TOWN OF ESOPUS
TOWN BOARD
Public Hearing on Local Law #1 of 2026 to override the tax limit established in General Municipal Law 3-c.
and
BUDGET WORKSHOP #3
September 17, 2026, 5:00 PM

The Budget Workshop #3 and the Public Hearing on Proposed Local Law #1 of 2026 to override the tax limit established in General Municipal Law 3-c and the Town Board Budget Workshop #3 were held in person on September 3, 2026, at 5 p.m. at 1 Town Hall Way, Ulster Park. The following persons were in attendance:

Present:
Supervisor Roscoe Pecora
Councilman Evelyn Clarke - absent
Councilman Jared Geuss- absent
Councilman Paul Brooks
Councilman Stephanie Yeh

Debra Kain, Bookkeeper

Recording Administrator: Holly A. Netter, Town Clerk, RMC

Pledge

Public Comment received via email:

Letter Submitted from Diane Dintruff, Port Ewen

Supervisor Pecora and members of the Town Board,

I am asking the Town Board not to adopt Proposed Local Law No. 1 of 2026 at this time. What troubles me is the message it sends to taxpayers while the budget is still being developed. To someone on the outside, beginning the tax-cap override process before knowing whether an override will actually be needed can sound as though exceeding the cap is already being treated as an acceptable outcome rather than something to be avoided if possible. It could create conditions conducive to a self-fulfilling prophecy.

I realize that may not be the Board's intention. I would simply hope the budget process starts with a clear goal of staying within the cap, with an override reserved for circumstances where the numbers ultimately show that it is genuinely necessary. I think explaining that distinction publicly would reassure people like me who are watching their property taxes very closely.

Or stated another way: my concern as a social psychologist isn't that holding the hearing means the Board intends to exceed the cap. It's that precautionary preparation can sometimes change expectations and make an outcome more psychologically and organizationally available. In that sense, I wonder whether preparing for an override before the budget is complete risks becoming a kind of self-fulfilling prophecy—particularly if the starting question shifts from 'How do we stay within the cap?' to 'Will we need the override we've already prepared for?'

The proposed law would authorize the Board to exceed New York's property-tax levy limit for the 2027 fiscal year. However, by passing the law before the budget is concluded, the proposed law and hearing notice is unable to tell residents:

1. The exact tax levy permitted under the statutory formula;
2. The levy currently being considered;
3. The amount and percentage by which that levy would exceed the limit;
4. The expenses that would require an override;
5. The effect on homeowners at representative assessed values; or
6. The alternatives considered before asking taxpayers to pay more.

Without this information, residents cannot make an informed judgment about whether an override is necessary.

This protection is particularly important to senior citizens, people on fixed incomes, and other longtime residents whose incomes may not increase with the Town's expenses. For them, even a seemingly modest permanent increase can create real hardship.

Esopus itself demonstrated last year that an override is not necessarily unavoidable. The Town initially proposed an override for the 2026 budget but withdrew it after producing a preliminary budget within the cap. Before approving an override for 2027, the Board should explain publicly why that cannot be accomplished again.

Residents should receive a plain-language financial statement identifying the proposed increase, its effect on taxpayers, the expenses responsible for it, and the alternatives examined. Those alternatives should include available fund balance and reserves, grants, shared services, non-property-tax revenues, and expenses that could reasonably be reduced or deferred.

The Board should also identify which increased expenses are temporary and which would permanently enlarge the Town's recurring tax base. An override can affect not merely one year's taxes but the base used in future tax-cap calculations.

I recognize that the Town must provide essential services and that costs have increased. If the final budget numbers establish a genuine need that cannot responsibly be addressed another way, the Board can present that specific case to the public.

But the proposed local law now before us provides broad authority to exceed the cap without stating the amount, the taxpayer impact, or the reason.

I therefore object to adopting Local Law No. 1 at this time and ask the Town Board first to wait until they can present the necessary financial information and make every reasonable effort to produce a 2027 budget within the property-tax cap. Avoid creating conditions conducive to creating a self-fulfilling prophecy.

Diane L. Dintruff, Ph.D.
Port Ewen, Town of Esopus

Letter Submitted by Erin Pascaretti, Ulster Park

My name is Erin Ray Pascaretti, and I am a resident of Ulster Park. I am unable to attend tonight's meeting, but I would like to submit my comments for the record to urge the Board to vote NO on overriding the state-mandated property tax cap.

The property tax cap was created to protect everyday citizens from excessive tax burdens. Overriding it is not merely an administrative action; it carries real, significant consequences for our community.

Residents living on fixed incomes cannot easily absorb additional tax increases, as many operate on strict budgets and simply do not have the resources to pay more. Both New York State and Esopus are rapidly losing affordability, making it increasingly difficult for working-class and middle-class families to make ends meet. Furthermore, many of our children cannot afford to buy homes in our community, forcing them to move out of state.

While I understand the Board views this override as a procedural safety net, I believe approving it removes the necessary pressure to keep spending strictly within our community's means.
I urge you to reject this override.

