

**PUBLIC HEARING
LOCAL LAW 2 OF 2026
A LOCAL LAW TO ESTABLISH A FEE TO BE CHARGED BY THE TOWN OF STEPHENTOWN TO SEND A
DELINQUENT TAX NOTICE AS REQUIRED BY § 987, SUBDIVISION 1, OF THE NEW YORK STATE REAL
PROPERTY TAX LAW
TOWN OF STEPHENTOWN
26 GRANGE HALL ROAD,
STEPHENTOWN, NEW YORK 12168
JANUARY 19, 2026**

The Public Hearing of the Town Board, Town of Stephentown was called to order by **Council Diana Clark** at **7:07 PM** at the Town Hall. *Motion was made by: Madden and Seconded by: DeFreest Jr to open the Public hearing*

MEMBERS PRESENT:

() Supervisor Philip (PJ) Roder

(X) Council Diana Clark

(X) Council Kyle Kidney

(X) Council John E. DeFreest Jr.

(X) Council Tammy Madden

(X) Town Clerk Stephanie Hoffman

OTHER TOWN OFFICIALS PRESENT:

(X) Alden Goodermote, Highway Superintendent

(X) Jennifer VanDeusen, Assessor

(X) LEGAL COUNSEL – Craig Crist

A quorum (X) was () wasn't established.

1 from the Public were present

- **PUBLIC HEARING TO DISCUSS THE PROPOSED:** A LOCAL LAW TO ESTABLISH A FEE TO BE CHARGED BY THE TOWN OF STEPHENTOWN TO SEND A DELINQUENT TAX NOTICE AS REQUIRED BY § 987, SUBDIVISION 1, OF THE NEW YORK STATE REAL PROPERTY TAX LAW

MEETING OPEN TO PUBLIC COMMENT:

Reminders to All Participants who would like to speak: (this meeting is on Live Stream and is being recorded)

- Raise your hand prior to speaking
- Announce your name and the Town you reside in.
- There is a 3-to-5-minute window for each speaker per Resolution 1 of the fiscal year
- Any disruptive conduct will be addressed at any meeting if the Town Board is willfully disrupted by a person or by a group of persons so as to render the orderly conduct of the meeting impossible. The Chair (Town Supervisor) may recess the meeting or order the person, group or groups of persons willfully disrupting the meeting to leave the meeting or to be removed from the meeting. Disruptive conduct includes addressing the Board without first being recognized, not addressing the subject before the Board, repetitiously addressing the same subject, failing to relinquish the podium when requested to do so, or otherwise preventing the Board from conducting its business.

Legal Counsel Crist memorialize past practice for delinquent tax bills.

MOTION TO ADJOURN AT 7:09PM

MOTION BY: T. MADDEN

SECONDED BY: DEFREEST JR.

VOTES OF: 4 AYE 0 NAY

****The next Regular Meeting** of the Town Board, Town of Stephentown will be held on **Monday, February 16, 2026**, directly after the closing of the Public Hearings noted above, at the Town Hall located at 26 Grange Hall Road, Stephentown, NY 12168.

Stephanie M. Hoffman

Town Clerk

A LOCAL LAW TO ESTABLISH A FEE TO BE CHARGED BY THE TOWN OF STEPHENTOWN TO SEND A DELINQUENT TAX NOTICE AS REQUIRED BY § 987, SUBDIVISION 1, OF THE NEW YORK STATE REAL PROPERTY TAX LAW,

LOCAL LAW NO. 2 OF THE YEAR 2026

Be It enacted by the Town Board of the Town of Stephentown as follows:

This Local Law Shall Be Known As "A Local Law to Establish A Fee to Be Charged By The Town of Stephentown To Send A Delinquent Tax Notice As Required By § 987, Subdivision 1, of The New York State Real Property Tax Law."

Section 1. Notice required; prior mandatory fee.

Chapter 680 of the Real Property Tax Law requires that a delinquent tax notice be sent by the Receiver of Taxes to all property owners whose taxes are delinquent. Until recently, a charge of \$1 was mandatory. The Real Property Tax Law has been amended so that said charge may be as much as \$2 but is no longer mandatory.

Section 2. Determination of fee adequacy.

The Receiver of Taxes has determined that a fee should be charged and that a fee of \$2 is adequate to compensate the Town for the cost of sending the notice.

Section 3. Delinquency tax notice fee

On or after the effective date of this article, there shall be a fee charged for the sending of the delinquent tax notice required by the New York State Real Property Tax Law in the amount of \$2.

Section 4. Enactment Date

This local law shall take effect immediately upon filing in the Office of the New York State Secretary of State.