Regular Council Meeting
Monday, October 19, 2026
Council Chambers
6:30 p.m. Caucus – Meeting will immediately follow the Caucus
Live via Facebook @ http//facebook.com/lackawannany/

Meeting Called to Order/Pledge of Allegiance.
NB: Meeting being recorded.

Roll Call: **Council:** Muflahi, Anderson, Meegan, Surdyke, Marrano
Dept. Heads: Law, Development & Marketing, Public Works (E), Public Safety, Comptroller, Recreation (E)

Hearings from Citizens:

Approval of Minutes: of the Regular Meeting of October 5, 2026 as written.

Moved by Anderson second by Muflahi to adopt the minutes of the regular meeting of October 5, 2026 as written.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0

Departmental Reports:

1. **City Comptroller** – A/P Checking Listing #7, dated 10/5/2026.
2. **City Clerk's Office** – Monthly Report, dated 9/1/2026 – 9/30/2026.

Moved by Anderson second by Muflahi to receive and file Departmental Reports one and two.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0

Communications from the Council:

Council Member Muflahi requests a discussion regarding the current status of the City Council's vote to adopt NYS Veterans Property Tax Exemption RPTL 458-a(11).

3. Amira Muflahi

Re. October 5, 2026 Council Action, Letter to Council regarding RPTL 458-a(11) Implementation

Good Afternoon Colleagues,

A full week has passed with no comment from the Council or Mayor. What direction are we heading in? Are we going to prolong the inevitable? A public hearing was never mentioned or advised until our October 5th meeting. I have posed questions to Christy and Michael Milks, with no follow up responses, even until now.

City Clerk, Grace, please put this back on the agenda for our upcoming meeting. The agenda item can be listed as the following:
Councilmember, Amira Muflahi, would like to discuss the current status of the City Council's vote to adopt New York State Veterans Property Tax Exemption RPTL 458-a(11).

AMIRA MUFLAHI, 1st WARD COUNCIL MEMBER

Attached is an analysis of the actions taken by council on October 5, 2026. An additional report and guidance will follow. At this time, I believe it is feasible for the Council to comply with the public hearing requirement and to properly enact a local law implementing the RPTL 458-a(11) before the December 1st status date. My report will address the timeline for each step

CHRISTY COOPER, ASSISTANT CITY ATTORNEY

RE. Council Action 10/5/26
Item #4 motion for adoption of RPTL §458-a(11)

Dear Council President Marrano, Honorable City Council;

I have reviewed the action of the City Council taken on 10/5/26 with respect to the motion Councilperson Muflahi and the adoption of the Real Property Tax Law (RPTL) Section 458-a(11). It is in the position of the Law Department that the action is ineffective to implement the Veterans' Alternative Exemption of RPTL §458-a(11) and that a local law, with public hearing, is required to modify the current tax exemption and expand the City's Veterans' Tax Exemption.

ANALYSIS:

The prior Veterans' Exemption, codified under City Code Chapter 201 was adopted by local law. A local law is therefore required to amend the prior local law and expand the City's application of RPTL §458-a(11) from only those prior provisions enumerated to the prior provisions *plus* section 11. (see 1982 Op. State Comp. No. 82-35, 1984 Op. State Comp. No.84-26 and 1998 Op. State Comp. No. 98-22).

As the Council is aware, RPTL §458-a(11) may be adopted at local-option by, "local law or resolution." (See RPTL 458 a(11)) Councilperson Muflahi "moved" to adopt the tax exemption. The language recorded by the City Clerk was as follows, "I move that the City of Lackawanna adopt the full real property tax exemption authorized under New York Real Property Tax Law §458-a(11) for qualifying permanently and totally service-disabled veterans." (*See* Cert Packet 10.5.26) State law does not define a "motion" but in practical terms, a motion is less formal than a resolution. (NYCOM Handbook for City Officials (Dec. 2025) Ch. 5).

The action also does not satisfy the requirements of a local law. The City Charter directs that, "all local laws shall be introduced, considered and enacted in accordance with the procedure prescribed in the Municipal Home Rule Law. Notice of a public hearing on local laws shall be given by publication once in the official newspaper at least five days prior to such hearing." (Lackawanna City Charter Ch. 3 §3.10(B)).

In addition to the form prescribed by the City Charter §3.9, MHR §20(4) requires that a local law be in its final form and distributed to council members, if by email, for a period of no less that 10 days exclusive of Sundays. The local law must be in its final form before a public hearing. (Op. Atty. Gen. No. 78-243, Op. State Comp. No 81-124) The text was not distributed in a form or fashion to satisfy this requirement.

