



NYAOT
Our Town's Trusted Voice Since 1933

TALK OF THE

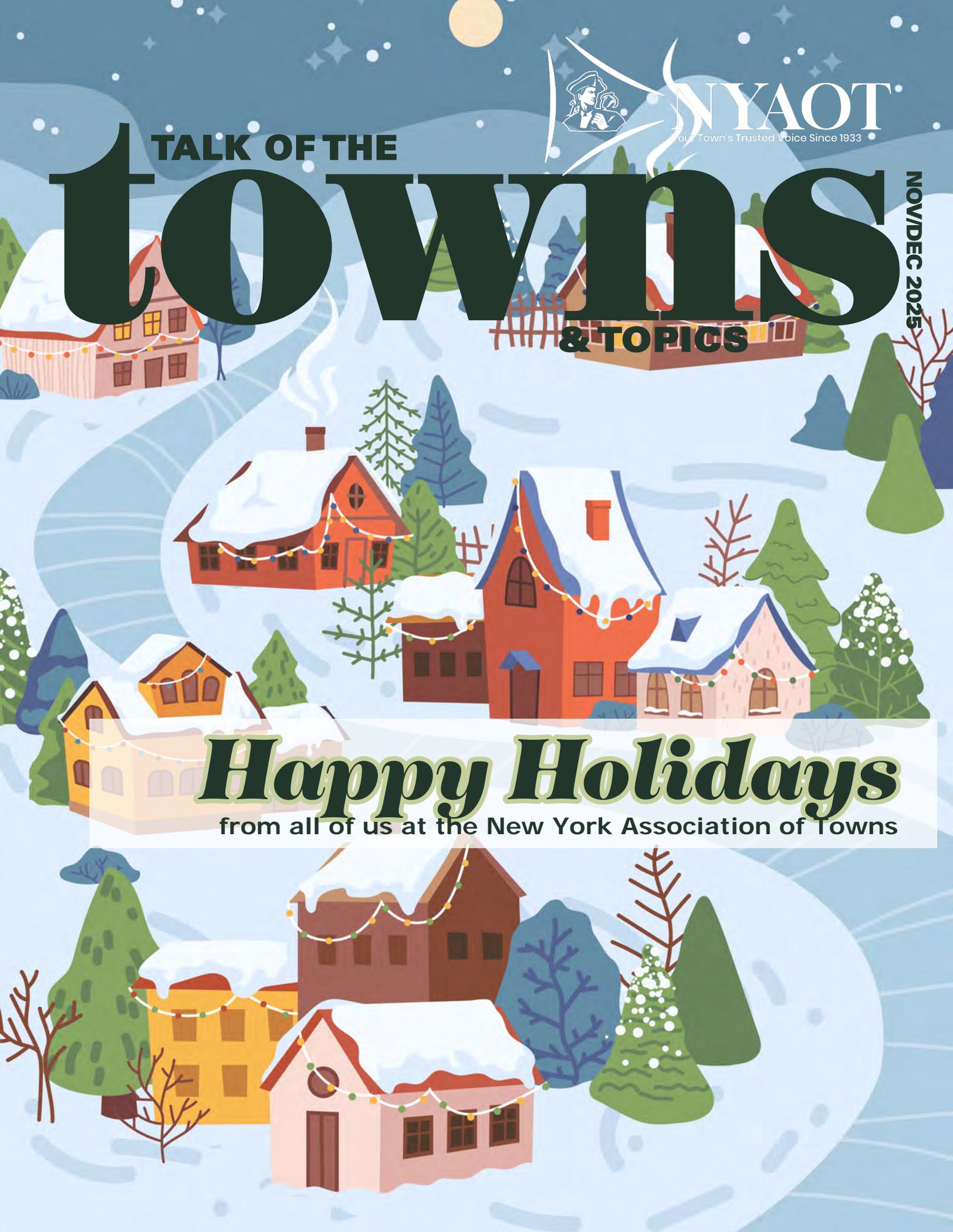
towns

NOV/DEC 2025

& TOPICS

Happy Holidays

from all of us at the New York Association of Towns



NEW YORK MUNICIPAL INSURANCE RECIPROCAL

INSURING **YOUR** MUNICIPALITY
IS **OUR** TOP PRIORITY



NYMIR is a licensed, regulated insurer owned by its policyholders – over 1,000 municipalities across New York State.

Since 1993, we have built a strong, fiscally responsible program, providing property and casualty insurance to counties, cities, towns and villages, both big and small.

Customer service, knowledge of municipal operations, risk management and aggressive claims defense are the cornerstones of NYMIR – not shareholder returns or corporate earnings targets.

One of NYMIR's strengths is reliability. We will not waver from our dedication to supporting our members with the best coverages, claims handling and risk management services possible.

Our members rely on us for three simple reasons: our conscientious experts are always there for them; we have maintained stability in a volatile insurance market; and we have consistently provided high quality insurance and responsive services that meet the unique needs of New York State's local governments.

Check out our website to see why we're the leading insurance program for local governments in New York.



SERVING 1,000+ MUNICIPALITIES

www.nymir.org

INSURING OUR OWN FUTURES

CUSTOMER SERVICE - KNOWLEDGE OF MUNICIPAL OPERATIONS - RISK MANAGEMENT



ELECTED OFFICERS

President Mike Marinaccio

Supervisor, Town of Dickinson

Past President Cindy Goliber

Town Clerk, Town of Potsdam

1st Vice President Tina Ward

Town Clerk, Town of Cobleskill

2nd Vice President Lori Milne

Tax Collector, Town of Skaneateles

3rd Vice President Holly Perlowitz

Receiver of Taxes, Town of Ossining

5th Vice President Jillian Guthman

Receiver of Taxes, Town of Huntington

COMMITTEE MEMBERS

Mike Boesel

Highway Superintendent, Town of Palmyra

Steve Broderick

Supervisor, Town of Lewiston

Wendy Burton

Supervisor, Town of Stanford

Eric Connolly

Supervisor, Town of Ballston

Dale DeKing

Supervisor, Town of Bridgewater

Susan Haag

Town Clerk/Receiver, Town of Austerlitz

Kevin Hansan

Supervisor, Town of Pound Ridge

ASSOCIATION STAFF

Christopher A. Koetzle

Executive Director

Sarah Brancatella

Deputy Director

Kim Splain

Chief Fiscal Officer

Lori A. Mithen-DeMasi

Chief Counsel

Katie Hodgdon

Association Counsel

Libby Schirmer

Director, Communications & Member Engagement

Dana Campbell

Policy Analyst

Christopher S. Anderson

Legislative Coordinator

Emily Kurtzner

Manager, Conferences, Events & Education

Cassie Rossi

Strategic Initiatives Manager

Nick Benton

Content Creation, Media Relations, and Digital Services Specialist

Brittany Hernandez

Assistant to the Executive Director

Patty Kebea

Operations Specialist

*Talk of the Towns & Topics is a publication of the Association of Towns of the State of New York, 150 State Street, Albany, NY 12207, (518) 465-7933. The opinions expressed by the individual authors in the publication do not necessarily reflect the opinions or official positions of the Association of Towns. Acceptance of editorial and/or advertising content in this publication does not imply an endorsement of products or services by the Association. Christopher A. Koetzle, Managing Editor
Libby Schirmer, Director of Communications & Member Engagement*

in this issue

3

MERRY & BRIGHT: WHILE 2025 BROUGHT MANY FIRSTS, NYAOT'S FUTURE SHINES BRIGHT

4 & 6

- ... ON IMPROVING MUNICIPAL PROCUREMENT
- WHAT TOWNS ARE TELLING US: THE REAL BURDEN OF UNFUNDED MANDATES

8

COMMENTARY: THE SCAFFOLD LAW: A HIDDEN TAX ON EVERY TOWN PROJECT

10

UPDATE: COURT OF APPEALS UPHOLDS THE EVEN-YEAR ELECTIONS LAW

12 & 14 & 16

- TOWNS' GUIDE TO CELEBRATING AMERICA'S 250TH ANNIVERSARY
- PUBLIC CELEBRATIONS & MUNICIPAL OVERSIGHT: BEST PRACTICES GUIDE FOR SPECIAL EVENTS
- THE ROAD TO 2026: BUILDING SAFE, MEMORABLE TOWN CELEBRATIONS

20

ENSURING YOU RECEIVE OFFICIAL MEMBER EMAILS FROM NYAOT

22

HOW WASTEWATER INFRASTRUCTURE MODERNIZATION CAN REVITALIZE

28

UNLOCKING OPPORTUNITIES FOR AFFORDABLE AND ATTAINABLE HOUSING

30

WATER CONTAMINATION LITIGATION UPDATE: HOW NY TOWNS CAN MAKE POLLUTERS PAY

34

NEW STATE RULE REQUIRES REPORTING OF CYBER ATTACKS WITHIN 72 HOURS



Health Insurance Solutions for Local Governments

Stronger Healthcare for NY Towns

OUR HEALTHCARE CONSORTIUM UNLOCKS COST SAVINGS AND FLEXIBLE COVERAGE FOR DENTAL, VISION, LIFE, AND MEDICARE ADVANTAGE.

Why Join?

Stable Renewals

A larger risk pool means steadier year-to-year rates, allowing for easy and predictable budgeting.

Better Underwriting

Your collective size gives more weight to actual claims data.

Market Leverage

Bigger group, stronger bargaining power with carriers.

One Carrier, Multiple Choices

Flexible plan designs with enhanced benefits.

Lower Admin Fees

Reduce overhead and keep more dollars in your town's budget.

Data & Insights

Access consortium-level utilization data to make informed decisions.

Announcing

ReviveNY



Open to All NYAOT Active Member Towns

- ✓ Dental
- ✓ Vision
- ✓ Life
- ✓ Med Advantage



Our team is ready to answer your questions!

Contact Patrick Nichols
(315)671-8862
patrick.nichols@bbrown.com

www.bbrown.com

www.nytowns.org

Merry & Bright: While 2025 Brought Many Firsts, NYAOT's Future Shines Bright

By Executive Director Christopher A. Koetzle



As we turn the calendar and enter the holiday season, now is a great time to take stock of this past year and reflect on all for which we have to be thankful. Looking back, I am proud of the accomplishments of the Association and am excited about our next chapter.

First, after an extended early bird registration window – (open longer this year to accommodate any newly elected officials wanting to register at the lower rates), I remind all of you to take this opportunity and to register for our upcoming training events this January and February. Whether you typically attend or never attended, this Annual Meeting is new, reinvigorated and offers something for everyone. Please take a moment and review the agenda on our website www.nytowns.org. This year, we added more new training, and for the first time ever, have partnered with the New York State Town Clerks Association to offer IIMC credits at this conference. We added an awards luncheon to celebrate our newly launched Towns of Excellence Program, increased CLE and CTO credits, and added more panel discussions for a better interactive experience. Between the networking, education, and engagement, you really can't afford not to go.

Reflecting on all that we were able to accomplish this past year, I more confident than ever that your Association is reenergized and more engaging than ever. This past year, our staff delivered on a series of new programs including a brand new NYAOT-sponsored local government investment pool, and offering new health insurance options to help better meet your needs, which include all employee benefits such as vision, life, and dental. Additionally, we successfully launched our smaller town grant assistance program called GAP to help you better attract resources. I am also proud of the work we did with microcredentials as part of our effort to address workforce development challenges that all municipalities are facing. In an effort to aid that initiative, we also launched our new foundation – NYMEF – and held a successful fundraising effort with a golf tournament this past October where we raised funds for scholarship programs.

On the legislative front, we worked hard to secure you more resources with this year's bump in AIM and CHIPS. Although these were big wins for us, our hard work continues on important new programs like SWAP (a CHIPS-like mechanism for water and sewer infrastructure) and working on common-sense reforms to save you money and boost efficiencies. Some of these efforts include eliminating the print mandate for public notices, giving the towns a voice in IDA PILOTs, and enacting badly needed reforms to the Civil Service system.

As we settle into the holidays over the next few months, we all look forward to spending more time with our families and celebrating our blessings during this joyous season. I hope you all have a safe and merry holiday season and I look forward to the New Year with great anticipation of what's next at NYAOT! ☐

A handwritten signature in black ink that reads "Chris Koetzle". The signature is written in a cursive, slightly slanted style.

NYAOT Executive Director Delivers Testimony on Behalf of New York's 933 Towns Regarding Problems & Solutions to Improve Municipal Procurement

On November 12, 2025, NYAOT Executive Director submitted testimony in a public hearing on Local Government Procurement before the NYS Assembly Local Government and Cities Committees. Excerpts of his testimony are included here; to read NYAOT's testimony in full, please visit our Legislative Resource Hub at www.nytowns.org

Local governments are committed to transparency and fiscal responsibility in public contracting. At the same time, towns are under increasing pressure to deliver essential infrastructure, housing, and energy projects while facing workforce shortages, inflationary costs, and complex state procurement rules. As such, NYAOT has some recommendations on how procurement legislation may be improved in ways that both benefit towns and protect public coffers.

What Works Well in Current Law

While there are areas of procurement law that clearly require modernization, several elements of New York's existing framework work very well and should be preserved.

The cooperative purchasing, or "piggybacking," authority granted under §103(16) has proven to be one of the most effective tools available to local governments. It allows towns to leverage contracts competitively bid by other jurisdictions, saving both time and taxpayer dollars while maintaining compliance with all competitive bidding safeguards. Similarly, the best value procurement option gives towns the flexibility to select vendors based on overall performance, experience, and long-term cost-effectiveness, rather than price alone. This approach helps ensure that towns make responsible purchasing decisions that deliver the greatest value for the public dollar.

Towns also appreciate their ability to adopt local procurement policies for purchases below the state's competitive bidding thresholds. This local discretion

recognizes the diversity of New York's towns, from small rural communities to larger suburban municipalities, and allows each to develop procedures that match their capacity, staffing, and needs while preserving transparency and documentation requirements.

These provisions - piggybacking, best value, and local policy authority - strike the right balance between flexibility and accountability. As the Legislature considers procurement reforms, NYAOT urges that these effective components remain intact and, where possible, be strengthened through the extension of piggybacking and best value authority and the continued protection of local discretion for sub-threshold purchases.

NYAOT Recommendations

While New York's procurement laws function effectively in many respects, there remain areas where modernization and clarification are needed.

- **Increase Competitive Bidding Thresholds**

Towns must currently advertise for competitive bids for purchase contracts over \$20,000 and public works or service contracts over \$35,000. Those limits were last increased in 2009 and 2010, respectively, and no longer reflect today's pricing realities. According to the U.S. Bureau of Labor Statistics Consumer Price Index (CPI-U), overall prices have risen by roughly 36 percent since 2010. In practical terms, what cost \$35,000 in 2010 now costs nearly \$48,000. As a result, projects that once fell comfortably below the statutory threshold now routinely exceed it, triggering full competitive bidding for routine, small-dollar procurements and maintenance work. NYAOT strongly supports legislation to raise these outdated thresholds to better reflect current economic conditions.

Formal bidding requires legal notices, bid package preparation, bid openings, and board approval. For modest procurements, these transaction costs often outweigh any potential savings from competition. Small but essential repairs, such as replacement parts for water and sewer systems, road maintenance materials, and IT components, now frequently cross the outdated thresholds, delaying critical work. Post-pandemic supply-chain disruptions and price volatility have only made the problem worse, pushing the cost of everyday items higher and forcing towns into a full bidding process for low-risk, low-value purchases.

To modernize the law, NYAOT urges the Legislature to raise the competitive bidding thresholds under GML §103 and to establish a mechanism to ensure they remain current. Options include:

- **Raising the statutory thresholds** to a specific updated amount.
- **Indexing thresholds to inflation** (for example,

the CPI-U).

- **Requiring periodic legislative review**, such as every five years, to ensure the law keeps pace with market conditions.

Updating the thresholds will reduce soft costs such as staff time, publication fees, and consultant expenses, accelerate delivery of maintenance and public services, and align the law with economic reality so towns can focus formal bidding where it yields the greatest taxpayer value. Raising the thresholds is not about reducing oversight, it is about ensuring that local governments can operate efficiently, responsibly, and transparently in today's economic environment.

- **Modernize Notice Requirements in Competitive Bidding**

Allowing towns to post bid solicitations on their official websites would increase transparency, expand access for vendors, and reduce costs for taxpayers. In fact, NYAOT estimates that towns spend between \$6.3 million to \$8.5 million annually on publishing notice in newspapers. Towns should be permitted to meet their legal notice obligations through their own verified online platforms, where the public and potential bidders already expect to find official information.

- **Procurement Extenders**

Piggybacking, found under General Municipal Law § 103(16) is a valuable tool that allows municipalities to purchase off of, or piggyback off, a contract when three conditions are met:

1. The contract must be let by US or any agency thereof, by any state or political subdivision of any state
2. The contract must have been made available for use by other governmental entities.
3. The contract must be awarded to either the lowest responsible bidder or on best value basis consistent with GML § 103.

This provision expires June 30, 2026. NYAOT strongly supports its extension or making it permanent. Piggybacking has saved towns both time and taxpayer dollars by allowing them to leverage competitively bid contracts from other jurisdictions while maintaining compliance with GML § 103's requirements.

Similarly, the best value provision allows municipalities that have adopted a local law to award contracts based on overall value, quality, and efficiency rather than



solely on the lowest responsible bid. This flexibility is highly effective in helping towns obtain better long-term results for taxpayers and is scheduled to expire in 2028. NYAOT also strongly supports making this authority permanent.

- **Clarify Language for Piggybacking and Public Works Projects**

Because of how often members employ piggybacking, we have been carefully monitoring a recent court case which created some confusion regarding when piggybacking may be used. Although we believe the language of General Municipal Law already allows for this, given the confusion caused by this court case and its reverberating impacts, we ask the Legislature to consider enacting clarifying legislation that explicitly authorizes piggybacking for public works projects under GML §103(16), provided that the original contract was competitively bid in a manner consistent with New York's bidding standards.

