

**The regular meeting of the Groveland Town Board was held on Thursday, February 9, 2023, at the Town Hall.**

**Present:** Bill Devine, Supervisor; Sandra Bean, Deputy Supervisor and Councilmember; Amy Hunter; Councilmember and John Macauley, Councilmember

**Other Town Officials:** D. Mark Caldwell, Highway Superintendent

Absent: Steve Atterbury, Councilmember

Other in attendance: R. Niedermaier

**Supervisor Devine called the meeting to order @ 9:00 a.m.** Supervisor Devine led the pledge to the flag.

A motion by Councilmember Hunter and seconded by Councilmember Macauley that the audited bills be paid. General Fund vouchers numbered 18- 39 for \$10,793.60; Highway Fund vouchers numbered 13- 37 for \$23,252.20 and Capital Fund vouchers numbered 2-3 for \$7,263.18. Motion carried.

A motion by Councilmember Bean and seconded by Councilmember Hunter to accept the regular meeting minutes of 1/12/2023 with minor changes. Motion carried.

Supervisor Devine forwarded copies electronically of the Town Clerk & Supervisor's monthly financial reports. The supervisor's financial report with a monthly statement of all money received. Councilmember Macauley and seconded by Councilmember Bean to accept both financial reports. Motion carried.

**Information handed out/or acknowledged:**

1. Food Pantry Box- located in the town hall

**Old/New Business:**

HIGHWAY REPORT- Highway Superintendent Caldwell reported that the crew has been actively working on equipment in the shop, the low boy trailer needed the wood decking replaced. The used oil furnace heater that heats the highway barns stopped working and needed to be repaired. There are backup heaters for temporary use; however, this is not an ideal situation. It would be a recommendation to look at replacing in 2024 to ensure no further issues as the cost to run a used oil furnace is minimal.

Highway Superintendent Caldwell stated the town is on a list for tire disposal as the last time it was done was approximately 10 years ago.

Councilmember Macauley inquired if the town could utilize the dumpster if the side walls were cut out of the tires. Highway Superintendent answered no our refuse service does not allow for that.

Councilmember Bean stated that this has been researched by a family member recently and it is quite difficult to find for such a large quantity to remove tires and destroy, and agrees with the way the highway superintendent wishes to proceed.

SURPLUS RESOLUTION 29-2023 Highway Superintendent Caldwell notified the board of items that are no longer in use and can be sold at auction and some destroyed as they no longer have value.

WHEREAS the Town Board has met at the time and place at its regular meeting the town board has reviewed the proposed surplus list, now therefore be it;

**Surplus:**

- 1- Crusher
- 1-1984 Ford Van
- 1- 1997 Landscape Trailer 5x10
- 2- Ceiling heaters
- 1- portable generator
- 1- Parts washer
- 2-LED Light Kit
- 1- Grader Tire
- 1- Drag Box
- 1-Cube Oil Tank
- 2- Rolling Chairs

RESOLVED the items to be declared surplus as the items are no longer of use to the town, and authorize the sale or disposition if no monetary value. Any sold items must turn an itemized slip in with payment to the town.

The adoption of the foregoing RESOLUTION was duly out in vote on a motion of Councilmember Hunter and seconded by Councilmember Bean and the results were carried with 0 nay, 5 ayes. Roll Call Votes: Supervisor Devine, aye; Deputy Supervisor and Councilmember Bean, aye; Councilmember Hunter; aye; Councilmember Macauley, aye. Councilmember Atterbury, absent.

APPOINTED HIGHWAY SUPERINTENDENT DISCUSSION- Supervisor Devine stated that he contacted the four towns that have appointed Highway Superintendents and the two Supervisor that he was in contact with both agreed that from a community standpoint residents were happy with the board having control along with having the ability to give their feedback to the board.

Town Clerk stated that she tried but was unable to obtain any other town laws at this time from the four other municipalities.

Councilmember Hunter would like the ability to look at other town laws to see the wording compared to the last local law that Groveland presented. Councilmember Hunter also read the job description as provided by NYS Comptroller for the Highway Superintendent's position. Councilmember Bean recommended having a public forum/ meeting as the board can create a law but if the community does not understand the why behind the law it will be a waste of time. Board all agreed to set a tentative public meeting to discuss the pros and cons of the appointed highway superintendent position with input from the current highway superintendent and Town Supervisor that have appointed Highway Superintendents. The tentative meeting will be scheduled for Thursday, March 30, 2023, at 7 p.m. at the town hall and will be advertised.

Board requested Councilmember Hunter to research other local surrounding municipal laws that have appointed highway superintendent positions so they may review them at the March 9, 2023 meeting to prepare for the open public forum.

Discussion is tabled until further information can be obtained.