Since the Council's actions do not satisfy the requirements for a local law or a resolution, the action is ineffective to implement the section of law.

POTENTIAL REMEDY:

A draft text of the law will be submitted for council's review along with the documentation previously requested from Assessor Michael Milks, as soon as possible but no later that the deadline for agenda

items to be placed for the next council meeting. The wording of the original motion will be made clearer and more precise to accomplish the implementation, should council choose to do so. The terms "full real property tax exemption" and "service-disabled" are ambiguous, and/or do not match the terminology of the statute, and will be amended.

Council may act to schedule a public hearing on the matter. The public hearing must be held before the adoption of the law. The hearing cannot be scheduled prior to the law's distribution in its "final form." Proper notice of the hearing must be made at least 5 days prior to the hearing date. Additional and specific guidance will follow along with a draft of the law and the Assessor's report.

If any councilperson has questions with respect to the specific language of the draft local law or procedure, please address them to the Law Department and I will be sure to include information in the report to council.

CHRISTY COOPER, ASSISTANT CITY ATTORNEY

Moved by Anderson second by Meegan to receive and file.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0

Communications from Division/Department Heads:

Senior Foreman, Public Works requests the City Council approve the bid from Frey Electric for the Senior Center Improvement Project and the ordinance for this CDBG Grant. Frey was the only bid received. The amount of the bid was $145,473. This project is funded through the Community Block Grant program.

4. To: Honorable Members of the Lackawanna City Council
   From: Dan Geercken, Senior Foreman of Public Works

   Re: Bid Approval – Senior Center Improvements Project (2026 CDBG)

Dear Honorable Council Members:

I respectfully request that the Lackawanna City Council approve the bid submitted by Frey Electric for the Senior Center improvements Project, funded through the Community Development Block Grant (CDBG) program.

Frey Electric submitted a bid in the amount of $145,473.00. This was the only bid received for the project.

DANIEL GEERCKEN, SENIOR FOREMAN OF PUBLIC WORKS

Moved by Anderson second by Surdyke to receive and file, act on ordinance.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0

ORDINANCE

AN ORDINANCE AMENDING THE 2026-2027 BUDGET ORDINANCES ADOPTED JUNE 9TH, 2026.

BE IT ENACTED by the City Council of the City of Lackawanna, New York, as follows:

GENERAL FUND

Section 1. That the 2026-2027 Budget Ordinance adopted June 9th, 2026, is hereby amended to add the following Budget Code to the Capital Fund: **H.2080.0622 – "Senior Center Upgrades/Repairs (CDBG)."**

SECTION 2. That the 2026-2027 Budget Ordinance is hereby amended to transfer unappropriated fund balance in the amount of $150,000.00 to the **"Transfer to Other Fund – Capital"** Budget Code **[A.9000.9550].**

CAPITAL FUND

SECTION 3. That the 2026-2027 Budget Ordinance is hereby amended to increase the **"Capital Fund Inter Fund Transfers"** Budget Code **[H.0000.5031]** by **$150,000.00.**

SECTION 4. That the 2026-2027 Budget Ordinance is hereby amended to allocate budgeted funds in the amount of **$150,000.00** to the **H.2080.0622 – "Senior Center Upgrades/Repairs (CDBG)."**

THIS ORDINANCE SHALL TAKE EFFECT IMMEDIATLEY.

DATED: October 20, 2026
Lackawanna, New York

Moved by Anderson second by Surdyke to adopt ordinance as written.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0

Senior Foreman, Public Works requests the City Council approve the ordinance to transfer funds between budget lines.

5. Comptroller's Office
Dan Geercken – Senior Foreman

I am requesting that the Comptroller transfer funds in the amount of $5,237.50 from Budget Line CL.8160.0443 (Repairs and Replacements) to Budget Line CL.8160.0202 (Garbage Totes).

DANIEL GEERCKEN, SENIOR FOREMAN OF PUBLIC WORKS

Moved by Anderson second by Meegan to receive and file, act on ordinance.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0

ORDINANCE

AN ORDINANCE AMENDING THE 2026-2027 BUDGET ORDINANCES ADOPTED JUNE 9TH, 2026.

BE IT ENACTED by the City Council of the City of Lackawanna, New York, as follows:

SECTION 1. That the 2026-2027 Budget Ordinance adopted June 9th, 2026, is hereby amended to transfer budget appropriations between budget lines.