In *Lynch et al. v. Board of Education of the Maine-Endwell Central School District, et al.*, Sup Court, Broome County, 2024, Index No. EFCA20242624, the court held that piggybacking under GML §103(16) does not extend to public works contracts. The court reasoned that General Municipal Law §103(16) applies only to "apparatus, materials, equipment, supplies, and services related thereto," and not to "construction or repair projects" undertaken by municipalities.

This narrow interpretation has created significant uncertainty. While towns can still piggyback for goods and certain services, they are being told they cannot

was competitively bid in a manner consistent with New York's bidding standards.

This narrow interpretation has created significant uncertainty. While towns can still piggyback for goods and certain services, they are being told they cannot do so for construction or infrastructure improvements, even when those projects would otherwise meet bidding safeguards. The *Lynch* decision effectively excludes towns from using cooperative purchasing systems like TIPS or Sourcewell for public works, forcing smaller municipalities to duplicate costly and time-consuming bid processes. NYAOT believes this undermines legislative intent and municipal efficiency. It also conflicts with evolving state policy encouraging shared services and intermunicipal collaboration. As such, legislative language making it crystal clear that piggybacking can be used would be appreciated.

- **Multi-Award Cooperative Contracts**

Under current OSC guidance, local governments may piggyback onto another government's competitively bid contract only when that contract has a single awarded vendor. This interpretation effectively prohibits towns from using multi-award cooperative contracts; in other words, contracts that designate multiple qualified vendors at pre-negotiated prices, despite the fact that state agencies, including the Office of General Services, routinely rely on them. Clarifying that towns may utilize multi-award cooperative contracts consistent with General Municipal Law §103 or integrating standards for when it would be allowed would eliminate confusion, align local practice with state procurement standards, and help municipalities save both time and taxpayer dollars.

Conclusion

Local governments are not seeking to reduce oversight; they are seeking clarity, consistency, and flexibility within the framework of responsible governance. The *Lynch* decision has revealed ambiguities that threaten to stall infrastructure projects, increase costs, and create unnecessary administrative burdens.

NYAOT respectfully urges the Legislature to extend key procurement provisions before they expire; clarify that piggybacking may be used for public works projects; modernize competitive bidding thresholds to reflect economic realities; and update notice and advertising requirements to reflect current communication technologies. By taking these steps, the Legislature can strengthen local procurement practices, promote efficiency, and support towns in delivering essential services to their residents. □

We Asked – You Answered

What Towns Are Telling Us: The Real Burden of Unfunded Mandates

A recent Association of Towns survey offers a clear, consistent message from local officials across New York: unfunded mandates continue to strain town budgets, delay projects, and complicate day-to-day operations—especially for smaller communities with limited staff and resources.

Across the board, prevailing wage requirements emerged as the most significant pressure point. More than half of respondents identified public works labor mandates as their single most burdensome requirement, noting dramatic cost increases—often 40 to 55 percent—and fewer contractors willing to bid on projects. For many towns, especially in rural areas, prevailing wage rules are contributing to higher prices, fewer bids, and delayed infrastructure work.

The second major concern: property tax exemptions. Roughly one-third of towns pointed to the steady expansion of exemptions as an unfunded hit to local revenue. While towns understand the economic development goals behind exemptions, they emphasized the cumulative fiscal impact—especially as costs rise but the tax base erodes.

Several respondents also highlighted ongoing challenges with environmental and infrastructure permitting, including MS4 stormwater requirements and wastewater treatment mandates. Towns expressed strong support for environmental protection but stressed that compliance is increasingly expensive and labor-intensive without matching state assistance.

Administrative and reporting mandates also surfaced as a steady source of frustration—from records retention and FOIL requirements to new “second notice” mailings for property tax exemptions. Many towns called for modernization, digital flexibility, and relief from duplicative mailings.

Other themes included the rising costs of volunteer fire and EMS services, workforce challenges such as underwriting CDL training for new hires, and broader budget pressures tied to state retirement costs, the property tax cap, and Medicaid cost sharing.

Open-ended comments reinforced these themes with striking consistency. Town leaders described a landscape where state expectations continue to grow, but revenue tools remain constrained. Despite this, respondents expressed a commitment to meeting state goals—they simply need funding, flexibility, or relief to achieve them.

The bottom line: Nearly every town reported experiencing at least one significant mandate-related challenge within the last five years. These findings paint a picture of local governments doing more with less—and highlight the importance of continued advocacy for mandate relief and modernization. □

OUR BUYERS HAVE GREAT EYE SITE



That's Why They Come to Us.

- Pickup Trucks
- Heavy Equipment
- Tractors
- Fleet Vehicles
- Real Estate
- and much more!

Sell your surplus online with a visible difference.

As NYS's largest volume online auction provider for municipal agencies, your online auction items will be seen by the right audience. One that can deliver higher returns, with no hassle and no risk for you.



www.auctionsinternational.com

Contact us today. **800-536-1401**



Chris Kelly

The Scaffold Law: A Hidden Tax on Every Town Project

Across New York, towns are facing a quiet but costly challenge that is draining public budgets and delaying much-needed infrastructure projects. It's a little-known state law – the Scaffold Law – that inflates construction costs, shrinks insurance markets and makes it harder for local governments to stretch their dollars.

This 1885 statute imposes absolute liability on property owners and contractors for gravity-related injuries on construction sites. New York is the only state in the country with this archaic law. All 49 other states use a comparative negligence standard to assess liability. In New York, the law holds employers fully responsible, even if a worker's own actions contributed to the accident. The result is sky-high insurance premiums, fewer insurers willing to do business in the state and inflated costs on every public project.

Right now, however, there is a path forward. Congressman Nick Langworthy, who represents the Western and Southern Tier of New York, has introduced legislation (H.R. 3548) that would preempt the Scaffold Law on federally funded projects. This is a critical first step toward leveling the playing field and ensuring our communities get the full benefit of federal investment. Federal preemption would also likely force Albany to finally change the law for all other projects.

Reforming the Scaffold Law would unlock enormous potential for New York's towns. Municipal budgets are already stretched thin and federal dollars don't go as far in New York as they do elsewhere. Towns are forced to spend more for less – fewer roads get built, fewer parks stay maintained and fewer schools receive the resources they need.

In turn, this diverts taxpayer funds from other projects like upgrading utilities or maintaining public buildings. There are already several macroeconomic factors that municipalities have to balance when allocating public money. The Scaffold Law unnecessarily creates another barrier.

The federal government is expected to provide nearly \$80 billion for capital projects across New York over the next five years. This includes funding for road and bridge construction as well as

infrastructure projects. The CHIPS Act will provide funding for technology projects, including Micron in Onondaga County and the AMD chip manufacturing plant in Saratoga County. These are great investments that local economies need to stay competitive and support well-paying jobs, but all of these projects are made more expensive because of the Scaffold Law.

While it was initially created to protect worker safety, data has consistently shown that is no longer the case. In fact, construction accidents are actually higher in New York than in other states. When the law was enacted more than 140 years ago, safety rules were scant and there was no framework at the federal or state level to protect workers. With mandatory worker safety training programs and robust rules for owners and contractors, the Scaffold Law has outlived its usefulness.

BUILD MORE NEW YORK COALITION

FACT SHEET: H.R. 3548, INFRASTRUCTURE EXPANSION ACT of 2025 (LANGWORTHY, Stefanik, Tenney)

1. The legislation would preempt New York State's absolute liability law on federally funded projects. New York's law—dating from 1885—is the only one in the nation which confers absolute liability for gravity related injuries at a construction site. Every other state in the nation and the District of Columbia utilizes a comparative negligence standard.
2. Absolute liability means that even if a worker failed to follow safety rules, was [intoxicated or drug impaired](#) and was 100% at fault they still recover damages. Comparative negligence considers the relative fault of the parties when an accident occurs and does not limit the right of a worker to sue for damages.
3. The effect of this law, also referred to as the “scaffold law”, is to raise total construction costs on projects by at least 5 to 7 percent. Some estimates suggest the law increases costs by 10 percent. The law has also shrunk the insurance market in the state with fewer carriers willing to serve the market. Less competition means higher prices.
4. New York's law means that federal taxpayers must pay more and receive less when funding infrastructure projects. Unnecessary costs mean less building and fewer jobs.
5. The law has also encouraged widespread fraud in the market, recently documented by ABC news. <https://www.youtube.com/watch?v=WCr-qBxlaXM>
6. Fraud has been perpetuated by unscrupulous law firms bringing phony cases and doctors and other medical professionals creating phony medical records and even performing unnecessary surgeries.
7. Six New York law firms are defendants in a RICO case

This is more than just a construction issue – it's a burden on communities, diverting scarce public resources away from the critical projects towns need to thrive. Town officials across New York should urge their members of Congress to support H.R. 3548 and advocate for the inclusion of preemption language in the upcoming Surface Transportation Reauthorization bill.

Christopher A. Koetzle is the Executive Director of the New York Association of Towns, a statewide membership association serving and representing the 933 towns in New York State by providing training and education, advocacy and other resources. For 2025, a record 910 New York towns were active members of the Association. The Association has recently joined the Build More Coalition; to learn more, visit <http://www.buildmorenewyork.com/>

alleging fraudulent injury actions as part of a wide-ranging conspiracy to defraud construction companies and their insurers. After the ABC news exposed these fraudulent cases, the six law firms discontinued over 600 scaffold law cases. RICO case filings can be located [here](#).

8. There is precedent for federal preemption. In 2005, Congress adopted the Graves Amendment, which preempted New York's so-called “vicarious liability” law concerning auto leasing. Vicarious liability meant that the leasing company was also responsible if the driver/lessee was involved in a traffic accident even though they had no fault in the matter. Only after federal preemption did the auto leasing market open in New York State. Congressman Sam Graves (MO) is now chairman of the House Transportation & Infrastructure Committee.
9. New York's law does not protect workers. Construction worker accidents are no more prevalent in New York State than in other states. Extensive implementation of worker safety rules and regulatory requirements at the federal and state levels protect workers. The [U.S. Bureau of Labor Statistics](#) compiles data on workplace injuries and deaths. In 2023, the last year available, deaths (per 100,000 workers) occurring on construction sites in New York are higher than most other states. For instance, New York State construction industry death rate per 100,000 workers was 10.4, neighboring New Jersey and Pennsylvania were 7 and 7.9, respectively. In Texas the rate was 9.9, while Florida's was 10.1.
10. The [BLS also reports non-fatal work-related injuries](#). Here too, New York state has a slightly higher rate of 1.2 days work missed per 100 workers than the national average. If the scaffold law was effective at lowering death and injury rates, such success is not reflected in official U.S. government statistics.



Update: Court of Appeals Upholds the Even-Year Elections Law

Plus some new information regarding how certain appointed offices are affected

In 2023, legislation, referred to as the Even Year Election Law, or EYEL, was adopted changing most town elections, excluding town justices, from odd-numbered years to even-numbered years beginning with the November 2025 election cycle. The stated goal is to increase voter participation by aligning local elections with higher-turnout state and federal races. This legislation was challenged in court, and a trial level court determined that the law was unconstitutional, among other things, which resulted in the legislation being stayed or paused. The state appealed to the Fourth Department, Appellate Division, one of the intermediate level appeals court in the state, which overturned the trial court's decision by finding that the even-year election law was constitutional and should be implemented for the 2025 election cycle. The case went before the Court of Appeals, and on October 16, 2025 the court issued a decision upholding the validity of EYEL. A summary of the decision can be found on NYAOT's Legislative Resource Hub on nytowns.org.

Frequently Asked Questions

I'm running for election in 2025, what does the Court of Appeals decision mean for me?

All town offices, except for town justices, on the ballot for November 2025 will have their term of office reduced by 1 year. In other words, if the position usually has a 2 year term of office it will be reduced to 1 year, and in 2026 the position will be on the ballot again for the standard 2 year term. If the position usually has a 4 year term of office it will be reduced to a 3 year term, and the position will be on the ballot again in 2028 and go back to the standard 4 year term.

What if I was elected to a 4 year position in 2023?

Those elected to a position with a 4 year term of office in 2023 will serve that full term. Once that position is on the ballot again in 2027, it will be for a 3 year term. Then, when the position is on the ballot again in 2030, it will return to a 4 year term of office.

What offices are impacted by this legislation?

In addition to elected town officials (excluding town justices), the legislation also shifts various county-level positions, such as county legislators, to even-year election cycles.

Does this law impact appointed town officials?

Town Law § 24 provides that the appointed offices of town clerk, superintendent of highways, receiver of taxes, town engineer, and town attorney hold their respective offices until the first day of January next succeeding the first biennial town election held after the time of their appointment. Pursuant to Town Law § 80, a biennial town election shall be held in November of every even-numbered year, and all other town elections are special elections. **Accordingly, the election that occurred on November 4, 2025, is a special town election and is not considered a biennial town election for purposes of calculating the term of an appointed officer that is tied to the biennial election.** Therefore, any appointed officer whose term is tied to the biennial town election and was appointed on January 1, 2024 will serve a term through December 31, 2026 (instead of 2025), due to the fact that the 2025 election was not a biennial election. Those appointed officers will be appointed to a two year term on January 1, 2027, effective until the next biennial election.

What if I'm running to fill a vacancy?

The law does not specifically address vacancies. It says "if the completion of such full term results in the need for an election in an odd-numbered year after January 1, 2025, the county or town official elected at such election shall have their term expire as if such official were elected at the previous general election held in an even-numbered year."

It seems like the language would apply as follows to the hypothetical situation of someone running in 2025 to complete the remainder of a term that was originally set to expire December 31, 2027.

The full term would have ended December 31, 2027, meaning the next election for that seat would normally happen in November 2027, an odd-numbered year after 2025. That triggers the law quoted above. So, according to the statute, the person elected in that 2025 election will have their term expire as if they were elected in the previous even-numbered year (2024).

The individual elected in 2025 to fill the vacancy would

take office January 1, 2026, just like normal. But, instead of serving until 12/31/2027, your term will end 12/31/2026 — because that’s when the term would have ended if you had been elected in 2024 (the “previous general election held in an even-numbered year”). Therefore, the individual would need to run again in 2026 to stay in office.

Why aren’t all local elections included?

Town justices and county judges are excluded due to constitutional provisions, which require a constitutional amendment to change their election years. City elections are excluded for the same reason. Village elections are not included because villages operate on separate statutory election cycles and conduct their own elections.

However, there is legislation, A7369/S5851, that calls for a constitutional amendment to change city elections, town justices, and the various county positions currently excluded to even-year elections. Because it calls for a constitutional amendment the legislation must pass the Legislature two consecutive years and then be placed on the ballot at a general election for residents in the state to vote on. If a majority votes in favor, then the change becomes part of the New York Constitution (see New York State Constitution Article XIX § 1). □

Year Elected	Standard Term of Office	Term of office to implement EYEL	Next year office up for election
2023	4 years	N/A	2027
2023	2 years	N/A	2025
2025	4 years	3 years	2028
2025	2 years	1 year	2026
2026	2 years	N/A	2028
2027	4 years	3 years	2030
2028	4 years	N/A	2032



Hackers Love Old Software—It’s as Secure as Old Tires. Is Your Agency Playing it Safe with Citizen Data?

Relying on outdated software is like driving on old, worn-out tires dangerous, unreliable, and bound to fail. For local government agencies, the stakes are even higher. Your citizens trust you to safeguard their sensitive information, but old software leaves you vulnerable to daily cyber threats.

Enter
Springbrook*Cirrus*

**Modern, Multi-Tenant SaaS
Financial Cloud-Based ERP.**

Springbrook’s Cirrus is designed specifically for local government agencies. Cirrus offers a secure, cloud-based ERP solution that shields your agency from the ever-growing threat of cyberattacks. With Cirrus, you benefit from state-of-the-art cybersecurity measures, continuous updates, and a dedicated team focused on keeping your data safe.

Learn more about Cirrus here:

**Enterprise Class Software
for Local Government Agencies**





NYAOT

Celebrating America's 250th Birthday

Towns' Guide to Celebrating America's 250th Anniversary

As many of you know, 2026 marks the 250th anniversary of the American Revolution and the Declaration of Independence, and we also know that towns in New York played pivotal roles in our nation's unique history. This once-in-a-lifetime occurrence presents the opportunity to celebrate your town's role in shaping the history of the nation. The commemoration can inspire collaboration and community, together with local historians and historical societies and civic organizations, as well as local school districts and libraries that may co-sponsor essay contents, educational exhibits, and youth engagement projects.

Financing the Commemoration

There is explicit statutory authority for the town board to fund any 250th commemoration event, so long as the event serves a proper public purpose, such as promoting civic pride, education, and heritage. Specifically, Town Law §§ 64 (12) & (14) authorize the town board to appropriate funds for the proper observance of patriotic and historical events, while Arts and Cultural Affairs Law § 57.07 further authorizes local governments to appropriate and expend funds for historical purposes within their jurisdiction, including the erection of markers and monuments, the preservation of historical

materials, and cooperation with local historical organizations. Additionally, General Municipal Law § 77-b authorizes town officials to attend historical or educational conferences and events when approved by the board. To this end, the town can feel confident in appropriating funds to commemorate the nation's 250th.

Parades and Celebrations

Given that some of the commemorative events will take place on town roads, towns will often have to close vehicle access to these roads in order to ensure public safety. Town Law § 64 (10-b) authorizes towns to adopt a resolution or local law after a public hearing that allows the superintendent of highways to issue permits to hold a parade, block party, celebration, or event on a town highway. The resolution or local law should indicate the terms and conditions that entitles one to a permit. Prior to the event, the superintendent must close the street to motor vehicles, aside from authorized emergency or hazard vehicles authorized in the vehicle and traffic law, as well as provide detour signs for vehicular traffic. This ensures that your residents can enjoy town's 205th celebrations in a safe manner.

Additionally, the town should coordinate with its insurance carrier to ensure coverage for any

commemorative events, and have a permit / contract structure in place that indemnifies the town in the event that the town contracts with an outside vendor for any events.

