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Village Board of the Village of Kiryas Joel
Village Hall
P.O. Box 566
Monroe, New York 10949

Town Board of the Town of Monroe
Town Hall
11 Stage Road
Monroe, New York 10950

RE: Proposed Annexation of Land in the Town of Monroe
Comments on 164 Acre and 507 Acre Petitions (hereinafter the "Petitions")
Our File No.: 03923-62403

Dear Honorable Members of the Village and Town Boards:

This firm represents the Town of Woodbury and we submit these comments on behalf of the Town Board. These observations are limited to the Petitions themselves with respect to compliance with General Municipal Law (GML) Article 17, specifically including, but not limited to, GML Section 705(a) through (d).

Many of the parcels proposed to be annexed into the Village of Kiryas Joel abut land located within the Town of Woodbury. In addition, there are existing roads maintained by the Town of Woodbury that eventually serve many of the subject parcels. Finally, the lands to be annexed are proposed to be serviced by the Village's existing wastewater treatment facility

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which eventually ties into the same wastewater treatment facility that services the residents of the Town of Woodbury. Thus, the proposed annexations create concerns with respect to the Town of Woodbury's community character and the public facilities that serve its residents.

Comments on the 507 Acre Petition

- (a) Whether the persons signing the petition are qualified to sign the same?

Given the fact the petition was signed almost two (2) years ago, we believe some of the information needs to be updated because a few of the signatories do not match the records provided on the website for the Orange County Department of Real Property Tax Services (hereinafter the "County's Website"). In fact, we question whether the entire petition is stale given the passage of time.

In addition, regardless of the language in Paragraph 5 of the petition, corporate resolutions or other authorizations should be produced to confirm the signatories were authorized to sign on behalf of other individuals, or entities.

See attached Exhibit A for a complete list of possible discrepancies. Any parcel where it is shown the person signing the petition is not qualified to do so, should be removed from annexation consideration.

- (b) Whether the persons signing the petition represent the owners of a majority in assessed value of the proposed area to be annexed based upon the last preceding town assessment roll?

Since the petition is based upon the Town of Monroe's final assessment roll for 2013, the assessed values for all the proposed parcels to be annexed should be updated to reflect the assessment roll for 2015 since the annexation proceeding is likely to extend beyond July 1, 2015.

Notwithstanding the above, there are discrepancies between the assessed values stated in the petition and the 2013 records maintained on the County's Website. See Exhibit B for a list of properties that may have incorrect assessment values.

Once the assessed values and proper signatories are confirmed, it should be determined whether the persons signing the petition represent the owners of a *majority* in assessed value of the proposed area to be annexed.

- (c) Whether the petition substantially complies, in form or content, with the provisions of GML Article 17?

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The petition describes the land to be annexed via a legal description in "Exhibit A" and a map provided as "Exhibit B" of the petition. However, there appears to be instances where parcels proposed to be annexed are not included in the description in "Exhibit A" of the petition, but are included in the map attached as "Exhibit B" to the petition. Under GML Section 703(1), all parcels to be annexed must be adequately described. Here, there are possibly 17 parcels inadequately described. See a list of parcels that have not been properly described attached as Exhibit C to this letter. If these parcels are not adequately described, then the petition violates GML Section 703(1) and should be denied.

Comments on the 164 Acre Petition

- (a) Whether the persons signing the petition are qualified to sign the same?

Once again, regardless of the language in Paragraph 5 of the petition, corporate resolutions or other authorizations should be produced to confirm that the signatories were authorized to sign on behalf of other individuals, or entities.

See attached Exhibit D for a complete list of possible discrepancies with the information provided on the County's Website. Any parcel where it is shown the person signing the petition is not qualified to do so, should be removed from annexation consideration.

- (b) Whether the persons signing the petition represent the owners of a majority in assessed value of the proposed area to be annexed based upon the last preceding town assessment roll?

It appears the total sum of the assessed values listed in the petition is inaccurate. The sum of all the assessed values for all the parcels might be higher than noted in the petition. The number should be confirmed. In addition, the assessed values for all the proposed parcels to be annexed should be updated to reflect the assessment roll for 2015 since the annexation proceeding is likely to extend beyond July 1, 2015.

Once the assessed values and proper signatories are confirmed, it should be determined whether the persons signing the petition represent the owners of a *majority* in assessed value of the proposed area to be annexed.

Conclusion

The Town Board also questions whether the proposed Petitions are in the overall public interest. The approval of either petition would create numerous "island parcels" that remain

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under the jurisdiction of the Town of Monroe, but are surrounded by land located within the Village of Kiryas Joel (see Exhibit E attached to this letter for a list of "island parcels" associated with each petition). Based upon the prevailing case law, the creation of baroque and unnatural boundaries should be avoided. It is well settled that proposed annexations that result in such unnatural boundaries are not in the public interest. See, Village of Pomona v. Town of Haverstraw, 567 N.Y.S.2d 791, 171 A.D.2d 861 (2d Dept. 1991) and City of Middletown v. Town of Wallkill, 286 N.Y.S.2d 369, 19 A.D.2d 561 (2d Dept. 1967).