SECTION 2. That the 2026-2027 Budget Ordinance adopted June 9, 2026, is hereby amended to decrease budget line CL.8160.0443.0000 Special Revenue Fund Garbage and Refuse –

Repairs and Replacements by $5,237.50 and to increase budget line CL.8160.0202.0000 Special Revenue Fund Garbage and Refuse – Garbage Totes by $5,5237.50.

THIS ORDINANCE SHALL TAKE EFFECT IMMEDIATELY.

DATED: October 20, 2026
Lackawanna, New York

Moved by Anderson second by Meegan to adopt ordinance as written.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0

Director of Public Safety requests the City Council authorize the sale of a 2020 Ford Police Interceptor. Proceeds will be placed in the Police Dept. Operating Budget.

6. To: Lackawanna City Council
Attn: Council President Frederic Marrano
From: Dino Marrocco, Director of Public Safety

Subject: SALE OF POLICE DEPARTMENT VEHICLE

Honorable Council Members:
I respectfully request authorization to sell the following police vehicles:

- 2020 Ford Police Interceptor VIN# 1FM5K8AB5LGA84063

All proceeds from the sale of aforementioned vehicle will be placed in the Lackawanna Operating Budget Police Department account code A-3120-250.

DINO MARROCCO, DIRECTOR OF PUBLIC SAFETY

Moved by Anderson second by Muflahi to approve request.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0

Director of Purchasing requests the City Council enter into a 2-year contract for electricity with Next Era Energy Services and a 2-year contract with Mirabito Power & Gas, LLC for gas and for Mayor to sign both contracts.

7. Lackawanna City Council
Hon. Frederic J. Marrano, President
2838 South Park Ave.
Lackawanna, New York 14218

Re: Electricity and Gas

Hon. Frederic J. Marrano:

I am asking the City of Lackawanna to enter into a two-year contract for electricity with Next Era Energy Services with a fixed rate of $0.095/kWh for those two years. I am also asking the Council to have the Mayor sign into a two-year contract for gas with Mirabito Power & Gas, LLC with a one year $0.481/CCF fixed rate and a year two $0.508/CCF fixed rate. I have attached the RFP and pricing. For electric, the City will be saving $0.004/kWH for the two years as compared to current pricing. For gas, the City will be saving $0.169/CCF in year one and $0.142/CCF in year two as compared to current

pricing. Both the electric and gas rates stated here are for usage and do not include the delivery charges imposed by National Grid or National Fuel, which will remain the going rate.

THOMAS NICOMETO, DIRECTOR OF PURCHASING
A copy may be obtained in the City Clerk's Office.

Moved by Anderson second by Surdyke to approve request and have Mayor sign contracts.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0

Fire Chief Fino requests the City Council approve the ordinance creating a budget line and advance funds regarding the DASNY grant sponsored by Senator April Baskins in the amount of $50,000. The grant will be used to renovate the kitchen at Fire House #3 located on South Park Avenue. The City will be reimbursed once the work is complete.

8. Lackawanna City Council
Honorable Fred Marrano, President
2838 South Park Ave.
Lackawanna, NY 14218

Dear Council Members,

The Fire Department has been awarded a DASNY grant (#30031) sponsored by Senator April Baskins in the amount of $50,000. This grant will be used to renovate the kitchen at Fire House #3 on South Park Ave. The Grant Disbursement Agreement was executed by DASNY on September 17, 2026. I have included a copy of the GDA for your review. This grant will reimburse the city once the items are purchased and the work is completed. I am requesting the creation of a budget line, and advanced of funds in the amount of $50,000 for the purchase of the items requested in the grant application.

If you have any questions, please feel free to contact me.

JAMES J. FINO, FIRE CHIEF
A copy may be obtained in the City Clerk's Office.

Moved by Anderson second by Muflahi to receive and file, act on ordinance.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0

ORDINANCE

AN ORDINANCE AMENDING THE 2026-2027 BUDGET ORDINANCES ADOPTED JUNE 9TH, 2026.

BE IT ENACTED by the City Council of the City of Lackawanna, New York, as follows:

GENERAL FUND

SECTION 1. That the 2026-2027 Budget Ordinance adopted June 9th, 2026, is hereby amended to add the following Budget Code to the Capital Fund: **H.2080.0626 – "Renovations to the Firehouse #3 Kitchen (DASNY)."**

GENERAL FUND

SECTION 2. That the 2026-2027 Budget Ordinance is hereby amended to transfer unappropriated fund balance in the amount of **$50,000.00** to the **"Transfer to Other Fund – Capital"** Budget Code **[A.9000.9500]**.