When administering an event permit process, the town must ensure it complies with the First Amendment by using content-neutral criteria to evaluate the permit; that is, that the town must only regulate the time, place, and manner of the expression (as opposed to the message). Any permit denials must be based on objective public safety or logistical factors.

Celebrating the Past While Looking to the Future

Arts and Cultural Affairs Law § 57.09 charges town historians with preserving records of local significance. Photos, proclamations, and event materials from the town's 250th commemoration should be archived as part of the official town record for future generations. The town may consider putting together a time capsule or commemorative marker, as these are permissible historical purpose expenditures under the law.

Read on for a handy guide to all things you might consider before throwing your town's own 250th celebration, including a sample resolution your board may adopt in preparation. □



RESOLUTION NO. _____

A RESOLUTION OF THE TOWN OF _____ IN SUPPORT OF THE AMERICA 250 COMMEMORATION AND AUTHORIZING RELATED EXPENDITURES

WHEREAS, the United States of America will commemorate its 250th anniversary on July 4, 2026, marking a historic milestone in our nation's history; and

WHEREAS, on July 4, 1776, the Second Continental Congress formally adopted the Declaration of Independence, asserting the American colonies' freedom from British rule and laying the foundation for the principles of democracy and self-governance; and

WHEREAS, the U.S. Semiquincentennial Commission, known as the America 250 Commission (america250.org), was established by Congress in 2016 to plan and coordinate the national commemoration of the 250th anniversary of the signing of the Declaration of Independence; and

WHEREAS, the New York State 250th Commemoration Commission was created to lead statewide efforts to commemorate the founding of the United States and New York's pivotal role in the nation's formation and development; and

WHEREAS, Town Law authorizes the town board to appropriate funds for the proper observance of patriotic and historical events (Town Law § 64 [12], [14]), and Arts and Cultural Affairs Law § 57.07 further authorizes local governments to appropriate and expend funds for historical purposes within their jurisdiction, including the erection of markers and monuments, the preservation of historical materials, and cooperation with local historical organizations; and

WHEREAS, these statutes provide the legal authority for towns to engage in and support commemorations that are educational, patriotic, and historical in character, including public programming, exhibits, community events, and historical preservation activities connected to America 250; and

WHEREAS, the Town of _____ recognizes the importance of America 250 as an opportunity to reflect on our community's contributions to the American story, honor the achievements of past generations, and inspire renewed civic engagement.

NOW THEREFORE BE IT RESOLVED, that the Town Board of the Town of _____ hereby expresses its support for the America 250 Commemoration and authorizes the town board and appropriate departments to plan, promote, and participate in programs and events consistent with the purposes of Town Law § 64 and Arts and Cultural Affairs Law § 57.07; and

BE IT FURTHER RESOLVED, that such activities may include, but are not limited to, educational programming, historical exhibits, patriotic decorations, community celebrations, and collaborations with local schools, libraries, and historical societies, provided that all expenditures serve a proper public purpose and comply with applicable fiscal and procurement requirements.

PASSED AND ADOPTED this ___ day of _____, 2025.



Public Celebrations & Municipal Oversight:

Your Best Practices Guide for Special Events

By Michael Webber, Risk Management Division, Wright Risk Management, on behalf of NYMIR

Special events are a fun and effective way to bring people together to celebrate cultural and community events. But behind the scenes, they require careful coordination and collaboration. Whether a municipality is hosting the event or simply providing the venue, its role is important.

With the 250th anniversary of the nation's founding on the horizon, municipalities should prepare

for an uptick in celebratory event requests. From parades and fireworks to concerts, fairs and festivals, municipalities will play a critical role in facilitating these gatherings, even when they aren't the official hosts.

Whether hosting a fireworks show or simply providing the venue for a historical reenactment, local governments will be at the heart of the celebration. And while events

can be fun, they also demand diligence, coordination, and a commitment to public safety. Proactive planning, clear policies, and strong communication with community partners will be key.

Understanding the Types of Events - Not all events are created equal or managed the same way. Municipalities typically encounter three primary types of events:

- **Municipal-Permitted Events** - These are fully organized, funded, and managed by the local government. Examples include town parades, holiday celebrations, and official commemorations. The municipality assumes full responsibility for planning, staffing, insurance, and public safety.
- **Third-Party Events on Municipal Property** - In this

model, an external group—such as a nonprofit, business, or community organization—hosts the event, but uses municipal facilities like parks, streets, or community centers. While the municipality may not be involved in planning or execution, its infrastructure and services are still essential. This includes permitting, sanitation, traffic control, and emergency access.

- **Jointly Sponsored Events**
-These events are co-managed by the municipality and a third party. Responsibilities and liabilities are shared. Therefore, clear agreements are imperative, spelling out specific responsibilities for all parties involved.

In short, even when not directly involved in planning, municipalities are silent partners in ensuring events run smoothly and safely. Although you may not be the official sponsor, your municipality is the backbone of event logistics. Public spaces, utilities, and emergency services are integral to most events. This dependency creates a unique set of responsibilities for your municipality including:

- **Permitting & Oversight:** Municipalities must ensure that events comply with local ordinances, zoning laws, and safety regulations.
- **Insurance & Liability:** Third-party organizers should be required to provide proof of insurance and name the municipality as an additional insured by a written agreement, contract or permit. Insurance brokers should be consulted about the appropriate coverage and limits. Some suggestions:
 - **General Liability minimum of \$2mm per occurrence with \$4mm aggregate**
 - **\$1mm commercial auto**

insurance (if vehicles are used, such as food trucks or amusement rides)

- **Workers' Compensation coverage (if vendors have employees)**
- **Public Safety:** Coordinating police, fire, EMS and public works support. They may be called upon to support traffic control, crowd management, and emergency response.
- **Infrastructure Support:** Electrical hookups, water access, sanitation services, and waste removal often rely on municipal systems.

Whether you're planning a small community gathering or a large-scale celebration, here are key tips to ensure your event is safe, compliant, and successful:

✓ **Clarify Sponsorship and Liability**

- Clearly identify whether the event is municipal-sponsored, third-party, or joint.
- Ensure your promotional materials reflect the correct host to avoid confusion or unintended liability.

✓ **Secure Insurance Early**

- Obtain general liability coverage and name the municipality as an additional insured.
- Consider special coverages for alcohol, fireworks, amusement rides, or cancellation.
- Keep all documentation of these items organized.

✓ **Coordinate with Municipal Departments**

- Meet with police, fire, EMS, and public works to discuss logistics.
- Submit traffic, sanitation, and security plans for approval.
- Understand what services the municipality will provide—and what costs may be passed on

to you.

✓ **Plan for Safety and Accessibility**

- Inspect venues for hazards and ensure ADA compliance.
- Provide adequate restrooms, handwashing stations, and hydration areas.
- Implement crowd control measures, bag checks, and lost child protocols.

✓ **Prepare for Emergencies**

- Develop an emergency response plan with evacuation routes and communication protocols. Include lost child protocols.
- Use event apps or SMS alerts for real-time updates and emergency information
- Ensure EMS coverage and first aid stations are in place.
- Station staff at barricades to allow emergency vehicle access.

✓ **Sustainability Practices**

- Require use of compostable or recyclable packaging.
- Provide clearly labeled bins for trash and recycling.
- Partner with a local waste management vendor for post-event clean up.

✓ **Document Everything**

- Keep records of permits, insurance, vendor agreements, and incident reports.
- Notify insurers promptly if any issues arise.

As we approach the semiquincentennial, municipalities and organizers should prepare for increased demand for public celebrations. With thoughtful planning and strong partnerships, these events can be both festive and safe, honoring our nation's history. Don't hesitate to reach out to NYMIR for our complete Special Events Guide. □

The Road to 2026: Building Safe, Memorable Town Celebrations

By Robert Blaisdell, Director of Loss Control, Wright Risk Management, on behalf of Comp Alliance

As we approach the 250th anniversary of the signing of the Declaration of Independence in July 2026, many towns are planning celebrations to commemorate this historic event. These types of celebrations help bring communities together and create memorable experiences for their residents. They can also present significant safety challenges to those who are planning them. It's vital to understand, assess and address any potential safety issues before and during these events to protect staff and residents. Doing so isn't simply a recommendation or best practice; it is an essential responsibility for the officials and event organizers in charge of planning these celebrations.

For many municipalities, it is not uncommon to have a municipal Fourth of July celebration. What makes this year unique are the enhancements that will accompany the 250th anniversary, which may include larger crowds, longer durations, multiple venues, a series of events or increased participation by vendors and performers.

Whether the plan is for a singular, small event, a large-scale event, or extended and continued festivities, the planning should involve the coordination of all municipal departments involved, and a comprehensive strategy should be developed that includes pre-event risk management and on-site event protocols.

The first step in assessing your risks is to identify the primary

hazards. Variables such as weather, crowd size and necessary infrastructure all present unique challenges. While identifying every potential hazard is beyond the scope of this article, below are some examples of how they can impact even some of the best organized celebrations.

Severe weather is one of the most unpredictable and dangerous threats to outdoor celebrations, and while you cannot control the weather, you can have plans in place in the event of extreme heat, high winds, thunderstorms and the like. In one of the most high-profile weather-related incidents, high winds ravaged the 1997 Macy's Thanksgiving Day parade and resulted in several serious injuries and millions in lawsuits. The Cat in the Hat took out a city lamppost leaving one parade goer in a month-long coma, while millions of traumatized children witnessed the brutal "Death of Barney" on television as the children's icon, damaged by a lamppost, was stabbed and stomped on in the street by police to expel the remaining helium.

In the years that followed, officials have mitigated this risk by removing arms from lampposts, pruning trees, engaging meteorologists and putting strict restrictions on the size, tethering and handling of balloons.

While you will most likely not have any six-story high inflatable children's characters at your celebrations, bounce-houses and pole tents pose similar risks in high winds, so if they are present



at your events, it's best to have mitigation measures in place.

Crowd size and management is another variable that can quickly escalate into a hazard. Unexpected crowds and improper crowd management can result in mass panic, crushes and stampedes. In 2023, a mass panic at a concert in Rochester's Main Street Armory resulted in a stampede that ultimately claimed the life of three concertgoers.

When planning your events, make sure that you have a comprehensive understanding of the venue capacity, means of open ingress and egress, and emergency routes. When possible, try to use a venue that can accommodate a larger-than-expected crowd.

Venue-specific hazards should be assessed as well. Infrastructure- and vehicle-related incidents pose a threat to safety of attendees at these events. If there will be performances or other events that require temporary structures, stages, lighting or AV equipment, make sure that they are constructed properly and appropriate for the particular use they are being set up for. Pay close attention to on-site roadways and access roads, and to help protect pedestrians, erect physical barriers where necessary.

The above examples are provided just to get you thinking along the right track when it comes to safety at these events, and how incorporating safety measures when planning, coordinating and



Control your energy costs

Put the power of MEGA to work for you



No extra cost, pay only for the power you use



Meets all NYS Public Procurement Requirements



Save staff time and money in local budgets

MEGA is a non-profit local development corporation that aggregates electricity, natural gas and renewable power. MEGA's primary objective is to achieve the most competitive prices for our members to minimize the cost of energy.

Get free pricing with no commitment today

We serve more than 235 municipalities and non-profits throughout upstate New York.

MEGA works with county governments, towns, villages, cities, and school districts.

www.MEGAenergy.org

info@megaenergy.org

607-376-7200

P.O. Box 181, Delmar, NY 12054

are you a

Newly Elected Town Official?

Register now for
one of our 2026
Newly Elected
Town Official Schools

- JAN. 14 - 16, 2026 |
ALBANY CAPITAL
CENTER | ALBANY, NY
- JAN. 21 - 23, 2026 |
RADISSON HOTEL
CORNING | CORNING, NY

Who Should Attend?

All newly elected
and first- and
second-term
town officials or
anyone looking
for a refresher!

Register Here



Town Supervisors & Town Boards

Bigger Trucks, Bigger Problems: Towns Push Back on Congressional Proposals • From Ashes to Archives: The Little-Known History Behind the Municipal Historian

Planning Board & Zoning Boards of Appeals

MEMBER ALERT Nationwide Planning & Zoning Board Applicant Scam

Tax Receivers & Collectors

A Penny Nickel for Your Thoughts

Town Justices

RPL Sec. 235-e(d) Notice need not precede the RPAPL Sec. 711(2) Notice

2026 Newly Elected Town Officials Regional Training Agenda & Registration Information

2026 Annual Meeting & Training School Registration Information

Town Supervisors & Town Boards

Bigger Trucks, Bigger Problems: Towns Push Back on Congressional Proposals

By David Hoover, National Association of Towns and Townships (NATaT)

For years, trucking and shipping companies have sought to increase federal weight and length limits on tractor-trailers. Now, as Congress debates the next Surface Transportation Reauthorization, those proposals are once again front and center – and local officials across the country are sounding the alarm. In New York, town governments maintain thousands of miles of roadways and hundreds of bridges. Heavier trucks would mean accelerated deterioration and higher maintenance costs. None of the current legislative proposals includes funding to cover those impacts, effectively creating an unfunded federal mandate on local governments, whose budgets already strain to cover basic road resurfacing and bridge and culvert repairs.

Impact of Proposed Changes

Federal law currently caps tractor-trailer weights at 80,000 pounds. Proposals circulating on Capitol Hill would raise that limit significantly or make special allowances:

- A 10-year pilot project permitting 91,000-pound trucks.
- Permanent authority for auto-hauling trucks to weigh up to 88,000 pounds.

- A new power for governors to declare a “crisis” and unilaterally raise truck weight limits on interstates – a power now reserved only for the president.
- Expanded operating zones for logging trucks, which in some cases can weigh 156,000-pounds – nearly double the current federal standard.

Supporters argue these changes would reduce shipping costs and ease supply chain bottlenecks. However, none of the current proposals include dedicated funding to repair the damage that larger trucks are expected to inflict on already aging roads and bridges.

Research by the Coalition Against Bigger Trucks quantifies the nationwide stakes. Raising weight limits to 88,000 pounds would put 65,157 local bridges at risk, with replacement costs topping \$70 billion. At 91,000 pounds, that number climbs to 68,654 bridges with nearly \$79 billion in costs. According to the U.S. Federal Highway Administration and the New York Department of Transportation, there are about 17,600 bridges in the state of New York, of which 9.4 percent are rated in “poor condition.” About half of the total bridges statewide are owned by municipalities.

Safety is another pressing concern. Larger and heavier vehicles require longer stopping distances, increase the risk of rollover crashes, and are harder to maneuver on rural roads. Law enforcement associations, the Owner-Operator Independent Drivers Association, the Truckload Carriers Association, and the Teamsters have all gone on the record opposing

the proposals on safety grounds.

Local Leaders Speak Out

In September 2025, more than 2,200 local officials from all 50 states sent a bipartisan letter to Congress titled “Bigger Trucks: Bad for America’s Local Communities.” The letter – signed by town and township trustees, county commissioners, public work directors, and mayors – delivered a unified message: don’t shift costs of corporate shipping efficiencies onto local taxpayers.

“We strongly oppose proposals in Congress that would allow any increase in truck weight or length,” the officials wrote. “Heavier single-trailer trucks or longer double-trailer trucks would only make our current situation worse.”

What Comes Next

As congressional committees with jurisdiction over the Surface Transportation Reauthorization solicit member input, conduct hearings, and draft legislative proposals, local governments are mobilizing to ensure their voices are heard. The National Association of Towns and Townships (NATaT) is working with the New York Association of Towns (NYAOT) and other member state associations to continue educating lawmakers about the impacts of heavier tractor-trailers. For town leaders, it’s a fight to protect the safety of their residents, the viability of their infrastructure, and the sustainability of their budgets.

□

David Hoover is the Legislative and Policy Manager for the National Association of Towns and Townships (NATaT). He is also a Principal at The Ferguson Group (TFG), where he provides strategic counsel on a broad range of policy issues, including broadband, cybersecurity, and technology. Founded in 1982, TFG provides federal advocacy, consulting, and grant services that enable local governments, public agencies, and non-profit organizations to effectively advance their priorities and strengthen their communities.

From Ashes to Archives: The Little-Known History Behind the Municipal Historian

By Amy Folk, Town of Southold Historian

One of the comments I hear most often about my job is, “I had no idea that there was a historian!” On April 11th, 1919 — 106 years ago to be exact, New York State passed §57.07, the Municipal Historians Law. Signed by

Al Smith, the law was a somewhat delayed response to the disastrous fire in the New York State Archives in 1911.

Many of the documents, detailing the intricacies of the history of New York were lost in the disaster.

After the fire, scholars quickly realized that the records of local municipalities were the only remaining source of documentation of the complex and fascinating history of New York. However, in many local government buildings, those old documents sat ignored and dusty in the corner of closets, in vaults or gathering mold in basements.

James Sullivan, the fourth State Historian working with Oneida County Assemblyman Louis M. Martin, drafted a bill that required that all municipalities (state, county, town and villages) appoint a person (not your local historical society) as the historian. Unfortunately, the bill set almost no other requirements other than creating the position.

Today, the bill is still in effect: every municipality in New York State must have a historian. A network of historians exists in New York State, answering questions, untangling municipal histories, caring for local historic documents, collecting information for the future, and answering questions from residents, students and scholars. They are both full-time and part-time, some are paid and some are volunteer, but all are connected by the love of the history of their area.

Municipal historians, for much of the year, labor in a solitary job, but are connected by membership in the Association of Public Historians of New York State (APHNYS), which works to network members and elevate the professionalism of the historians who serve the people of New York.

At the end of the year, we submit a report to our State Historian Devin Lander, as well to our local government on what we have accomplished.

Does your community have a historian? You should, to be in compliance with the law. An easy way to check is to go on to APHNYS.org and look for your community on the *Find A Historian* page.