AUDIT RESOLUTION 30-2023- Supervisor Devine stated all audits were completed by the January 20<sup>th</sup> required NYS Comptroller's date; however, the town board could not pass the resolution to recognize the audits until today's meeting.

WHEREAS, the Town Board has met at the time and place at its regular meeting, to review the 2022 examination of the Justice Court, Tax Collection, Town Clerk, and Supervisor's policies and procedures of their account books.

WHEREAS, two councilmen did meet with each department as indicated on audit sheets at the Town Hall to provide a process to monitor and review the work performed by those who handle money as part of their town duties; and

RESOLVED: the town board performed the examination and verification of the 2022 account books with court and town clerk and appeared to be in good order in Pursuant to Town Law, Section 27(1), Section 64(1), and Section 123.

The adoption of the foregoing RESOLUTION was duly out in vote on motion of Councilmember Hunter and seconded by Councilmember Bean and the results were carried with 0 nay, 4 ayes. Roll Call Votes: Supervisor Devine, aye; Deputy Supervisor and Councilmember Bean, aye; Councilmember Hunter; aye; Councilmember Macauley, aye. Councilmember Atterbury, absent.

EMPLOYEE HANDBOOK REVIEW- Supervisor Devine stated that the board wished to take more time to review the handbook to ensure it met the requirements of this board.

Councilmember Hunter had time to review the IT Policy and the handbook and the policies are not in conflict with one other. Councilmember Hunter stated the only other change noted was on page #40 Section 702 last paragraph, last sentence needs to be changed to read over time instead of every time.

Councilmember Bean reviewed the handbook and stated that sections 602 and 603 on pages 32 and 33 need to be amended in her opinion regarding immediate family and the definitions of extended family. Councilmember Bean also stated that on page 33 Funeral Leave should be omitted with the changes she is recommending. Councilmember Bean provided her copy to the Town Clerk for updating the Town of Groveland Employee Handbook.

Board agreed with the changes recommended by Councilmember Hunter and Bean and asked the Town Clerk to have changes prepared and ready for review at the town board meeting in March.

INTRODUCTION OF LOCAL LAW OF 2023- TAX EXEMPTION SENIOR CITIZENS- Supervisor Devine introduced the local Law to the board following the approved Resolution 28-2023

last month. The board intended to move forward with the exemption however this is required to be done via Local Law.

Board all agreed to move forward with a public hearing for March 9, 2023 meeting.

INTRODUCTION OF LOCAL LAW OF 2023- TAX EXEMPTION OF PERSONS WITH DISABILITIES- Supervisor Devine introduced the local Law to the board following the approved Resolution 28-2023 last month. The board intended to move forward with the exemption however this is required to be done via Local Law. Board all agreed to move forward with a public hearing for March 9, 2023 meeting.

WATER DISTRICT #1 LATERAL RESTRICTION CONDITIONS OF FUTURE SERVICE- RESOLUTION 31-2023- Supervisor Devine stated that the intention of this resolution is not allow water service to a vacant parcel that is located in NYS certified Agricultural District as the intent is to limit development in these areas. This is required by the funding agency.

WHEREAS, the Groveland Town Board has reviewed Lateral Restriction - Conditions on Future Service as stated below;

**Lateral Restriction - Conditions on Future Service**

The Town of Groveland imposes the following conditions, as warranted or recommended on the management of water/sewer lines located within Groveland Water District No. 1 along portions of Groveland Road (CR-10), Lakeville Groveland Road (CR-48), Groveland Station Road (NYS-63), Sonyea Road (NYS-36), Lee Road, Stapley Road, Hunt Hill Road, Barber Hill Road, Logan Road, Adamson Road, Morris Road, Hilltop Drive, Turner Road, Dantz Road, Bennett Hill Road, Dennison Road, Gamble Road, and Bailey Road, within an agricultural district:

- (1) The only land and/or structures which will be allowed to connect to the proposed waterline or sewer within an agricultural district will be existing structures at the time of construction, future agricultural structures, and land and structures that have already been approved for development by the local governing body prior to the filing of the Final Notice of Intent by the municipality.

Land and structures that have been approved for development refer to those properties/structures that have been brought before a local governing body where approval (e.g., subdivision, site plan, and special permit) is needed to move forward with project plans and the governing body has approved the action. If no local approval is required for the subdivision of land and/or the construction of structures, the municipality accepts the limitation under Public Health Law §1115 that defines a “subdivision,” in part, as “any tract of land which is divided into five or more parcels.” Water and/or sewer service will not be extended to the fifth and subsequent parcels where no local approval is required, and the land is located within a county adopted, State certified agricultural district.