CAPITAL FUND

SECTION 3. That the 2026 – 2027 Budget Ordinance is hereby amended to increase the **"Capital Fund Inter Fund Transfers"** Budget Code **[H.0000.5031]** by **$50,000.00.**

SECTION 4. That the 2026-2027 Budget Ordinance is hereby amended to allocated budgeted funds in the amount of **$50,000.00** to the **H.2080.0626 – "Renovations to the Firehouse #3 Kitchen (DASNY)."**

THIS ORDINANCE SHALL TAKE EFFECT IMMEDIATELY.

DATED: October 20, 2026
Lackawanna, New York

Moved by Anderson second by Meegan to adopt ordinance as written.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0

Fire Chief Fino requests the City Council approve the ordinance creating a budget line and advance funds regarding a DASNY grant sponsored by Assemblyman John Rivera in the amount of $250,000. The grant will be used to purchase new portable radios, firehouse gear lockers and install a water line for a fire hydrant at the training tower. The grant will reimburse the City after the work is complete.

9. Lackawanna City Council
Honorable Fred Marrano, President
2838 South Park Ave.
Lackawanna, NY 14218

Dear Council Members,

The Fire Department has been awarded a DASNY grant (#29394) sponsored by Assemblyman John Rivera in the amount of $250,000. This grant will purchase new portable radios, install a water line and fire hydrant at the fire training tower, and purchase firehouse gear lockers. The Grant Disbursement Agreement was executed by DASNY on August 31, 2026. I have included a copy of the GDA for your review. This grant will reimburse the city once the items are purchased and the work is completed. I am requesting the creation of a budget line, and advanced of funds in the amount of $250,000 for the purchase of the items requested in the grant application.

If you have any questions, please feel free to contact me.

JAMES J. FINO, FIRE CHIEF
A copy may be obtained in the City Clerk's Office.

Moved by Anderson second by Muflahi to receive and file, act on ordinance.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0

ORDINANCE

AN ORDINANCE AMENDING THE 2026-2027 BUDGET ORDINANCES ADOPTED JUNE 9TH, 2026.

BE IN EBACTED by the City Council of the City of Lackawanna, New York, as follows:

GENERAL FUND

SECTION 1. That the 2026-2027 Budget Ordinance adopted June 9th, 2026, is hereby amended to add the following Budget Code to the Capital Fund: **H.2080.0625 – "Purchase Emergency Equipment and Install Water Line and Hydrant (DASNY)."**

GENERAL FUND

SECTION 2. That the 2026-2027 Budget Ordinance is hereby amended to transfer unappropriated fund balance in the amount of **$250,000.00** to the **"Transfer to Other Fund – Capital"** Budget Code **[A.9000.9550]**.

CAPITAL FUND

SECTION 3. That the 2026 – 2027 Budget Ordinance is hereby amended to increase the **"Capital Fund Inter Fund Transfers"** Budget Code **[H.0000.5031]** by **$250,000.00.**

SECTION 4. That the 2026-2027 Budget Ordinance is hereby amended to allocat budgeted funds in the amount of **$250,000.00** to the **H.2080.0625 – "Purchase Emergency Equipment and Install Water Line and Hydrant (DASNY)."**

THIS ORDINANCE SHALL TAKE EFFECT IMMEDIATELY.

DATED: October 20, 2026
Lackawanna, New York

Moved by Anderson second by Muflahi to adopt ordinance as written.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0

Assistant City Attorney submits to the City Council Proposed Local Law no. 1, 2026 – Alternative Veterans' Real Property Tax Exemption under RPTL § 458-a(11); Assessor's Fiscal Impact Report and implementation Procedures.

10. To: Council President Marrano and Honorable Members of the Lackawanna City Council
From: City of Lackawanna Law Department
Date: October 15, 2026

Re: Proposed Local Law No. 1, 2026 – Alternative Veterans' Real Property Tax Exemption Under RPTL §458-a(11); Assessor's Fiscal Impact Report and implementation Procedures

As indicated in my prior correspondence, and in advance of the October 15, 2026, noon deadline for submission of agenda items, the Law Department and City Assessor are providing this report concerning the proposed adoption of the additional Alternative Veterans' Real Property Tax Exemption authorized under New York Real Property Tax Law ("RPTL") § 458-a(11).

