

The November 8, 2019 Town of Bethel Town Board special meeting was called to order by Supervisor Daniel Sturm at 2:30 p.m. at the Dr. Duggan Community Center Meeting Room, White Lake, NY 12786..

Council members present: Dawn Ryder  
Vicky Simpson  
Lillian Hendrickson  
Bernard Cohen

Attorney for the Town: Karen Mannino

The meeting was opened with the Pledge of Allegiance.

**Correspondence to Cooper Arias from Town Board regarding 2019 Tax Collection**

Mr. Sturm explained at a previous meeting the Town Board approved sending a letter to Cooper Arias. Mr. Sturm read the letter being sent today into the record:

**Daniel Sturm**  
Town Supervisor

***Town of Bethel***  
***Supervisor's Office***  
**3454 Route 55, P.O. Box 300**  
**White Lake, New York 12786**  
**(845) 583-4350 ext. 102**

November 8, 2019

Cooper Arias, LLP  
Attn: Andrew Arias  
892 NY 17B  
Monticello, NY 12701

Dear Mr. Arias:

As you are aware, there have been a number of issues presented this year with the collection of taxes. The Town Board is requesting that you provide an initial audit of the books of the Tax Collector. The Board specifically request that you investigate the following two circumstances involving Mr. Serrone and Mr. Nikola as well as review all payments received from February 1 to February 15, 2019 to ensure that penalties were appropriately assessed and paid to the Town. It is requested that this review be done now in addition to the annual audit.

The Town would ask that you specifically look at the collection of taxes from two separate tax payers. In the first instance, on January 26, 2019 taxes were paid by Mr. Serrone SBL #38.-2-29.8. As I understand Mr. Serrone paid his taxes in cash and was issued a receipt for the cash payment. This office was advised on January 28, 2019 that \$1,000 was missing from that payment. A review of the Tax Collector's records appears to demonstrate that the full payment (including the missing \$1,000) was credited to Mr. Serrone's property on February 14, 2019. I have been unable to locate the source of the \$1,000 or to find a deposit slip indicating when/if this money was deposited into the Tax Collector's account. A review of the Tax Collector's records indicates that the bill was paid in cash and received by mail (in actuality the payment was made in person at the window on January 26, 2019). No penalties are assessed although the cash is not credited to the parcel until well after the date that penalties and fees would have been incurred.

The Town also asks that you look at a payment made in reference to SBL 38B.-1-36 (Nikola Realty Corp.). In that instance it appears that the taxpayer paid a number of parcels at the window by check on January 25, 2019, included in that check was \$96.22 for SBL 38B.-1-36. The \$96.22, although apparently collected, was not applied to the

SBL and the taxpayer received notice on September 25, 2019 of the delinquent taxes by the Sullivan County Treasurer's Office. The Town Board has been unable to ascertain what happened to this \$96.22 payment.

The Town is additionally looking for your input regarding approximately \$92 that was left in the Tax Collector's Account upon her resignation.

The Town Board has requested input from the Tax Collector on many of these issues, as well as others, and has received either no or insufficient response.

Please feel free to contact me with any questions or concerns you might have.

Sincerely,  
**Daniel Sturm**  
Town Supervisor

**Discussion on Audit and Resolution**

Mrs. Ryder asked why not just do a full regular audit since Tax Collector is now closed.

Karen Mannino explained that a regular audit won't be available until May. Board voted to send the letter to Cooper Arias at last meeting.

Mrs. Ryder asked if Cooper Arias can do the general audit now? Mrs. Ryder would like to save money by having the state do the special audit.

Mrs. Sturm requested that the letter to Cooper Arias also be sent to the State Comptroller.

Mrs. Ryder - we know what happened with the \$1,000. The Tax Collector took it out of her pocket to repay the missing funds.

Mr. Sturm – it is alleged. Mrs. Ryder – we don't know if we will ever know where the \$1,000 came from. Mrs. Mannino – there should be some kind of accounting.

Mr. Sturm read the resolution.

Mrs. Ryder – is it common practice of the Town Supervisor to take over the account? Mrs. Mannino – someone needs access to the records, I do not see it as a conflict. This is a Town Board decision. Mrs. Ryder – can't an outside person be appointed?

