

December 9, 2013  
Regular Town Board Meeting

Agenda:

1. Call Meeting to Order
2. Pledge of Allegiance
3. Exit Message
4. FYI – Remind Residents to sign attendance sheet
5. Roll Call
6. Public Comment
7. Motion to approve the agenda
8. Letter from Dawn Allen, Director of Real Property – Water District #9
9. Motion to approve the minutes of the November 12, 2013 meeting.
10. Resolution to approve the vouchers
11. Motion to approve prior to abstract of the MVP, Univera and CSEA health care bills in the amount of \$5,146.76.
12. Resolution to approve proposal for the Water Audit from the Bonadio Group in the amount of \$4,700.00.
13. Motion calling for the Year-End Meeting on December 26, 2013 at 1:00 pm.
14. Motion to accept the resignation of F. Richard Remley from the Planning Board effective 12-31-2013.
15. Executive Session – Contract Negotiations

November 12, 2013

Town of Albion regular Town Board meeting held in the Town hall, 3665 Clarendon Rd.

Meeting called to order at 7:00 pm.

Pledge of Allegiance was said and the exit message was given.

Present was Councilperson Daniel Poprawski, Councilperson Timothy Neilans, Supervisor Dennis Stirk, Councilperson Jake Olles and Councilperson Matthew Passarell.

Supervisor Dennis Stirk: I need a motion for the agenda.

**Motion was made by Councilperson Jake Olles and was seconded by Councilperson Matthew Passarell to approve the agenda with the addition of the planters for the streetscape project and executive session. Motion carried by the following vote:**

**Councilperson Daniel Poprawski, aye**

**Councilperson Timothy Neilans, aye**

**Supervisor Dennis Stirk, aye**

**Councilperson Jake Olles, aye**

**Councilperson Matthew Passarell, aye**

Supervisor Dennis Stirk: I need a motion for the minutes.

**Motion was made by Councilperson Jake Olles and was seconded by Councilperson Daniel Poprawski to approve the minutes of the October 7, 15 and 28 meetings as published and submitted. Motion carried by the following vote:**

**Councilperson Daniel Poprawski, aye**

**Councilperson Timothy Neilans, aye**

**Supervisor Dennis Stirk, aye**

**Councilperson Jake Olles, aye**

**Councilperson Matthew Passarell, aye**

Supervisor Dennis Stirk: I need a motion for the vouchers.

**Resolution #82**

**Payment of Claims**

**Whereas, the following are against the Town:**

<b>General A &amp; B #'s – 328 – 375</b>	<b>\$ 29,527.45</b>
<b>Highway DA &amp; DB #'s – 158 -184</b>	<b>\$ 26,813.46</b>
<b>Water Districts #'s – 61 – 68</b>	<b>\$ 42,382.32</b>
<b>Sewer District #'s – 14 – 16</b>	<b>\$ 5,587.88</b>
<b>AMSA #'s – 16 – 20</b>	<b>\$ 11,075.00</b>
<b>For a grand total of</b>	<b>\$115,386.11</b>

**Motion was made by Councilperson Daniel Poprawski and was seconded by Councilperson Jake Olles to approve payment of the above listed claims. Resolution duly adopted by the following vote:**

**Councilperson Daniel Poprawski, aye**

**Councilperson Timothy Neilans, aye**

**Supervisor Dennis Stirk, aye**

**Councilperson Jake Olles, aye**

**Councilperson Matthew Passarell, aye**

November 12, 2013

**Councilpersons Timothy Neilans and Matthew Passarell objected to the payment of voucher #359, Robert Roberson.**

Supervisor Dennis Stirk: I need a motion to pay the health care bills.

**Motion was made by Councilperson Daniel Poprawski and was seconded by Supervisor Dennis Stirk approving payment prior to abstract of the MVP, Univera and the CSEA health care bills in the amount of \$5,146.76. Motion carried by the following vote:**

**Councilperson Daniel Poprawski, aye  
Supervisor Dennis Stirk, aye  
Councilperson Matthew Passarell, aye**

**Councilperson Timothy Neilans, aye  
Councilperson Jake Olles, aye**

Supervisor Dennis Stirk: I need a motion to reappoint Julie Andrews.

