

Memo To: John Anspach, Fairview Board of Fire Commissioners Chairman
CC: Bill Spampinato, Attorney for Fairview Fire District (recently resigned)
From: Bill Rubin
Subject: **Responsibility for and legality of fire tax apportionment**
Date: October 23, 2008

At the October 21 Public Hearing on the 2009 Fairview Fire District budget, you read a letter from Beverly Allyn opposing an 8.7% pay increase for Mr. Passikoff as Treasurer, because he made serious errors in the apportionment of taxes, causing Hyde Park taxpayers to pay more than their fair share in 5 of the last 8 years. In response, you stated the following¹:

I take exception with that, because our lawyer told you people two months ago that the apportionment rates are dictated through the county, down to the towns. And I've also seen something on the web page that said that we've done illegal things. This board has never done a damn thing illegal, and I take exception to that very highly.

Later in the meeting, responding to my statement that the apportionment is in violation of state law, you said:

It is not our fault that these rates were wrong. It is the county's fault, because it is the mission of the County Comptroller to state the rates to the towns, and in turn that's how they figure out, and that's what our lawyer said. I am not going to stand here and argue with him.

I spoke with Bill Spampinato today. According to my understanding of this conversation:

- The Fairview Fire District never asked Mr. Spampinato about Mr. Passikoff's apportionment calculation.
- Mr. Spampinato is not familiar with the calculations Mr. Passikoff made to apportion the Fairview fire tax levy between Hyde Park and Poughkeepsie.
- Mr. Spampinato did not give the Fairview Fire District his opinion about whether Mr. Passikoff's calculation was in accordance with New York State law.

My view, first expressed in my memo to you of August 4, continues to be as follows:

- Fairview's inequitable apportionment is in violation of state law.
- Responsibility for equitable apportionment lies with the Fairview Fire District and its Treasurer.
- The view that the Fairview Fire District did nothing wrong in calculating the apportionment cannot be justified.

As I see it, *the interests of the Fairview Fire District and its taxpayers would be better served if you stop insisting that the Fairview Fire District did nothing in violation of state law.* There is no evidence to support such a statement, and considerable evidence to the contrary.

¹ Quotes are transcribed by me from an audio recording courtesy of Ms. Virginia Buechele.