

Minutes of the regular monthly meeting of the Jerusalem Town Board held on November 15, 2023 at 7:00 P.M. PRESENT were: Supervisor Sisson, Councilors Bird, Jones, Lent, Purdy, Town Clerk McMichael, Highway Superintendent Hurd.

GUESTS: Tim Cutler, 4620 Vine Rd., Les Woods, 2552 Rte. 54A, David Hostutler, 9074 EBD, Joan Green, 8957 EBD, Jeff Green, 8957 EBD, David English, 8565 EBD, Marcia English, 8565 EBD, Carol Polino, 9411 EBD, Rocco Polino, 9411 EBD, Laura Riley, 8776 EBD, Jack Buonocore, 8073 EBD, Ryan Furber, 8776 EBD, Lucy Lavery, 10411 EBD, Randy Rhoads, 10411 EBD, Fred Brundige, 8385 EBD, Dave Cleveland, 9675 EBD, Bob Beckwith, 8900 EBD, Deb Koen, 8900 EBD, Pat Killen, Molly Ross.

Supervisor Sisson called the meeting to order with the Pledge to the Flag at 7:00 P.M.

**RESOLUTION #160-23**

**CHANGES TO THE AGENDA**

On a motion of Councilor Purdy, seconded by Councilor Bird, the following was

ADOPTED	Ayes	5	Bird, Jones, Lent, Purdy, Sisson
	Nays	0	

Resolved approval of NYSEG Excavation Permit be added to the agenda.

**PRESENTATION - HABITAT FOR HUMANITY**

Les Wood provided an update on the construction of the Habitat for Humanity house located at 308 Cedar Street. They anticipate dedicating the house in mid-2024. They are also purchasing a lot on Assembly Avenue to build another house. Mr. Wood thanked all involved with this project.

**RESOLUTION #161-23**

**APPROVAL OF MINUTES**

On a motion of Councilor Purdy, seconded by Councilor Jones, the following was

ADOPTED	Ayes	5	Bird, Jones, Lent, Purdy, Sisson
	Nays	0	

Resolved that the minutes of the October 18, 2023 meeting be approved as read.

**RESOLUTION #162-23**

**AUDIT OF CLAIMS**

On a motion of Councilor Lent, seconded by Councilor Purdy, the following was

ADOPTED	Ayes	5	Bird, Jones, Lent, Purdy, Sisson
	Nays	0	

Resolved that the bills be paid as presented in the following amounts:

General:	\$ 26,381.22
Outside Village	\$ 3,953.46
Highway DB:	\$223,001.42
Sewer:	\$ 61,078.86
Water:	\$ 30,712.80
Branchport Light	\$ 285.90
Escrow:	\$ 71,693.20

October Utilities:

General:	\$ 3,287.35
Outside Village:	\$ 45.27
Highway DB:	\$ 217.06
Sewer:	\$ 191.97
Water:	\$ 187.64
Trust:	\$26,077.57

RESOLUTION #163-23

SUPERVISOR REPORT

On a motion of Councilor Jones, seconded by Councilor Lent, the following was

ADOPTED	Ayes	5	Bird, Jones, Lent, Purdy, Sisson
	Nays	0	

Resolved that the Supervisor's Report on the Town's finances for the month of October 2023 be accepted as presented.

PUBLIC HEARING - PROPOSED LOCAL LAW C OF 2023 - SENIOR CITIZENS TAX EXEMPTION AMENDMENT

With proof of notice having been duly published and posted, Supervisor Sisson opened the Public Hearing at 7:09 P.M., asking for comments on the proposed amendments to Chapter 143 Taxation.

No one from the public wished to comment. The hearing was left open.

TOWN OFFICIALS

HIGHWAY SUPERINTENDENT

- Highway Superintendent Hurd stated they continue to install cross over pipes. Preparations for winter are underway.
- Repair of East Bluff Drive Extension is proceeding.

COUNCIL

- Councilor Purdy stated NYS has begun issuing notices of decision on the Consolidated Fund Applications.

- Councilor Lent reported on the November Water/Sewer Department meeting. Fall hydrant flushing is nearly complete. Fire hydrants are being painted. Lake Avenue slip lining project is scheduled November 21-22.
- Councilor Bird stated the Saunders Finger Lakes Museum thanked the Town for our donation. The Museum received \$75,000 from Yates County.
- Councilor Jones reported the Zoning Review Subcommittee held their kick-off meeting last night.