**Motion was made by Councilperson Daniel Poprawski and was seconded by Councilperson Jake Olles to reappoint Julie Andrews to the planning board for a term 1/1/2014 to 12/31/2017.**

**Motion carried by the following vote:**

**Councilperson Daniel Poprawski, aye  
Supervisor Dennis Stirk, aye  
Councilperson Matthew Passarell, aye**

**Councilperson Timothy Neilans, aye  
Councilperson Jake Olles, aye**

Supervisor Dennis Stirk: I need a motion to reappoint Kevin Parker.

**Motion was made by Councilperson Daniel Poprawski and was seconded by Councilperson Jake Olles to reappoint Kevin Parker to the Zoning board for a term 1/1/2014 to 12/31/2017. Motion carried by the following vote:**

**Councilperson Daniel Poprawski, aye  
Supervisor Dennis Stirk, aye  
Councilperson Matthew Passarell, aye**

**Councilperson Timothy Neilans, nay  
Councilperson Jake Olles, aye**

Supervisor Dennis Stirk: I need a resolution for the budget.

**Resolution #83                      2014 Budget**

**The Budget in its entirety is hereby filed with and made a part of these minutes.**

**Motion was made by Councilperson Daniel Poprawski and was seconded by Councilperson Jake Olles to adopt the 2014 Preliminary budget as the adopted budget for 2014. Resolution duly adopted by the following vote:**

**Councilperson Daniel Poprawski, aye  
Supervisor Dennis Stirk, aye  
Councilperson Matthew Passarell, nay**

**Councilperson Timothy Neilans, nay  
Councilperson Jake Olles, aye**

Supervisor Dennis Stirk: I need a motion to approve the purchase of the planters.

**Motion was made by Councilperson Daniel Poprawski and was seconded by Councilperson Matthew Passarell authorizing the purchase of 10 planters for downtown as per the streetscape plan. Motion carried by the following vote:**

November 12, 2013

**Councilperson Daniel Poprawski, aye**  
**Supervisor Dennis Stirk, aye**  
**Councilperson Matthew Passarell, aye**

**Councilperson Timothy Neilans, aye**  
**Councilperson Jake Olles, aye**

Supervisor Dennis Stirk: I need a motion for executive session.

**Motion was made by Councilperson Matthew Passarell and was seconded by Councilperson Daniel Poprawski to enter executive for the purpose of contract negotiations at 7:06 pm. Motion carried by the following vote:**

**Councilperson Daniel Poprawski, aye**  
**Supervisor Dennis Stirk, aye**  
**Councilperson Matthew Passarell, aye**

**Councilperson Timothy Neilans, aye**  
**Councilperson Jake Olles, aye**



DAWN M. ALLEN  
Director

County of Orleans  
**Real Property Tax Service Agency**

3 South Main Street, Suite #1  
Albion, New York 14411-1495  
Phone: (585) 589-5400  
Fax: (585) 589-5505  
allend@orleansny.com

November 14, 2013

Town of Albion Supervisor  
Town of Albion Board  
3665 Clarendon Road  
Albion, NY 14411

RE: Town of Albion Water District #9

Dear Supervisor and Town Board Members:

As the Orleans County Real Property Tax Director, I am responsible for the investigation and recommendations regarding alleged errors on tax bills for the County, Towns, Schools and Villages. Article 5, Title 3, and Sections 550 to 559 of the Real Property Tax Law (RPTL) set forth the circumstances and conditions under which assessment and tax rolls may be corrected and taxes refunded or additional taxes levied.

Attached are the applications for Refund and Credit from two property owners in the Town of Albion. The applicants are seeking a credit for the 2013 Special assessment for Town of Albion Water District #9 in the amount of \$433.04. Both of these parcels are entirely within State and Federal protected wetlands. The owners are claiming that they cannot directly benefit from this water district and should be exempt from the special assessment associated with the district.