- (2) If a significant hardship can be shown by an existing resident, the lateral restriction to the resident’s property may be removed by the municipality upon approval by the Department. It is the responsibility of the resident landowner to demonstrate that a hardship exists relative to his or her existing water supply or septic system and clearly demonstrate the need for public water or sewer service. The municipality shall develop a hardship application to be filed with the municipality, approved by the County Department of Health, and agreed to by the Department of Agriculture and Markets.

- (3) If it can be demonstrated to the Department's satisfaction that the landowner requested the county to remove his or her land from an agricultural district at the time of district review and the county legislative body refused to do so, lateral restrictions may be removed by the municipality if the Department determines that the removal of the restriction for the subject parcel(s) would not have an unreasonably adverse effect on the agricultural district.
- (4) If land is removed from a county adopted, State certified agricultural district and the district has been reviewed by the county legislative body and certified by the Commissioner for modification, lateral restrictions imposed by the municipality are no longer in effect for the parcels of land that have been removed from the agricultural district.

now therefore be it RESOLVED, the Groveland Town Board approves the Conditions on Future Service as stated.

The adoption of the foregoing RESOLUTION was duly out in vote on motion of Councilmember Bean and seconded by Councilmember Macauley and the results were carried with 0 nay, 4 ayes. Roll Call Votes: Supervisor Devine, aye; Deputy Supervisor & Councilmember Bean, aye; Councilmember Hunter, aye; Councilmember Macauley, aye. Councilmember Atterbury, absent.

WATER DISTRICT #1 LOAN RESOLUTION REQUIRED BY USDA FOR THE INCURRENCE OF INDEBTNESS -RESOLUTION 32-2023- As part of the requirements necessary for the USDA loan, Supervisor Devine stated that the board needed to approve the resolution for indebttness for Drinking Water.

RUS BULLETIN 1780-27

A  
PPROVED

OMB. No. 0572-0121

**Section 1.** LOAN RESOLUTION

(Public Bodies)

A RESOLUTION OF THE Town Board

OF THE Town of Groveland

AUTHORIZING AND PROVIDING FOR THE INCURRENCE OF INDEBTEDNESS FOR THE PURPOSE OF PROVIDING A PORTION OF THE COST OF ACQUIRING, CONSTRUCTING, ENLARGING, IMPROVING, AND/OR EXTENDING ITS

Drinking Water

FACILITY TO SERVE AN AREA LAWFULLY WITHIN ITS JURISDICTION TO SERVE.

WHEREAS, it is necessary for the Town of Groveland

*(Public Body)*

(herein after called Association) to raise a portion of the cost of such undertaking by issuance of its bonds in the principal amount of

Three Million Eight Hundred Ninety-Nine Thousand & 00 100

pursuant to the provisions of

NYS  
Municipal Finance  
Law

; and

**WHEREAS**, the Association intends to obtain assistance from the United States Department of Agriculture, (herein called the Government) acting under the provisions of the Consolidated Farm and Rural Development Act (7 U.S.C. 1921 et seq.) in the planning, financing, and supervision of such undertaking and the purchasing of bonds lawfully issued, in the event that no other acceptable purchaser for such bonds is found by the Association:

**NOW THEREFORE**, in consideration of the premises the Association hereby resolves:

1. To have prepared on its behalf and to adopt an ordinance or resolution for the issuance of its bonds containing such items and in such forms as are required by State statutes and as are agreeable and acceptable to the Government.
2. To refinance the unpaid balance, in whole or in part, of its bonds upon the request of the Government if at any time it shall appear to the Government that the Association is able to refinance its bonds by obtaining a loan for such purposes from responsible cooperative or private sources at reasonable rates and terms for loans for similar purposes and periods of time as required by section 333(c) of said Consolidated Farm and Rural Development Act (7 U.S.C. 1983(c)).
3. To provide for, execute, and comply with Form RD 400-4, "Assurance Agreement," and Form RD 400-1, "Equal Opportunity Agreement," including an "Equal Opportunity Clause," which clause is to be incorporated in, or attached as a rider to, each construction contract and subcontract involving in excess of \$10,000.
4. To indemnify the Government for any payments made or losses suffered by the Government on behalf of the Association. Such indemnification shall be payable from the same source of funds pledged to pay the bonds or any other legally permissible source.
5. That upon default in the payments of any principal and accrued interest on the bonds or in the performance of any covenant or agreement contained herein or in the instruments incident to making or insuring the loan, the Government at its option may (a) declare the entire principal amount then outstanding and accrued interest immediately due and payable, (b) for the account of the Association (payable from the source of funds pledged to pay the bonds or any other legally permissible source), incur and pay reasonable expenses for repair, maintenance, and operation of the facility and such other reasonable expenses as may be necessary to cure the cause of default, and/or (c) take possession of the facility, repair, maintain, and operate or rent it. Default under the provisions of this resolution or any instrument incident to the making or insuring of the loan may be construed by the Government to constitute default under any other instrument held by the Government and executed or assumed by the Association, and default under any such instrument may be construed by the Government to constitute default hereunder.
6. Not to sell, transfer, lease, or otherwise encumber the facility or any portion thereof, or interest therein, or permit others to do so, without the prior written consent of the Government.
7. Not to defease the bonds, or to borrow money, enter into any contractor agreement, or otherwise incur any liabilities for any purpose in connection with the facility (exclusive of normal maintenance) without the prior written consent of the Government if such undertaking would involve the source of funds pledged to pay the bonds.
8. To place the proceeds of the bonds on deposit in an account and in a manner approved by the Government. Funds may be deposited in institutions insured by the State or Federal Government or invested in readily marketable securities backed by the full faith and credit of the United States. Any income from these accounts will be considered as revenues of the system.
9. To comply with all applicable State and Federal laws and regulations and to continually operate and maintain the facility in good condition.
10. To provide for the receipt of adequate revenues to meet the requirements of debt service, operation and maintenance, and the establishment of adequate reserves. Revenue accumulated over and above that needed to pay operating and maintenance, debt service and reserves may only be retained or used to make prepayments on the loan. Revenue cannot be used to pay any expenses which are not directly incurred for the facility financed by USDA. No free service or use of the facility will be permitted.