This report Includes a summary of the legal requirements previously communicated to the Council, the City Assessor's analysis of the potential fiscal impact, and the procedural steps necessary to implement the exemption, should the Council elect to adopt the proposed local law.

Importantly, the Law Department and City Assessor have completed the necessary preliminary work on a timeline that permits the Council to consider and enact the proposed legislation sufficiently in advance of the City's December 1 taxable status date.

I. PRIOR COUNCIL ACTION AND LEGAL REQUIREMENTS

As explained in my prior correspondence, the Council's October 5, 2026 action concerning RPTL § 458-a(11) was insufficient to effectuate the exemption.

Although RPTL § 458-a(11) authorizes adoption by local law or resolution, the City's existing Alternative Veterans' Exemption was enacted by local law and is codified under Chapter 201 of the Lackawanna City Code. For the reasons previously stated, it remains the position of the Law Department that the appropriate legislative action is the adoption of a local law amending Chapter 201to Incorporate the additional exemption authorized by subdivision 11.

The October 5 action did not satisfy the procedural requirements for adoption of a local law under the Municipal Home Rule Law and the Lackawanna City Charter. The prior motion also employed terminology that did not precisely correspond to the statutory provisions, creating potential ambiguity regarding the scope and application of the exemption. The proposed Local Law No. 1-2026 is intended to correct these deficiencies.

The Law Department further recommends that the Council expressly rescind Its October 5, 2026 action concerning RPTL § 458-a(11). Although the prior action was Ineffective to implement the exemption, formally rescinding it will eliminate any potential confusion regarding the Council's legislative actions, avoid conflicting or contradictory directions, and establish a clear record that the exemption is being implemented exclusively through the properly enacted local law.

Rescission should occur before the Council's *vote* on the proposed legislation

II. CITY ASSESSOR'S REVIEW AND IDENTIFICATION OF ELIGIBLE VETERANS

City Assessor Michael Milks has completed an individualized review of all 327 properties currently receivingthe Alternative Veterans' Exemption on the City's assessment roll.

This review Identified 28 properties with documentation presently on file establishing eligibility for the additional exemption authorized by RPTL § 458-a(11).

The Assessor's review reflects substantial work undertaken to identify potentially eligible veterans in advance of Implementation. Rather than relying solely on future applications or waiting for qualifying

veterans to independently seek the additional benefit, the Assessor has undertaken the necessary review and outreach to identify and contact as many potentially eligible veterans as possible and determine whether documentation establishing eligibility is available.

This advance work is particularly important because it positions the City to implement the exemption promptly and efficiently, while reducing the possibility that eligible veterans will be overlooked or unnecessarily delayed in receiving the benefit.

The 28 properties presently identified represent those for which qualifying documentation is currently available. They should not be interpreted as the total number of veterans who may ultimately qualify.

Additional veterans may become eligible or establish their eligibility by submitting documentation of a qualifying permanent and total disability designation from the United States Department of Veterans Affairs.

In the near term, the number of qualifying properties can reasonably be expected to increase as additional veterans provide the necessary documentation. Over the longer term, the number will fluctuate as property ownership, residency, disability classifications, and other eligibility circumstances change.

Accordingly, the Assessor's findings represent a current, documented baseline for estimating the exemption's potential impact, rather than a fixed or permanent measure of the number of beneficiaries.

III. ESTIMATED FISCAL IMPACT

The City Assessor has also analyzed the potential effect of the proposed exemption upon the City's taxable assessed valuation and the resulting distribution of the City's real property tax levy.

Of the 327 Alternative Veterans' Exemption files reviewed, the 28 properties presently identified as qualifying have a combined total assessed value of $3,555,600.

These properties currently receive exemptions totaling $1,614,020. Implementation of RPTL §458-a(11) would remove an additional $1,941,580 in assessed value from the City's taxable assessment roll, based upon the Assessor's review.

Using the City's 2026 Budget Book, the Assessor calculated the following estimated impact:

Existing Tax Structure With Proposed Exemption

City real property tax levy	$14,445,047	$14,445,047
Total taxable assessed value	$761,036,255	$759,094,675
Tax rate per $1,000 of assessed *value*	$18.98	$19.03

Based upon these figures, the Assessor estimates that implementation of the additional exemption would increase the City's real property tax rate by approximately **$0.05 per $1,000 of taxable assessed value,** assuming the total tax *levy* remains unchanged.

For illustrative purposes, a property with a taxable assessed value of $100,000 would experience an estimated increase of approximately **$5 annually** as a result of the redistribution of the tax burden attributable to the newly exempt properties.