OPEN DEVELOPMENT AREA #1-23 4870 EAST BLUFF DRIVE PRIVATE ROAD  
CEO verification of conditions on Open Development Area #1-23 at 4870 East Bluff private road have not been verified to date.  
Councilor Bird

RESOLUTION #164-23

CHANGE DECEMBER TOWN BOARD MEETING DATE

On a motion of Councilor Lent, seconded by Councilor Bird, the following was

ADOPTED	Ayes	5	Bird, Jones, Lent, Purdy, Sisson
	Nays	0	

Resolved that the monthly Town Board meeting be changed to December 13, 2023 due to the Christmas holiday.

RESOLUTION #165-23

SCHEDULE PUBLIC HEARING LOCAL LAW C-2023 CHAPTER 131 SEWER AMENDMENT

On a motion of Councilor Bird, seconded by Councilor Purdy, the following was

ADOPTED	Ayes	5	Bird, Jones, Lent, Purdy, Sisson
	Nays	0	

WHEREAS, the Town Board of the Town of Jerusalem, after due deliberation, finds it in the best interests of the Town to schedule a public hearing to solicit public comment upon a proposed Local Law entitled, "A Local Law to Amend Regulations in the Sewers Law Pertaining to Sewer Rents"; and

WHEREAS, the Town Board of the Town of Jerusalem has reviewed the draft of the aforementioned proposed Local Law attached hereto as Exhibit "1" and deems it in the best interests of the Town of Jerusalem to proceed in accordance with the Code of the Town of Jerusalem and the Laws of the State of New York in adopting said Local Law,

WHEREAS, this action by the Town Board is a "Type II" action under the regulations promulgated by authority contained in the State

Environmental Quality Review Act (SEQRA), which appear in 6 NYCRR Part 617.5, thereby requiring no further action by the Town Board, in that Part 617.5 (c) states that actions that are not subject to review under SEQRA include, "(33) adoption of regulations, policies, procedures and local legislative decisions in connection with any action on this list" and subsection (26) on this list includes "routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment". This action involves continuing agency administration and management in that it will amend the existing Town Sewers Law regarding sewer rents.

NOW, THEREFORE, BE IT RESOLVED, that the Town Clerk be, and she hereby is, directed to schedule a public hearing to be held on December 13, 2023, at 7:00 p.m. at the Jerusalem Town Hall, 3816 Italy Hill Road, Branchport, New York; and be it further

RESOLVED, that the Town Clerk, be and hereby is, authorized to forward to the official newspaper(s) of the Town a Notice of Public Hearing in the form substantially the same as that attached hereto as Exhibit "2"; and be it further

RESOLVED, that the Town Clerk be, and she hereby is, directed to post a copy of the proposed Local Law on the Town of Jerusalem sign board and take any and all other necessary actions to properly bring the aforementioned Local Law before the Town Board of the Town of Jerusalem for its consideration; and be it further

RESOLVED, that the Town Clerk be, and hereby is, authorized to provide all other notices as required by law for the adoption of this local law.

RESOLUTION #166-23

AUTHORIZE LARSON DESIGN GROUP AGREEMENT - 2023-2024 WATER SYSTEM IMPROVEMENT PROJECT

On a motion of Councilor Jones, seconded by Councilor Lent, the following was

ADOPTED	Ayes	5	Bird, Jones, Lent, Purdy, Sisson
	Nays	0	

Resolved the Supervisor is hereby authorized to sign the Larson Design Group Agreement for the Town of Jerusalem 2023-2024 Water System Improvement Project to address the continuing problem with water main breaks within the Keuka Park Water District in the amount of \$153,000.00 including expenses.

RESOLUTION #167-23

ADD WATER CAPITAL TO VACANT PROPERTIES

On a motion of Councilor Purdy, seconded by Councilor Jones, the following was

ADOPTED       Ayes       5   Bird, Jones, Lent, Purdy, Sisson  
                  Nays        0

Whereas capital charges are added to the annual Town & County tax bill for properties within the Consolidated Water District area; and

Whereas the Town was advised that it is the opinion of the State Comptroller that vacant or vacant with improvement properties are afforded the benefit of water regardless if they are not connected; now, therefore, be it

Resolved that  $\frac{1}{4}$  equivalent dwelling unit (EDU) be levied upon all vacant or vacant with improvement properties to appear on the 2025 Town & County tax bill.