**Resolution to authorize Cooper Arias and the Town Supervisor to access Tax Collector Checking Account**

**RESOLUTION OF TOWN BOARD OF THE TOWN OF BETHEL  
TO AUTHORIZE SUPERVISOR DANIEL STURM AND COOPER ARIAS, LLP  
ACCESS TO ALL RECORDS RELATING TO A CHECKING ACCOUNT WITH  
THE FIRST NATIONAL BANK OF JEFFERSONVILLE ENTITLED  
DEBRA GABRIEL TOWN OF BETHEL TAX COLLECTOR**

WHEREAS, Debra Gabriel has resigned her position as Tax Collector effective August 30, 2019; and

WHEREAS, a checking account had existed at the First National Bank of Jeffersonville, entitled Debra Gabriel Town of Bethel Tax Collector; and

WHEREAS, a resolution was previously adopted by the Town Board to close said checking account and authorized the remaining funds be paid to the Town of Bethel; and

WHEREAS, the First National Bank of Jeffersonville has indicated that records relating to said account are only available to the Debra Gabriel as Tax Collector,

WHEREAS, Debra Gabriel has resigned her position and is no longer the Tax Collector for the Town; and

WHEREAS, it is necessary for the Town, as well as the Town’s accountant, to have access to those records for a variety of reasons, including, but not limited to, to comply with the Town’s annual auditing requirements, to investigate tax payments received by the Tax Collector but not appropriately applied to taxpayer parcels and to facilitate an accounting of penalties collected and due to the Town.

NOW, THEREFORE, BE IT RESOLVED, the Town Board of the Town of Bethel hereby directs that Daniel Sturm, as Supervisor, is responsible for the closed account; and be it

FURTHER RESOLVED, that the Town Board hereby authorizes Daniel Sturm, Supervisor, and Cooper Arias, LLP to have access to any and all records relating to the closed account entitled Debra Gabriel Town of Bethel Tax Collector; and be it

FURTHER RESOLVED, that this resolution shall take effect immediately.

Motion by: Councilwoman Vicky Simpson  
Seconded by: Councilwoman Lillian Hendrickson

Adopted upon a roll call vote with 4 ayes and 1 nay with Mrs. Ryder voting no as follows:

	Aye	Nay
Dawn Ryder		X
Bernie Cohen	X	
Daniel Sturm	X	
Vicky Simpson	X	
Lillian Hendrickson	X	

**Town Board Comments**

Mrs. Ryder – voted no, she would like to see an outside person.

Mrs. Hendrickson – sorry this is all happening. If nothing is wrong then, fine. Only way to know.

Mrs. Simpson – many more complaint this year, never got answers from Tax Collector tour letters written to her.

Mr. Cohen – when dealing with taxpayer money you have to be careful.

Mrs. Ryder – agree need to clear all this up want positivity going forward.

**Public Comment**

Judith Maidenbaum – how much is audit costing? Mr. Sturm – estimated maybe a few thousand. Mrs. Maidenbaum – she has been here for 18 years and no one ever questioned her honesty, integrity, and kindness; against spending the money.

Mr. Sturm – this is not frivolous spending, we are representing the taxpayer. We are not questioning her honesty or integrity.

Mrs. Maidenbaum is upset over the dissension. People make mistakes.

Mrs. Simpson – we are protecting the town. Took over 60 days for her to return checks. We never got answers from her.

Mr. Sturm – in 2018 there was a \$2,400. error. At that time we took a stand to make an obligation to the taxpayers. We have not accused anyone.

Denise Connolly - add additional names for oversight. Mr. Sturm we may not be able to have a second person for an elected official account.

Bonne Smith – who deleted the program? Mrs. Mannino – the program should not have been deleted. Mrs. Smith – is the information there? When was it deleted? Mr. Sturm it was deleted when she retired. Mrs. Smith – sho is privy to take this money? Mrs. Mannino she had a clerk that only took checks; Tax Collector only one who took cash. Mr. Sturm – In 2019 no one helped her other than her clerk.

Garrett Gabriel – telling the auditors what took for. State Comptroller should come in and do audit; it is beyond he said/she said.

Mrs. Simpson – when Tax Collector resigned the Town Board evaluated. It was a good time since she left office. Garrett – Retired NOT resigned. Mrs. Simpson – Town Board felt \$5,000 a month was appropriate (Jan., Feb., March).

Mr. Sturm – if we copy State Comptroller they will investigate; we don't tell them.

Mr. Gabriel – let's get the State Comptroller here.

Dan Gabriel – my family has been here since 1825, time to take back the town.

Mr. Sturm – confident in auditors and will have an open mind.

Judith Maidenbaum – people don't know what to think. Outside auditor is a good idea.

### **Adjournment**

There being no further business, Mrs. Simpson moved to adjourn the meeting at 3:15 p.m., seconded by Mrs. Ryder, put to a vote and carried 5-0.

Respectfully submitted,

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Rita J. Sheehan, Town Clerk