A special assessment is defined by Real Property Tax Law [RPTL], 102(15), as: "***a charge imposed upon benefited real property in proportion to the benefit received by such property to defray the cost, including operation and maintenance, of a special district improvement or service, or of a special improvement or service.***" Such a charge may be imposed by a city, county, town or village to pay the costs of eligible improvements or services.


RPTL § 550 defines a Clerical Error with regard to a Special Assessment as:  
***2 (e) "an entry on an assessment roll or on a tax roll which is incorrect by reason of mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district."*** This is limited to correcting such errors on tax rolls and on tax bills containing special district charges that are inconsistent with the final special assessment roll approved by the municipal governing board. After reviewing the descriptions of Water District #9 the following parcels are clearly within the boundaries as described and set forth by

the Town Board. This type of correction cannot be remedied through the Article 5, Title 3 of the RPTL as it is not an error in transcription, but a question of whether the parcels are benefited. This type of correction can only be authorized by the Town Board. Town Law, 244, states "*when it shall be ascertained to the satisfaction of the said [town] board that any error, omission or mistake has been made in measuring or in entering the frontage or bounds of any lot or in the quantity of any parcel of land held to be especially benefited by an improvement or in any other matter connected with the making of a local assessment, it shall be lawful for the said [town] board, and it is hereby authorized to correct such error, omission or mistake.*"

It is my understanding that the owners of these parcels have been in contact with Town Board on several occasions to review their inclusion within this district based on the fact that they are not directly benefited. At this time, I am unable process the attached applications and credit the property owners without further approval of the Town Board to remove the special assessment charge.

If you should have any questions, or would like to discuss in further detail please contact me at your convenience.

Sincerely,

  
Dawn M. Allen, CCD  
Director of Real Property

CC: Holly Hofstra  
Penny Ezell  
Susan Heard, Treasurer  
Sarah Basinait, Town Clerk





NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE  
OFFICE OF REAL PROPERTY TAX SERVICES

APPLICATION FOR REFUND AND CREDIT OF REAL PROPERTY TAXES  
FOR THE YEAR(S) 20 13

**Part 1:** To be completed in duplicate by Applicant. For refund or credit of real property tax, submit both copies to County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer), or in a village which has retained its assessing unit status, submit to the village assessor or chairman of village board of trustees. The application must be submitted within three years of the annexation of the warrant for the collection of such tax. For an "unlawful entry" as defined in Sec. 550(7)(a) of the Real Property Tax Law, attach statement signed by assessor or majority of board of assessors substantiating that assessor(s) have obtained proof that parcel should have been granted tax exempt status on tax roll. (See definitions on reverse side).

Penny Ezell  
1a. Name of Owner  
111 Brookhaven Dr.  
Greenwood, S.C. 29646  
1b. Mailing Address  
Day (585) 331-9197 Evening ( )  
2. Telephone Number  
Powerline Rd.  
3. Parcel Location (if different than 1b.)

1c. E-mail Address (optional)  
342089 85.-2-30.2

4. Description of real property as shown on tax roll or tax bill (Include tax map designation)

5. Account No. \_\_\_\_\_ 6a. Amount of taxes paid or payable \_\_\_\_\_ 6b. Date of payment (if paid) \_\_\_\_\_  
(as appears on tax bill)

7. I hereby request a refund or credit of real property taxes levied for the year(s) 2013 by Town of Albion \*  
for the following reasons (use additional sheets if necessary):  
Property not benefited by Water District # 9 in Federal  
Wetlands  
\* Insert name of village, county, city, school district; town in Westchester County

10-22-13  
Date  
Penny C. Ezell  
Signature of Applicant

**PART II:** For use by COUNTY DIRECTOR, VILLAGE ASSESSOR: Attach written report including documentation and recommendation (Include type of error as defined in Sec. 550)

Date application received: \_\_\_\_\_ Date warrant annexed: \_\_\_\_\_

Last day for collection of taxes without interest: \_\_\_\_\_

Recommendation: ☐ Approve application\* ☐ Deny Application

\_\_\_\_\_  
Date Signature of Official

\* ☐ If box is checked, this copy is for assessor and board of assessment review of city/town/village of \_\_\_\_\_  
which are to consider attached report and recommendation as equivalent of petitions filed pursuant to section 553.