Your Historian should have:

- A government email
- A phone
- A work computer
- An office & office hours

- A webpage on the municipal website ☐

Planning Board & Zoning Boards of Appeals

MEMBER ALERT

Nationwide Planning & Zoning Board Applicant Scam

NYAOT has been made aware of a nationwide email scam targeting applicants before planning and zoning boards. Similar incidents have been reported across the country in recent weeks, including in New Jersey, Michigan, California, Florida, and Illinois, with at least one applicant wiring thousands of dollars to scammers.

How the Scam Works

Scammers obtain applicant email addresses and project details from application materials posted on municipal websites. They then send fraudulent emails, often from addresses ending in “@usa.com,” demanding payment of fees or escrow deposits (typically \$4,000 to \$5,000) via wire transfer. The fake invoices often include municipal logos and accurate project information to appear legitimate.

Recent Examples

- Eaton County, MI warning (December 3, 2025)
- East Brunswick, NJ alert (November 2025)
- Eureka, CA–victim wired money (November 2025)

Recommended Actions for Towns

1. Redact Email Addresses – When posting application materials online, redact or omit applicant email addresses and other contact information that is not necessary for public notice.
2. Post a Warning to the Town’s Website – Add a banner or notice to your website clarifying your payment procedures. Sample language: “[Town Name] will never request payments via email links or wire transfer. All fees for planning and zoning board applications must be paid in person at Town Hall or through our official payment portal at [link]. Official town emails will only come from @[yourtown].gov addresses. If you receive an email requesting payment, contact the Town Clerk’s office at [phone] before responding.”
3. Establish Clear Payment Protocols – Ensure your boards have a documented procedure for collecting

fees and communicating payment requirements to applicants, and train staff accordingly.

4. Consider Notifying Current Applicants – If you have pending applications, consider proactively notifying those applicants that the town will never request payments via email or wire transfer.

If an Applicant Reports a Scam

Advise them to report it to local law enforcement and the NYS Attorney General’s office at 1-800-771-7755 or online at ag.ny.gov/consumer-frauds-bureau.

For questions, contact NYAOT at info@nytowns.org. ☐

Tax Receivers & Collectors

A Penny Nickel for Your Thoughts

On Nov. 12, 2025, the United States Mint pressed its final penny. With this final pressing, collecting officers in New York State face a significant, immediate change in how cash payments are processed. The legal mandate under the warrant remains the same: collecting officers must collect the exact tax amount listed, plus interest and penalties as required, with no authority to reduce the amount due on their own discretion.

The Warrant and “Exact Amount” Real Property Tax Collection

The warrant provides collecting officers with the legal authority to collect real property taxes as precisely listed, including any applicable interest after the penalty-free period. Collecting officers and governing boards cannot arbitrarily round amounts or waive minimal overpayments or underpayments, as all sums collected belong to the taxing jurisdictions as provided for in the warrant.

Elimination of the Penny: Practical Collection Impacts

Despite the final minting, the penny remains legal tender. As it leaves circulation, cash transactions will *eventually* require rounding to the nearest five cents for practical reasons:

- Amounts ending in 1, 2, 6, or 7 cents will be rounded down.
- Amounts ending in 3, 4, 8, or 9 cents will be rounded up.
- Amounts ending in 0 or 5 cents remain unchanged.

Importantly, rounding will hypothetically only apply to cash transactions, and electronic payments and checks will continue to be made to the exact penny.

Current New York Authority and Practice

[New York is considering legislation](#) requiring cash purchases to be rounded to the nearest five cent increment to address the phase-out of pennies. This legislation applies to merchants and, if adopted, can provide a non-binding framework for local governments. Until statewide rules are in place, collecting officers should:

- Encourage alternative forms of payments, including electronic payments, payments by check and by credit card;
- Do not engage in rounding up or down at this point – the governing board can require exact amount payments in cash or cash by appointment only.

Handling Overpayments and Underpayments

Overpayments, even if minimal, must be refunded to the taxpayer, as the municipality cannot keep small overages incurred due to rounding. No statute allows crediting de minimis overpayments to the locality; refunds are required even if the refund costs exceed the overpayment itself.

Underpayments are not authorized, and collecting officers cannot accept less than the amount due pursuant to the warrant unless their town has opted into partial payment programs by appropriate resolution.

Legal Tender and Payment Options

Collecting officers must accept all United States coins and currency as legal tender for tax payments ([see](#) 31 USC § 5103). As pennies disappear, if a taxpayer cannot produce the exact amount and rounding eventually occurs, the process must be transparent and well-documented. Alternative payment options (payment by checks, ACH and online payments and credit/debit card payments) remain available and are unaffected by the penny's elimination, allowing payment to the exact amount due.

Collecting officers and local governments should prepare for practical challenges as the penny phases out, adhering to the strict requirements of the warrant while following developing state policies on cash rounding. Overpayments must be refunded, and accepting less than the total due remains unauthorized except under partial payment or installment payment

provisions. Clear communication with taxpayers and careful recordkeeping throughout this transition will be essential. As municipalities navigate this change, one thing is certain: when it comes to protecting taxpayers and maintaining fiscal precision, local governments will make every cent (or lack thereof) count. □

Town Justices

By Anthony Provenzano, former Town Justice, Town of Rye

RPL Sec. 235-e(d) Notice need not precede the RPAPL Sec. 711(2) Notice

In *Spring Valley Preservation, L.P. v. Mcoy, 2025 Slip Op 25216*, the Clarkstown Town Court, Rockland County, J. Aimee Pollak (Feb. 24, 2025) held that in a non-payment summary proceeding that the 5 day notice under RPL Sec. 235-e(d) need not precede the notice under RPAPL sec. 711(2).

In this matter the Petitioner delivered a 30 Day Notice to the Respondent on August 20, 2024 informing him that he owed rent. The 30 Day Notice informed Respondent that he had 30 days to pay the arrears or surrender possession of the unit. The 30 Day Notice further stated that Petitioner would commence summary proceedings to recover possession of the unit if Respondent neither paid the arrears nor vacated the unit. On October 31, 2024, Petitioner sent a subsequent letter by certified mail to Respondent informing him that he owed unpaid rent as of that date. This notice indicated that Respondent's rent was more than 5 days past due and further indicated that failure of Respondent to pay immediately upon receipt of the notice would result in the landlord taking legal action.

In deciding this matter J. Pollak explained that The Housing Stability and Tenant Protection Act of 2019 ("HSTPA") enacted many changes and additions to the Real Property Law (RPL) and the Real Property Actions and Proceedings Law (RPAPL) for the stated purpose of tenant protection (*see* HSTPA §1 [«This act enacts into law major components of legislation relating to rent regulation and tenant protection.»]). Amongst other things, HSTPA added subsection (d) to RPL § 235-e (HSTPA §1, Part M, § 9), which directs that a landlord send a notice to a tenant when rent is five days late.

She went on to further explain that Article 7 of RPAPL contains the substantive and procedural rules governing summary proceedings to recover

possession of property. The courts have held that there must be strict adherence to the statutory provisions of the summary eviction proceedings in the RPAPL because they are creations of statute in derogation of the common law (*see Dulberg v. Ebenhart*, 68 AD2d 323, 328 [1st Dept 1979] [summary proceeding may be maintained only where authorized by statute]; *Zenila Realty Corp. v. Masterandrea*, 123 Misc 2d 1 [Civ Ct NY Co 1984]; *see also MSG Pomp Corp. v. Doe*, 185 AD2d 798 [1st Dept. 1992] [a “summary proceeding is a special proceeding governed entirely by statute and . . . there must be strict compliance with the statutory requirements to give the court jurisdiction”] [internal citations and quotations omitted]). In particular, RPAPL § 711(2) requires a landlord to deliver a predicate notice to the tenant by personal service at least 14 days prior to commencement of a summary non-payment proceeding. The landlord must establish that it provided a tenant with a notice that satisfies RPAPL § 711(2), served as directed in RPAPL § 735, or the summary proceeding must be dismissed *see, e.g., Supermarkets, Inc. v. Yonkers Plaza Shopping, LLC*, 29 AD3d 564, 565-566 [2d Dept 2006]; *Pepe v Miller & Miller Consulting Actuaries*, 221 AD2d 545 [2d Dept 1995]; *Greenport Preserv., L.P. v. Heyward*, 74 Misc 3d 46 [App. Term. 2d Dept 2021]).

Article 7 of the RPL contains additional substantive and procedural law governing the landlord-tenant legal relationship. Article 7 of the RPL applies whether a summary proceeding is pursued or not. The notice provision at § 235-e(d) requires a landlord to provide a tenant with a written notice of the non-payment of rent by certified mail after the rent is five days late. The statute states that “[t]he failure of a lessor . . . to provide a lessee with a written notice of the non-payment of rent may be used as an affirmative defense by such lessee in an eviction proceeding based on the non-payment of rent.” However, unlike § 711(2), the courts have held that lack of compliance with RPL § 235-e(d) is not jurisdictional (*see 320 E. 73, LLC v. Alfredo*, 80 Misc 3d 178, 182-183 [Civ. Ct., NY Co 2023] [compliance with RPL § 235-e(d) not a condition precedent to maintaining summary proceeding]; *Lawler v. Canfield*, 66 Misc 3d 312, 317 [Watertown City Ct, Jefferson Co. 2019]).

J. Pollak noted here that the Respondent did not dispute that Petitioner complied with § 711(2) by personally serving the 30 Day Notice dated August

20, 2024. Nor did Respondent allege that the § 711(2) notice was defective. Respondent instead argued that the § 235-e(d) notice should have preceded the § 711(2) notice. Respondent argued that the alleged improper order of the notices invalidated the § 235-e(d) notice and/or the § 711(2) notice, requiring dismissal of the petition.

J. Pollak reasoned that when referencing the text of the two statutes they did not lend support to Respondent’s argument, as neither statute references the other. Case law has not addressed this matter, either, making it a matter of first impression. However, in discussing whether § 235-e(d) created a condition precedent to filing a summary proceeding, the Court in *320 E. 73, LLC v Alfredo* reasoned:

When the Legislature passed the HSTPA and substantially amended RPAPL § 711(2), it did not require a notice pursuant to RPL § 235-e(d) as a condition precedent to the maintenance of a summary nonpayment proceeding. Nor did the Legislature require service of the RPL § 235-e(d) notice as a condition precedent within RPL § 235-e(d) itself (compare this with RPL § 232-a where a condition precedent to maintaining a summary proceeding is clearly articulated). If the Legislature sought to add a new or additional condition precedent to the maintenance of a summary nonpayment proceeding, it would have explicitly done so in passing the HSTPA. For these reasons, the court finds that compliance with RPL § 235-e(d) is not an essential fact that must be stated in the petition pursuant to RPAPL § 741(4) for Petitioner to maintain this summary nonpayment proceeding.

80 Misc 3d at 182-183.

J. Pollak concluded that using the same principles of statutory construction, a plain reading of the language reveals that neither statute directs a particular order for service of the two notices. Instead, it appears that the RPAPL § 711(2) notice and the RPL § 235-e(d) notices are completely independent of each other. Presumably, if the Legislature intended to require that one notice precedes the other, it could have explicitly included such language in the HSTPA. Lacking any evidence of such intent, this Court must conclude that there is no requirement that the § 235-e(d) notice be mailed prior to the service of the § 711(2) notice, nor that the mailing of the § 235-e(d) notice after the § 711(2) notice impacts the validity of either. □

2026 Newly Elected Town Officials Schools Agenda

January 14, 15 & 16 - Albany Capital Center
55 Eagle Street, Albany, NY 12207

January 21, 22 & 23 - Radisson Hotel Corning
125 Denison Parkway East, Corning, NY 14830

Time	Topic	Speakers
8:00-9:00 7:30	Breakfast - All 3 Days Registration Opens	
Day 1		
8:45-9:00	Welcome, Introduction to OSC, and Material Briefing	Chris Koetzle, Executive Director, Association of Towns and TBD, Division of Local Government and School Accountability, Office of the State Comptroller
9:00-10:00	Town Government 101: What is a Town, What Services Does a Town Provide and Who Provides Those Services	Lori Mithen-Demasi, Chief Counsel; Sarah Brancatella, Deputy Director; and Katie Hodgdon, Association Counsel, Association of Towns
10:00-10:30	Town Board Tool Kit: Motions, Resolutions, Ordinances & Local Laws	Lori Mithen-Demasi, Chief Counsel; Sarah Brancatella, Deputy Director; and Katie Hodgdon, Association Counsel, Association of Towns
10:30-10:40	10-Minute Break	
10:40-11:40	Town Budget Process/Basics	Sarah Brancatella, Deputy Director; and Katie Hodgdon, Association Counsel, Association of Towns; Dan Acquilano, Manager of Local Official Training, Office of the State Comptroller
11:40-12:30	50-Minute Lunch	
12:30-2:00	Local Procurement	Sarah Brancatella, Deputy Director; and Erina Fitzgerald, Senior Attorney, Office of the State Comptroller
2:00-2:10	10-Minute Break	
2:10-3:10	Highways	Lori Mithen-Demasi, Chief Counsel and David P. Orr, Cornell Local Roads Program
3:10-4:10	Basics of Municipal Liability	Peter Baynes, New York Municipal Insurance Reciprocal Mike Kennedally, Esq., NYS Municipal Workers' Compensation Alliance
Town Clerk Breakout Agenda		
2:10-4:10	Vital Records: Birth, Marriage and Death	Registration Unit Field Representative, Bureau of Vital Records, NYS Department of Health
4:10-5:10	Reception	Sponsored by: New York Municipal Insurance Reciprocal and New York State Municipal Workers' Compensation Alliance
		(Over)

Time	Topic	Speakers
Day 2		
9:00-10:00	Fiscal Oversight Responsibilities of the Town Board	Ingrid Otto, CPA, Auditor 2 (Corning) and Joseph Testa, Auditor 2, Office of the State Comptroller (Albany)
10:00-11:00	Ethics	Sarah Brancatella, Deputy Director, Association of Towns
11:00-11:10	Break	
11:10-12:10	Public Comments, Open Meetings and FOIL	Sarah Brancatella, Deputy Director; and Katie Hodgdon, Association Counsel, Association of Towns
12:10-1:00	Lunch	
1:00-2:30	Personnel Management for Town Boards	Jeffrey Swiatek, Partner, Hodgson Russ LLP
2:30-2:45	Break	
2:45-4:00	Town Supervisor's Accounting Responsibilities	William Naylor, Auditor 2, Office of the State Comptroller (Corning) Leslie Richard, CPA, Auditor 2, Office of the State Comptroller (Albany)
Town Clerk Breakout Agenda		
1:00-2:30	The Minutes Process	Virgina (Ginny) Ignatowski, Town Clerk and Receiver of Taxes, Town of Chili (Corning); Lori Mithen-Demasi, Chief Counsel, Association of Towns; and Daniel Acquilano, Division of Local Government and School Accountability, Office of the State Comptroller; Sue Haag, Town Clerk and Tax Collector, Town of Austerlitz (Albany)
2:30-2:45	Break	
2:45-4:00	Records Management	Maria McCashion, Records Advisory Officer, NYS Archives (Albany) Michael Martin, Records Advisory Officer, NYS Archives (Corning)
Day 3		
9:00-10:00	Cash Management	Ingrid Otto, CPA, Auditor 2, Office of the State Comptroller (Corning) Joseph Testa, Auditor 2, Office of the State Comptroller (Albany)
10:00-11:00	TBD - Supervisor Panel	TBD
10:50-11:15	Break	
11:15-12:15	Ask the Staff	Lori Mithen-Demasi, Chief Counsel; Sarah Brancatella, Deputy Director; and Katie Hodgdon, Association Counsel, Association of Towns; Dan Acquilano, Manager of Local Official Training, Office of the State Comptroller
Town Clerk Breakout Agenda		
9:00-10:00	Tax Collection: A Primer for Collectors and Town Officials	Laura Peschel, Receiver of Taxes, Town of Manlius (Corning) Holly Perlowitz, Receiver of Taxes, Town of Ossining (Albany), and Katie Hodgdon, Esq., Association Counsel, Association of Towns (Both)
10:00-11:00	Fiscal Responsibilities of the Town Clerk	William Naylor, Auditor 2, Office of the State Comptroller (Corning); Leslie Richard, CPA, Auditor 2, Office of the State Comptroller (Albany)
11:15-12:15	Ask the Staff	Lori Mithen-Demasi, Chief Counsel; Sarah Brancatella, Deputy Director; and Katie Hodgdon, Counsel, Association of Towns; Dan Acquilano, Manager of Local Official Training, Office of the State Comptroller

FOR INTERNAL USE ONLY

CHK # _____

ORDER # _____

Association of Towns Educational Series Registration Form

TRAINING & CERTIFICATION *FOR NEWLY ELECTED TOWN OFFICIALS*

NAME _____

TITLE _____ PHONE _____

TOWN/COMPANY _____

ADDRESS _____

EMAIL ADDRESS _____

ONE REGISTRANT PER FORM

EVENT: 2026 NEWLY ELECTED TOWN OFFICIAL SCHOOLS

Albany | Corning

- Registration and breakfast begins at 7:30 a.m. at each location.
- Classes run all day Wednesday, Thursday plus half-day Friday.
- All attendees are invited to Wednesday evening Welcome Reception at each location. Details to follow.
 - Registration includes all class materials, breakfast and lunch.
- All attendees must book their own hotel room reservation by calling the corresponding phone number or visiting:

Renaissance Albany

<https://app.marriott.com/reslink?id=1761148448577&key=GRP&app=resvlink&dt=true>

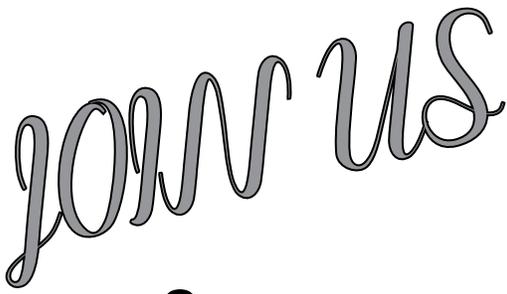
Radisson Hotel Corning:

<https://www.choicehotels.com/reservations/groups/PD74Y3>

<i>Dates</i>	<i>Location</i>	<i>Member Rates*</i>	<i>Select (X)</i>	<i>Non-Member Rates*</i>	<i>Select (X)</i>	<i>Room Rates</i>	<i>Last Day to Book Hotel Room</i>
January 14 - 16, 2026	Renaissance Hotel 144 State Street, Albany, NY 12207	\$250		\$250		\$219/night	December 28, 2025
January 21 - 23, 2026	Radisson Hotel Corning 125 Denison Parkway East Corning, NY 14830	\$250		\$250		\$110/night	December 21, 2025

*For refunds, less a \$10 processing fee, notice of cancellation must be received 10 days prior to day of event - NO REFUNDS after that date.