RESOLUTION #168-23

2023 WATER FUND BUDGET AMENDMENT - COLLEGE METERS

On a motion of Councilor Lent, seconded by Councilor Jones, the following was

ADOPTED       Ayes       5   Bird, Jones, Lent, Purdy, Sisson  
                  Nays        0

Whereas, per Town Code Chapter 152 states that properties are responsible to reimburse the Town for the purchase of water meter(s); and

Whereas, meters were purchased for Keuka College in August; and

Whereas, the Town is permitting Keuka College to reimburse the Town over four quarterly water bills as part of the Town's billing cycle; now, therefore, be it

Resolved that the 2023 Water Fund Budget be amended to reflect the reimbursement of water meters for Keuka College as follows

Increase 8340.4 (Transmission and Distribution)	\$16,290.30
Increase 2144 (water charges)	\$16,290.30

RESOLUTION #169-23

2023 WATER FUND BUDGET AMENDMENT - WATER METERS

On a motion of Councilor Jones, seconded by Councilor Bird, the following was

ADOPTED       Ayes       5   Bird, Jones, Lent, Purdy, Sisson  
                  Nays        0

Whereas, the department deemed it vital to purchase water meters and parts from Master Meter; and

Whereas, there are funds available within the Water Repair Reserve; now, therefore, be it

Resolved that the 2023 Water Fund Budget be amended to reflect the purchase of water meters and parts as follows

Increase 8340.4 (Transmission and Distribution)	\$7,382.00
Increase the Appropriated Fund Balance	\$7,382.00

RESOLUTION #170-23

2023 GENERAL FUND BUDGET AMENDMENT - TOWN OFFICE DOOR

On a motion of Councilor Purdy, seconded by Councilor Bird, the following was

ADOPTED       Ayes       5   Bird, Jones, Lent, Purdy, Sisson  
                  Nays       0

Whereas, funds are available in the Building Reserve for repairs and improvements; and

Whereas, it was determined a commercial grade door needed to be installed in the Town Hall; and

Whereas, the purchase and installation cost was \$4,140.00; and

Whereas, the expense was out of the 1620.4 (Building Contractual); now, therefore, be it

Resolved that the 2023 General Fund Budget be amended to reflect the purchase and installation of the commercial door by utilizing the Building Reserve and increasing the 1620.4 code by \$4,140.00.

RESOLUTION #171-23

DECLARE SURPLUS HIGHWAY EQUIPMENT AND SCRAP

On a motion of Councilor Purdy, seconded by Councilor Lent, the following was

ADOPTED       Ayes       5   Bird, Jones, Lent, Purdy, Sisson  
                  Nays       0

Resolved the following items be declared as surplus and the Highway Superintendent be authorized to advertise the sale of said items:

- 2015 Ford 350 Pick-Up
- 2003 Old Broom
- 2013 Side Mower
- Tires and Miscellaneous small items

and be it further

Resolved that the proceeds from this sale will be deposited into the Highway Machine Reserve.

RESOLUTION #172-23

OPEN DEVELOPMENT AREA #2-23 - 5044 EAST BLUFF DRIVE

On a motion of Councilor Bird, seconded by Councilor Purdy, the following was

ADOPTED	Ayes	4	Jones, Lent, Purdy, Sisson
	Nays	1	Bird

WHEREAS, Andrew Harding has applied to the Town of Jerusalem for the establishment of an "Open Development Area" within the meaning of Section 280-a of the Town Law so as to allow construction of structures on lots within said area that do not directly abut a public highway, and

WHEREAS, Section 280-a of the Town Law authorizes the Town to establish an Open Development Area on such rules as the Town deems reasonably required to insure access by emergency vehicles to lots served by a private road, and

WHEREAS, the applicants have filed with the town a Site Plan prepared by Christopher Todd, AIA dated August 9, 2023 showing provision for access to Parcels 84.04-1-3.12 and 84.04-1-3.13 by right-of-way fifty feet in width; and

WHEREAS, the Town Planning Board has approved the application on September 7, 2023 (copy on file with the clerk);