**PART III:** For use by TAX LEVYING BODY or OFFICIAL DESIGNATED BY RESOLUTION \_\_\_\_\_:  
(Insert Number or Date)

APPLICATION APPROVED (Check reason): ☐ Clerical error ☐ Unlawful entry ☐ Error in essential fact

Amount of taxes paid: \$ \_\_\_\_\_ Amount of taxes due: \$ \_\_\_\_\_

Amount of refund or outstanding tax to be credited: \$ \_\_\_\_\_

APPLICATION DENIED Reason: \_\_\_\_\_

\_\_\_\_\_  
Date Signature of Chief Executive Officer  
or Official Designated by Resolution

MAKE CHECKS, DRAFTS OR MONEY ORDERS PAYABLE TO:

**Town of Albion Tax Collector**  
**3665 Clarendon Road**  
**Albion, New York 14411**

IN First Niagara Bank  
 PERSON 48 North Main Street, Albion  
 PAYMENT

\*342089 85.-2-30.2 002424  
 Ezell Penny  
 111 Brookhaven Dr  
 Greenwood, SC 29646

\*\*

**2013 County & Town Tax**  
**County of Orleans Town of Albion**

	SEQUENCE NO.	PAGE NO.	ROLL SECT.	BILL NO.
		1 OF 1	1	002424
FISCAL YEAR		WARRANT DATED	BANK CODE	SWIS CODE
1/1/2013 - 12/31/2013		12/12/2012		342089
ESTIMATED STATE AID			SEE REVERSE SIDE FOR MORE INFORMATION	
CNTY 8,899,113				
TOWN 138,728				
FOR YOUR INFORMATION				

YOU MAY ALSO PAY IN PERSON  
 TOWN OF ALBION CLERKS OFFICE  
 3665 CLARENDON ROAD  
 ALBION, NEW YORK 14411

Please be advised an additional \$2.00 notice fee will be added to all unpaid bills after March 31st.

PROPERTY DESCRIPTION & LOCATION		EXEMPTION	TAX PURPOSE	VALUE	EXEMPTION	TAX PURPOSE	VALUE
TAX MAP NO.	342089 85.-2-30.2						
LOCATION	Powerline Rd						
DIMENSIONS	ACRES: 2.10						
SCHOOL DIST	Albion						
PROPERTY CLASS	Vacant rural						
Hc 8-14-1				THE ASSESSOR ESTIMATES THE FULL MARKET VALUE OF THIS PROPERTY AT: 1100			
				THE UNIFORM PERCENTAGE OF VALUE USED TO ESTABLISH ASSESSMENTS IS: 100.00%			
				THE ASSESSED VALUE OF THIS PROPERTY IS: 1100			

LEVY DESCRIPTION	TOTAL TAX LEVY	% CHANGE PRIOR YEAR	TAXABLE VALUE ADJUSTED BY EXEMPTION	TAX RATE PER \$1000	TAX AMOUNT
NYS Mandates	13,999,611	2.5	1,100.00	8.678043	9.55
Nursing Home	825,000	0.0	1,100.00	.511399	0.56
General County	836,493	-8.9	1,100.00	.542230	0.60
Town Tax	359,471	0.0	1,100.00	4.296548	4.73
Albion fire 1	102,774	-2.0	1,100.00	1.170781	1.29
Albion Water #9			1.00	433.040000	433.04
					0.00

LATE PAYMENT SCHEDULE ON TOTAL TAX DUE				TOTAL TAX	449.77
IF PAID BY	02/28/2013	03/31/2013	04/30/2013	DUE BY: 01/31/2013	
PENALTY	4.50	9.00	13.49		
TOTAL DUE	454.27	458.77	463.26		

BILL NO. 002424 ACCOUNT NO.  
 TAX MAP NO. 342089 85.-2-30.2  
 LOCATION Powerline Rd

BANK CODE

IF RECEIPT REQUIRED,  
 RETURN ENTIRE BILL  
 WITH PAYMENT.