This increase does not represent an Increase in the City's overall tax levy. Rather, it reflects the redistribution of an unchanged *levy* across a smaller taxable assessment base.

These figures are estimates based upon currently available information and **should not be interpreted as a definitive projection of the 2027 tax** rate or the **ultimate fiscal impact of the exemption.**

The analysis necessarily assumes that the City's 2027 tax levy remains equal to the 2026 levy and that there are no changes to the taxable assessed valuation other than the additional exemptions presently identified. As the Assessor recognizes, those assumptions are unlikely to reflect all changes that will occur in the ordinary course of preparing the 2027 assessment roll and City budget.

Further, the estimated impact is based upon only the 28 properties presently documented as eligible. Additional qualifying veterans may be identified, and the number of eligible properties may increase in the near future. Over time, the number of qualifying properties and the total assessed value removed from taxation can and likely will fluctuate.

The Assessor's calculations therefore provide the Council and the public with a reasonable estimate of the exemption's immediate potential impact, based upon the best information presently available.

IV, PROPOSED LOCAL LAW AND PUBLIC HEARING

As previously advised, adoption **of a** local law requires compliance with the procedural provisions of the Municipal Home Rule Law and the Lackawanna City Charter, including distribution of the legislation in its required final form, "aging" or in other words, giving adequate time for consideration of the law by Council members and the public, publication of notice **or** public hearing, and a public hearing held before adoption.

Council President Marrano has authorized publication of the notice of public hearing. Due to the publication deadlines of Buffalo Business First, the City's official newspaper, the earliest available publication date is October 23, 2026.

The following notice is scheduled for publication on that date:

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the City of Lackawanna will hold a Public Hearing on November 2, 2026, at 5:00 p.m., at 2838 South Park Avenue, City Hall Council Chambers, Lackawanna, New York 14218.

The topic of discussion will be proposed Local Law No. 1-2026, authorizing a full exemption from real property taxes for the qualifying primary residences of disabled veterans under New York Real Property Tax Law §458-a(11).

The full text of the proposed local law may be examined at the City Clerk's Office in City Hall and is posted on the City of Lackawanna website. The regular meeting of the Lackawanna City Council will follow, with the Council caucus commencing at 6:30 p.m. and the regular meeting Immediately thereafter.

END OF NOTICE

The November 2 public hearing will provide the Council and members of the public with an opportunity to consider the proposed legislation, the Assessor's fiscal analysis, and the anticipated effect upon qualifying veterans and other City taxpayers before final legislative action.

V. IMPLEMENTATION TIMELINE AND REQUIRED COUNCIL ACTION

The Law Department and City Assessor have completed their respective reviews and prepared the necessary information within a timeframe that allows the proposed exemption to be considered and implemented before the *City's* December 1 taxable status date.

The significance of this timing should not be overlooked. The Assessor's extensive review of existing exemption files, identification of documented qualifying properties and advance outreach to potentially eligible veterans demonstrates a proactive effort to ensure that the exemption, if adopted, can be administered promptly and that qualifying veterans have a meaningful opportunity to receive the benefit. In coordination with the Law Department's preparation of the proposed legislation and required adoption procedures, the City is well situated to Implement this exemption in a timely manner should Council adopt the proposed local law.

This coordinated effort provides the Council with both the Information necessary **to** make an informed legislative decision and a workable schedule for timely implementation.

Should the Council wish to proceed, the recommended course of action is as follows:

1. Receive and review proposed Local Law No. 1-2026 and the accompanying fiscal impact analysis prepared by the City Assessor.

2. Conduct the public hearing scheduled for November 2, 2026, following proper publication of notice and compliance with the applicable statutory requirements.

3. Rescind the October 5, 2026 action purporting to adopt RPTL § 458-a(11), thereby eliminating any ambiguity concerning the operative legislative authorization. This can be done by motion of any council member and passed upon a majority vote in the affirmative.

4. **Consider and, if approved, adopt proposed Local Law No. 1-2026** following the public hearing and satisfaction of all applicable procedural requirements.