Erin Ray Pascaretti

In-person public comment:

John Freer, West Park, was opposed to the passing of Local Law #1 to override the tax cap. His grandfather and family have been here since 1879. People moving to the area with six-figure salaries working from home are chasing out those who have lived here all their lives. Not only are town taxes going up, but he is in the New Paltz school district and has to pay $6,000 based on a $30,000 income. Not everyone has a computer or can go to the library, so there is no way to know about meetings. Asked if the Board was doing anything to tighten their belts. No one has concrete facts about the increase; this hearing is premature.

Carl Brown, a lifelong resident, opposed overriding the tax cap. He said 22% of people living in Esopus are seniors; 31% are 48 and older. Seniors are struggling. He felt they should not have to pay school taxes. The Town should seek grant money.

Mr. Brown said it was premature to hold the hearing at this time, as the board is still hearing from the department heads. Suggested that Seniors be called and told about these meetings so they can express their struggles. The people need relief, and they look to the town board for help. Not all seniors are on Facebook; asked for letters to be sent to all the seniors or phone calls made to all impacted residents. Asked Board to look for a way to give seniors a break.

Denise Prendergast, Ulster Park, also opposed overriding the tax cap. Many who have lived here all their lives are struggling to hold on to their homes and feel forgotten amid the new homes being built. Questioned whether certain projects in her area have permits because she did not see them posted. Seniors are having a difficult time staying here.

Chris Acosta, Ulster Park, asked why the public hearing on overriding the tax cap was held so early, when information is still being reviewed with various departments. Would have made more sense when numbers are available. He asked if the Board already intends to go over the cap.

Patty Kowatch, Port Ewen: Read the following:

Good evening, my name is Patty Kowatch, and I'm a resident of Esopus.

Thank you for the chance to speak.

I'm not here in opposition — I'm here out of curiosity, because I'd like to understand the reasoning before I form an opinion.

I understand the tax levy limit under GML 3-c isn't a flat 2%, and towns often pass an override law just to preserve the option, even if the final budget stays under the cap — like Esopus did last year for 2026. So my main question is: does the Board expect to actually need this override for 2027, or is this precautionary? And if it's needed, what specific costs are driving it — insurance, personnel, highway equipment and infrastructure, legal expenses, or something else?

I'd also like to know roughly what this would mean in real numbers — what percentage increase in the levy the Board is anticipating above the cap, and what that would translate to for the average homeowner's tax bill.

I'd also like to ask about the town's American Rescue Plan funds. I understand Esopus received over $800,000 in ARPA money starting in 2021. Could the Board share a full accounting of how that money was spent and whether any of it remains? If that isn't available tonight, I'd appreciate being pointed to where I can find it, and I'm prepared to follow up with a formal records request. And separately — does the town maintain a general reserve or fund balance, and could that help cover some of these rising costs before asking taxpayers to go over the cap?

I appreciate the Board's time, and I look forward to understanding this better. Thank you.

Debra Dipetro, Port Ewen, appreciates people's passion. She came to the meeting to better understand the process. Most fixed-income individuals are trying to stay in their homes. She asked what can be done now to stay under the cap and prevent us from exceeding it. She wants to see what the money goes to.

Gabe Sacally, a resident for 38 years, has not been to a meeting in 30 years. He said he understood people's frustration; he didn't know about the meeting until a neighbor told him. He came thinking he would learn why the tax cap needed to be overridden. He can understand fuel and utilities, but holding a meeting for comment before knowing what is needed is premature and frustrates people even more.

He also reminded people that the Board does not need their approval. He said that, after attending this meeting, he did not know anything more than when he came in. When was the last tax equalization done? Watching people get upset at this meeting really bothered him.

Christine Bown, Ulster Park, questioned the new complexes that are being built and wants to make sure they are paying their fair share. Lack of information is unacceptable. Board members go door to door during election season; she suggested that they do the same to inform people. Ask the Board to please consider the seniors. Everyone loves it here and wants to be sure everyone pays their share.

Lorrine Karabec, Ulster Park, not happy about raising the cap but can understand the need; Fuel, Health care costs, etc. This affects not only seniors but also the middle class; we are all in it together. She responded to earlier comments about not knowing what was going on. She said she and her husband have been attending every Town Board, Zoning Board, and Planning Board meeting for the past 3 ½ years so she can stay informed. You have to take on the responsibility individually to find out what is going on. Town Board meetings are helpful, and Planning and Zoning meetings provide information regarding the developments being approved. Regarding grants – so many grants are being worked on. This is not just the Town of Esopus; it is New York State. - All are feeling it, but she understands the need to raise the cap; just hope it's not too much.