↑  
 TEAR AT PERFORATION RETURN  
 LOWER PORTION WITH PAYMENT

LATE PAYMENT SCHEDULE ON TOTAL TAX DUE			
IF PAID BY	02/28/2013	03/31/2013	04/30/2013
PENALTY	4.50	9.00	13.49
TOTAL DUE	454.27	458.77	463.26

DUE BY	AMOUNT
01/31/2013	449.77

MAKE CHECKS, DRAFTS OR  
 MONEY ORDERS PAYABLE TO:

Town of Albion Tax Collector  
 3665 Clarendon Road  
 Albion, New York 14411

**2013 County & Town Tax**  
**County of Orleans Town of Albion**  
 \*342089 85.-2-30.2 002424  
 Ezell Penny \*\*  
 111 Brookhaven Dr  
 Greenwood, SC 29646



TAXES PAID BY	REC'D BY & DATE
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NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE  
OFFICE OF REAL PROPERTY TAX SERVICES

APPLICATION FOR REFUND AND CREDIT OF REAL PROPERTY TAXES  
FOR THE YEAR(S) 20 \_\_\_\_

**Part 1:** To be completed in duplicate by Applicant. For refund or credit of real property tax, submit both copies to County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer), or in a village which has retained its assessing unit status, submit to the village assessor or chairman of village board of trustees. The application must be submitted within three years of the annexation of the warrant for the collection of such tax. For an "unlawful entry" as defined in Sec. 550(7)(a) of the Real Property Tax Law, attach statement signed by assessor or majority of board of assessors substantiating that assessor(s) have obtained proof that parcel should have been granted tax exempt status on tax roll. (See definitions on reverse side).

Holly Hofstra Day 585 953-5407 Evening ( )  
1a. Name of Owner 2. Telephone Number  
2332 Redman Rd  
Brockport NY 14420 Powerline Rd  
1b. Mailing Address 3. Parcel Location (if different than 1b.)

1c. E-mail Address (optional)  
342089 85.-2-30.1  
4. Description of real property as shown on tax roll or tax bill (Include tax map designation)

5. Account No. \_\_\_\_\_ 6a. Amount of taxes paid or payable \_\_\_\_\_ 6b. Date of payment (if paid) \_\_\_\_\_  
(as appears on tax bill)

7. I hereby request a refund or credit of real property taxes levied for the year(s) 2013 by Town of Albion \*  
for the following reasons (use additional sheets if necessary): (Tax levying body)

Property not benefited by Water District #9 in Federal State  
\* Insert name of village, county, city, school district; town in Westchester County Wetlands

\_\_\_\_\_  
Date x Holly L Hofstra  
Signature of Applicant

**PART II:** For use by COUNTY DIRECTOR, VILLAGE ASSESSOR: Attach written report including documentation and recommendation (Include type of error as defined in Sec. 550)

Date application received: \_\_\_\_\_ Date warrant annexed: \_\_\_\_\_

Last day for collection of taxes without interest: \_\_\_\_\_

Recommendation: ☐ Approve application\* ☐ Deny Application

\_\_\_\_\_  
Date Signature of Official

\* ☐ If box is checked, this copy is for assessor and board of assessment review of city/town/village of \_\_\_\_\_  
which are to consider attached report and recommendation as equivalent of petitions filed pursuant to section 553.