For questions, please email Emily Kurtzner at ekurtzner@nytowns.org or call (518)465-7933.



2026 Annual Meeting & Training
School Feb. 14 – 17th, 2026
New York Marriott Marquis, NYC

ONLINE REGISTRATION OPEN NOW AT WWW.NYTOWNS.ORG

1. **EXPENSES:** Actual and necessary expenses incurred in attending this school, including the registration fee, are proper municipal charges under Town Law, §116(12) and General Municipal Law, §77(b).

Early-bird rates

Available through Oct. 31, 2025

Member municipality, conference | \$150
Non-member municipality, conference | \$180
Non-municipality, company, conference | \$375

Rates increase Nov. 1

(registrations submitted after Jan. 24 will be processed at on-site rates)

Member municipality, conference | \$185
Non-member municipality, conference | \$215
Non-municipality, company, conference | \$425

Attorney Continuing Legal Education (CLE)

(Credit hours and rates - 9.5 CLE Credits, with a total of 11.5 credits available across Sunday-Monday. All courses provide transitional and non-transitional credit.)

Fee includes meeting registration.

Member (early bird / regular / on-site) | \$450 / \$550 / \$625
Non-member (early bird / regular / on-site) | \$560 / \$600 / \$675
Non-municipality, company, conference (early bird / regular / on-site) | \$735 / \$750 / \$825

Lock in 2025 room rates by registering before 11/16!

To reserve your room, visit <https://book.passkey.com/e/51084536>

Rooms with an asterisk (*) next to them have limited availability. Group rate cut-off date is Friday, January 23, 2026.

2025-2026 room rates are as follows:

Marquis Standard King/Double | \$303 early bird / \$322 regular rate (book between 11/17 and 1/24)
Times Square View | \$429*
Deluxe Suite | \$629*
Premier One-Bedroom Suite | \$739*

What's New

*2026 Annual Meeting & Training
School Feb. 14 – 17th, 2026
New York Marriott Marquis, NYC*

Add-on Experiences

This year, we are proud to be able offer attendees some additional networking and entertainment opportunities to take your full conference experience to the next level.

Please note that due to these changes, all attendees registering online must register themselves. If you need assistance with your member log-in credentials, please e-mail or call our offices at info@nytowns.org or (518)465-7933.

1. Monday, Feb. 16, 2026 Awards Reception and Luncheon at the New York Marriott Marquis. Purchase for meal ticket required - \$65 per person. Join the Association for a sit-down awards presentation and luncheon as we celebrate excellence within our community. This event is a wonderful opportunity to connect with fellow NYAOT members, recognize outstanding achievements, and enjoy a memorable meal together.

Meal ticket required: \$65 per person

- Pan Roasted Chicken (DF, GF)
 - Roasted Beef Tenderloin (DF, GF)
 - Winter Squash Risotto (GF,V)
2. Monday, Feb. 16 and Tuesday, Feb. 17 2025 Dine Around NY. Receive discounts and more at participating restaurants with your conference badge. No extra purchase required. Full list of participating restaurants and other details coming soon.
 3. Tuesday, Feb. 17th at 7 p.m. NYAOT lands on Broadway at The Outsiders. Limited seats available; ticket purchase required in addition to registration. Must register online to reserve a ticket. Take advantage of a 52 percent group discount. Seats available in rear mezzanine rows A, B and C for \$69 per ticket (face value \$132.50 + service charge = \$149). Bernard B. Jacobs Theatre, 245 West 45th Street, New York, NY 10036. Run time: approximately 2 hours and 25 minutes including a 15 minute intermission

Adapted from S.E. Hinton's seminal novel and Francis Ford Coppola's iconic film, this thrilling new Broadway musical features a book by Adam Rapp with Justin Levine, music and lyrics by Jamestown Revival (Jonathan Clay & Zach Chance) and Justin Levine, music supervision, orchestration, and arrangements by Justin Levine, choreography by Rick Kuperman & Jeff Kuperman, and direction by Tony Award® winner Danya Taymor. The New York Post calls it "The Best New Musical of the Season."

In Tulsa, Oklahoma, 1967, Ponyboy Curtis, his best friend Johnny Cade and their Greaser family of 'outsiders' battle with their affluent rivals, the Socs. The Outsiders navigates the complexities of self-discovery as the Greasers dream about who they want to become in a world that may never accept them. With a dynamic original score, The Outsiders is a story of friendship, family, belonging...and the realization that there is still "lots of good in the world."

BOOK your room by Nov. 16 2025 to lock in 2025 room rates. Room rates increase on Nov. 17.

- To reserve your room, visit <https://book.passkey.com/e/51084536>
- **Vouchers are not an accepted form of payment.**
- Then, MAIL or FAX completed registration form with a check for the corresponding registration fee to:

Association of Towns, 150 State St., Albany, NY 12207 | Fax: (518)465-0724

CHK # _____

ORDER # _____

*Association of Towns Educational Series
Registration Form*



TRAINING & CERTIFICATION FOR TOWN OFFICIALS

NAME _____

TITLE _____ PHONE _____

TOWN/COMPANY _____

ADDRESS _____

EMAIL ADDRESS _____

ONE REGISTRANT PER FORM

EVENT: 2026 ANNUAL MEETING & TRAINING SCHOOL

FEB. 14 - 17, 2025, NEW YORK MARRIOTT MARQUIS, 1535 Broadway, NYC, NY 10036

	Registration Type	Quantity (x)	Rate
Aug. 1 - Oct. 31	Early-bird member		\$150
	Early-bird non-member		\$180
	Early-bird non-municipality / company		\$375
	Early-bird CLE member		\$450
	Early-bird CLE Non-member		\$560
	Early-bird CLE Non-municipality / company		\$735
	Early-bird Accredited Justice Training		\$0
	Early-bird Accredited and Elective Court Clerk Training		\$0
Nov. 1 - Jan. 24	Member		\$185
	Non-member		\$215
	Non-municipality / company		\$425
	CLE member		\$550
	CLE non-member		\$600
	CLE non-municipality / company		\$750
	Accredited Justice Training		\$0
	Accredited and Elective Court Clerk Training		\$0
Meal tickets must be purchased ahead of time	OPTIONAL Meal Ticket Pan Roasted Chicken (DF,GF)		\$65
	OPTIONAL Meal Ticket Roasted Beef Tenderloin (DF,GF)		\$65
	OPTIONAL Meal Ticket Winter Squash Risotto (GF,V)		\$65
TOTAL ENCLOSED			

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
 requester. Do not
 send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) CCMH TIMES SQUARE LLC		
	2	Business name/disregarded entity name, if different from above. NEW YORK MARRIOTT MARQUIS		
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4	Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <i>(Applies to accounts maintained outside the United States.)</i>
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>		
	5	Address (number, street, and apt. or suite no.). See instructions. 1535 BROADWAY	Requester's name and address (optional)	
	6	City, state, and ZIP code NEW YORK, NY 10036		
	7	List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)																																																																
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="9" style="text-align: center;">Social security number</td> </tr> <tr> <td style="width: 20px; height: 20px;"></td> </tr> <tr> <td colspan="3" style="text-align: center;">-</td> <td colspan="3" style="text-align: center;">-</td> <td colspan="3"></td> </tr> <tr> <td colspan="9" style="text-align: center;">or</td> </tr> <tr> <td colspan="9" style="text-align: center;">Employer identification number</td> </tr> <tr> <td style="width: 20px; height: 20px;">2</td> <td style="width: 20px; height: 20px;">6</td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;">3</td> <td style="width: 20px; height: 20px;">0</td> <td style="width: 20px; height: 20px;">4</td> <td style="width: 20px; height: 20px;">8</td> <td style="width: 20px; height: 20px;">3</td> <td style="width: 20px; height: 20px;">3</td> </tr> <tr> <td colspan="3" style="text-align: center;">-</td> <td colspan="3" style="text-align: center;">-</td> <td colspan="3"></td> </tr> </table>	Social security number																		-			-						or									Employer identification number									2	6		3	0	4	8	3	3	-			-					
Social security number																																																																
-			-																																																													
or																																																																
Employer identification number																																																																
2	6		3	0	4	8	3	3																																																								
-			-																																																													
Note: If the account is in more than one name, see the instructions for line 1. See also <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.																																																																

Part II Certification	
Under penalties of perjury, I certify that:	
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and	
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and	
3. I am a U.S. citizen or other U.S. person (defined below); and	
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.	
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.	

Sign Here	Signature of U.S. person	Date 03/19/2025
------------------	--------------------------	------------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

New York Marriott Marquis Group Form

Name of Group: _____

Arrival Date: _____

Departure Date: _____

Please list the 3 "Gold Keys" (main service focus areas that will make your event a success):

Room Block:

Would you like the group rooms blocked together: Yes or No

This is a request based on availability and not guaranteed

Would you like for the rooms to be Pre-Keyed: Yes or No

Only available and recommended for groups arriving together via bus/shuttle/van. All guest keys will be released to the Tour Leader in 1 packet once all rooms are ready. Each guest will have their own envelope with their name & room number.

VIPs with group: _____

Please Note: Hotel Check In time is 4pm. Any Group Arrivals prior to 4PM are NOT guaranteed ready rooms. Special Room Requests are NOT guaranteed 4 PM check in. Hotel Check Out time is 11 AM.

Billing for Group:
(Please Select One)

Send Final Bill To:

Room, Tax & Incidentals to Master _____

Room & Tax to Master
Incidentals on Own _____

Individual to Pay: _____

Phone Turned Off: Yes or No

****Guest Room Phone Disabled to Complete External Calls****

Rates Confidential: Yes or No

Breakfast Coupon Information:

(Revel & Rye Restaurant, 8th Floor, Breakfast Buffet served daily 6:30 AM - 11:30 AM)

Breakfast Coupons cost \$59.63 tax inclusive per coupon, per person, per day (unless contracted otherwise)

Number of Breakfast Coupons per day _____

Total # of Days _____

Total # of Breakfast Coupons _____

Preliminary numbers for breakfast coupons are to be provided to your Event Manager **10 Days** prior to the group check in. Final numbers for breakfast coupons are to be provided **72 hours** prior to the group check in. The final number can only be reduced 20% from the preliminary number. All breakfast coupons will be charged in advance prior to the group check in.

Bus Arrival / Departure Information:

Bus Arrival Date _____ Bus Arrival Time _____

Bus Departure Date _____ Bus Departure Time _____

Name of Bus/Van/Shuttle Company: _____

Number of Bus/Van/Shuttle? _____

Please call our Manager on Duty Cell # **347 885 6351** on your Arrival Date 15 minutes prior to arrival at the Hotel. This will ensure that our Bell Staff is prepared for the group's bus/shuttle/van arrival. Bus Pick Up & Drop Off location is on 45th Street by Starbucks. New York City does not offer overnight Bus Parking. Please plan accordingly with your bus company. **All luggage/bags need to be tagged with Guest Name Prior to Arrival at the Hotel.**

***IMPORTANT:** Please advise Event Manager/Hotel Tour Captain of any arrival/departure time changes*

Onsite Contact: _____ Cell Phone: _____

Email Address: _____

Number of People: _____ Number of Rooms: _____ Estimated Number of Bags: _____

The Portage charge is mandatory for all groups (10 or more persons) that have a Bus, Van and/or Shuttle arrival at currently \$12.01 per bag/round trip, regardless if Bellman assistance is needed. Price will increase on July 1, 2026.

Will you require guest assistance with luggage: Yes or No
Date & Time _____

Please note with bag delivery at check-in it will take up to 45 - 60 minutes for every 20 bags to be delivered to guestrooms by the bellman.

Will you require a bag pull/pick-up at checkout: Yes or No

Please note that checkout is at 11 AM, and with a group bag pull/pick-up it will take 30 - 40 minutes for every 20 rooms to be assisted by the bellman. Please have bags tagged with Guest Name and set bags inside of the room by the door.

Onsite Agenda

Please fill out any times that your group may need to meet together for meals, tours, or general announcements during your stay. This is important so that we may prepare for any additional traffic flow on general public floors. Recommended locations are the outside walkway by Starbucks.

Saturday _____ Sunday _____

Monday _____ Tuesday _____

Wednesday _____ Thursday _____

Friday _____

Do you need space for your bus to pick up & drop off your attendees during your stay for activities around the city? Yes or No

Thank you in advance!

during special events will allow a safe and successful celebration in your town. The following safety tips are designed to help you along this path.

➤ **Pre-Event Planning and Risk Management**

- Conduct a comprehensive risk assessment: Evaluate all aspects of your event, from venue security and physical layout to potential threats and vulnerabilities. Start planning early and keep all town departments informed. Consider incorporating discussions into routine Safety Committee meetings.
 - Venue evaluation: Look for potential bottlenecks, emergency routes, fire safety equipment, and any hazards. This is critical for both indoor and outdoor gatherings.
 - Weather contingency: For outdoor events, plan for severe weather by monitoring forecasts and having alternative indoor options or shelter plans in place.
- Create and communicate emergency plans: Develop detailed protocols for various scenarios like medical emergencies, fires, natural disasters, or security threats. Incorporate your Highway, Water, and Sewer departments as well.
 - Staff training: Train all staff and volunteers in emergency procedures, including evacuation routes, first-aid protocols, and how to identify and report suspicious activities. Get all departments involved. Highway, Water, Sewer, and Parks and Recreation may all play a role in major events.
 - Clear communication: Use multiple channels like event apps, text alerts, and on-site

signage to communicate emergency procedures to all attendees.

- Collaborate with experts: Partner with local law enforcement, fire departments, and private security firms to ensure thorough coverage and support. Undertake a pre-event threat assessment with local, state and federal law enforcement, as necessary, to identify and mitigate any potential threats due to violence.
- **On-Site Event Safety Protocols**
- Provide sufficient medical services: Ensure trained medical personnel are on site with properly stocked first-aid stations. Clearly mark the location of first-aid, AED, and emergency exit points.
 - Manage crowds effectively: Plan the event layout with designated entry and exit points and use signage to guide attendees smoothly, preventing congestion. For larger events, consider using CCTV and crowd monitoring software.
 - Control fire hazards: Conduct a fire risk assessment, inspect all electrical equipment, and keep fire exits clear.
 - Ensure food safety: Vet all food vendors, enforce proper handling and preparation guidelines, and clearly label allergens.
 - Address workplace harassment: Remind employees of company policies regarding harassment and violence and have managers and security monitor for inappropriate behavior.
- **Staff Health & Safety**
- Address mental health: With celebratory events comes the onset of stress and anxiety.

Plan early and hold routine meetings to address event planning. This will alleviate the stress many feel when events become overwhelming. Support staff who must meet unusual demands due to event planning. Make your town's Employee Assistance Program (EAP) professionals available when they need to talk to someone.

- Unique safety exposures: These activities may pose unique risks for your staff; for example, the installation of banners, streetlight upgrades or other improvements. Confirm all staff safety protocols are in place for these activities, including lock-out/tag-out, bucket truck or scaffold system safety, and electrical safety. Ask your insurance risk managers for assistance.
- Delegate specialty items: Your town may not be capable of handling every aspect of the celebrations. Know ahead of time which parts are best coordinated through a contracted service to keep your staff out of harm's way. Fireworks, bonfires and other specialty items are likely beyond town departments' abilities and would be best coordinated by professional contractors.
- Regular safety reminders: Incorporate brief safety messages into planning and committee meetings and town communications throughout the anniversary year to keep safety top-of-mind.

The nation's 250th anniversary is a celebratory event for all townships across the country. Begin meeting early, include all departments in discussions, and plan for contingencies to best prepare for the safety of the events organized in your town. And don't hesitate to contact your Comp Alliance Risk Manager with any questions or concerns. □



**NY Power
Authority**



6:01 AM - MONTAUK, NY

Customer-Sited Solar: New York State Reaches for the Sun.

New York is leading the fight against climate change. There are ambitious goals: by 2030, 70% of the state's electricity will be generated by renewable energy. From sunrise in Montauk to sunset in Buffalo, NYPA is working to build a cleaner, greener, more resilient New York State.

Solar and Storage for Local Governments

NYPA's solar and storage provides a key pathway to achieving your decarbonization goals. From Montauk to Buffalo, we support local governments navigating the complex energy environment to find the best solution for your municipality or county.

Our energy experts can simplify your solar transition by helping you:

- Streamline the procurement, contracting, and interconnection process;
- Leverage underutilized spaces such as brownfields, landfills, fields, and parking garages; and,
- Access bill credits, reduce energy costs and generate additional revenue.

You can also bring cost savings to the surrounding community with community solar.

In other words, when you work with NYPA on your solar transition, you can pretty much handle anything under the sun.

solarenergy@nypa.gov **Find out if solar is right for you.**

The New York Power Authority (NYPA) is one of the largest state-owned electric utilities in the nation and a leader in clean energy planning and implementation. Our expertise spans a full range of energy services from energy efficiency and electrification upgrades to solar and electric vehicle infrastructure projects. We offer clean energy choice, and offer programs such as ReCharge NY that foster economic development in our communities. We support a renewable, economically strong future for New York State. Learn more at nypa.gov/services.

