deduction at the federal level combined with a real property tax credit at the local level may mitigate the effects of the new \$10,000 cap on state and local tax deductions imposed by TCJA; and

WHEREAS, the Internal Revenue Service (IRS) issued on August 23, 2018 proposed regulations providing rules on the availability of federal charitable contribution deductions when the taxpayer receives or expects to receive a corresponding state or local tax credit; and

WHEREAS, the proposed regulations rules that a taxpayer who contributes to a charitable reserve fund and subsequently receives a state or local tax credit that exceeds 15 percent of the contribution must reduce his or her charitable deduction by the amount of any tax credit he or she received at the state or local level; and

WHEREAS, state, county, and local entities have expressed confusion, doubt, and skepticism on the draft regulations and have raised questions as to whether they constitute an arbitrary and capricious interpretation of federal tax law, particularly in the context of the treatment of existing state tax credit programs that pre-date the TCJA and the stated preservation of the deductibility of contributions made by businesses; and

WHEREAS, the IRS has invited the public to submit comments on the proposed regulations no later than October 11, 2018;

NOW, THEREFORE BE IT RESOLVED, that the Village of Upper Brookville believes the proposed regulations issued by the IRS on August 23, 2018, dramatically impair the incentives for individual taxpayers to make contributions to these charitable reserve funds as established by law in the State of New York and, in doing so, impair the mission of these funds, namely providing high-quality public services to all residents of Upper Brookville; and

BE IT FURTHER RESOLVED, that the Village of Upper Brookville believes the proposed regulations issued by the IRS on August 23, 2018, provide insufficient clarity on many topics as well as arbitrary and unfair distinctions between deductions for individuals compared to deductions for businesses, and contributions to support public education compared to contributions to support private education; and

BE IT FURTHER RESOLVED, that Upper Brookville finds it necessary and appropriate to propose changes to the proposed regulations issued by the IRS to provide additional clarity for the taxpayers of Upper Brookville and to explain and remove any arbitrary distinctions that would effectively and unfairly disadvantage the taxpayers of Upper Brookville;

BE IT FURTHER RESOLVED, Baker & McKenzie shall submit public comments on or before October 11, 2018 that shall reflect the concerns outlined above; and

BE IT FURTHER RESOLVED, that Upper Brookville shall seek to collaborate with other like-minded state, county, municipality, or school district agencies or organizations to express these concerns publicly and to advocate for fair regulations and equitable and principled interpretation of federal tax law that recognizes and rewards the value of contributions in support of public service, no matter whether the contributor is an individual or a business, or whether the charitable entity is public or private.

Upper Brookville Village Hall

The Mayor announced the award and submission of documents for \$250,000 grant from DASNY (Dormitory Authority of the State of New York) to assist the Village in building a permanent Village Hall and Community Center, obtained through the efforts of Senator Carl Marcellino.

The anticipated 3,500 square foot facility will be sited on two acres of land gifted to the Village for this purpose in 1987, located off Chicken Valley Road west of Wolver Hollow Road.

The Village currently leases space at the Planting Fields Arboretum Historic State Park under a lease that is cancellable for any reason upon 90 days' notice. The current space is the third building the Village has renovated and occupied at the Park.

The anticipated Village Hall will be centrally located with space for the Village offices and meetings as well as space for neighborhood meetings and community events. The Board agreed to discuss the project further at the next Village meeting including seeking external design advice. The design is intended to resemble a traditional residential structure appropriate for the Village.

After discussion, and upon motion duly made and seconded, the Board unanimously

RESOLVED to move ahead with the Village Hall project on the conditions that it will be (a) built from existing village resources, (b) located on land gifted for this purpose, (c) employing, where practical, low maintenance building materials and technology, (d) utilizing a design that will be practical and energy efficient and environmentally conscious, (e) built with targeted funding at least 20% sourced from grants, (f) designed with amenities available to residents in storms, power failures and other emergencies, and (g) available to residents to use for community purposes.

Approval of Special Meeting Minutes

Following transcription and preparation, the Mayor distributed the minutes of this Special Meeting held on October 8, 2018. Changes were noted and on motion duly made and seconded, the Minutes were unanimously approved.

The next meeting of the Board of Trustees is scheduled for Monday October 15, 2018.

Signed October 8, 2018 by

Elliot S. Conway
Mayor

Dated: October 8, 2018