**PART III:** For use by TAX LEVYING BODY or OFFICIAL DESIGNATED BY RESOLUTION \_\_\_\_\_:  
(Insert Number or Date)

APPLICATION APPROVED (Check reason) ☐ Clerical error ☐ Unlawful entry ☐ Error in essential fact

Amount of taxes paid: \$ \_\_\_\_\_ Amount of taxes due: \$ \_\_\_\_\_

Amount of refund or outstanding tax to be credited: \$ \_\_\_\_\_

APPLICATION DENIED Reason: \_\_\_\_\_

\_\_\_\_\_  
Date Signature of Chief Executive Officer  
or Official Designated by Resolution

MAKE CHECKS, DRAFTS OR MONEY ORDERS PAYABLE TO:

**Town of Albion Tax Collector**  
**3665 Clarendon Road**  
**Albion, New York 14411**

IN First Niagara Bank  
 PERSON 48 North Main Street, Albion  
 PAYMENT

\*342089 85.-2-30.1 002423  
 Hofstra Holly  
 2232 Redman Rd  
 Brockport, NY 14420

\*\*

**2013 County & Town Tax**  
**County of Orleans Town of Albion**

SEQUENCE NO.	PAGE NO.	ROLL SECT.	BILL NO.
	1 OF 1	1	002423
FISCAL YEAR		WARRANT DATED	BANK CODE
1/1/2013 - 12/31/2013		12/12/2012	
ESTIMATED STATE AID		SWIS CODE	
CNTY 8,899,113 TOWN 138,728		342089	
SEE REVERSE SIDE FOR MORE INFORMATION			
FOR YOUR INFORMATION			

YOU MAY ALSO PAY IN PERSON  
 TOWN OF ALBION CLERKS OFFICE  
 3665 CLARENDON ROAD  
 ALBION, NEW YORK 14411

Please be advised an additional \$2.00 notice fee will be added to all unpaid bills after March 31st.

PROPERTY DESCRIPTION & LOCATION		EXEMPTION	TAX PURPOSE	VALUE	EXEMPTION	TAX PURPOSE	VALUE
TAX MAP NO.	342089 85.-2-30.1						
LOCATION	Powerline Rd						
DIMENSIONS	ACRES: 4.90						
SCHOOL DIST	Albion						
PROPERTY CLASS	Vacant rural						
Hc 8-14-1		THE ASSESSOR ESTIMATES THE FULL MARKET VALUE OF THIS PROPERTY AT: 2500 THE UNIFORM PERCENTAGE OF VALUE USED TO ESTABLISH ASSESSMENTS IS: 100.00% THE ASSESSED VALUE OF THIS PROPERTY IS: 2500					

LEVY DESCRIPTION	TOTAL TAX LEVY	% CHANGE PRIOR YEAR	TAXABLE VALUE ADJUSTED BY EXEMPTION	TAX RATE PER \$1000	TAX AMOUNT
NYS Mandates	13,999,611	2.5	2,500.00	8.678043	21.70
Nursing Home	825,000	0.0	2,500.00	.511399	1.28
General County	836,493	-8.9	2,500.00	.542230	1.36
Town Tax	359,471	0.0	2,500.00	4.296548	10.74
Albion fire 1	102,774	-2.0	2,500.00	1.170781	2.93
Albion Water #9			1.00	433.040000	433.04
					0.00

LATE PAYMENT SCHEDULE ON TOTAL TAX DUE				TOTAL TAX	471.05
IF PAID BY	02/28/2013	03/31/2013	04/30/2013	DUE BY: 01/31/2013	
PENALTY	4.71	9.42	14.13		
TOTAL DUE	475.76	480.47	485.18		

BILL NO. 002423 ACCOUNT NO. 0344-00  
 TAX MAP NO. 342089 85.-2-30.1  
 LOCATION Powerline Rd

BANK CODE

☐ IF RECEIPT REQUIRED, RETURN ENTIRE BILL WITH PAYMENT.