ALTERNATIVE VETERANS EXEMPTION

2026 budget book figures used in analysis

EXEMPTION SNAPSHOT

327

Alternative veterans

28

Known Permanent & Total Vets

3.56M

P&T Vets Total assessed value

1.61M

Current P&T exempt amount

TAXABLE VALUE CHANGE

$1,941,580

2026 TAX RATE COMPARISON

CURRENT RATE

$18.98

per 1,000 assessed value

REVISED RATE

$19.03

per 1,000 assessed value

Rate change: +$0.05 per 1,000 AV

WHAT THAT MEANS FOR A PROPERTY

Assessed value	Current tax*	Revised tax*
$100,000	$1,898.00	$1,903.00
$150,000	$2,847.00	$2,854.50
$175,000	$3,321.50	$3,330.25
$200,000	$3,796.00	$3,806.00

*Tax amounts use the rates shown and exclude garbc1ge fees and any property-specific exemptions.

LOCAL LAW NO. 1-2026

A LOCAL LAW AMENDING CHAPTER 201, ARTICLE XI, OF THE CODE OF THE CITY OF LACKAWANNA TO PROVIDE AN EXEMPTION FROM REAL PROPERTY TAXATION FOR VETERANS WITH PERMANENT AND TOTAL SERVICE-CONNECTED DISABILITIES PURSUANT TO REAL PROPERTY TAX LAW§ 458-a(11)

Be it enacted by the City Council of Lackawanna as follows:

Section 1. Legislative Intent and Purpose.

The City Council of the City of Lackawanna recognizes the service and sacrifices of veterans of the United States Armed Forces and the importance of providing real property tax relief to veterans who have sustained disabilities as a result of their military service.

The City Council further recognizes that§ 458-a(11) of the Real Property Tax Law of the State of New York authorizes municipalities, by local law, to provide a full exemption from real property taxation for qualifying veterans who have been determined by the United States Department of Veterans Affairs to be permanently and totally disabled as a result of their military service.

The purpose of this Local Law is to exercise the authority granted by Real Property Tax Law§ 458-a(11) and to amend the existing veterans exemption provisions of the Code of the City of Lackawanna to provide such exemption.

Section 2. Amendment to Chapter 201, Article XI, § 201-45.

Section 201-45 of Chapter 201, Article XI, of the Code of the City of Lackawanna, entitled "Findings; purpose," is hereby amended to read as follows:

§ 201-45. Findings; purpose.

The City Council of the City of Lackawanna finds that the provision of real property tax exemptions to qualifying veterans serves an important public purpose by recognizing their service and sacrifices on behalf of the United States.

The City Council further finds that the Real Property Tax Law of the State of New York authorizes municipalities to provide increased real property tax exemptions to qualifying veterans and, pursuant to§ 458-a(11), to provide a full exemption from real property taxation for qualifying veterans with permanent and total service-connected disabilities.

It is the intent of the City Council to maintain the veterans' exemptions previously established under this Article and to provide the additional exemption authorized by Real Property Tax Law § 458-a(11).

Section 3. Addition of§ 201-47.1 to Chapter 201, Article XI.

Chapter 201, Article XI, of the Code of the City of Lackawanna is hereby amended by adding a new§ 201-47.1, entitled "Exemption for veterans with permanent and total service-connected disabilities," to read as follows:

§ 201-47.1. Exemption for veterans with permanent and total service-connected disabilities.

A. Exemption authorized.

Pursuant to§ 458-a(11) of the Real Property Tax Law of the State of New York, real property located within the City of Lackawanna that constitutes the primary residence of a qualifying veteran who has a permanent and total disability as a result of military service shall be exempt from one hundred percent (100%) of real property taxation levied by the City of Lackawanna, including applicable special assessments and special ad valorem levies, to the extent authorized by§ 458-a(11).

B. Eligibility.

To qualify for the exemption provided by this section, a veteran shall satisfy all applicable eligibility requirements set forth in Real Property Tax Law§ 458-a(11), including the requirements that:

1. The veteran meets the applicable eligibility requirements of Real Property Tax Law§ 458-a;
2. The real property for which the exemption is sought constitutes the veteran's primary residence; and
3. The veteran's permanent and total service-connected disability is established by a letter, official form, or other documentation issued by the United States Department of Veterans Affairs specifically confirming that the veteran is permanently and totally disabled as a result of military service.

C. Application and administration.

Applications for the exemption authorized by this section shall be submitted to the City Assessor on forms prescribed by the New York State Department of Taxation and Finance, together with such documentation as may be required by Real Property Tax Law§ 458-a(11).

The City Assessor shall determine eligibility for the exemption and administer the same in accordance with applicable provisions of the Real Property Tax Law and regulations and guidance issued by the State of New York.