*According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0121. The time required to complete this information collection is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information*

1. To acquire and maintain such insurance and fidelity bond coverage as may be required by the Government.
2. To establish and maintain such books and records relating to the operation of the facility and its financial affairs and to provide for required audit thereof as required by the Government, to provide the Government a copy of each such audit without its request, and to forward to the Government such additional information and reports as it may from time to time require.
3. To provide the Government at all reasonable times access to all books and records relating to the facility and access to the property of the system so that the Government may ascertain that the Association is complying with the provisions hereof and of the instruments incident to the making or insuring of the loan.
4. That if the Government requires that a reserve account be established, disbursements from that account(s) may be used when necessary for payments due on the bond if sufficient funds are not otherwise available and prior approval of the Government is obtained. Also, with the prior written approval of the Government, funds may be withdrawn and

used for such things as emergency maintenance, extensions to facilities and replacement of short lived assets.

5. To provide adequate service to all persons within the service area who can feasibly and legally be served and to obtain USDA's concurrence prior to refusing new or adequate services to such persons. Upon failure to provide services which are feasible and legal, such person shall have a direct right of action against the Association or public body.
6. To comply with the measures identified in the Government's environmental impact analysis for this facility for the purpose of avoiding or reducing the adverse environmental impacts of the facility's construction or operation.
7. To accept a grant in an amount not to exceed \$ 2,500,000.00

under the terms offered by the Government; that the Supervisor

and Town Clerk of the Association are hereby authorized and empowered to take all action necessary or appropriate in the execution of all written instruments as may be required in regard to or as evidence of such grant; and to operate the facility under the terms offered in said grant agreement(s).

The provisions hereof and the provisions of all instruments incident to the making or the insuring of the loan, unless otherwise specifically provided by the terms of such instrument, shall be binding upon the Association as long as the bonds are held or insured by the Government or assignee. The provisions of sections 6 through 17 hereof may be provided for in more specific detail in the bond resolution or ordinance; to the extent that the provisions contained in such bond resolution or ordinance should be found to be inconsistent with the provisions hereof, these provisions shall be construed as controlling between the Association and the Government or assignee.

The vote was: Yeas 4 Nays 0 Absent 1

Motion by Councilmember Macauley and seconded by Councilmember Bean. Motion carried.

RESOLUTION ADOPTING POST-ISSUANCE TAX COMPLIANCE PROCEDURES FOR TAX-EXEMPT BOND AND NOTE ISSUES (PER PREVAILING IRS EXPECTATIONS)-

RESOLUTION 33-2023- Attorney Alessi advised the board that this is for the procedures that have been developed as part of an effort to implement “best practices” as it pertains to our water project known as Groveland Water District #1.

**RESOLUTION, DATED FEBRUARY 9, 2023, OF THE TOWN BOARD OF THE TOWN OF GROVELAND, LIVINGSTON COUNTY, NEW YORK (THE “TOWN”) ADOPTING POST-ISSUANCE TAX COMPLIANCE PROCEDURES**

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

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

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

WHEREAS, Hodgson Russ LLP, as bond counsel to the Town, has prepared (and has recommended that the Town adopt) post-issuance tax compliance procedures;

NOW THEREFORE, BE IT RESOLVED, that the Town hereby adopts the post-issuance tax compliance procedures that are attached hereto as “Schedule A” and resolves to be governed thereby; and be it further

RESOLVED, that the below Schedule A will be placed in its entirety in the official records, files and minutes of the Town and adhered to going forward; and be it further

