

**TOWN OF HORSEHEADS  
TOWN BOARD MEETING  
FEBRUARY 25, 2026**

The regular monthly meeting of the Town Board of the Town of Horseheads was held on the above date at 8:30 A.M. at the Town Hall, 150 Wygant Road, Horseheads, New York.

Members Present: Donald J. Fischer, Town Supervisor; Gary H. Riopko, Carl R. Lewis, Sr., Arthur Laurey and Joseph C. Brennan, Councilmen.

Absent:

Others present: John P. Mustico, Town Attorney; Marty Vanderhoff, Highway Superintendent; Teresa Lyons, Assessor; Mark Cronin, Gretchen Deglau, Margaret Smith, Walt Crooker, & Paul Rossi

Supervisor Fischer called the meeting to order at 8:30 a.m. asking Teresa Lyons to begin the discussion regarding a Town Wide Revaluation.

Teresa explained that the utilities are at 68%, and the only way to get those values is from New York State by doing a revaluation. She said there has to be a uniform value, which is currently 83. To cover the difference, is an average of around \$50 per parcel. Each parcel has to cover that balance in the budget every year to get the values up to what everyone else is paying. If the revaluation is not done, it will start effecting resident's exemptions.

Mr. Laurey expressed his concern regarding inflation and the cost to taxpayers. He recommended looking to a "Homestead Act", to take care of long-term residents, which other municipalities have done.

Mr. Lewis asked if there would be a rebate coming to the town when the rate goes up to 100%, and Teresa stated that yes, the last time a revaluation was done, the town received around \$28,000.00. Without the revaluation, homeowners would pay a higher share of the county tax.

There will be notices sent out to homeowners regarding the upcoming revaluation, and a public hearing is part of the process. This discussion will carry to the March 11, 2026 meeting.

Resolution #64 of 2026

**RESOLUTION AUTHORIZING TOWN WIDE ASSESSMENT REVALUTION FOR  
THE 2027 ASSESSMENT ROLL**

Resolution by Mr. Fischer, seconded by Mr. Riopko

**WHEREAS**, Section 305 of the New York State Real Property Tax Law mandates uniform and equitable assessments, and

**WHEREAS**, computer-assisted mass appraisal systems, technical advice, and financial assistance are available by cooperative agreement with New York State Office of Real Property Services and the Chemung County Real Property Tax Service, and

**WHEREAS**, the last town-wide reassessment of our real property took place in 2022, and

**WHEREAS**, this matter has been duly considered by the Town Board of the Town of Horseheads.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN BOARD OF THE TOWN OF HORSEHEADS, NEW YORK AS FOLLOWS:**

SECTION 1. That the Assessor of the Town of Horseheads is hereby authorized to undertake and implement a reassessment for the 2027 assessment roll.

SECTION 2. That the Town Board does hereby agree, in conjunction with the New York State Office of Real Property Tax Services agency, to support the Town's assessment staff in this reassessment.

SECTION 3. That the Town Board and the Assessor are authorized to enter into any necessary agreements to achieve this purpose. Any agreements resulting in an expenditure by the Town Attorney, John P. Mustico and the Assessor.

Ayes: Riopko, Lewis, Laurey, Brennan and Fischer. Nays: None.

Marty Vanderhoff, Highway Superintendent, began the discussion regarding local road safety.

Mr. Vanderhoff stated that every 5 years this has to be addressed by the County. It was estimated that it would cost around \$500,000.00 to redo all of the roads in the town, which would come at zero cost to the town, due to a grant through the county. Regarding Snake Hill Rd. and Moss Hill Rd., to do the road markings would cost approximately \$200,000.00. Guide rails and signage will be looked into for Snake Hill and Moss Hill Rds. There was discussion that striping would take a lot of maintenance, so it is preferred that work be done on the roads instead.