D. Limitation of exemption.

The exemption provided by this section shall apply only to taxes, special assessments, and special

ad valorem levies imposed by or on behalf of the City of Lackawanna to the extent authorized by Real Property Tax Law§ 458-a(ll). Nothing herein shall be construed to authorize an exemption from taxes levied by another taxing jurisdiction unless such jurisdiction has independently authorized the exemption as required by law.

In no event shall the exemption reduce the taxable assessed value of qualifying real property below zero.

E. Relationship to existing veterans exemptions; exemption not subject to maximum limits.

The exemption authorized pursuant to this section and Real Property Tax Law§ 458-a(ll) shall be a full exemption from taxation and applicable special district charges, assessments, and special ad valorem levies, without regard to the home value cap established in§ 201-46 or the maximum exemption amounts established in§ 201-47 of this Article. Neither the home value cap nor the maximum exemption amounts established in those sections shall apply to, limit, or otherwise reduce the exemption authorized herein.

Nothing contained in this section shall repeal, reduce, or otherwise modify the existing veterans exemptions established pursuant to§§ 201-46 and 201-47, which shall remain in full force and effect for exemptions granted pursuant to Real Property Tax Law§ 458-a(2).

Section 4. Severability.

If any clause, sentence, paragraph, subdivision, section, or part of this Local Law shall be adjudged by a court of competent jurisdiction to be invalid or unconstitutional, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

Section 5. Effective Date.

This Local Law shall take effect immediately upon filing with the Secretary of State.

CHRISTY COOPER, ASSISTANT CITY ATTORNEY

Moved by Muflahi second by Anderson to receive and file; schedule Public Hearing for Monday, November 2, 2026 at 5:00 p.m. in Council Chambers.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0

Request to Waive the Rules:

Moved by Muflahi second by Anderson to Waive the Rules.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0

Mayor Iafallo requests the City Council approve the resolution regarding the proposed use of the Community Development Block Grant for 2027-2028.

A. Honorable Council President
Honorable Council Members
2838 South Park Ave.
Lackawanna, NY 14218

Dear Honorable Body:

I am requesting the City Council waive the rules and grant approval of the attached resolution regarding projects I have proposed using Community Development Block Grant (CDBG) Funds for 2027-2028.

Your anticipated cooperation regarding this important matter is greatly appreciated.

ANNETTE IAFALLO, MAYOR

Moved by Anderson second by Meegan to receive and file, act on resolution.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0

RESOLUTION #12, 2026

COMMUNITY DEVELOPMENT BLOCK GRANT FUNDING

WHEREAS, The City of Lackawanna is in need of funding for eligible programs under the Community Block Grant Program; and

WHEREAS, the City of Lackawanna is desirous of obtaining financial assistance for these proposals; and

WHEREAS, it is in the public interest that the City of Lackawanna apply for such financial assistance from the Community Development Block Grant Program through Erie County Department of Environmental & Planning; and

WHEREAS, a public hearing was held on October 16, 2026 in the Council Chambers of Lackawanna City Hall for citizen input and suggestions for projects to be submitted for funding, and

NOW, THEREFORE BE IT RESOLVED,

That the City Council submits the following project(s) to be considered for funding by the CDBG Program during the 2027-2028 grant cycle:

1st Priority – Lackawanna Community and Senior Center Upgrades/Repairs

NOW, therefore it be resolved, that the Lackawanna City Council, hereby authorizes Mayor Iafallo to sign, submit and execute a contract with the Erie County Community Development Block Grant (ECCDBG) Program for the cited project(s) upon approval of the ECCDBG; and

Be it further resolved, that the City of Lackawanna is committed to providing no less that 5% cash match for said project.

THIS RESOLUTION SHALL TAKE EFFECT IMMEDIATELY

DATED: October 19, 2026
Lackawanna, New York

Moved by Anderson second by Surdyke to adopt resolution as written.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0

B. **Assistant City Attorney** – Request the City Council approve the bond resolutions and ordinance associated with the Police/Court Facility and Demolition of the former City Hall Extension.

Moved by Marrano second by Anderson to receive and file.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0

Business Registration:

Paramount Auto LLC, Harieth Alkadi, 2839 South Park Ave., Towing and Recovery.

Moved by Marrano second by Surdyle to **TABLE** request.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0

Tabled Items: Remove from the TABLE item #6 which was tabled at the October 5, 2026 Council Meeting.
No Motion.

Old Business:

Adjournment:

Moved by Marrano second by Muflahi to adjourn meeting.
Yeas: Muflahi, Anderson, Meegan, Surdyke, Marrano Carried 5-0