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



Schedule A

**TOWN OF GROVELAND,**

**LIVINGSTON COUNTY, NEW YORK**

**Post-Issuance Tax Compliance Procedures**

**for Tax-Exempt Bonds and Notes**

**Statement of Purpose**

These Post-Issuance Tax Compliance Procedures (the “Procedures”) set forth specific procedures of the **Town of Groveland, Livingston County, New York** (the “Issuer”) designed to monitor, and ensure compliance with, certain requirements of the Internal Revenue Code of 1986, as amended (the “Code”) and the related Treasury regulations promulgated thereunder (the “Treasury Regulations”) in connection with the Issuer’s issuance of tax-exempt bonds and notes (“Obligations”).

These Procedures describe various systems designed to identify, on a timely basis, facts relevant to demonstrating compliance with the requirements that must be satisfied subsequent to the issuance of Obligations to ensure that the interest on such Obligations is eligible for exclusion from gross income for federal income tax purposes. The federal tax law requirements applicable to the Obligations will be described in the tax questionnaire and/or tax certificate prepared by bond counsel and signed by officials of the Issuer. These Procedures establish a permanent, ongoing structure of practices that will facilitate compliance with the requirements for individual borrowings.

To ensure compliance with applicable federal tax requirements, the Issuer must monitor the various direct and indirect uses of proceeds of the obligation and the investment of such proceeds, including but not limited to:

- (1) Monitoring the use of financed property over the life of the obligation.
- (2) Determining the sources of debt service payments and security for the obligation.
- (3) Calculating the percentage of any nonqualified use of the financed property.
- (4) Calculating the yield on investments of proceeds.
- (5) Determining appropriate restrictions on investments.
- (6) Determining the amount of any arbitrage on the investments.

(7) Calculating any arbitrage rebate payments that must be paid to the U.S. Treasury.

The Issuer recognizes that compliance with the pertinent law is an on-going process, necessary during the entire term of the Obligations. Accordingly, the implementation of the Procedures will require on-going monitoring and consultation with bond counsel and the Issuer's accountants and municipal advisor.

### **General Procedures**

The following procedures relate to monitoring post-issuance tax compliance generally.

- A. **The Town Supervisor, currently William G. Devine (the "Compliance Officer")**, shall be responsible for monitoring post-issuance tax compliance issues.
- B. The Compliance Officer will coordinate procedures for record retention and review of such records.
- C. All documents and other records relating to Obligations must be maintained by or at the direction of the Compliance Officer. In maintaining such documents and records, the Compliance Officer will comply with applicable Internal Revenue Service ("IRS") requirements, such as those contained in Revenue Procedure 97-22 (see the reference materials presented herewith, referred to herein as "Reference Materials").
- D. The Compliance Officer shall be aware of remedial actions under Section 1.141-12 of the Treasury Regulations (see Reference Materials) and the Treasury's Tax-Exempt Bonds Voluntary Closing Agreement Program (VCAP) and take such corrective action when necessary and appropriate.
- E. The Compliance Officer will review post-issuance tax compliance procedures and systems on a periodic basis, but not less than annually.
- F. The Compliance Officer will be responsible for training any designated officer or employee who is delegated any responsibility for monitoring compliance pursuant to this procedure. To the extent the Compliance Officer needs training or has any questions with respect to any item in this procedure, he or she should contact bond counsel and/or Issuer's accountants and advisors. The IRS recognizes that the Compliance Officer and any delegated individual are not expected to act as lawyers who know the proper response to all compliance situations that may arise, but they should be familiar enough with federal tax issues that they know when to ask for legal or other compliance advice.

### **Issuance of Obligations: Documents and Records**

With respect to each issue of Obligations, the Compliance Officer will:

- A. Obtain and store a closing binder and/or CD or other electronic copy of the relevant and customary transaction documents (the "Transcript").

- B. Confirm that the applicable information reports (e.g., Form 8038 series) for such issue are filed timely with the IRS. Issuer should consult with their accountants and/or bond counsel with questions regarding the filing of such forms.
- C. Coordinate receipt and retention of relevant books and records with respect to the investment and expenditure of the proceeds of such Obligations.

### **Arbitrage**

The following procedures relate to the monitoring and calculating of arbitrage and compliance with specific arbitrage rules and regulations.