Resolution #65 of 2026

**RESOLUTION AUTHORIZING PARTICIPATION IN THE LOCAL ROAD SAFETY PLAN PERFORMED AND DEVELOPED BY CHEMUNG COUNTY**

Resolution by Mr. Brennan, seconded by Mr. Lewis

**WHEREAS**, every five (5) years the County addresses local road safety and hires a firm to perform this study, and

**WHEREAS**, the project is funded through a grant the County received and there is no cost to the Town of Horseheads for initial construction, which includes speed assessment, guiderails,

signage and removal of trees and the only cost for the Town to consider will be cost to maintain the assets in the future, and

**WHEREAS**, Snake Hill and Moss Hill are two (2) town roads flagged in the report and the countermeasure recommendations were reviewed, and

**WHEREAS**, the Town Board has considered the striping of the roads and the potential future cost of maintenance, and

**WHEREAS**, this matter has been duly considered by the Town Board of the Town of Horseheads.

**BE IT RESOLVED**, The Town Board of the Town of Horseheads authorizes participation with Chemung County as per the Local Road Safety Plan (LRSP), that was provided by Carl Martel PE, County of Chemung, and be it further

**RESOLVED**, the initial construction work authorized by the Town of Horseheads Town Board to be performed on Snake Hill and Moss Hill Road is signage, removal of trees, speed assessment, guiderail work, and be it further resolved

**RESOVLED**, the Town Board has determined that striping is not necessary on town municipal roads and therefore does not authorize or request that striping be completed on Snake Hill Road and Moss Hill Road.

Ayes: Riopko, Lewis, Laurey, Brennan and Fischer. Nays: None.

The Town Procurement Policy was discussed, and Attorney Mustico mentioned the changes he made regarding verbal quotes. There was discussion regarding the verbal quotes, and Mr. Vanderhoff stated that some vendors and the county do not like Purchase Orders, and that verbal quotes are getting harder to come by with certain vendors. Anything purchased over \$2500.00 for the Town Hall Building, and over \$5000.00 for Highway will require the 3 quotes. The updated Procurement Policy will be distributed to the board, so a decision can be made at the first meeting in March.

Resolution #66 of 2026

### **RESOLUTION AUTHORIZING CONFERENCE ATTENDANCE REQUEST**

Resolution by Mr. Laurey seconded by Mr. Brennan

**WHEREAS**, this matter has been duly considered by the Town Board of the Town of Horseheads.

**BE IT RESOLVED**, the Town Board of the Town of Horseheads hereby authorizes Highway Superintendent, Marty Vanderhoff, to attend the Annual Highway Association conference in Albany NY from March 3rd through March 4th, 2026.

Ayes: Riopko, Lewis, Laurey, Brennan and Fischer. Nays: None.

Attorney Mustico stated that this Corrective Action plan is due at the end of March. The audit was released on December 31, 2025. He stated that a purchase order will help with late charges. Mr. Lewis and Mr. Laurey thought there would be more discussion regarding this, so it will be carried to the next meeting.

Resolution #69 of 2026

**RESOLUTION APPROVING 2025 BUDGET TRANSFERS**

Resolution by Mr. Brennan seconded by Mr. Lewis

**BE IT RESOLVED**, that the Town Board of the Town of Horseheads hereby authorizes the following budget transfers as submitted:

## 2025 BUDGET TRANSFERS

				Increase (Dr)	Decrease (Cr)
<b>TOWN BOARD</b>					
A	1010	5412	Equipment Maintenance	50.00	
A	1010	5408	Supplies		50.00
<b>MUNICIPAL COURT</b>					
A	1110	5100	Personnel Services	3,037.00	
<i>S. Bunnell PT to FT 08-2025</i>					
A	1110	5200	Sm. Equipment	2,877.00	
<i>Court chairs (ICAP Grant)</i>					
A	1110	5408	Supplies	56.00	
A	1110	5412	Equip. Maint.	290.00	
A	1110	5408	Soc. Security	423.00	
A	1110	5406	Travel/Train/Conf.		250.00
A	1110	5410	Postage		268.00
A	1110	5416	Security		1,400.00
A	1010	5100	Town Board-Personnel		224.00
A	1010	5810	Town Board- Soc. Sec.		849.00
A	1320	5411	Auditor-Contract.		650.00
A	1355	5400	Assessment-Personnel		3,042.00
<b>TOWN SUPERVISOR</b>					
A	1220	5200	Sm. Equipment	400.00	
A	1220	5408	Supplies	202.00	
A	1220	5411	Contractual	5,975.00	
<i>Invoice from County \$53k for New World Hosting (2019-2025)</i>					
A	1220	5413	Subscriptions	282.00	
A	1220	5100	Personnel		2,448.00
A	1220	5406	Travel, Training		389.00
A	1220	5410	Postage		339.00
A	1220	5810	Soc. Sec.		649.00
A	1355	5100	Assessment-Personnel		3,034.00
<i>Budgeted for PT Position not fulfilled until Nov.</i>					
<b>TAX COLLECTION</b>					
A	1330	5200	Sm. Equip	1,800.00	
<i>Replaced Front Desk Computers (Would not update)</i>					
A	1330	5411	Contractual	4.00	
A	1330	5412	Equip. Maint.	110.00	
A	1330	5410	Postage		593.00
A	1330	5415	Mileage		400.00
A	1355	5100	Assessment-Personnel		921.00
<b>ASSESSMENT</b>					
A	1355	5411	Contractual	889.00	
<i>RPS Licensing +\$400/GIS Commitment \$500</i>					
A	1355	5430	Grievance Board	51.00	
A	1355	5408	Supplies		940.00
<b>TOWN CLERK</b>					
A	1410	5200	Small Equipment	2,700.00	
<i>Replaced (3) Computers (Would not update)</i>					
A	1410	5412	Equipment Maintenance	12.00	
A	1410	5413	Subscriptions, Memberships	260.00	
A	1410	5810	Soc. Security	527.00	

A	1410	5100	Personnel Services		1,460.00
A	1410	5410	Postage		2,039.00
<b>LAW</b>					
A	1420	5411	Contractual	2,250.00	
Kopper's Pond Annual Assessment \$7,150.					
A	1420	5409	Books & Transcripts		2,218.00
A	1410	5406	Clerk-Training		32.00
<b>BUILDINGS</b>					
A	1620	5100	Personnel	260.00	
A	1620	5425	Janitorial	2188.00	
Supplies Increase					
A	1620	5810	Soc. Security	97.00	
A	1620	5421	Building Maintenance		2,545.00
<b>UNALLOCATED INSURANCE</b>					
A	1910	5440	Unallocated Insurance	4,605.00	
Budgeted for 10% Increase, Actual was 15%					
A	1450	5411	Elections-Contract.		4,605.00
<b>CONTROL OF DOGS</b>					
A	3510	5411	Contractual	2,302.00	
Contract rate increase 4Q25					
A	1450	5411	Elections/Contractual		2,302.00
<b>HIGHWAY ADMINISTRATION</b>					
A	5010	5200	Small Equipment	482.00	
A	5010	5412	Equipment Maintenance	1,624.00	
Computer Issues, Bridge Crane Annual Inspection					
A	5010	5413	Subscriptions/Memberships	239.00	
A	5010	5100	Personnel Services		2,345.00
<b>GARAGE</b>					
A	5132	5200	Small Equipment	2,171.00	
Various Tools. Correct account, not budgeted					
A	5132	5408	Supplies	348.00	
A	5132	5424	Utilities	58.00	
A	5132	5425	Janitorial	71.00	
A	5132	5421	Building Maint.		2,648.00
<b>PARKS</b>					
A	7140	5101	Overtime	156.00	
A	7140	5411	Contractual	352.00	
A	7140	5421	Equipment Maintenance	14,767.00	
Paid Village of HH for Meter Install					
A	7140	5413	Subscriptions/Memberships	85.00	
A	7140	5420	Grounds	14,662.00	
Concrete Pads Budgeted under Cap. Equip should have been Grounds					
A	7140	5424	Utilities	1,552.00	
Water Charges not budgeted					
A	7140	5810	Social Security	54.00	
A	7140	5100	Personnel		14,134.00
A	7140	5201	Capital Equipment		14,752.00
A	7140	5408	Supplies		1,137.00
A	7140	5421	Building Maint.		1,189.00

A	7140	5425	Janitorial		416.00	
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**YOUTH PROGRAMS**

A	7310	5411	Contractual	1,601.00		
2025 Summer Cohesion 24% Inc. from 2024						
A	1450	5411	Elections-Contract		1,601.00	