↑  
 TEAR AT PERFORATION RETURN LOWER PORTION WITH PAYMENT

LATE PAYMENT SCHEDULE ON TOTAL TAX DUE			
IF PAID BY	02/28/2013	03/31/2013	04/30/2013
PENALTY	4.71	9.42	14.13
TOTAL DUE	475.76	480.47	485.18

DUE BY	AMOUNT
01/31/2013	471.05

MAKE CHECKS, DRAFTS OR MONEY ORDERS PAYABLE TO:

Town of Albion Tax Collector  
 3665 Clarendon Road  
 Albion, New York 14411

**2013 County & Town Tax**  
**County of Orleans Town of Albion**  
 \*342089 85.-2-30.1 002423  
 Hofstra Holly  
 2232 Redman Rd  
 Brockport, NY 14420

TAXES PAID BY	REC'D BY & DATE
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December 2, 2013

Mr. Dennis J. Stirk, Town Supervisor  
Town of Albion  
3665 Clarendon Road  
Albion, New York 14411

Dear Mr. Stirk:

It is The Bonadio Group's ("TBG") pleasure to submit this proposal to continue to provide professional services to the Town of Albion, New York ("The Town").

TBG founded in 1978 in Rochester, NY with two partners and one part-time employee, has grown to be the largest independent provider of accounting, business advisory and financial services in Upstate New York. TBG now currently employs over 330 personnel, including a governmental client service group consisting of twelve partners, eight principals, five managers, and numerous staff accountants. The Rochester office would be handling the Town's engagement. Firm wide, there are over 100 seniors and staff accountants available to serve our municipal client base.

We serve municipalities that desire quality professional accounting advice at a reasonable cost, and who need personalized and timely services. TBG provides an environment where creative, people-oriented professionals practice accounting without some of the constraints inherent in very large firms. We believe that our size is a reflection of the outstanding service level we provide to all our clients. It is this combination that has made us successful and is responsible for our growth.

We provide highly technical and quality service commensurate with that of the largest certified public accounting firms. However, we are able to respond quickly and personally to the needs of our clients because we are structured to service our clients in this way. You will interact regularly with our most experienced personnel, i.e., partners, principals, and managers. This is in sharp contrast to the national accounting firms where involvement of their most experienced personnel is limited.

As with all our governmental clients, we have considered the Town's specified needs and have assembled a team of professionals and developed an approach to providing the services that the Town desires.

We are proposing to provide the Town an audit of the Town's water fund financial statements, to satisfy the reporting requirements of the USDA Rural Development, in accordance with generally accepted auditing standards for financial statements set forth by the American Institute of Certified Public Accountants and the standards for financial audits set forth in *Government Auditing Standards*, as of and for the year ending December 31, 2013.

Our fee for the Water Fund audit will be \$4,700.

171 Sully's Trail  
Pittsford, NY 14534  
p (585) 381-1000  
f (585) 381-3131

ROCHESTER • BUFFALO  
ALBANY • SYRACUSE  
PERRY • GENEVA

The opportunity to serve as your independent advisors and auditors is important to TBG. We are committed to demonstrating that TBG is a cost effective, high quality audit firm.

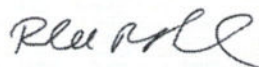
We want to work for you.

If you have any questions regarding the information contained in the proposal or on any other matter, please contact us at (585) 381-1000.

We are available, at your convenience, to meet with you or any representatives of the Town to discuss any questions you or they may have and to demonstrate our interest in serving you.

Very truly yours,

THE BONADIO GROUP

A handwritten signature in black ink, appearing to read "R. Shepard", is positioned above the typed name.

By:  
Randall R. Shepard, CPA  
Partner

cc: Sarah M. Basinait, Town Clerk

F. RICHARD REMLEY

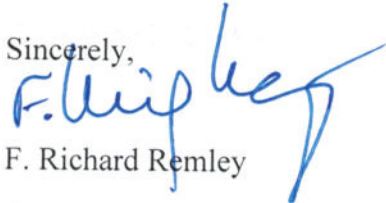
54 Meadowbrook Drive  
Albion, New York 14411

December 2, 2013

Supervisor and Council Members  
Town of Albion  
3665 Clarendon Road  
Albion, New York 14411

Please accept this letter as notice of my resignation from the Town of Albion Planning Board effective December 31, 2013.

Sincerely,



F. Richard Remley