

SOUTH BRISTOL TOWN BOARD PUBLIC HEARING
February 9, 2026

PUBLIC HEARING

The Public Hearing of the South Bristol Town Board was called to order February 9, 2026 at 6:00pm at the Town Hall, 6500 W Gannett Hill Rd., Naples NY 14512.

PRESENT

Daniel Marshall, Supervisor
Meg Fuller, Councilwoman
Chris Abraham, Councilman
Jamie Hall, Councilman

ABSENT

Stephen Cowley, Councilman

RECORDING SECRETARY

Judy Voss, Town Clerk

OTHERS

Naples Boy Scout Troup 40: John & Ian Bolton, Amber Kenyon & Owen Atwell, TJ & Zeke Matthews, Rebecca & Julian Piegari.

Christopher Bennem, Dionn Abraham, Robert Cone, Karin Thack, Scott Trumbower, John Holtz, Dan Marshall, Tracey Howe, Amy Luersen, Al Carvill, Ginny Lalka, Deb Denome, Tom Hawks II, Beth Fitch, Jennifer Sinsebox

Online: David Bowen, Jon Heiderich, Ann Jacobs, Brooks Lyon, et al

PUBLIC HEARING

Supr. Lisa Moore: *This public hearing is called to order on February 9th, 2026, at 6:00pm at the South Bristol Town Hall.*

Thank you to those who have come to this meeting and for your interest in South Bristol. We will begin with the public hearing, which will be immediately followed by our regular meeting.

PLEDGE OF ALLEGIANCE

Supr. Lisa More: *Let us begin our meeting with the pledge of allegiance, led by Naples Trout 40 Boy Scouts. Troop leaders John Bolton and Scoutmaster J.T. Matthews in attendance. Scout Leader John Bolton introduced the Scouts in attendance so their names can read into the minutes.*

Mr. Bolton introduced: Ian Bolton, Zeke Matthews, Owen Atwell, and Julian Piegari.

Supr. Lisa Moore: *Thank you, Naples Troop 40, for opening our meeting,*

Councilman Chris Abraham: Thank you Troup 40, we really appreciate that you came out and South Bristol is very happy for Troup 40 keep on plugging away. Mr. Matthews is going to be the new Scout Troup Leader. I was part of Troup 40 and phenomenal things have happened her in South Bristol and in Naples for decades. Benefitting from Scout Troup 40 for decades. Thank you, Scouts, and if you are interested in any Eagle Scout Projects, come see us. We will advocate for you. Thank you.

Councilwoman Meg Fuller: I think Ian is working on his Eagle Scout Project right now, right?

Ian Bolton said yes, he is.

ROLL CALL

**TOWN OF SOUTH BRISTOL
NOTICE OF PUBLIC HEARING**

PLEASE TAKE NOTICE, that a public hearing will be held by the Town Board of the Town of South Bristol on the 9th day of February 2026, at 6:00 p.m., at the South Bristol Town Hall, 6500 Gannett Hill Road – West, South Bristol, New York, regarding the adoption of a Local Law which would permit the Town Board to adopt a budget for the 2027 fiscal year that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law §3-c.

Any resident of the Town of South Bristol shall be entitled to be heard upon said proposed Local Law at such public hearing. Copies of said proposed Local Law are available for review at the South Bristol Town Hall, 6500 Gannett Hill Road – West, Town of South Bristol, New York.

This by Resolution of the Town Board of the Town of South Bristol.

Clerk Judy Voss read the Public Notice

Supr. Lisa Moore: *The purpose of this Public Hearing is to receive testimony from the public at large on a proposed Local Law to override the tax levy limit established in General Municipal Law §3-c. Members of the Town Board received the draft of the proposed Local Law (Exhibit "1") at the Regular Meeting in January and it is also available tonight for the public. This hearing is to determine if the board deems it in the best interests of the Town of South Bristol to proceed in accordance with the Code of the Town of South Bristol and the Laws of the State of New York in adopting the proposed Local Law to override the tax levy limit established in General Municipal Law §3-c.*

Let me begin with some history and context.

In 2011, Governor Andrew Cuomo signed into law a state-imposed cap on property tax increases at 2% or the rate of inflation, whichever is lower. On the advice of our municipal lawyer Jeff Graff, since 2011 South Bristol has consistently overridden the tax cap as a measure of good governance, though it is important to point out the town has never exceeded the 2% tax increase. The South Bristol Town Board has, in the past, determined that overriding the tax levy protects the town in the event the changes in our NYS accounting practice occurs that would penalize the town, in the event costs outside the control of the town, such as fire services, exceed the tax levy. I have also researched the New York Association of Towns (NYAOT) position and discovered they too actively oppose the tax cap, partly in support of Home Rule and the autonomy and self-governance of local government and partly in general opposition to state mandates but also because of the burdens this law places on a town's ability to provide essential services, including and especially fire departments. Therefore, the town board has – on the advice of our lawyer – called this public hearing to discuss a resolution on the proposed Local Law to override the tax levy limit. This Local Law that is going to affect the 2027 Town Budget, the Local Law has all ready been overridden for the 2026 Town Budget. The Town Attorney wants the Board to do this early so that when we start preparing for the 2027 Town Budget this is all ready in place.