NOW, THEREFORE, BE IT RESOLVED by the Town Board of the Town of Jerusalem, in regular session duly convened, as follows:

1. Open Development Area Number 2 of the Town of Jerusalem be and the same hereby is established comprising the 1.07 acre of land at 5076 East Bluff Drive, TM#84.04-1-3.12 and 1.37 acre of land at 5044 East Bluff Drive, TM#84.04-1-3.13 together with the Right of Way in Common, 50 feet wide, along the northerly line on the aforesaid map on file with the town, subject to the following conditions, which must be satisfied prior to the issuance of a building permit for any structure on a lot in such area, to include structures for which permits have not now been applied.

A. Private road construction standards (Town Code 93-26) shall be complied with.

B. The Code Enforcement Officer (CEO) shall determine whether the following items apply and if they apply shall certify that they have been satisfied:

- (1) Issuance of New York State storm water permit.
  - (2) Certification from the certified professional in charge of the project upon completion that the road has been constructed in accordance with Town Code 93-26.
  - (3) That the overall grade of the private road shall not exceed 15 percent unless the provisions of Town Code Chapter 137 relating to Steep Slopes have been complied with.
- C. No more than one additional residence may be built at 5044 East Bluff Drive without the further approval of this Town Board as to compliance with Section 280-a.

2. The CEO shall inspect the road and verify to the Town Board that all conditions of the Planning Board approval and this Resolution have been met.

3. The Clerk is ordered to continue this matter on the monthly agenda of this Board until the CEO's verification has been received.

4. This Resolution shall take effect immediately.

RESOLUTION #173-23

CLOSE PUBLIC HEARING - CHAPTER 143. TAXATION

On a motion of Councilor Bird, seconded by Councilor Jones, the following was

ADOPTED Ayes 5 Bird, Jones, Lent, Purdy, Sisson  
Nays 0

With all persons desiring to be heard, Supervisor Sisson closed the hearing at 7:26 P.M.

The regular meeting was reconvened.

RESOLUTION #174-23

ADOPT LOCAL LAW 2-2023 SENIOR TAX EXEMPTION

On a motion of Councilor Jones, seconded by Councilor Bird, the following was

ADOPTED BY ROLL CALL VOTE:  
Councilor Purdy Aye  
Councilor Lent Aye  
Councilor Bird Aye  
Councilor Jones Aye  
Supervisor Sisson Aye

WHEREAS, a resolution was duly adopted by the Town Board of the Town of Jerusalem for a public hearing to be held by said Town Board on

November 15, 2023, at 7:00 p.m. at the Jerusalem Town Hall, 3816 Italy Hill Road, Branchport, New York, to hear all interested parties on a proposed Local Law entitled, "A Local Law Amending the Provisions of Chapter 143 of the Code of the Town of Jerusalem Relative to the Senior Citizens Tax Exemption"; and

WHEREAS, notice of said public hearing was duly advertised in the official newspaper of the Town of Jerusalem, on November 2, 2023 and other notices required to be given by law were properly served, posted or given; and

WHEREAS, said public hearing was duly held on November 15, 2023, at 7:09 p.m. at the Jerusalem Town Hall, 3816 Italy Hill Road, Branchport, New York, and all parties in attendance were permitted an opportunity to speak on behalf of or in opposition to said Proposed Local Law, or any part thereof; and

WHEREAS, the Town Board of the Town of Jerusalem, after due deliberation, finds it in the best interest of the Town of Jerusalem to adopt said Local Law.

NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Jerusalem hereby adopts said Local Law No. 2 of 2023, entitled "A Local Law Amending the Provisions of Chapter 143 of the Code of the Town of Jerusalem Relative to the Senior Citizens Tax Exemption", a copy of which is attached hereto and made a part of this resolution, and be it further

RESOLVED, that the Town Clerk be and she hereby is directed to enter said Local Law in the minutes of this meeting and in the Local Law Book of the Town of Jerusalem, and to give due notice of the adoption of said local law to the Secretary of State of New York.

RESOLUTION #175-23

APPROVAL OF NYSEG EXCAVATION PERMIT

On a motion of Councilor Bird, seconded by Councilor Lent, the following was

ADOPTED	Ayes	5	Bird, Jones, Lent, Purdy, Sisson
	Nays	0	

Resolved NYSEG Excavation Permit/Work Order #801000579096 to excavate one 4' X 4' opening off of the pavement for the purpose of installing a new ½" MP Poly gas service that will serve one new residential customer at 308 Cedar Street be approved.