**EMPLOYEE BENEFITS**

A	9010	5800	State Retirement	15,768.00		
A	9010	5830	Unemployment Insurance	1,796.00		
A	9010	5850	Medical Insurance	3,921.00		
HRA Claims						
A	1450	5411	Elections- Contr.		2,832.00	
A	1355	5100	Assessment-Personnel		4,661.00	
A	1355	5429	Assessment- Legals		2,881.00	
A	5010	5406	Hgwy Admin. -Travel		1,850.00	
A	1950	5442	Tax & Assessment on Prop.		1,504.00	
A	5132	5421	Garage- Bldg. Maint.		6,647.00	
A	1355	5200	Assessment- Sm. Equip.		1,110.00	

**SAFETY INSPECTION**

B	3620	5100	Personnel	2,013.00		
S. Bunnell FT shared with Court						
B	3620	5406	Travel/Training	865.00		
B	3620	5413	Subscriptions, Memberships	481.00		
B	3620	5439	Clothing	3.00		
B	3620	5810	Soc. Sec.	997.00		
B	3620	5411	Contractual		4,359.00	

**ZONING**

B	8010	5429	Legal	86.00		
B	8010	5411	Contractual		86.00	

**PLANNING**

B	8020	5408	Supplies	66.00		
B	8020	5411	Contractual		66.00	

**FLOOD & EROSION**

B	8745	5411	Contractual	9,883.00		
Stormwater Inter-Munic. Agreemnt Over Budgeted Amt.						
B	3620	5411	Safety-Contract.		9,883.00	

**EMPLOYEE BENEFITS**

B	9010	5800	State Retirement	5,332.00		
B	9010	5850	Medical Insurance	908.00		
HRA Claims						
B	9010	5860	Medical Insurance Retirees	477.00		
HRA Claims						
B	9010	5820	Workers Comp		2,558.00	
B	5182	5424	SL-Utilities		2,317.00	
B	8010	5411	Zoning- Contract.		1,842.00	

GENERAL REPAIR					
DB	5110	5100	Personnel	1,693.00	
DB	5110	5432	Signs	148.00	
DB	5110	5447	Seeding Ditches	3,852.00	
			Soil/Hydroseeding Hilton Drive		
DB	5110	5101	Overtime		5,693.00
PERM. IMPROVEMENTS					
DB	5112	5200	Small Equipment	3,193.00	
DB	5112	5436	Hazard Road Oil	38,226.00	
			Kiser Rd., Various Roads inc: Sickles, Cowan, Moss Hill		
DB	5112	5437	Blacktop		41,419.00
MACHINERY					
DB	5130	5200	Small Equipment	333.00	
DB	5130	5201	Capital Equipment	10,750.00	
			Diagnostic Computer Split with Veteran, not budgeted in this acct., Plate tamper		
DB	5130	5408	Supplies	986.00	
DB	5130	5412	Equipment Maint.	20,590.00	
			Various Parts/Repairs		
DB	5140	5449	Brush & Weed- Tree Remov.		32,659.00
EMPLOYEE BENEFITS					
DB	9010	5800	State Retirement	16,970.00	
DB	9010	5820	Workers Comp	1.00	
DB	5142	5438	Snow Removal- Salt		16,971.00
				<b>209,207.00</b>	<b>209,207.00</b>

Ayes: Riopko, Lewis, Laurey, Brennan and Fischer. Nays: None.

Regarding Budget Transfers, Mr. Brennan questioned the decrease in salt. Mr. Vanderhoff stated that there was a shortage on salt. The prices have increased since last year, and it has been taking longer to receive it. He stated we have enough room to store 100 tons of salt, but would like another barn to keep extra.

A motion was made by Mr. Brennan, seconded by Mr. Lewis, to enter executive session to discuss contract negotiations at 9:30 a.m.

A motion was made by Mr. Lewis, seconded by Mr. Riopko to end executive session at 10:06 a.m.

As there was no further business to come before the Board, on a motion by Mr. Brennan, seconded by Mr. Lewis, it was moved that the meeting be adjourned at 9:30 a.m.

Ayes: Riopko, Lewis, Laurey, Brennan and Fischer. Nays: None.

Respectfully Submitted,

Amanda Hillman  
Deputy Town Clerk