Ensuring You Receive Official Member Emails from NYAOT

Throughout the course of a year, your town will receive numerous official communications from us regarding your town's dues, recommended actions at board meetings, our legislative platform, voting rights and duties of active member town delegates and other important information regarding your activity in the association to maximize the benefits of your membership. **Beginning in 2026**, there will be a digital record on your member profile of all official correspondence we have sent to you. Some correspondence will go only to town supervisors or town clerks; others will go to every member. However, all members will now be able to see the correspondence on www.nytowns.org, in the Member Correspondence Tab, ensuring improved overall awareness of Association activities, deadlines and governance. To ensure you receive all important Association correspondence and communications, please follow these steps:

1. Add NYAOT to Your Safe Senders List

To prevent our messages from getting caught in spam filters, please add our primary email domains to your "safe senders" or "allow" list:

- **@nytowns.org**

Most members can do this in:

- Outlook: Home → Junk → Junk Email Options → Safe Senders → Add
- Gmail: Settings → Filters & Blocked Addresses → Create New Filter → "Never send to Spam"

2. Verify Your Contact Information in Your NYAOT Member Profile

Your email address we have on file in our database drives all system messages. To ensure you get everything:

1. Log in at **www.nytowns.org**
2. Click **Manage My Account**
3. Review:
 - Primary email
 - Alternate email (optional)
 - Job title and contact role

- Any other member, contact or profile information you would like us to have.

4. Click the pencil icon to edit and make any necessary updates
5. Save changes

Tip: If several officials share one town email inbox, please list an individual email as your communication address. Shared inboxes often block bulk mail.

3. Check With Your Town's IT Department

Some municipal servers block bulk mail by default. Share this with your IT team:

Please ensure that emails from the New York Association of Towns are allowed.

Add these to the allow-list:

- *@nytowns.org*

Ask IT to allow:

- **DKIM-signed messages**
- **DMARC-aligned messages**
- **Bulk/marketing mail routed from Constant Contact and iMIS Marketing Automation**

4. Mark NYAOT Emails as "Not Junk"

If you find one of our messages in your spam/junk folder:

- Select the message
- Click **Not Junk** or **Report as Not Spam**
This trains your email system to recognize future NYAOT emails as legitimate.

5. Check Your "Promotions," "Other," or "Focused" Inbox Tabs

Outlook and Gmail often file bulk messages into filtered tabs.

- **Gmail:** Look under *Promotions*
- **Outlook:** Check the *Other* tab
Drag our messages into your main inbox to teach your system your preference.

6. Keep Personal Firewalls & Spam Filters Updated

If you use tools like:

- Barracuda
- Mimecast
- Proofpoint
- SonicWall

Make sure NYAOT domains are on those allow-lists as well.

7. If You Still Aren't Receiving Emails

We're here to help.

Contact us at **info@nytowns.org** or call **518-465-7933**, and we can confirm your profile is active and what email(s) we have on file for you and/or reset any passwords. ☐



We're going digital!

About Us

We're trying to do our part to cut back on unnecessary mailings and paper usage. But we still don't want you to miss a thing (cue Aerosmith) - from legislative news, training announcements and general association updates - so here's some helpful tips to make sure our emails get delivered to you! If after following these steps, you are still not getting our emails, please give our office a call so we can try to troubleshoot.

Email Delivery Tips

Add us to your safe sender list ✓

Add our domain @nytowns.org to your trusted, safe or allowed list to keep out of that pesky junk/spam folder.

Verify your email address on file with us ✓

Sign in to your member profile on www.nytowns.org and complete your profile.

Double check with your IT staff ✓

Some servers block bulk messages by default. Please reach out to your IT Dept. to ensure our emails and domain are allowed.

How Wastewater Infrastructure Modernization Can Revitalize Communities

By John Cain, Senior Business Development Manager, OPTERRA Energy Services

New York's 2026 State Budget includes \$500 million for the Clean Water Infrastructure Act (CWIA) to support drinking water and wastewater infrastructure grants and loans. While NYAOT has lauded this CWIA funding, it is also promoting the [Safe Water Infrastructure Action Program \(SWAP\)](#), which would provide a dedicated, reliable funding stream for water and sewer projects. The idea is to encourage long-term investment in the ongoing optimal functioning of municipal water and sewer systems. SWAP would also be aligned with the CHIPS highway aid program, so above-ground and underground projects can be aligned to maximize time and cost efficiencies and reduce disruption.

In keeping with this holistic mindset, town supervisors should now extend their gaze downstream to the wastewater treatment plants (WWTPs). Vital to the health of humans, animals, and the environment, these facilities must run continuously, safely, and efficiently. But much of the wastewater treatment infrastructure is now at or past its life expectancy, even as plant managers face stringent environmental regulations, as well as the need to harden their systems against more frequent power outages.

Under conditions of cost and staffing constraints, the judicious approach to meeting all these needs is to create comprehensive, integrative infrastructure modernization programs. Rather than addressing specific equipment failures or a particular high-profile compliance issue, towns are better off taking a broad, long-term view, implementing system-wide solutions and operational plans that will serve the needs of their communities for years to come.

WWTP Improvement Imperatives

WWTP systems have known lifespans, and maintenance and replacement plans are made accordingly. But several extrinsic variables can complicate operational and capital expenditure strategies:

Regulatory compliance

Although the fate of federal environmental regulations is unclear under the current administration, NYAOT members should plan for [the currently expected requirements](#), which include:

- Changes to permitted methods of disposal of biosolids created in the wastewater treatment process to prevent reintroduction of per- and polyfluoroalkyl substances (PFAS) into the environment. This will increase biosolid disposal costs for the treatment plants and may require new technologies to remove PFAS from the biosolids before disposal.
- Removal of nutrients such as nitrogen and phosphorus, which create toxic conditions for aquatic species and those that feed on them. Compliance requires upgrades or retrofits to existing plant configurations.

Energy resilience

Towns are dealing with an increasingly volatile electricity supply from the grid. Because WWTPs cannot function without power, they must have a plan for energy resilience. One approach is to install a microgrid on site. In a wastewater setting, the infrastructure typically consists of:

- Onsite solar and/or a biogas-based cogeneration system
- Battery energy storage
- A source of backup generation
- A microgrid controller

When the utility grid is operating normally, the solar, battery energy storage, and cogeneration systems can help reduce monthly electric bills. If grid power is interrupted, the microgrid can "island" and maintain critical loads by drawing from the solar system, battery storage, and backup generation as needed.

Uncertain budgets

With New York towns facing constrained budgets, WWTPs that serve these towns tend to defer large-scale modernization, focusing on projects that meet specific, immediate needs. But this ad-hoc approach has several disadvantages:

- Even though they are meant to save time and money, ad-hoc infrastructure upgrades may wind up doing the opposite. Systems selected and deployed for one project may be difficult to integrate with those of the next, especially when the projects are awarded to different contractors. The required re-engineering may add significant cost, or nearly new components from a previous project may need to be discarded and replaced with compatible ones.
- Upgrading different pieces of equipment in separate projects might also mean more operational



Your public funds deserve an expert banking partner.

Whether you represent a county, city, township, borough, village, school district, or special district, your role isn't just administrative. It's personal.

At Community Bank, we get it. Government banking isn't like commercial finance, and it shouldn't be treated that way. That's why our **Government Banking Team** exists. They're full-time experts in public-sector finance who understand your responsibilities, your constraints, and your mandate to serve with integrity.

We don't just support your responsibilities. We help carry them with a full suite of services focused on safety, security, and liquidity.

From **fully collateralized accounts** and **tax collection lockbox processing** to **treasury management** and tailored **loan solutions**, we help government entities operate with efficiency, transparency, and complete peace of mind.

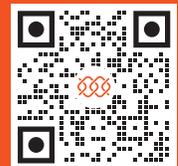
Contact our team today.
cbna.com/gov-banking

 Community Bank Member FDIC

We've got a full suite of products and services:

- Deposit services
- Treasury management
- Premier business connect
- Investment, insurance, trust, and risk management services*
- Merchant credit card processing
- Commercial/government credit cards
- Fully collateralized deposit services

Scan to watch a video about our partnership with the Broadalbin-Perth Central School District.



"Broadalbin-Perth is special to us. They're part of our community and everyday lives. We have the kind of relationship where they know whatever they need, they can come to us and we'll find a solution."

KIMBERLY ROBERTS
Amsterdam NY, Branch Manager

*INVESTMENTS AND INSURANCE PRODUCTS ARE: NOT A DEPOSIT | NOT FDIC INSURED | NOT INSURED BY A FEDERAL GOVERNMENT AGENCY | NO BANK GUARANTEE | MAY LOSE VALUE

disruptions than would be necessary if all upgrades were planned within a single initiative.

- The longer stopgap solutions remain the norm, the harder it becomes to instill a culture of strategic thinking among WWTP operational staff. Preventive and predictive maintenance become aspirations, and there never seems to be a good time to sit down and develop thorough, long-term asset-management plans.

A Comprehensive Approach Is the Way Forward

Regardless of economic, environmental, or political conditions, a comprehensive, strategic approach to wastewater treatment facility maintenance and operations is ultimately more cost-efficient, less disruptive, and creates a wastewater treatment capability that is more responsive to future demands.

Comprehensive plant modernization covers all wastewater treatment processes, from the influent to the effluent and disposal of biosolids. In addition to the process component systems, the modernization effort includes improved automation (controls, SCADA, and remote monitoring), energy management (solar combined with energy storage; energy efficiency upgrades; and the microgrids mentioned above), and the introduction of processes that create new revenue streams.

Banking on biosolids and biogas

Exciting revenue generation opportunities exist in leveraging the products of wastewater treatment, such as biosolids. Instead of a byproduct that must be disposed of at great cost and effort, refined biosolids can be sold as fertilizer. (For this reason, some WWTPs now refer to themselves as water resource recovery facilities (WRRFs).)

In the anaerobic digestion process, biogas is another lucrative resource that can be captured and utilized. When biogas is fed into a cogeneration system, electricity can be generated and waste heat recovered for use in biosolids drying. This source of power can significantly reduce electric bills.

Alternatively, with an appropriate upgrade to their digesters, WWTPs can refine their biogas into a high-quality gas that can be sold and injected into a nearby pipeline. Due to the way it is sourced, this gas becomes a renewable resource for communities.

Energy as a revenue center

Because sufficient, reliable energy supply is vital to the operation of a WWTP, it may make sense for plants to generate even more of their own power. Solar arrays, coupled with battery-based energy storage systems, can be installed either on their own or as part of an onsite microgrid.

Properly sized solar-plus-storage systems can

significantly offset the amount of electricity that a plant needs to draw from the utility grid. The plant can also sell its excess energy to the utility, adding to its revenue stream.

Energy Performance Contracts Help Projects Pencil Out

A comprehensive wastewater treatment infrastructure modernization program starts with an assessment of current equipment and operations; a thorough exploration of technology options and configurations; and financial analysis, including cost and savings estimates, incentives, financing, and ownership structures.

The financial analysis stage of the project is especially important. WWTP operators are often surprised by the range of grants, incentives, and financial structures that can help a plant overcome its CapEx constraints. Of particular interest to NYAOT members is the New York Energy Savings Performance Contract (ESPC). Created under Article 9 of the New York State Energy Law, the ESPC allows agencies and municipalities to enter into contracts with public or private partners for projects that lead to energy conservation or energy generation. Over time, projects under this model can cover the costs of initial investments through savings. This benefit alone may persuade stakeholders to approve scope they would ordinarily resist for budgetary reasons.

WWTPs can partner with experts in energy-related wastewater plant upgrades to perform all stages of

Psst ... We Want to Hear From You!

You've done the work, made the impact, and gained the insight—now's your chance to share it.

Whether it's a proud moment from your career, a fresh idea that sparked change, or a lesson learned the hard way, your story could inspire, educate, or simply connect with someone else in our community. And let's be honest: there's no better place to showcase the amazing things happening in our network than right here. So go ahead and brag a little! Tell us what you're working on. Share a win, a challenge, or even a quirky anecdote that only someone in your shoes would understand.

Drop us a line, send us a story, or pitch an idea. We're all ears, and we're excited to help bring your voice to the page.

Got something to share?

Email us at submissions@nytowns.org.



WILLIAMSON

Established 1870

*A Leading Supplier of Municipal Software
Exclusively Developed for Local NYS Government*

NYS Municipal Accounting & Budget Preparation

AFR Export Compatible

NYS Municipal Payroll Software

Enhanced Retirement

Town / Village / City Clerk

w/ Online Dog License Renewal

Water & Sewer Billing

w/ Email Billing
Credit Card Interface

Tax Collection

w/ TaxGlance® Lookup

Building & Codes Enforcement

Short-Term Rental Permits
Individual Fire Inspections
Food Truck Permits

Highway Superintendent

Fleet Maintenance
Asset Management
Project Tracking

Establish Your Mobile Office With Our Cloud Hosting!

Williamson's in-house IT staff manage our customers' software on the Microsoft Azure Cloud Infrastructure.



Access your Williamson Software Programs from your registered device using any operating system, including Windows, MacOS, iOS, Android and Linux from any location with internet access.



Free Online Backups to a dedicated server in Williamson's in-house datacenter. Includes Disaster Recovery; using your latest backup, we reinstall your program in the result of a fire, flood, ransomware, or computer/server crash.

About Williamson

Since 1870, Williamson Law Book Company has been offering printed materials to New York State municipalities.

In 1985, we began developing software to meet our NYS customers' increasing need for technologically advanced systems.

Accept Credit, Debit, and E-Check Payments with Program Import Interface

Minute Books

Williamson is a major supplier of Minute Books throughout the United States.

Printed Forms

Originally starting as a municipal printing company, we still offer:

Additional Services



- Absentee Voting Applications
- Carbonless Receipts
- Local Court File Folders

***With over 2600+ installed programs,
Williamson is the Leading Supplier of
Municipal Software Developed
Exclusively for Local NYS Government***



Williamson Law Book Company
790 Canning Parkway Victor, NY 14564
Phone 585-924-3400 Fax 585-924-4153
Email: wlbsales@wlbo.us
www.wlbonline.com



Visit Our Website

the project, from the initial assessment, through engineering, mechanical and electrical design, filing incentive applications and compliance paperwork, completing technology selection and procurement and performing construction, testing and commissioning. With the partner handling most of the day-to-day burden of the infrastructure modernization project, WWTP and town staff can stay focused on their duties.

A Case Study

West County Wastewater District in Richmond, California was facing looming state regulations on short-lived climate pollutants (SLCP) and a need to reduce ongoing disposal costs. In partnership with OPTERRA, West County Wastewater developed a [comprehensive program](#) of improvements to its energy infrastructure and plant processes. Two highlights of the program:

- Process improvement upgrades will enable the plant to generate Class A biosolids for agricultural and reclamation uses. This will reduce its landfill disposal costs.
- An onsite microgrid will ensure a reliable supply of power even in the event of a utility grid outage. Comprised of a 1.1 MW solar PV system, a 450-kW cogeneration system powered by biogas, a 3.1 MWh battery energy storage system, and a diesel backup generator, the microgrid is also helping West County Wastewater lower greenhouse gases by 93 percent.

Structured as an energy savings performance contract, the 20-year program is expected to generate \$83 million in net savings.

Broader Benefits to Residents

Focused as it is on the thriving of New York towns, NYAOT places particular emphasis on workforce development. In addition to removing barriers to hiring and professional licensing, it is important to continually seek new opportunities for professional education and local economic development.

In California, for example, the West County Wastewater partnership included internships for local high school and college students as a way to introduce them to careers in sustainable energy-related fields. In addition to these kinds of job opportunities, NYAOT members that upgrade their WWTPs can offer partner-provided STEM lesson plans to K-12 teachers and summer camp leaders, as

well as explanatory content for the general public.

These activities raise awareness of infrastructure that is typically out of view, but which has a demonstrable impact on front-page issues, such as housing. Like water and sewer lines, electricity, and roads, reliable wastewater treatment infrastructure is a prerequisite for increasing the housing supply.

Modernized WWTPs are also instrumental in helping local and state governments meet their sustainability goals and ensure that every resident can claim their constitutional right to a healthful environment. □



C.T. Male Associates

A DESIGN PROFESSIONAL CORPORATION

WE'RE PRESENTING & EXHIBITING

ASSOCIATION OF TOWNS ANNUAL MEETING

February 15th-17th



Join Nick Lobosco, R.A., for his **presentation**, "When Fire Strikes Your Municipal Facility: Response, Regroup & Rebuild. A Case Study from the Town of Minden (Montgomery County)"

Date: Tuesday, February 17

Time: 3:35 p.m. – 4:25 p.m.

Location/Session:

Booth/Edison, 5th Floor

SERVICE OFFERINGS:

- Architecture
- Engineering
- Surveying
- Environmental
- Landscape Architecture
- Geology
- Grant Services...and more!



