

**Martha Scoppa
32 Cold Spring Road
Liberty, New York 12754
(845) 292-1275 home**

Public Comment

Sullivan County Management & Budget, Capital
Planning, and Budgeting Committee
April 13, 2023, at 9:00 a.m.

Good morning.

I am Martha Scoppa from Liberty.

I am also a member of the Senior Legislative Action Committee.

I am confused by the lack of fiscal responsibility for the Care Center at Sunset Lake. I know that the original intention of this Legislature was to reduce taxpayer burden because the Care Center was losing money each year, yet after the creation of the Sunset Lake Local Development Corporation (LDC) in December 2020, there were taxes levied by the Town of Liberty on a property that had been previously tax-exempt. And then in February 2021, the LDC entered into a Payment in Lieu of Taxes (PILOT) with the County of Sullivan Industrial Development Agency (IDA) with a \$1000 annual lease agreement.

This Legislature passed Resolution # 5229 on January 19 of this year for a total of \$445,599 which covered the following three payments:

\$ 94,599 dollars to the Town of Liberty to cover Liberty Joint Fire at \$11,639 dollars and Infirmary Road Sewer at \$ 82,959 dollars;

\$ 1,000 dollars to the IDA for the annual lease payment; and

\$ 350,000 dollars to the IDA for the PILOT payment.

According to the Town of Liberty, their assessment of the Care Center was based on law that was confirmed at both the State and local levels.

Despite the infamous visit by four County employees on November 2, 2021, to the Town of Liberty Board of Assessment Review (BAR) meeting, the Town of Liberty maintains that the Care Center is not tax exempt, and the County has made no further move to defend its position that the property should be tax exempt. That is puzzling, and now that the IDA PILOT agreement is in place, I don't know if an appeal or a lawsuit can be filed by the County. Do any of you Legislators know the answer?

It appears that at the time the Sunset Lake LDC was created, the LDC's tax status was not carefully reviewed. What is the result of this lack of due diligence? \$350,000 in taxes to the Town of Liberty will be assessed annually. Where is your fiscal responsibility? And, more to the point, where does responsibility lie for this lack of due diligence?

Thank you.