



MINUTES

Special Town Board Meeting February 10, 2026 at 9:00 A.M.

I. Call to Order

The February 10, 2026 – 9:00 AM Special Town Board Meeting at Town Hall – Town Board Room, 38 North Ferry Road, Shelter Island, NY 11964 and 216 Strand Square, Vero Beach, FL 32963.

Attendee Name	Title	Present	Absent	Late	Arrived
Amber Brach-Williams	Supervisor	X			9:00 AM
Margaret Larsen	Deputy Supervisor	X			9:00 AM
Elizabeth Hanley	Councilmember	X			9:00 AM
Benjamin Dyett	Councilmember	X (ZOOM)			9:00 AM
Albert Dickson	Councilmember	X			9:00 AM
Thomas Crouch	Town Attorney	X			9:00 AM
Shelby Mundy	Town Clerk	X			9:00 AM

Supervisor Amber Brach-Williams called the special meeting to order at 11:11 AM. All Town Board members present signed a waiver of notice.

II. Resolutions

Resolution 2026 –92

WHEREAS, Chapter 581 of the New York State Laws of 2025 provides for an amendment of Real Property Tax Law § 467 to adjust exemption percentages for senior citizens up to 65% based on a sliding scale; and

WHEREAS, Real Property Tax Law § 467(1)(a) allows a municipality to amend the exemption percentage for senior citizens by resolution after a public hearing; now, therefore, be it

RESOLVED, that a public hearing will be held on February 23, 2026, at 6:00 p.m., or as soon thereafter, in the Shelter Island Town Hall, to hear any and all persons either for or against a proposal to increase the senior property tax exemption percentage to up to 65% based on a sliding scale pursuant to Real Property Tax Law § 467.

Vote Record - Town Board Resolution 2026-92						
			Yes/Aye	No/Nay	Abstain	Absent
X	Adopted					
	Adopted as Amended	Amber Brach-Williams	Voter	X		
	Defeated	Margaret Larsen	Second	X		
	Tabled	Benjamin Dyett	Voter	X		
	Withdrawn	Albert Dickson	Voter	X		
	Failed to Move	Elizabeth Hanley	Mover	X		
	Rescheduled					

Resolution 2026-93

RESOLVED, that the Town Board of the Town of Shelter Island hereby directs that a public hearing be held on February 23, 2026, at 6:00 p.m., or as soon thereafter, to hear any and all persons either for or against a local law entitled “A Local Law Amending Chapter 115 – Taxation – Article VI Exemption for Volunteer Firefighters and Ambulance Workers.”

Be it enacted by the Town Board of the Town of Shelter Island as follows:

This local law is adopted pursuant to the authority granted by Municipal Home Rule Law Section 10 (General Powers of Local Governments to Adopt and Amend Local Laws). If any

section, provision or part of this local law shall be adjudged invalid or unconstitutional by a court of competent jurisdiction, then such adjudication shall not affect the validity of the local law as a whole or any section, provision or part thereof not so adjudged invalid or unconstitutional.

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

Local Law No. __ of 2026

Article VI Exemption for Volunteer Firefighters and Ambulance Workers

§ 115-21 Exemption Granted.

Real property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service or such enrolled member and spouse, or un-remarried spouse of a volunteer firefighter or volunteer ambulance worker as specified below, shall be exempt from taxation to the extent of 10% of the assessed value of such property for Town purposes, exclusive of special assessments.

§ 115-22 Criteria for exemption; application; effect on other benefits.

A. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service residing in the Town of Shelter Island unless:

- (1) The applicant resides in the Town or village which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- (2) The property is the primary residence of the applicant;
- (3) The property is used exclusively for residential purposes; provided, however, that, in the event any portion of such property is not used exclusively for the applicant's residence but is used for other purposes, such portion shall be subject to taxation, and the remaining portion only shall be entitled to the exemption provided by this article; and
- (4) The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of such incorporated volunteer fire company or fire department for at least ~~five~~ two years, or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least ~~five~~ two years.

B. Any enrolled member of an incorporated voluntary fire company, fire department, or incorporated voluntary ambulance service who accrues more than 20 years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, shall be granted the ten-percent exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within the Town of Shelter Island.

C. The unremarried spouse of a volunteer firefighter or volunteer ambulance worker killed in the line of duty may continue the above exemption if:

- (1) Such unremarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire department or volunteer ambulance service as an unremarried spouse of a deceased enrolled member of such fire department or ambulance service; and
- (2) Such deceased volunteer had been an enrolled member for at least ~~five~~ two years; and
- (3) Such deceased volunteer and unremarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

D. The unremarried spouse of a volunteer firefighter or volunteer ambulance worker may continue the above exemption regardless of the cause of death of the deceased volunteer if:

- (1) Such unremarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire department or volunteer ambulance service as an unremarried spouse of a deceased enrolled member of such fire department or ambulance service; and
- (2) Such deceased volunteer had been an enrolled member for at least 20 years; and
- (3) Such deceased volunteer and unremarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

E. Incorporated volunteer fire companies, fire departments, and incorporated volunteer ambulance services shall file lists of its enrolled members eligible for the exemption provided by this article with the Shelter Island Assessor on or before the taxable status date on a form as prescribed by the State Board of Real Property Services.

