

Town of Wheatfield: Revenues topped losses by \$150,000 in 2020

Town Board passes resolution opposing NYS tax exemptions for wind & solar facilities

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Tribune Editor

The Town of Wheatfield received \$150,446 more in revenues than it spent for all of its budgetary funds and special districts in 2020.

Supervisor Don MacSwan released a letter this week sent alongside a financial summarization of the town's finances up to Dec. 31, 2020, the date the town electronically filed with the New York state comptroller's office.

"Although the Town faced a major crisis with the COVID-19 pandemic in 2020, because of steps taken by the Town, the Town continues to be in a strong financial position at the end of 2020," the letter states. "Although the Town has lost revenues in 2020 from sales tax, recreation fees, court fines and other miscellaneous revenues as the result of the Covid-19 pandemic, with substantial cuts in expenditures imposed by the Town, the Town was able to offset these revenue losses. The result was that the Town did not have to dip into its fund balance (surplus) in 2020. For 2020 the Town actually received \$150,446 more in revenues than it spent for all of its budgetary funds and special districts. ...

"When the \$150,446 in excess revenues over expenses are added to the total fund balance of \$4,514,517 at the beginning of the year, the total fund balance at the end of 2020 is \$4,664,963 for all of its budgetary funds and special districts. When the \$164,946 in various reserves and the \$1,450,000 that was appropriated for the 2021 budget are deducted, the unreserved unappropriated fund balance at the end of 2020 is \$3,050,017, an increase of \$396,621

to the amount of \$2,653,396 at the beginning of the year."

MacSwan said the excess of revenues over expenses in 2020 was the result of several significant factors. Notably, the town announced in August it had come to an agreement with the local fire and sheriff's department to extend current contracts for an additional year as the town tries to mitigate further financial burdens amid the pandemic. MacSwan praised the cooperation and professionalism displayed by officials and representatives for the financial success.

"My hat's off to our Town Board who did a fantastic job during (the pandemic)," he said. "We also had our fire departments, sheriff departments not taking any increases (in pay this year). So, everybody pitched in and we came out ahead of the game and I just want to say thanks to our board members; thanks to fire companies and sheriff department; anybody that made this possible, because I know there's a lot of municipalities and small towns that are really hurting with some big losses."

Another factor listed was a \$91,806 increase in the town's mortgage tax revenue as many homeowners refinanced their mortgages due to the low interest rates. For 2020, the mortgage tax revenue was \$472,635 as compared to \$380,829 for 2019. Sales tax revenues for 2020 were also not as low as originally estimated. The town saw an unanticipated increase in the sales tax revenue for the month of September, which had an increase of over 23% instead of a projected decrease when compared to September of the previous year. For 2020, the total sales tax revenue for the town



was \$4,803,170, as compared to \$4,904,243 for 2019 – a decrease of \$101,073.

An attached memo from Town Budget Director Edward Mongold stated the only funds to see decreases were the lighting district (\$1,317) and the garbage district (\$121,284). Mongold noted the garbage district decrease was planned when the 2020 budget was prepared as the result of a substantial increase in the cost of garbage and recycling pickup along with the limited amount allowed for increases in the tax levy due to the 2% tax cap. The revenue shortfall for the garbage district had to be offset by the use of fund balance.

"This situation will occur again in 2021, but is anticipated to be reversed in 2022," Mongold said.

Resolution Opposing NYS Tax Exemptions for Wind & Solar Facilities

The Town Board unanimously passed a resolution opposing the addition of Section 575-b to the Real Property Tax Law in the 2022

New York state budget and is calling on county and state elected officials to oppose the law before it is enacted in the budget process. The new tax law would give a 15-year real property tax exemption for properties on which wind or solar energy projects are built.

Under current law, Section 487 allows local governments to opt out of the exemption and tax wind or solar energy projects based on their full assessed value. Towns currently have the ability to negotiate a payment in lieu of taxes with a developer or require the project team pay full taxation based on the assessed value.

Town officials said the new law would "abolish the Town of Wheatfield's ability to assess real property used for renewable energy projects and effectively eliminate any local control currently provided by Section 487."

Town Attorney Matthew Brooks explained the state's budget provision was based on the governor's desires to see more renewable energy projects by the end of the year.

"(The state is seeking to) make development more favorable for solar or wind developers by reducing their taxation that they would otherwise be placed on, whether it's through taxation of full-assessed value or through a pilot agreement; the state is trying to take that away from local municipalities and establish its own procedure for determining what the assessment and the tax will be," he said. "So, there's a movement by local municipalities to let their county and state legislators know that we are opposed to this taking home rule taxation away from the local municipalities."

First-responders tend to Wheatfield structure fire; save cat

Late Tuesday, the Niagara County Sheriff's Office Dispatch Center received a 911 call reporting a fire inside the lower residence at 2954 Niagara Falls Blvd., in the Town of Wheatfield. NCSO deputies responded and observed heavy smoke coming from inside the building. A brief investigation revealed all occupants were safely evacuated from the resi-

dence. Adams Volunteer Fire Co., St. Johnsbury Volunteer Fire Co. and Bergholz Volunteer Fire Co. responded and extinguished the fire.

During the event, firefighters were able to rescue a cat, which belonged to the upstairs resident. The building sustained a significant amount of damage from the smoke and efforts to

extinguish the fire. The resident of the lower unit was evaluated by Tri-Community EMS and treated for smoke inhalation. No other injuries were reported. The Red Cross was called to assist the tenants affected by the fire.

An investigation into the cause of the fire by the Niagara County Origin and Cause Team is underway.

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