The Compliance Officer will:

- A. Confirm that a certification of the initial offering prices of the Obligations with such supporting data, if any, required by bond counsel, is included in the Transcript.
- B. Confirm that a computation of the yield on such issue from the Issuer's municipal advisor or bond counsel (or an outside arbitrage rebate specialist) is contained in the Transcript.
- C. Maintain a system for tracking investment earnings on the proceeds of the Obligations.
- D. Coordinate the tracking of expenditures, including the expenditure of any investment earnings. If the project(s) to be financed with the proceeds of the Obligations will be funded with multiple sources of funds, confirm that the Issuer has adopted an accounting methodology that maintains each source of financing separately and monitors the actual expenditure of proceeds of the Obligations.
- E. Maintain a procedure for the allocation of proceeds of the issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures. This procedure shall include an examination of the expenditures made with proceeds of the Obligations within 18 months after each project financed by the Obligations is placed in service and, if necessary, a reallocation of expenditures in accordance with Section 1.148-6(d) of the Treasury Regulations (see Reference Materials).
- F. Monitor compliance with the applicable "temporary period" (as defined in the Code and Treasury Regulations) exceptions for the expenditure of proceeds of the issue, and provide for yield restriction on the investment of such proceeds if such exceptions are not satisfied.
- G. Ensure that investments acquired with proceeds of such issue are purchased at fair market value. In determining whether an investment is purchased at fair market value, any applicable Treasury Regulation safe harbor may be used.

- H. Avoid formal or informal creation of funds reasonably expected to be used to pay debt service on such issue without determining in advance whether such funds must be invested at a restricted yield.
- I. Consult with bond counsel prior to engaging in any post-issuance credit enhancement transactions or investments in guaranteed investment contracts.
- J. Identify situations in which compliance with applicable yield restrictions depends upon later investments and monitor implementation of any such restrictions.
- K. Monitor compliance with six-month, 18-month or 2-year spending exceptions to the rebate requirement, as applicable.
- L. Procure a timely computation of any rebate liability and, if rebate is due, to file a Form 8038-T and to arrange for payment of such rebate liability.
- M. Arrange for timely computation and payment of "yield reduction payments" (as such term is defined in the Code and Treasury Regulations), if applicable.

**Private Activity: Use of Proceeds**

The following procedures relate to the monitoring and tracking of private uses and private payments with respect to facilities financed with the Obligations.

The Compliance Officer will:

- A. Maintain records for determining and tracking facilities financed with specific Obligations and the amount of proceeds spent on each facility.
- B. Maintain records, which should be consistent with those used for arbitrage purposes, to allocate the proceeds of an issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures.
- C. Maintain records allocating to a project financed with Obligations any funds from other sources that will be used for otherwise non-qualifying costs.
- D. Monitor the expenditure of proceeds of an issue and investment earnings for qualifying costs.
- E. Monitor private use of financed facilities to ensure compliance with applicable limitations on such use. Examples of potential private use include:
  - 1. Sale of the facilities, including sale of capacity rights;
  - 2. Lease or sub-lease of the facilities (including leases, easements or use arrangements for areas outside the four walls, e.g., hosting of cell phone towers) or leasehold improvement contracts;

3. Management contracts (in which the Issuer authorizes a third party to operate a facility, e.g., cafeteria) and research contracts;
4. Preference arrangements (in which the Issuer permits a third party preference, such as parking in a public parking lot);
5. Joint-ventures, limited liability companies or partnership arrangements;
6. Output contracts or other contracts for use of utility facilities (including contracts with large utility users);
7. Development agreements which provide for guaranteed payments or property values from a developer;
8. Grants or loans made to private entities, including special assessment agreements; and
9. Naming rights arrangements.

Monitoring of private use should include the following:

1. Procedures to review the amount of existing private use on a periodic basis but not less than annually; and
2. Procedures for identifying in advance any new sale, lease or license, management contract, sponsored research arrangement, output or utility contract, development agreement or other arrangement involving private use of financed facilities and for obtaining copies of any sale agreement, lease, license, management contract, research arrangement or other arrangement for review by bond counsel.

If the Compliance Officer identifies private use of facilities financed with tax-exempt debt, the Compliance Officer will consult with bond counsel to determine whether private use will adversely affect the tax status of the issue and if so, what remedial action is appropriate. The Compliance Officer should retain all documents related to any of the above potential private uses.

### **Reissuance**

The following procedures relate to compliance with rules and regulations regarding the reissuance of Obligations for federal law purposes.

The Compliance Officer will identify and consult with bond counsel regarding any post-issuance change to any terms of an issue of Obligations which could potentially be treated as a reissuance for federal tax purposes.

### **Record Retention**

The following procedures relate to retention of records relating to the Obligations issued.