In addition, the higher density development proposed with the annexation will negatively impact the Town of Woodbury's community character and the public facilities that serve its residents. The Town's rural suburban disposition in the area adjacent to the lands to be annexed will now abut high density urban-like developments that will increase traffic and noise impacts and completely change the view shed of that portion of the Town of Woodbury. In addition, the expansion of the Village of Kiryas Joel will place a strain on the County's ability to properly treat the wastewater for those areas of the Town that share the same wastewater treatment facility as the Village of Kiryas Joel. Finally, the potential loss of somewhere between 71 tax parcels (under the 164 acre petition) to 177 tax parcels (under the 507 acre petition) from the Town of Monroe's tax rolls, will significantly reduce the tax base for the Monroe-Woodbury School District because the Village of Kiryas Joel School District has already stated it would extend its boundaries to be co-terminus with the new Village boundaries. The Monroe-Woodbury School District serves residences of both the Town of Monroe (excluding the Village of Kiryas Joel) and the Town of Woodbury.

We ask that these remarks be adequately addressed by the Village and Town Board prior to making its final determination on the annexation Petitions. If you have any questions or comments regarding the above, please feel free to contact our office. Thank you.

Very truly yours,



JOHN W. FURST

JWF/lr/1088082

cc: (Via e-mail only)

Town of Woodbury Town Board
Tim Miller Associates, Inc.

Pursuant to IRS Regulations, any tax advice contained in this communication or attachments is not intended to be used and cannot be used for purposes of avoiding penalties imposed by the Internal Revenue Code or promoting, marketing or recommending to another person any tax related matter.

EXHIBIT A
WHETHER THE PERSONS SIGNING THE PETITION ARE QUALIFIED
507 ACRE PETITION

1. For Parcel 1 -1 -14, the records maintained by the Orange County Real Property Tax Services Office lists "Goldie Friedman" as an owner; however the petition shows "Goldy Friedman" as a signer.
2. For Parcel 1 -1 -26.1, the records maintained by the Orange County Real Property Tax Services Office lists "Ernes 1, LLC" as owner; however the petition shows "Isador Landau" incorrectly as owner and signer.
3. For Parcel 1-1-39, the records maintained by the Orange County Real Property Tax Services Office lists "Port Orange Holdings LLC" as owner; however the petition shows "Port Orange Holdings" as owner with "Isador Landau" as signer.
4. For Parcel 1-2-8.222, the records maintained by the Orange County Real Property Tax Services Office lists "Beth Freund" as owner; however the petition shows "Leopold Freund" as incorrect signer.
5. For Parcel 1 -2-8.11, the records maintained by the Orange County Real Property Tax Services Office lists "Pincus J. Strulovitch" as an owner; however the petition shows "Joseph Strulovitch" as incorrect signer.
6. For Parcel 1-2-13, the records maintained by the Orange County Real Property Tax Services Office lists "Resi Mittelman" as owner; however the petition shows "Akiva Klein" as owner. In addition, this is not signed and should be excluded from the calculation when determining whether a majority have signed.
7. Parcels 1-3-12 & 1-2-8.11 appear to have the same signature but not the same owner name.
8. Parcel 1-3-14.21 has two (2) separate corporate owners; Amazon Rlty Assoc Inc & Burdock Rlty Assoc Inc . but only one (1) person signed (Elozer Gruber). Thus, we need proof that Gruber is authorized to sign on behalf of both entities.
9. Parcel 1-3-15 has two (2) separate corporate owners; Amazon Rlty Assoc Inc & Burdock Rlty Assoc Inc, but only one (1) person signed (Elozer Gruber). Thus, we need proof that Gruber is authorized to sign on behalf of both entities.
10. Parcel 1-3-40 has two (2) separate corporate owners; Amazon Rlty Assoc Inc & Burdock Rlty Assoc Inc. but only one (1) person signed (Elozer Gruber). We need proof that Gruber is authorized to sign on behalf of both entities.
11. For Parcel 43-3-3 the records maintained by the Orange County Real Property Tax Services Office lists "Ester Arnstein" as one of the owners; however the petition shows "Esther Arnstein" as owner/signer.
12. For Parcel 43-5-3.2 the records maintained by the Orange County Real Property Tax Services Office lists both "Henry Weinstock & Chana