518.786.7400

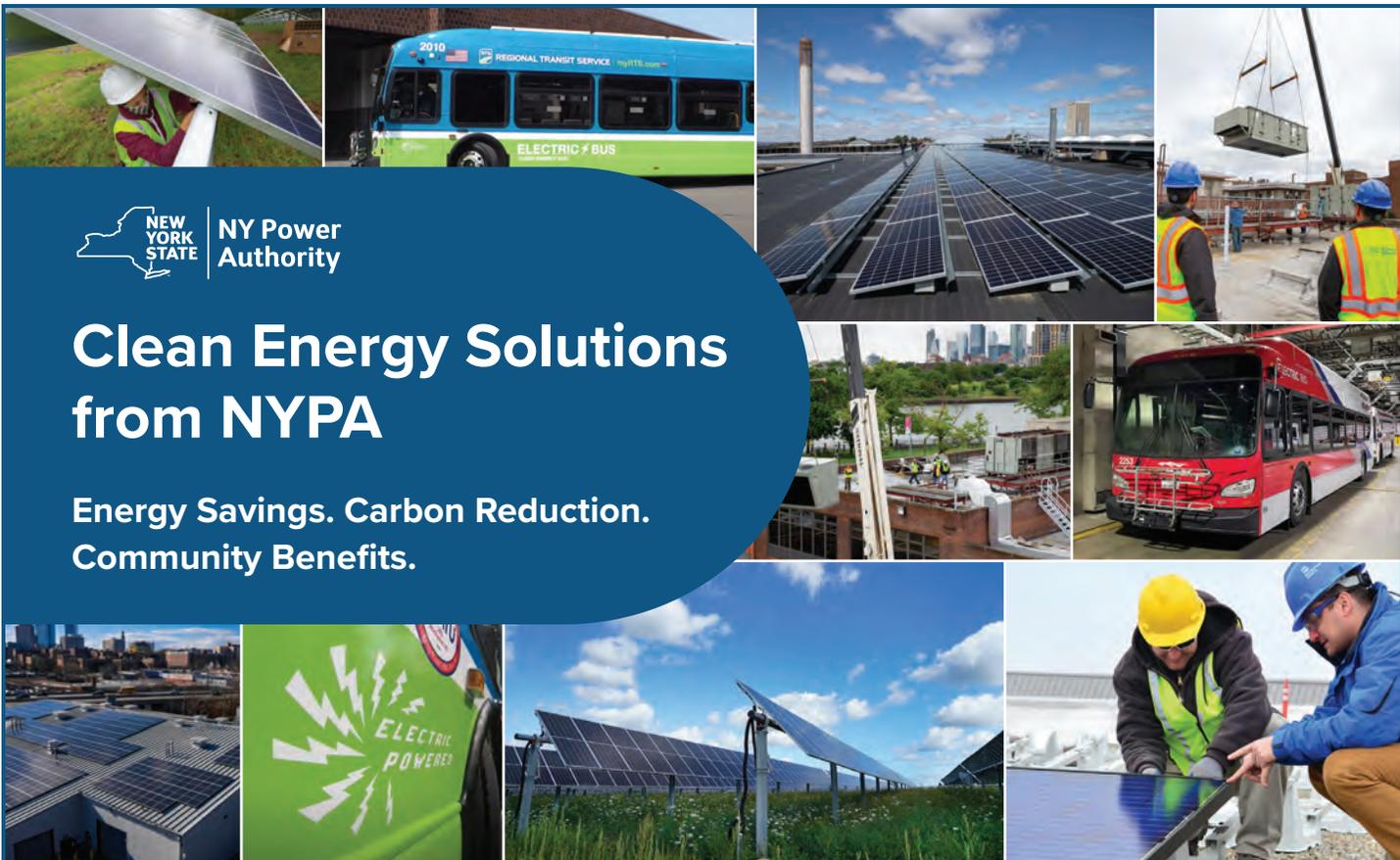


50 Century Hill Drive, Latham, NY 12110



www.ctmale.com

C.T. Male Associates Engineering, Surveying, Architecture, Landscape Architecture & Geology, D.P.C



NY Power Authority

Clean Energy Solutions from NYPA

Energy Savings. Carbon Reduction. Community Benefits.

NYPA is a leader in **clean energy solutions** and **power programs** in New York State.

We are **experts at working with local governments**, and help towns across the State develop **clean energy plans** that balance cost, sustainability, and community goals.

Our experts bring proven **audit, planning, procurement, and implementation** solutions— together with **knowledge of New York State** policy, grants, and incentives. Talk with us about NYPA's **streamlined bid and procurement process**—saving customers time and money.

Let our project managers and engineers serve as an **extension of your team**—working with you to develop a roadmap for **energy savings** and **GHG reduction**.



To learn more, provide your information at nypa.gov/services123
 ✉ EnergySolutions@nypa.gov



ENERGY EFFICIENCY | LED LIGHTING | FACILITY ELECTRIFICATION |
 ELECTRIC VEHICLE INFRASTRUCTURE | SOLAR | POWER PROGRAMS

nypa.gov/services

Rethinking Regulations: Unlocking Opportunities for Affordable and Attainable Housing

By Matthew G. Rogers, Senior Planner, LaBella Associates

The supply of affordable housing in the United States is struggling to keep pace with demand. While the causes are multifaceted, one key part of the solution can be found in existing housing regulations—and community leaders can help by driving meaningful change. This article explores how rethinking regulatory frameworks can unlock new opportunities to expand affordable housing access.

Currently, the United States has a shortage of approximately 7.3 million rental homes that are both affordable and available to renters earning incomes at or below 30 percent of the Area Median Income. As a result, nearly three-quarters of those low-income households spend more than half of their income on monthly housing costs, including utilities.¹

This financial strain is compounded by rapidly rising housing costs: between 2010 and 2023, New York State saw an 80.4 percent increase in home prices.² Even more acutely felt by its most vulnerable, monthly housing costs for renters in New York State soared by 39 percent from 2012 to 2022, a rate significantly higher than the 28 percent growth experienced by homeowners during the same period.³ These alarming statistics underscore a pervasive market imbalance, creating conditions ripe for re-evaluation of the foundational regulations that shape housing development and access.

1 “The Problem,” National Low Income Housing Coalition, accessed June 29, 2025, <https://nlihc.org/explore-issues/why-we-care/problem>.

2 New York State Assembly, “New York State Economic and Revenue Report,” February 26, 2025, 147, https://nyassembly.gov/Reports/WAM/2025economic_revenue/2025_report.pdf.

3 New York State Comptroller. “New Yorkers in Need: The Housing Insecurity Crisis.” Press release, February 14, 2024. <https://www.osc.ny.gov/press/releases/2024/02/dinapoli-housing-cost-burdens-new-yorkers-among-nations-highest>.

These statistics highlight a significant market imbalance, suggesting an opportune moment to re-evaluate the foundational regulations that shape housing development and access.

To foster truly resilient and equitable communities, planning efforts must align housing supply with demographic realities, embracing a diverse range of housing types. Before examining the key regulatory barriers to housing development, it's important to distinguish between the types of housing that communities can prioritize, which requires a nuanced understanding of market segments.

- **Affordable housing** traditionally serves households earning 80 percent or less of the Area Median Income.
- **Attainable housing** targets the middle-income demographic—those priced out of market-rate homes but ineligible for most subsidized options.
- **Missing middle housing**—a key focus for many communities—encompasses building forms like duplexes, townhouses, and small-scale apartment buildings that offer greater density and affordability while blending seamlessly into existing single-family or transitional neighborhoods.⁴

Drawing on our extensive experience in land-use planning, housing analysis, and zoning updates, we have found that local land-use regulations and planning processes often hinder the development of these essential housing types. Deep-rooted regulatory frameworks—often designed for different eras—inadvertently create significant barriers to the timely and cost-effective development of new housing. These regulatory frameworks include:

- **Restrictive Zoning Practices:** These encompass mandates for single-family housing, limitations on residential density, lot size requirements, and height restrictions that collectively constrain the type and scale of housing that can be built, particularly hindering the creation of diverse and denser options.
- **Mandatory Parking Minimums:** Parking minimums, which require a fixed number of spaces per unit, can increase development costs and limit available land. This can, in turn, make some projects difficult to finance.
- **Prohibitions on Certain Housing Types:** Bans or severe restrictions on certain housing—such as duplexes, triplexes, fourplexes, tiny homes, single-room occupancy units, and small-lot homes/cottage

4 Daniel Parolek, “Missing Middle Housing,” Opticos Design, accessed July 2, 2025, <https://missingmiddlehousing.com/>.

courts—eliminate affordable options from the market.

- **Limitations on Accessory Dwelling Units (ADUs):** Strict regulations or outright prohibitions on ADUs—secondary housing units located on the same property as a primary single-family residence—curb the creation of naturally affordable, smaller housing options within existing residential areas.
- **Inadequate Infrastructure:** A lack of sufficient municipal water and/or sewer infrastructure can prevent new developments or substantially increase project costs, especially in areas ripe for growth.
- **Cumbersome Environmental Review Processes:** Complex environmental review procedures can add substantial time and expense to projects.

Effectively addressing these barriers necessitates a strategic approach grounded in comprehensive planning and robust public outreach. Communities can begin by strengthening their Comprehensive Plan, which serves as a vital tool for understanding local demographics, assessing the current housing landscape, and identifying existing zoning limitations. This process often involves a “zoning diagnosis”—a detailed analysis to pinpoint specific restrictions hindering new housing and to evaluate current residential development patterns.

Successful implementation hinges on broad participation, including members of planning boards and zoning boards of appeals, alongside meaningful engagement from various stakeholders such as housing advocacy organizations, developers, and the public. The goal of this collaborative effort is to articulate a clear vision, establish achievable goals, and propose concrete recommendations that genuinely meet the community’s housing needs and aspirations.

Opportunities for unlocking affordable housing include:

- **Diversifying Residential Typologies:** Introduce opportunities for two-family dwellings in single-family districts; allow three- and four-family dwellings as permitted uses in suitable districts; permit mixed uses; remove barriers to ADUs; and allow smaller residential units (e.g., tiny homes, cottage courts) and manufactured homes.
- **Promoting Affordable Housing Through Incentives:** Reward the inclusion of affordable units with permitted increases in density and height. An inclusionary approach sets a minimum number of affordable units to be included, while an incentive approach may permit an increase in the number of allowed residential units (density) and/or the height of a structure.
- **Applying Adaptive Reuse to Vacant Structures:**

Facilitate the conversion of vacant institutional (e.g., schools, religious properties, government buildings) and commercial (e.g., offices, retail spaces, malls) properties into housing, often by modifying existing zoning or establishing overlay districts.

- **Considering Gentle Density Strategies:** Gentle density involves infill developments where new housing choices are added in a way that is considered “gentle,” having little impact on existing neighborhoods. Prioritize areas with existing infrastructure and amenities—such as within or on the periphery of neighborhoods, hamlets, villages, and cities—especially those with existing water, sewer, community services, shopping, medical facilities, and transportation resources. When thoughtfully designed, gentle density can introduce new housing choices while respecting the character of existing neighborhoods.
- **Expediting Review and Approval:** Implement reforms that challenge the need for special use permits, prioritize efficient building and site plan reviews, and establish transparent project requirements and design guidelines.

Rethinking dated regulatory frameworks is critical to unlocking affordable housing opportunities. By embracing diverse housing types like missing middle and gentle density, confronting barriers such as restrictive zoning, and streamlining review processes, communities can build a more equitable and sustainable housing future. Achieving this requires comprehensive planning, robust engagement, and a commitment to implementing these crucial reforms—transforming housing from an elusive dream into a stable reality for all. □

TALK OF THE TOWNS

EVERY OTHER WEEK TUESDAYS AT NOON

SUBSCRIBE TODAY

NYAOT

Water Contamination Litigation Update: How NY Towns Can Make Polluters Pay

By Mike DiGiannantonio, Attorney and Valentina Marastoni-Bieser, VP Client Engagement & Marketing, SL Environmental Law Group

In New York, as in states across the country, municipalities are creating and executing strategies for responding to new water contamination regulations. Meant to improve water quality and protect people from the harmful health effects of contaminants such as PFAS, 1,4-dioxane, perchlorate and other pollutants, federal and state regulations are having significant budgetary impacts on local governments. One strategy that has proven effective over the past couple of decades is the use of litigation against chemical manufacturers, who were aware of the risks of their products for years and yet failed to inform the public.

The Dangers of PFAS and 1,4-Dioxane

PFAS (per- and polyfluoroalkyl substances) are synthetic chemicals that have been widely used since the 1940s in industrial processes, firefighting foams and thousands of everyday consumer products (nonstick cookware, stain-resistant fabrics and waterproof clothing, among many others). Because they do not easily break down in the environment, PFAS are now detected in soil, surface water, groundwater and in the blood of nearly all people worldwide. These “forever chemicals” build up in the body over time and are associated with a wide range of health concerns. Research has linked PFAS exposure to increased risks of kidney and testicular cancer, impaired immune response, liver damage, thyroid disease, elevated cholesterol, reproductive and developmental problems and low birth weight in infants.

1,4-dioxane is a synthetic industrial solvent stabilizer that has been widely used in manufacturing processes such as paint strippers, adhesives, sealants and in

the production of plastics, and can also appear as a byproduct in detergents, shampoos and other consumer products. Classified by the EPA as a likely human carcinogen, 1,4-dioxane is highly mobile in soil and water and resists natural degradation, allowing it to spread quickly and persist in groundwater for decades once released. Toxicological studies on animals have demonstrated that long-term exposure can cause liver and kidney damage, as well as cancers of the liver, nasal cavity and other organs. Human epidemiological evidence, though still developing, raises concern about similar risks.

Update on the Regulations

A national leader in emerging contaminant regulation, the State of New York was among the first states to set enforceable MCLs for PFAS in drinking water to protect residents from contaminants in their drinking water. In 2020, long before federal maximum contaminant levels (MCLs) were established, New York established a 10 parts-per-trillion (ppt) MCL for two very common PFAS compounds: PFOA and PFOS. The EPA established MCLs for these same PFAS at 4 ppt in 2024, with a compliance deadline of 2029 (the current EPA administration has proposed extending this deadline to 2031). New York’s 10 ppt MCL will be in place until the more stringent federal MCLs go into effect.

For 1,4-dioxane, federal MCLs still don’t exist, but in 2020 New York established an MCL for 1,4-dioxane at 1 part per billion (ppb). Many other states have health-based advisories in place for this contaminant, and a few are in the process of developing MCLs, but New York is currently the only state in the nation with an enforceable drinking water standard for 1,4-dioxane.

In New York, a state MCL violation for either PFAS or 1,4-dioxane forces a water system to notify the public within 30 days and file a corrective action plan typically involving new treatment technology, shutting down wells, tying into a clean water source or buying water elsewhere. Federal PFAS violations will similarly require public notification and corrective action, with steep financial penalties if such actions are not taken.

Increasing scrutiny is falling on wastewater facilities as well. Although they are not covered by the Safe Drinking Water Act, they are affected by a CERCLA (Comprehensive Environmental Response, Compensation and Liability Act) designation of PFAS as “hazardous substances.” This designation was made official in 2024 and authorizes the EPA to order and recover cleanup costs and require reporting of releases. An EPA “PFAS Enforcement Discretion and Settlement Policy” signals that the agency will focus on pursuing PFAS manufacturers rather than passive receivers like municipal water systems, treatment

plants and landfills. However, this policy offers no protection from lawsuits brought by private parties or state governments. To close that gap, Congress has introduced the bipartisan Water Systems PFAS Liability Protection Act, but until it is enacted, utilities are vulnerable to third-party liability under CERCLA.

Proposed legislation in New York would establish a five-year moratorium on land application of biosolids across the state, require mandatory PFAS testing in biosolids, soil and groundwater. It would also create a Biosolids Task Force, as well as a PFAS Agricultural Response Program and Fund to support affected farmers. Although this bill stalled at the end of the 2025 legislative session, several towns, such as Cameron and Thurston, both in Steuben County, have banned the use of sewage sludge on land applications. Others have enacted temporary moratoriums to give leaders time to research the problem.

Costs of Mitigation

The universe of potential costs is head spinning. On the drinking water side, the costs of upgrading treatment systems and/or temporarily establishing new water sources, as well as the fees associated with MCL violations all come with hefty price tags. On the wastewater side, regulations that will restrict or ban the land application of sludge or biosolids are highly likely, which will drive up disposal costs.

In short, the cost of PFAS mitigation for agencies in New York will be staggering.

An Update on the PFAS Multidistrict Litigation: Payments Are Flowing

For many public utilities and other plaintiffs, litigation against chemical manufacturers is a critical pathway for generating the financial resources needed to pay for PFAS cleanup. U.S. drinking water systems impacted by PFAS pollution [have started to receive portions of more than \\$14 billion](#) in secured settlements with 3M, DuPont, Tyco and BASF through consolidated nationwide lawsuits in the [Aqueous Film-Forming Foam \(AFFF\) multidistrict litigation \(MDL\)](#).

All eligible public water systems were automatically included in the 3M and DuPont settlement classes, unless they actively chose to opt out

before last year's deadlines to preserve their future right to pursue independent litigation against 3M, DuPont or other defendants. However, even though eligible water systems are automatically part of the settlements, they must submit the appropriate paperwork by the official deadlines to receive the funds. Water systems that miss the deadlines forfeit their ability to collect any settlement proceeds.

As of this summer, most water systems that qualified for the funds under Phase 1 of the 3M and DuPont settlements and submitted the appropriate claims



WWW.TECTONICENGINEERING.COM
TEL. 800-829-6531

- Site Planning & Design
- Geotechnical Engineering
- Structural Analysis & Design
- Environmental Engineering
- Surveying & Mapping
- Hydraulic & Hydrologic Analysis
- Zoning Compliance Review
- Resident Engineering Inspection
- Construction Management
- Special Inspections
- Laboratory Materials Testing



Mountainville
Latham
Newburgh
White Plains
Rochester
Forest Hills
Astoria

Tectonic

PRACTICAL SOLUTIONS. EXCEPTIONAL SERVICE.

before last year's deadlines have received about 20% of their total awards from 3M, with additional payments to be delivered over the coming months. Phase I claimants are public water systems that had a detectable level of PFAS in their drinking water at any time before June 22, 2023.

Phase II qualifying class members – active public water systems that clocked a PFAS detection after the end of June 2023 and are required to test for certain PFAS under UCMR-5 (again, water systems that opted out of the settlements are not included) – have until January 1, 2026, to submit a testing claims form for 3M and DuPont settlements, with the claims form due by June 30, 2026, for DuPont and July 31, 2026, for 3M.

Although the current settlements apply only to drinking water utilities, the MDL also covers hundreds of additional cases. Wastewater treatment providers, airports, tribes, states, territories, private landowners, landfills and firefighting training facilities have all filed suits in an effort to make chemical manufacturers bear the costs of PFAS contamination.

How Towns Can Still Get Involved

Municipalities affected by PFAS have a historic opportunity to recover funds from the manufacturers most responsible for contamination: 3M, DuPont, and others. Settlement funds are not grants or restricted funds, and they can be used to cover the capital and O&M costs of PFAS mitigation systems and other stalled capital projects, offset rate increases, and fill general budget gaps.