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At this time I invite Public Testimony and Comment on the proposed Local Law to override the tax levy limit.

First, we will hear from former supervisor Dan Marshall who knows more than anybody about this matter.

Dan Marshall spoke to the Board: I'm glad you mentioned 2011 because I couldn't even remember the date. Back in 2011, of course, it was proposed by the State of New York, that a 2% Tax Cap be put in place for all municipalities, school districts and fire departments, as well. At that time, there was a whole lot of confusion as to exactly how that was going to be calculated. Rather than take the chance of us calculating it incorrectly, our attorney, as he just advised the Board, Jeff Graff, suggested very strongly that we enact a Local Law that basically states that we have the authority to override the Tax Cap. We've always done that, we did that for all these years with never having the intention to override the tax cap. Up to this point we've been very successful in that endeavor; we've come close, but we have never actually had to override the Tax Cap. In the course of doing this Local Law, you are also protecting the fire departments and in the past I've had situations where I believe it was the Cheshire Fire Department that did exceed their tax cap. Again, it should never have been the intention, should not be the intention of this Town Board to ever exceed the Tax Cap and do everything within their abilities not to. You just need to remember the purpose of this law is protection from ourselves. If an error is made in a calculation, and we suddenly determine that we had indeed overridden the Tax Cap, you need to know there is a severe penalty that the State can impose upon you, but on the other hand, they also expect you to pay immediately. For a smaller town that has a limited fund balance, that could be a disaster. I considered it important, we've always considered it important in the past. There's never been any opposition; I would highly suggest that the Tax Cap Law be approved.

Supr. Lisa Moore: Thanks Dan. At this time I would like to read into the minutes the statement of South Bristol's municipal lawyer, Jeff Graff, who is giving public testimony at another hearing tonight and therefore could not attend this hearing:

Jeff Graff statement: Since NYS instituted the tax cap back in 2011, along with the ability for towns to override the tax cap by adoption of a local law, I have routinely asked the Towns I represent whether they want to begin such local law adoption process at their organizational meeting or sometime early in the yearly calendar so that the override is already taken care of for the following year's budget (in this case, the 2027 budget) long before the deadline for adopting it (prior to adoption of that year's final budget). That was my recommendation to my municipal clients back in 2011 when the tax cap came into effect and an override was allowed and it remains my recommendation.

To me, it is a prudent and fiscally responsible step for municipalities to take to cover the possibilities that a budget has a mathematical error that actually causes the Town or a special district to exceed the tax cap when the Town thought it was under or that the Comptroller changes its rules for calculating the tax cap and applies such changes years after the budget has already been passed when they are auditing the Town. If the Town does not pass the tax cap override, typically because it believes that the Town and special district budgets are under the tax cap for the year in question, it could still face penalties if either of these scenarios play out.

One of my municipal clients had this happen a few years back when they were audited and the Comptroller found a mathematical error in a special district budget. Because we were able to show that the Town Board passed the tax cap override for that year, even though they thought they were under, the special district did not get penalized.

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Supr. Lisa Moore: *Are there others who wish to provide testimony or comment? Seeing none, the public comment period is formally closed.*

John Bolton of County Road 34: *First I'd just like to thank the Board for giving the Scouts the opportunity to open the meeting with the Pledge of Allegiance. It was nice to get the exposure in the community. If anyone has any sons or grandsons that are interested in joining we are always looking for new members.*

I also just wanted to just along the lines of this open public hearing that I am opposed to the Tax Cap being raised. I don't see that it is necessary of what the previous Town Board was able to lower our taxes by almost 1%. Now with Marketplace Mall closing, half of our revenue for the Town comes from the Sales Tax from the County and now there could be significantly more traffic in Eastview Mall, which is in Ontario County. I feel that our Sales Tax Revenue for the Township will probably go up because of that. Thank you.

Supr. Lisa Moore:
Opposes tax increases. (Point of clarification: this resolution is about overriding the tax levy of 2% not about tax increases, which we all oppose)

Discussion of the proposed Local Law to override the tax levy limit by the Town Board:

Is there discussion from the board?

Meg Fuller opposes resolution.

Lisa Moore explains it is confusing but that this is not a resolution on raising taxes but rather on abiding by the precedent to override the tax levy limit of 2% to protect the town.

Adjourned: 6:21pm

Respectfully Submitted,

Judy Voss
South Bristol Town Clerk