The Compliance Officer will:

- A. Coordinate with staff regarding the records to be maintained by the Issuer to establish and ensure that an issue remains in compliance with applicable federal tax requirements for the life of such issue.
- B. Coordinate with staff to comply with provisions imposing specific recordkeeping requirements and cause compliance with such provisions, where applicable.
- C. Coordinate with staff to generally maintain the following:
  - 1. The Transcript relating to the transaction (including any arbitrage or other tax questionnaire, tax regulatory agreement, and the bond counsel opinion);
  - 2. Documentation evidencing expenditure of proceeds of the issue;
  - 3. Documentation regarding the types of facilities financed with the proceeds of an issue, including, but not limited to, whether such facilities are land, buildings or equipment, economic life calculations and information regarding depreciation;
  - 4. Documentation evidencing use of financed property by public and private entities (e.g., copies of leases, management contracts, utility user agreements, developer agreements and research agreements);
  - 5. Documentation evidencing all sources of payment or security for the issue; and
  - 6. Documentation pertaining to any investment of proceeds of the issue (including the purchase and sale of securities, yield calculations for each class of investments, actual investment income received by the investment of proceeds, guaranteed investment contracts, and rebate calculations).
- D. Coordinate the retention of all records in a manner that ensures their complete access to the IRS.
- E. Keep all material records for so long as the issue is outstanding (including any refunding), plus seven years.

\* \* \*

The question of the adoption of the foregoing resolution was duly put to a vote, which resulted as follows:

AYES: 4

NOES: 0

ABSENT: 1

The resolution was thereupon declared duly adopted.

**CERTIFICATE OF THE RECORDING OFFICER**

The undersigned hereby certifies that:

1. The undersigned is the duly qualified and acting Clerk of the Town of Groveland, Livingston County, New York (the “Town”) and the custodian of the records of the Town, including the minutes of the proceedings of the Town Board (the “Board”), and is duly authorized to execute this certificate.
2. A meeting of the Board was duly convened and held on February 9, 2023, and minutes of the meeting have been duly recorded in the minute book kept by me in accordance with law for the purpose of recording the minutes of meetings of the Board.
3. I have compared the attached extract with the recorded minutes and the extract is a true, correct and exact copy of the minutes and of the whole thereof insofar as the minutes relate to the subject matters referred to in the extract.
4. The extract of minutes correctly states the members of the Board who attended and voted at the meeting.
5. Such resolution was duly adopted in all respects in accordance with law and the regulations of the Town (or, to the extent applicable, in accordance with the terms of any Executive Order from the Governor of the State of New York that may be in place and be controlling, or otherwise affecting, the proceedings of the Town and the Board) and has not since been rescinded, revoked, annulled or modified and is in full force and effect. A legal quorum of members of the Board was present physically or by videoconference (or by telephone, if such telephone attendance is allowed by any such Executive Order) throughout such meeting, and a legally sufficient number of members voted in the proper manner for the adoption of the resolution. All other requirements and proceedings under law, such regulations, any such Executive Order, or otherwise, incident to such meeting and the adoption of the resolution, including any publication, if required by law, have been duly fulfilled, carried out and otherwise observed.
6. The seal appearing below constitutes the official seal of the Town and was duly affixed by the undersigned at the time this certificate was signed.

IN WITNESS WHEREOF, the undersigned has executed this certificate as of February 9, 2023.

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Town Clerk

LEGAL AGREEMENT FOR PUBLIC WATER SUPPLY RESOLUTION 34-2022- Supervisor Devine was notified by Municipal Solutions and Attorney DiMatteo’ s office that a new Legal Services

2/09/2023 Town Board Minutes



Agreement would need to be signed as Attorney DiMatteo bills for the water district to date has exceeded the \$10,000 amount as previously signed. This is a requirement for the USDA Loan process as well.

WHEREAS the Town Board has met at the time and place at the town board meeting the town board has reviewed the updated Legal Services Agreement with David DiMatteo on February 9, 2023; and

WHEREAS, the Town Board has reviewed the Legal Service Agreement Public Water Supply District known as the town's Groveland Water District Number 1 and now therefore be it;

RESOLVED this Town Board does hereby accept the updated Legal Service Agreement with David DiMatteo, and authorizes Supervisor Devine to sign the agreement.

The adoption of the foregoing RESOLUTION was duly out in vote on motion of Councilmember Hunter and seconded by Councilmember Bean and the results were carried with 0 nay, 4 ayes. Roll Call Votes: Supervisor Devine, aye; Deputy Supervisor & Councilmember Bean, aye; Councilmember Hunter, aye; Councilmember Macauley, aye. Councilmember Atterbury, absent.

VILLAGE OF DANSVILLE AMBULANCE SERVICE AGREEMENT RESOLUTION 35-2023- Supervisor Devine stated this is an annual agreement with no changes and they provide a great service to the community.