- Weinstock" as owners; however the petition shows only "Henry Weinstock" as owner/signer.
13. For Parcel 43-5-6 the records maintained by the Orange County Real Property Tax Services Office lists "257 Mountainville Trust" as the owner; however the petition shows "257 Mountainville Trust/Erwin Landau Tr." as the owner with "Erwin Landau" as the authorized signer.
 14. For Parcel 63-1-1.-2 the records maintained by the Orange County Real Property Tax Services Office lists "Hannah Perlstein" as the owner; however the petition shows "Hana Perlstein" as owner/signer.
 15. For Parcel 65-1-25 the records maintained by the Orange County Real Property Tax Services Office lists "Joel Brach & Helen Brach" as owners; however the petition shows "Joel Brach" as the only owner/signer.
 16. For Parcel 66-1-1.-1 the records maintained by the Orange County Real Property Tax Services Office lists "282 Mountainville Drive, LLC" as owner; however the petition shows "Joel Reisman" as owner and "Paula Reisman" as signer.
 17. For Parcel 66-1-1.-2 the records maintained by the Orange County Real Property Tax Services Office lists "282 Mountainville Drive, LLC" as owner; however petition shows "Joel Reisman" as owner/signer.

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EXHIBIT B
POSSIBLE INCORRECT ASSESMENT VALUES UTILIZED IN PETITION
507 ACRE PETITION

Parcel Number	Value in Petition for 2013	Value Shown on County's Website for 2013
1-1-16	\$20,700	\$20,400
1-1-20	\$100,000	\$95,400
1-2-11.12	\$57,000	\$11,200
1-2-32.11	\$69,300	\$84,000
1-2-32.211	\$61,100	\$64,200
1-3-12	\$69,500	\$82,600
1-3-17.1	\$71,400	\$14,000
43-1-2	\$22,000	\$72,100
43-5-6	\$61,100	\$64,300
1-2-30.51	\$61,100	\$70,800

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EXHIBIT C

ISSUES WITH DESCRIPTIONS
507 ACRE PETITION

Following parcels are included in the proposed annexation but not described in "Exhibit A" of the petition, but shown on "Exhibit B" of the petition: 1-1-11.22, 43-1-13, 43-1-14, 43-3-6, 43-4-1, 43-4-3, 43-4-4, 43-5-10, 43-5-11, 1-1-11.21, 1-1-4.2, 1-1-4.32, 43-1-15, 59-2-1.-1, 59-2-2.-2, 59-2-1.-3, 65-1-32.

EXHIBIT D
WHETHER THE PERSONS SIGNING THE PETITION ARE QUALIFIED
164 ACRE PETITION

1. Parcel 1-3-14.21 has two (2) separate corporate owners; Amazon Rlty Assoc Inc & Burdock Rlty Assoc Inc – only one (1) person signed (Elozer Gruber). Need proof that Gruber is authorized to sign on behalf of both entities.
2. Parcel 1-3-15 has two (2) separate corporate owners; Amazon Rlty Assoc Inc & Burdock Rlty Assoc Inc – only one (1) person signed (Elozer Gruber). Need proof that Gruber is authorized to sign on behalf of both entities.
3. Parcel 1-3-40 has two (2) separate corporate owners; Amazon Rlty Assoc Inc & Burdock Rlty Assoc Inc – only one (1) person signed (Elozer Gruber). Need proof that Gruber is authorized to sign on behalf of both entities.
4. Parcel 1-2-8.11 has two (2) separate individual owners but is signed by only one (1) person (Pincus J. Strulovitch). The petition should be signed by both owners.
5. Parcel 1-3-1.3 has four (4) distinct owners listed on the County's website as follows: Elimelech Schwartz, Trustee; The AES 11-07 Trust; Bakertown Realty Equities LLC; Jacob Bandura. However, there are only three (3) owners and signatures on the Petition and they are not listed properly or in the entirety. Four (4) signatures are needed for the four (4) owners/owner entities; Need proof that signers are authorized to sign on behalf of entities and that Jacob Bandura signs for himself.
6. Parcel 1-2-8.222 is owned by an individual named Beth Freund but is signed by Leopold Freund, by what authority does Leopold Freund sign on behalf of Beth Freund?

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EXHIBIT E

“ISLAND PARCELS” FOR 507 ACRE PETITION

Those with the following tax map identification numbers: 1-1-4.1; 1-1-15; 1-1-25.1; 1-1-40; 1-2-30.2; 1-2-30.3; 1-2-30.4; 1-2-30.9; 1-2-32.3; 2-1-2.4; 2-1-4.3; 2-1-5.221; 43-1-3; 43-1-4; 43-1-5; 43-1-16; 43-2-2; 43-2-8; 43-3-4; 43-3-5; 43-3-7; 43-3-8; 43-3-9; 43-3-10.1; 43-3-10.2; 43-5-9; 43-5-12; 59-1-1.1; 59-1-1.-2; 2-1-2.4; 2-1-27; and 2-1-26.222

“ISLAND PARCELS” FOR 164 ACRE PETITION

Those with the following tax map identification numbers: 1-3-16.1; 1-3-16.2; 2-1-4.31; 2-1-5.221; 2-1-24; 2-1-27; 2-1-26.222