PUBLIC COMMENT

Jack Buonocore, 8073 East Bluff Drive, spoke on behalf of several East Bluff Drive residents in attendance regarding October 26, 2023

correspondence from NYS Agriculture & Markets AML §305-a(1) Review Concerning the Town of Jerusalem Zoning and its Application to Treetop Cidery, LLC, Yates County Agricultural District No. 1 and the 8-year review of Yates County Agricultural District No. 1 currently underway.

RESOLUTION #176-23

OPPOSITION STATEMENT TO PROPOSED AGRICULTURE DISTRICT MAP

On a motion of Councilor Bird, seconded by Councilor Purdy, the following was

ADOPTED Ayes 5 Bird, Jones, Lent, Purdy, Sisson  
Nays 0

Whereas several East Bluff Drive residents attended the November 15, 2023 meeting to request the Jerusalem Town Board energetically respond to the October 26, 2023 correspondence from NYS Agriculture & Markets AML §305-a(1) Review Concerning the Town of Jerusalem Zoning and its Application to Treetop Cidery, LLC, Yates County Agricultural District No. 1; and

Whereas said residents also requested the Jerusalem Town Board encourage the Yates County Legislature to revise the proposed Agricultural District No. 1 map; and

Whereas Legislators in attendance suggested the residents submit a signed petition to the Yates County Legislature stating their opposition of adopting the Agricultural District No. 1 map to address concerns with businesses in a residential neighborhood; and

Whereas the Town of Jerusalem has enacted local zoning laws to protect residents by separating Agriculture District properties from Residential (R1) Use District properties; now, therefore, be it

Resolved that the Jerusalem Town Board respond to our community's plea and make a statement to the Yates County Legislature in opposition of adopting the proposed Agricultural District No. 1 map; and, be it further

Resolved that a copy of this resolution be copied to Emilee Miller, Clerk of the Legislature for their December 11, 2023 meeting.

RESOLUTION #177-23

EXECUTIVE SESSION - PENDING LITIGATION

On a motion of Councilor Bird, seconded by Councilor Jones, the following was

ADOPTED Ayes 5 Bird, Jones, Lent, Purdy, Sisson  
Nays 0

Resolved that this meeting be interrupted to enter into Executive Session to discuss pending litigation.

The Executive Session convened at 8:15 P.M.

RESOLUTION #178-23

RETURN TO REGULAR SESSION

On a motion of Councilor Bird, seconded by Councilor Jones, the following was

ADOPTED	Ayes	5
	Nays	0

Resolved that the Board return to regular session.

The Board reconvened in regular session at 8:34 P.M.

The Board took a brief break.

RESOLUTION #179-23

EXECUTIVE SESSION - EMPLOYMENT HISTORY OF PARTICULAR PERSONS

On a motion of Councilor Lent, seconded by Councilor Jones, the following was

ADOPTED	Ayes	5	Bird, Jones, Lent, Purdy, Sisson
	Nays	0	

Resolved that this meeting be interrupted to enter into Executive Session to discuss the employment history of particular persons.

The Executive Session convened at 8:37 P.M.

RESOLUTION #180-23

RETURN TO REGULAR SESSION

On a motion of Councilor Bird, seconded by Councilor Purdy, the following was

ADOPTED	Ayes	5	Bird, Jones, Lent, Purdy, Sisson
	Nays	0	

Resolved that the Board return to regular session.

The Board reconvened in regular session at 9:59 P.M.

RESOLUTION 181-23

AUTHORIZE DEPUTY CLERK BENEFIT TIME

On a motion of Councilor Bird, seconded by Councilor Jones, the following was

ADOPTED	Ayes	5	Bird, Jones, Lent, Purdy, Sisson
	Nays	0	

Whereas Deputy Clerk Laura Swarthout is approved for twelve weeks of family medical leave; and

Whereas said leave will exhaust her benefit time; now, therefore, be it

Resolved 70 hours of the family medical leave will be unpaid and she will be credited with 70 hours of paid vacation time for the 2024 calendar year.