WHEREAS the Town Board has met at the time and place at the regular meeting the town board has reviewed the proposed 2023 Village of Dansville Ambulance contract; and

WHEREAS, the contract is desirous of procuring ambulance service for a portion at the point where southerly boundary intersects with Route 36, thence on Route 36 to Pioneer Road, then in a easterly direction along Pioneer Road and Lattimer Road to Groveland Hill Road, easterly on VanBuskirk Road to Barber Hill Road, thence southerly on Barber Hill Road to Bath Road, thence northeasterly on Bath Road to Route 256, thence southerly on Route 256 to southerly boundary line of the Town boundary to the place of beginning; and now therefore be it;

RESOLVED this Town Board does hereby accept the Village of Dansville Ambulance contract with no contract fee as approved in the 2023 Budget and authorizes Supervisor Devine to sign the agreement.

The adoption of the foregoing RESOLUTION was duly out in vote on motion of Councilmember Hunter and seconded by Councilmember Bean and the results were carried with 0 nay, 4 ayes. Roll Call Votes: Supervisor Devine, aye; Deputy Supervisor & Councilmember Bean, aye; Councilmember Hunter, aye; Councilmember Macauley, aye. Councilmember Atterbury, absent.

2022 BUDGET TRANSFER- RESOLUTION 36-2023- The accountant recommended a final transfer of a few line items within each fund as stated for the boards review prior to the AUD.

RESOLVED: That the Groveland Town Board members do hereby authorize LaDelfa Schoder & Walker PC to make the account transfers within the adopted budget with additional amendment line items mentioned.

**2022 Budget Transfer GF Budget as follows:**

From A1110.11 (Justice Court Clk Srv) \$302.00 proportioned as:  
\$302.00 to A1110.12 (Justice Court Clk Assist)

From A1620.4 (Buildings Contr.) \$1,137.00 proportioned as:  
\$663.00 to A1220.4 (Supervisor Cont)  
\$410.00 to A1650.4 (Communications)  
\$64.00 to A5182.4 (Street Light Cont)

**2022 Budget Transfer HF Budget as follows:**

From DA5110.1 (General repair services) \$457.00 proportioned as:  
\$457.00 to DA5110.4 (General Repair Contractual)

From DA5142.4 (Snow Removal Cont.) \$672.00 proportioned as:  
\$672.00 to DA5130.4 (Machinery repair Contractual)

From DA9060.8 (Medical insurance) \$486.00 proportioned as:  
\$486.00 to DA9060.81 (Medical reimbursement)

The adoption of the foregoing RESOLUTION was duly out in vote on motion of Councilmember Bean and seconded by Councilmember Macauley and the results were carried with 0 nay, 4 ayes. Roll Call Votes: Supervisor Devine, aye; Deputy Supervisor & Councilmember Bean, aye; Councilmember Hunter, aye; Councilmember Macauley, aye. Councilmember Atterbury, absent.

**Supervisor Communication:** Supervisor stated that the light at 390 and State Route 408 has been installed. The bill final bill from National Grid has been received and paperwork has been signed to submit for reimbursement for the town cost for the light from New York State.

Supervisor Devine had contacted the liaison for the Sons of the American Revolution in regard to the potential of moving the monument. In the beginning, it did not appear that it would be an issue; however, after the discussion with Livingston County Historian, it was decided that that was the most historical place and that the monument should not be moved. They gave multiple recommendations with the last and most cost-effective being the removal of the stairs and return of the property to its original state.

Board agreed the keep the monument where it is and remove the stairs following all the research over the past months.

A motion by Councilmember Hunter to remove the stairs leading to Ambuscade Monument was seconded by Councilmember Macauley. Motion carried.

Other Communication: Councilmember Hunter inquired as to her appointment as liaison to the Conesus Lake Association. Board agreed to keep Councilmember Hunter as liaison. A motion by Councilmember Macauley and seconded by Councilmember Bean. Motion carried.

R. Niedermaier was present inquiring about stakes on Gamble Road that leads into the Town of Conesus on Kuder Hill if that was in the current water district that was planned. Supervisor Devine stated no, that it was just property marking more than likely.

Mr. Niedermaier also asked the board if it was ok, he stayed on the Livingston County Water and Sewer Steering Committee. The board stated they do not appoint for that committee and that they are happy he is willing to stay on. Mr. Niedermaier stated when he was a board member he was on the correctional facility committee as well.

The supervisor stated he hasn't heard of anything yet and would like to table until the March meeting to research this appointment.

Mr. Niedermaier also discussed the upcoming nominations for "Seniorama" for the Town of Groveland and when that is available. The supervisor stated he hasn't received anything yet but it was discussed at the Board of Supervisors' meeting recently and there should be something soon.

A motion by Councilmember Bean and seconded by Councilmember Hunter to adjourn the meeting. Motion carried. The meeting adjourned at 10:19 a.m. The next meeting will be the regular meeting on March 09, 2023, @ 9:00 a.m. at the town hall and is open to the public. Motion carried.

Kimberly Burgess, Town Clerk  
Town of Groveland  
Date: February 9, 2023