Litigation has become a powerful cost-recovery strategy for public agencies – and this is one of the largest examples to date. Qualifying towns, utilities, and other entities that now must bear the cleanup burden do not have to “opt in” to access the settlements funds – but they do have to file a claim before next year's deadlines.

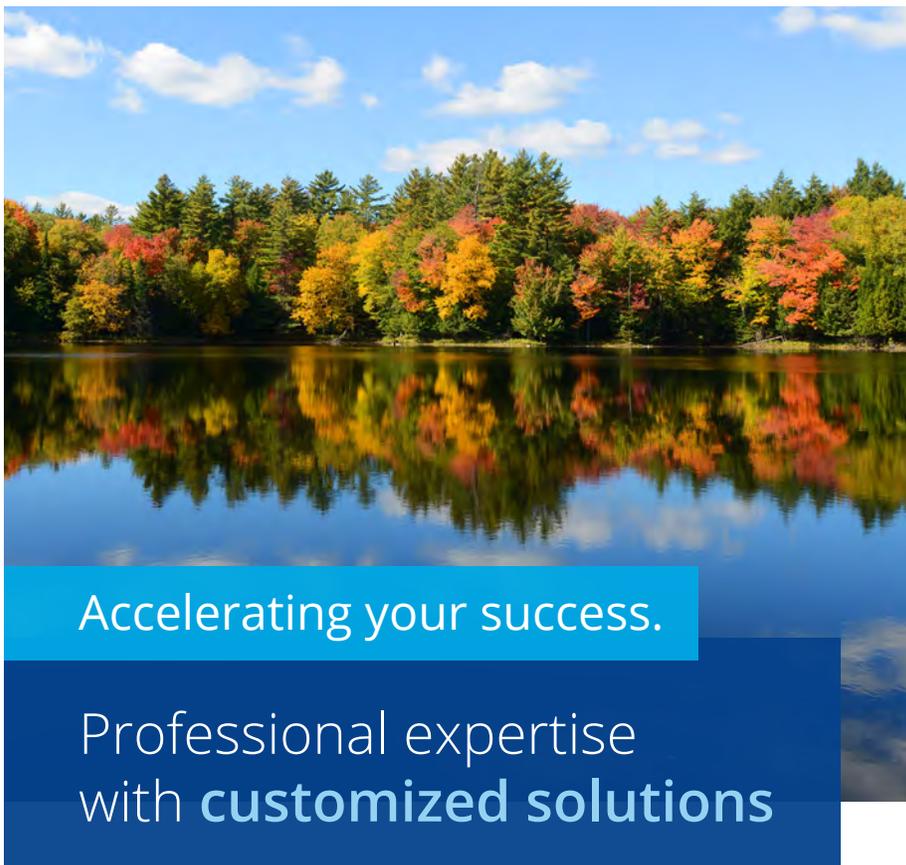
New York municipalities faced with 1,4-dioxane contamination in their drinking water can also pursue litigation against manufacturers of the chemical to recover treatment and remediation costs – and dozens have already taken this approach to offset the steep expense of protecting public health. By filing claims under product liability law, water providers can argue that producers

knowingly sold a hazardous compound without adequate warnings, leaving municipalities to bear the burden of installing advanced treatment systems.

With the right legal partner, much of the process can be handled on your behalf – at no upfront cost. To get started, what an entity needs to engage a law firm is basic contaminant detection data and documentation of related costs (if applicable). After that, experienced water contamination litigation firms can guide agencies and minimize the work on their part. □



Engineering
& Design



Accelerating your success.

Professional expertise
with customized solutions

877 627 3772 | colliersengineering.com

Buildings • Civil/Site • Geotechnical/Environmental • Governmental • Infrastructure
Project/Program Management • Survey/Geospatial • Telecom/Utilities

Accelerating success.

**For the first five years of operation,
High Sheldon Wind Farm...**

Eliminated Town Taxes

for the town of Sheldon.

\$17 Million

Has been invested in the local community since 2009

\$1.5 Million

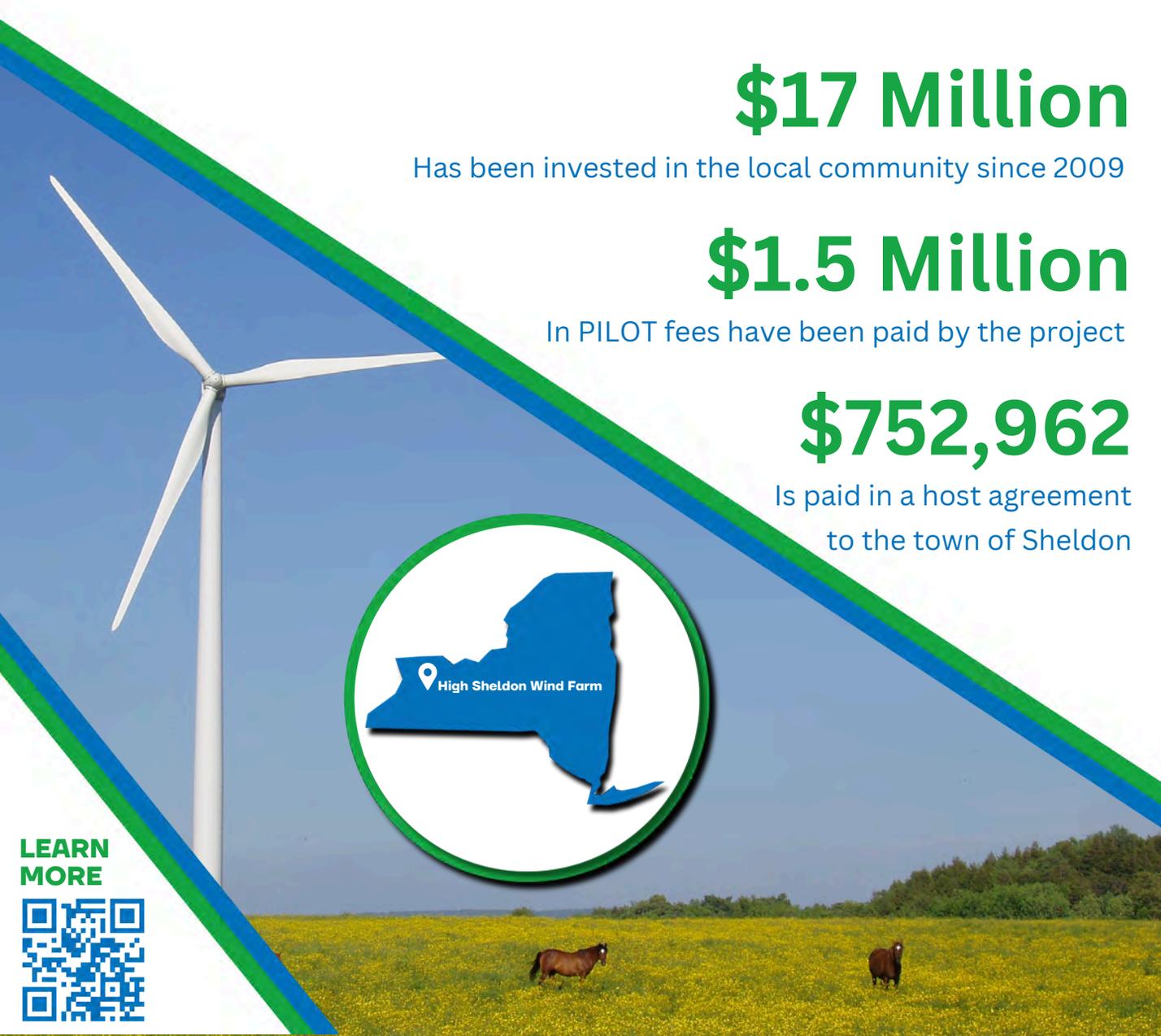
In PILOT fees have been paid by the project

\$752,962

Is paid in a host agreement
to the town of Sheldon



**LEARN
MORE**



New State Rule Requires Reporting of Cyber Attacks Within 72 Hours

By F. Paul Greene, Partner, and Laura A. Higgins, Counsel, Harter, Secrest & Emery, LLP

When a town is hit with a ransomware attack, impacts begin to compound quickly. Often, the town loses access to critical systems and data, services stop, and personnel and residents are left wondering what the long-term effects of the attack will be. And then comes the dynamic of negotiating with the threat actor, often just to obtain so-called “data suppression,” *i.e.*, the threat actor’s promise not to publish the town’s sensitive data in the dark web. After that comes the long, hard work of determining legal obligations in relation to the attack, recovery of critical systems and data, and the public backlash that can follow.

The New York State Legislature has recently added to a town’s concerns in relation to a cyber-attack, however. Specifically, as of July 26, 2025, all towns in New York—as well as other types of municipalities—must now report cybersecurity incidents and ransomware demands to the Commissioner of the New York State Division of Homeland Security and Emergency Services (the “Commissioner”). Towns must meet this reporting obligation within 72 hours of forming a reasonable belief that a cybersecurity incident has occurred or becoming aware of a ransom demand. If a town decides to make a ransom payment, it must, within 30 days of making the payment, explain to the Commissioner why the payment was necessary. These new timelines only compound the time crunch forced upon towns in relation to a cyber-attack. Not only does a town hit by ransomware, for example, need to mobilize its internal and external incident response teams, bringing together legal, digital forensics, insurance as well as internal operational stakeholders, it must decide what and when to report to the Commissioner under these new rules, found at new sections 995-a to 995-c of the General Municipal Law.

As for the reporting timeline, 72 hours is astonishingly short, given the fog of war that often surrounds the initial stages of incident response. When computers are down and operations have halted, it is often difficult for an organization to know exactly what has



Sterling Environmental Engineering, P.C.

Serving Municipal Government and the Private Sector Since 1993.

- *Environmental Engineering & Permitting*
- *SEQRA & Environmental Impact Analysis*
- *CLCPA & Disproportionate Burden Analyses*
- *Zoning & Land Use Planning*
- *Regulatory Compliance Programs*
- *Wetland Delineation & Permitting*
- *Stormwater Management & Permitting*
- *Brownfields Remediation & Development*
- *Petroleum Bulk Storage & Spill Remediation*
- *Phase I Environmental Site Assessments*
- *Phase II Site Characterization*
- *Hydrogeology & Water Supply*
- *Mine Planning & Permitting*
- *Solid Waste Management & Planning*
- *Landfill Closure & Redevelopment*
- *Water & Wastewater Planning & Design*
- *Grants & Project Financing*
- *Recycling & Beneficial Use/Reuse*
- *Litigation & Expert Testimony*
- *Landfill Solar Installations*

24 Wade Road • Latham, New York 12110

Telephone Number: 518-456-4900 • Fax Number: 518-456-3532

Website: www.sterlingenvironmental.com

Email: sterling@sterlingenvironmental.com

occurred with its systems. Indeed, the first 72 hours of incident response are usually filled with initial triage, containment activities, bringing together various third parties for support, and assessing actual impact. Much of what is known in that time frame may not be true, leading to the risk that a town may feel obliged to report a cybersecurity incident under the new rule, when the incident may turn out to have been a false alarm, or immaterial to the town's security or operations.

This risk is exacerbated by the broad definitions under the new rule, with the term "cybersecurity incident" defined as "an event occurring or conducted through a computer network that actually or imminently jeopardizes the integrity, confidentiality, or availability of computers, information or communication systems or networks, physical or virtual infrastructure controlled by computers or information, or information resident thereon." See N.Y. Gen. Mun. Law § 995-a(1). This can encompass, for example, a ransomware attack, but it also includes things like an unintended privacy breach, *e.g.*, a cloud storage container with sensitive personal information set to public access, or an insider misusing town information.

Once a town forms a reasonable belief that a defined "cybersecurity incident" has occurred, it has 72 hours to report that incident to the Commissioner. The "form and notice" of such a report has yet to be defined, but the statute leaves that obligation up to the Commissioner. Accordingly, before relevant guidance issued from the Commissioner, towns are left to determine on their own the best way to meet their reporting duties. Importantly, there is no minimum impact threshold for such reporting, so a hack that leads to loss of a single social security number could qualify. This almost certainly means that the Commissioner will receive more reports than the Commissioner can deal with, including from towns and other municipalities that may report as a conservative measure, to avoid missing the statute's 72-hour deadline.

It is unclear in the first instance what the Commissioner will do with the notices received, but a new section 711-c of the Executive Law allows, but does not require, the Commissioner to work with law enforcement as well as other federal and state agencies to provide "contextual information, cyber threat indicators, and defensive measures" to towns that report

an attack under the new rule. If the town requests technical assistance from the Commissioner, the Commissioner must respond to the request within 48 hours and then provide what technical assistance and other advice that the Division of Homeland Security can provide. It is unclear, especially against the current state fiscal backdrop, what appropriations have been made to fund such advice and technical assistance, if any. Towns are therefore best served by not relying on the Commissioner's assistance as a core facet of their incident response plan, but being open to the Commissioners' advice and assistance, should it be

EQUIPMENT AUCTIONS

MADE FOR MUNICIPALITIES



Jesse Teitsworth • 585-738-2010
jesse@teitsworth.com

• **Frequent:** With auctions every two weeks, there's always an opportunity to sell your machinery. Contact your area's sales rep to start the process.

• **Free:** No commission charged, you get what it sells for.

• **No Risk:** You have final bid approval, so your equipment never sells too low.

• **Advertising:** We utilize both print and digital advertising for maximum exposure.



6497 Barber Hill Rd
Geneseo, NY 14454
585-243-1563
www.RTIAuctions.com
info@teitsworth.com

requested and provided.

It remains unclear as well what kind of budgetary effect the new reporting rule will have on towns. Although the legislative history surrounding the new rule stated that towns would face “minimal fiscal impact,” the devil is always in the financial details. No town can build a response plan sufficient to assess and then report relevant incidents within the 72-hour window without spending time, treasure and talent in doing so. In relation to ransomware, an incident response plan is only as good as its last table-top simulation drill, often conducted through outside counsel, to add the protection of the attorney-client privilege to the proceedings. Perhaps foreseeing this, the New York State Office of General Services recently entered into a statewide contract, identifying select providers for “Cyber Security Legal Services,” at preferred rates for municipal entities. See Office of General Services, Award 23331–Cybersecurity Legal Services at <https://ogs.ny.gov/Award-23331>.

Lastly, it is unclear what will happen after a town reports a ransomware payment under the rule. Clearly, the rule is in place to dissuade ransomware payments, or at least make a town consider other alternatives before making a payment. One could easily imagine, however, follow-up from the Commissioner after reporting a ransomware payment, questioning whether the payment was really necessary. Because of this, towns will not only

have to consider what is best for their operations and constituents when weighing whether to make a ransomware payment, they will also have to consider how the town’s decision will be seen by others, and how the town can defend its decision to the Commissioner if the decision is later questioned.

Hopefully, the end effect of this new reporting rule will be positive, requiring every municipality to undertake the hard work and introspection of determining where its greatest information security risks lie and how to respond when those risks are exploited by an attacker. As the new rule shows, however, this is not simply a security question, it is one that impacts legal, operational, and public relations considerations as well. This only adds to the complexity and rush surrounding incident response, making a town’s job in responding to a cyber-attack all the more perilous. □

Paul Greene is partner and chair of the Privacy and Data Security practice group at Harter Secrest & Emery LLP. He can be reached at fgreene@hselaw.com. Laura Higgins is counsel on the firm’s Privacy and Data Security team. She can be reached at lhiggins@hselaw.com. This article is intended for general information purposes only and should not be considered legal advice. The views expressed are the personal views of the presenters and not necessarily the views of Harter Secrest & Emery LLP. The contents are neither an exhaustive discussion nor do they purport to cover all developments in the area. The reader should consult with legal counsel to determine how applicable laws and regulations apply to specific situations.



NYSHIP
New York State
Health Insurance Program

Did You Know?

- NYSHIP is available to **virtually all public employers** across New York State
- **Over 800 counties**, cities, towns, villages, school districts and special districts participate in NYSHIP
- **More than 1.2 million** public employees, retirees and their families have health insurance through NYSHIP

A unique health insurance plan developed for New York’s employees.

For additional information regarding The Empire Plan, public employers may visit our website at www.cs.ny.gov or email the Public Employer Liaison Unit (PELU) for the New York State Health Insurance Program at PELU@cs.ny.gov.

New York State Department of Civil Service, Employee Benefits Division

COMP ALLIANCE

Since 1994



Workers' Compensation for Municipalities

Exceptional Service. Long-Term Stability.

**Program
Sponsors**



**NY
COM**

**Program
Administrator**

WRIGHT[™]
Risk Management

The Comp Alliance is a not-for-profit group self-insured workers' compensation program designed for municipalities in New York State, sponsored by the Association of Towns (AOT) and the New York State Conference of Mayors (NYCOM).

We assist our members in creating safer workplaces and stabilizing the inherently volatile costs of workers' compensation by prioritizing risk management and meticulous claims handling.

When you join the Comp Alliance you get...

- ✓ **Stability:** Consistent, affordable funding contributions with optional multiyear fixed cost options and no payroll audits
- ✓ **Money Back:** Safe Workplace and Loyalty award programs returned over \$2M to members in 2022
- ✓ **Exceptional Service:** Personalized claims management and an online claims portal
- ✓ **Resources:** Flexible training options and safety resources
- ✓ **Peace of Mind:** Active management and investigation of fraudulent claims

866-697-7665



compalliancemarketing@wrightinsurance.com

Association of Towns
of the State of New York
150 State Street
Albany, NY 12207

Presort Std.
US Postage
PAID
Assn. of Towns of
State of New York
Permit #1010

Municipal Surplus Specialists

For 30 years Absolute Auctions
& Realty has been providing NY
municipalities professional
auction services for surplus
assets with outstanding results

Vehicles, equipment & real estate
Today, as always, results matter

Professional Solutions
Unparalleled Results

State & National
Industry Leaders



Absolute Auctions & Realty, Inc.
845-635-3169 | info@aauctions.com



AARauctions.com