With there being no further business, the meeting was adjourned at 10:00 P.M.

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Sheila McMichael, Town Clerk

Exhibit 1  
Local Law No. C of the year 2023

A Local Law to Amend Regulations in the Sewers Law Pertaining to Sewer Rents

Be it enacted by the Town Board

Town of Jerusalem as follows:

Section 1. Sections 131-26 and 131-27 of Article VII (Rental Rates; Collection) of Chapter 131 (Sewers) of the Code of the Town of Jerusalem is hereby repealed and a new §131-26 and a new §131-27 are hereby inserted in their places to read as follows:

§ 131-26 Unit basis to be used.

Sewer rents shall be charged on a unit basis. Each residence shall be charged one unit, a residence being defined as a separate living unit complete with usual facilities for such purpose. The amount of water used that shall constitute one unit and the unit basis for commercial customers, industrial customers and other customers shall be established by separate resolution of the Town Board provided that water used does not include water used for irrigation if it is separately metered. The Town Board may provide in any such resolution that, subject to conditions established by the Town Board, a customer may have all of its properties aggregated in one account for the purpose of calculating and collecting this charge.

§ 131-27 Rents due on quarterly basis; penalties for late payments.

Sewer rents for the use of the sewer system shall be paid in quarter-annual payments in advance, shall be due and payable on the first day of each quarter, and shall be paid within 30 days after each such quarterly due date. Except for residential customers and customers whose unit basis is fixed for a year at a time, all other customers shall pay a quarterly sewer rent equal to one unit plus any sewer rent for use in excess of the amount of water used that constitutes one unit from the immediately preceding quarter. In the event that payment is not made within said thirty-day period, then a penalty of 10% of the delinquent amount shall be added to the sewer rent.

Section 2. If any clause, sentence, paragraph, section or part of this local law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not effect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been ordered.

Section 4. This local law shall take effect upon both the filing with the Secretary of State.

Exhibit 2  
TOWN OF JERUSALEM  
NOTICE OF PUBLIC HEARING

PLEASE TAKE NOTICE, that a public hearing will be held by the Town of Jerusalem on the 13<sup>th</sup> day of December, 2023, at 7:00 p.m., at the Jerusalem Town Hall, 3816 Italy Hill Road, Branchport, New York, regarding the adoption of a Local Law of the Town of Jerusalem for the year 2023, entitled "A Local Law to Amend Regulations in the Sewers Law Pertaining to Sewer Rents", which would amend regulations in the Sewers Law dealing with sewer rents.

Any person 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 Town of Jerusalem Town Hall, 3816 Italy Hill Road, Town of Jerusalem, New York.

This by Resolution of the Town Board of the Town of Jerusalem.

Sheila McMichael, Town Clerk

Exhibit 3  
Local Law No. B of the year 2023

A local law "Amending the Provisions of Chapter 143 of the Code of the Town of Jerusalem Relative to the Senior Citizens Tax Exemption"

Be it enacted by the Town Board

Town of Jerusalem as follows:

SECTION 1. §143-6 (Eligibility limits) of Chapter 143 (Taxation) of the Code of the Town of Jerusalem is hereby repealed and a new §143-6 is inserted in its place to read as follows:

§143-6. Eligibility Limits

A. In accordance with §467 of the Real Property Tax Law, real property owned by persons aged sixty-five years or older will be exempt from taxation to the extent shown below as determined by the owner or owners' corresponding annual income:

<u>Annual Income</u>		<u>Percentage Assessed Valuation Exempt From Taxation</u>	
\$0	to	\$20,000.00	50%
\$20,000.01	to	\$20,999.99	45%
\$21,000.00	to	\$21,999.99	40%
\$22,000.00	to	\$22,999.99	35%
\$23,000.00	to	\$23,899.99	30%
\$23,900.00	to	\$24,799.99	25%
\$24,800.00	to	\$25,699.99	20%
\$25,700.00	to	\$26,599.99	15%
\$26,600.00	to	\$27,499.99	10%
\$27,500.00	to	\$28,399.99	5%
\$28,400.00		or more	0%

B. This increase shall be effective with the 2024 assessment roll.

SECTION 2. If any clause, sentence, paragraph, section or part of this local law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been ordered.

SECTION 3. This local law shall take effect immediately upon filing with the Secretary of State.