Public comment period was closed. Budget workshop immediately followed

Supervisor Pecora read the following statement;

Tonight's public hearing does not mean the Town Board has decided to exceed the tax cap or increase the property-tax levy.
The 2027 budget is still being developed. Holding the hearing now preserves the Board's options while giving residents an opportunity to provide input **early enough for the Board to consider that feedback before final budget decisions are made.**

1. WHY ARE WE DOING THIS NOW?

- **We could have waited until later in the statutory timeline, but the Board deliberately chose not to.** Waiting until the final weeks of the budget process would compress the public-hearing and local-law process against the statutory budget deadline.
- **Acting now makes the public hearing more meaningful.** The Board is asking for public input while the budget is still being developed and while there is still time to consider that feedback before final decisions are made.
- **The budget is still in progress.**This is the Board's third budget workshop. Final expenditures, revenues and the property-tax levy have not yet been determined.
- **State law requires the override to come first.** Under **General Municipal Law §3-c(5)**, if the final budget ultimately requires a levy above the tax cap, the Town must enact an override local law **before adopting that above-cap budget.**
- **There is a firm budget deadline.**Under **Town Law §109**, the Town must adopt its final 2027 budget **no later than November 20, 2026.**
- **Starting now preserves the Board's options.** Rather than waiting until the budget is essentially finished, the Board is handling the procedural steps early enough to avoid being boxed in by the November deadline.

"We could have waited until much later in the statutory budget calendar, but that would compress the process into the final weeks. Holding the hearing now preserves the Board's options and gives residents an opportunity to provide input while that input can still inform our budget decisions."

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2. THIS DOES NOT MEAN THE BOARD WILL USE THE OVERRIDE

- **Holding the hearing preserves an option—it does not exercise that option.** The Board may complete its budget work and determine that the levy can remain within the tax cap.
- **There is direct precedent in Esopus.** The Town Board initiated the same process in **2025** while developing the 2026 budget. When the preliminary budget ultimately came in within the tax cap, the proposed override was withdrawn.
- **This is a commonly used budgeting procedure.** Towns, fire districts and other taxing jurisdictions consider tax-cap overrides during budget development so the legal option remains available if ultimately needed.

"Last year demonstrates exactly why beginning the process does not mean we're going to exceed the cap. The Town preserved the option, completed its budget work, determined the override wasn't necessary and withdrew it."

"DOES THIS MEAN MY PROPERTY TAXES ARE GOING UP?"

No. The hearing itself does not raise anyone's property taxes and does not commit the Board to exceeding the tax cap.

The tax cap governs the Town's overall property-tax levy. An override provides legal authority to adopt an above-cap levy **if ultimately necessary**; it does not itself establish the levy or an individual's property-tax bill.

"No. The budget isn't finished and the final levy hasn't been determined. Tonight's hearing preserves an option; it does not exercise that option or increase anyone's taxes."

"WHY IS THE HEARING AT 5:00 P.M.?"

Public input before continued deliberations

- **The timing is intentional.** The hearing is immediately before the Board's third budget workshop because the tax-cap question and the budget are directly related.
- This allows residents to provide input **before the Board continues its budget deliberations**, when their comments can still inform the Board's decisions.

Accessible timing

- **The Board viewed 5:00 p.m. as an accessible time**, coinciding with the end of a typical 8-to-4 or 9-to-5 workday and allowing many residents to stop at Town Hall on their way home.

- Residents attending the hearing can also remain for the budget workshop and hear the related deliberations immediately afterward.

"We intentionally scheduled the hearing at 5:00 p.m., immediately before the budget workshop, so residents finishing a typical workday could stop at Town Hall, give us their input, and do so before the Board continues its budget deliberations."

MESSAGES

1. "We could have waited until later in the statutory timeline, but we're doing this now so the process isn't compressed against the deadline and the public can be heard while its input can still influence our deliberations."
2. "The budget is still being developed, and the final property-tax levy has not been determined."
3. "State law requires an override to be enacted before an above-cap budget can be adopted, and the Town's final budget deadline is November 20."
4. "Holding the hearing preserves an option—it does not mean the Board has decided to use it."

Councilman Yeh said she appreciates everyone's comments. The Board continues to review the budget line by line to see where adjustments can be made. The Board is trying to put a Capital Plan in place to make sure it meets the town's needs. Appreciates everyone's patience.

The Board hasn't gotten to revenues; budget meetings will continue. $451,000 was cut from last year's budget, and it was very aggressive. We received $59,000 in grant money for MS4 in July. Supervisor Pecora is working with Senator Schumer's office, asking for 1.2 million for the Tilden Street project. Supervisor Pecora has been assured by staff in Michelle Hinchey's office that we will receive $183,000 to help with the highway garage from the senator's personal capital account. Supervisor Pecora continues to look for alternative funding sources.

2027 Budget Workshop Discussion continued

Building Inspector Mark Jaffee reviewing requests for new Municity software ($7,600), a Code update for Municity ($1,500), an additional PT zoning officer, and a replacement for the 2013 Jeep Patriot with 65,000 miles; need a small SUV/pickup with AWD.

Reviewed the Supervisor's budget; moved IT services to the 1620 building with National Services. Hudson 7 was moved to the water/sewer account.

Grant writer $12,000 added

Next budget workshop 9/21/26 at 4 pm

ADJOURNMENT

SUPERVISOR PECORA MADE A MOTION TO CLOSE THE MEETING AT 7:04 P.M. COUNCILMAN YEH SECONDED THE MOTION. ALL THE MEMBERS PRESENT WERE IN FAVOR, AND THE MOTION CARRIED.

Respectfully Submitted,
Holly A. Netter
Town Clerk, RMC