F. No applicant who is a volunteer firefighter or volunteer ambulance worker who, by reason of such status, is receiving any benefit under the provisions of any other law on the effective date of this section, shall suffer any diminution of such benefit because of the provisions of this section.

Vote Record - Town Board Resolution 2026-93						
			Yes/Aye	No/Nay	Abstain	Absent
X	Adopted					
	Adopted as Amended	Amber Brach-Williams	Second		X	
	Defeated	Margaret Larsen	Mover	X		
	Tabled	Benjamin Dyett	Voter	X		
	Withdrawn	Albert Dickson	Voter	X		
	Failed to Move	Elizabeth Hanley	Voter		X	
	Rescheduled					

Resolution 2026-94

RESOLVED, that the Town Board of the Town of Shelter Island hereby directs that a public hearing be held on February 23, 2026, at 6:00 p.m., or as soon thereafter, to hear any and all persons either for or against a local law entitled “A Local Law Amending Chapter 115 – Taxation – Article VIII Exemption for Accessory Dwelling Units and Article IX Tax Bill Enclosures.”

Be it enacted by the Town Board of the Town of Shelter Island as follows:

This local law is adopted pursuant to the authority granted by Municipal Home Rule Law Section 10 (General Powers of Local Governments to Adopt and Amend Local Laws). If any section, provision or part of this local law shall be adjudged invalid or unconstitutional by a court of competent jurisdiction, then such adjudication shall not affect the validity of the local law as a whole or any section, provision or part thereof not so adjudged invalid or unconstitutional.

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

Local Law No. __ of 2026

Article VIII Exemption for Accessory Dwelling Units

§ 115-25 Exemption granted; eligibility requirements; limitations.

- A. Pursuant to Real Property Tax Law § 421-p, a qualifying accessory dwelling unit, defined as an “Accessory Apartment” under Section 133-1(B) of the Town Code of the Town of Shelter Island, constructed, reconstructed, altered, or improved after the effective date of this local law that provides independent living facilities for one or more persons on a year round basis, shall be exempt from the increase in assessed value attributable to the qualifying accessory dwelling unit, limited to a \$200,000.00 increase as determined in the initial year of the exemption for a period of five years. ~~Where the equalization rate equals or exceeds 95%, the increase in assessed value shall equal the market value.~~ The exemption shall be reduced over an additional five-year period as follows:
 - (1) In the subsequent three years of the additional period, the exemption shall decrease each year by twenty-five percent of the exemption base.
 - (2) In the final two years of the additional period, the exemption shall decrease by a further ten percent during each of the final two years.

Exemption to be as follows:

Year:	Exemption Percentage
1 through 5	100%
6	75%
7	50%
8	25%
9	15%
10	5%

- (3) The exemption shall expire at the end of the additional five-year period.

B. In order to be eligible for this exemption, a qualifying accessory dwelling unit must have a value of reconstruction, alteration, improvement, or new construction costs of at least \$3,000.00, must not include ordinary maintenance and repairs, and must be located on the same parcel as a single-family residence.

Article ~~VIII~~ IX Tax Bill Enclosures

§ ~~115-25~~ 26 Definitions.

As used in this article, the following terms shall have the meanings indicated:

ENCLOSURES – A notice, circulate, pamphlet, card, handbill, “QR” code, or other enclosure concerning a matter of public concern of service.

§ ~~155-26~~ 27 Authorization for tax bill enclosures.

The Tax Receiver of Shelter Island shall include with a tax bill of the Town of Shelter Island certain enclosures so long as:

- A. The enclosure has been authorized by a resolution of the Town Board;
- B. The enclosure includes a notation that it is included "by order of the Town of Shelter Island";
- C. The enclosure does not reference an elected official by name, but only the title of the office; and
- D. The enclosure does not include any matter that is of a political nature, is propaganda, or any type of advertising.

Vote Record - Town Board Resolution 2026-94				Yes/Aye	No/Nay	Abstain	Absent
<input type="checkbox"/>	Adopted						
<input checked="" type="checkbox"/>	Adopted as Amended	Amber Brach-Williams	Mover	X			
<input type="checkbox"/>	Defeated	Margaret Larsen	Voter			X	
<input type="checkbox"/>	Tabled	Benjamin Dyett	Voter	X			
<input type="checkbox"/>	Withdrawn	Albert Dickson	Second	X			
<input type="checkbox"/>	Failed to Move	Elizabeth Hanley	Voter	X			
<input type="checkbox"/>	Rescheduled						

III. Closing

The special meeting was closed at 11:22 AM.

Shelby Mundy
Town Clerk