

**RECEIVED**

AUG 01 2013

BY: *SK* 2:19 PM

Map, Plan and Report  
for the  
Establishment of an  
Ambulance District  
in the  
Town of Cohocton

August 1, 2013

Prepared By:

Mark C. Butler, Esq.  
Law Offices of Mark C. Butler, PLLC  
5166 Main Street, Suite 302  
Williamsville, NY 14221  
716.839.5411  
716.839.5422 (fax)  
[www.markebutler.com](http://www.markebutler.com)

**Map, Plan and Report for the Establishment of an Ambulance District  
Town of Cohocton**

**TABLE OF CONTENTS**

<b><u>ARTICLE</u></b>	<b><u>PAGE NO.</u></b>
I. Executive Summary .....	3
II. Assessment of Existing System .....	5
III. Objectives of the Plan .....	6
IV. Plan for Implementation .....	7
V. Structure of the Ambulance Service .....	8
VI. Cost to a Typical Property in the Town of Cohocton .....	9
VII. Budget Preparation and Governance of the Ambulance District .....	10
VIII. Timetable for Implementation of the Ambulance District .....	11
IX. Benefits to be Realized by the Establishment of the Ambulance District .....	11

**EXHIBIT**

Exhibit - Map of Area to be Serviced by the Creation of the Cohocton Ambulance District

**Map, Plan and Report for the Establishment of an Ambulance District  
Town of Cohocton**

**I. Executive Summary**

The within Map, Plan and Report (hereinafter "Plan") is prepared for and is being submitted to the Town of Cohocton ("Town") pursuant to Town Law Article 12-A for the establishment of an ambulance district within the Town and pursuant to the Resolution of the Town Board on July 24, 2013 directing the completion of such a Map, Plan and Report.

Ambulance service to the Town is currently and has historically been provided by two agencies: by the Atlanta-North Cohocton Fire District ("Fire District"), a municipal ambulance service operated and funded by the Fire District, and by the Village of Cohocton through the Cohocton Volunteer Fire Department ("CVFD"). The operation of the both ambulance services have previously been primarily through tax revenue generated, respectively, by the Fire District and the Village of Cohocton, as well as by fundraising by the fire departments and their rescue squads.

The current ambulances operating certificates denominate the "Atlanta North Cohocton Fire District" as the operating territory for the Fire District and the "Town and Village of Cohocton" as the operating territory for the CVFD.

General Municipal Law Section 209-b precludes fire districts such as the Atlanta-North Cohocton Fire District and fire department rescue squads, such as the Cohocton Volunteer Fire Department, from charging for the provision of ambulance and emergency medical services to those individuals who utilize the service.

Consequently, the current system provides no prospect for recovery of fees for the service.

The establishment of an ambulance district in the Town of Cohocton in conjunction

**Map, Plan and Report for the Establishment of an Ambulance District  
Town of Cohocton**

with the extension of the district in the Village of Cohocton will: (1) permit the respective municipalities to assess a specific tax for the provision of ambulance service equalized against all users and potential users of the service (2). permit the imposition of a fee for service charge for use of the ambulance to offset taxes.

The ambulance district tax will be solely for the provision of ambulance and emergency medical services. By implementing an ambulance district in the Town and extended into the Village, the costs for operating an ambulance service will be removed from the fire district and the Village and placed on the ambulance district.

It is assumed that the ambulance district will contract with a not-for-profit corporation formed for the purpose of delivering the ambulance service to the new ambulance district, pursuant to General Municipal Law 122-b and Town Law 198(10(f) through either a municipal certificate of need process (“CON”) or the transfer of the Cohocton Volunteer Fire Department ambulance certificate. The new ambulance corporation, prospectively named the Cohocton Valley Ambulance Service, Inc. (CVAS”) will operate with a combination of volunteer and paid staff to provide 24/7/365 coverage.

The establishment of an ambulance district in the Town of Cohocton in conjunction with the extension of the district into the Village will permit the assessment of a specific tax to supplement the provision of ambulance service through a service contract and to assure service while allowing continued revenue generation through third-party insurance billing by the contracting ambulance agency to minimize municipal costs.

This tax will be solely for the provision of ambulance services. By implementing an ambulance district in the Town, and its extension into the Village, the costs for delivering

**Map, Plan and Report for the Establishment of an Ambulance District  
Town of Cohocton**

ambulance services will be spread among all users in those municipalities, while keeping the ultimate tax costs lower through revenue recovery by the contracting ambulance agency.

It is assumed that the ambulance district in the Town will function jointly pursuant to the Village authorizing the extension of the ambulance district into the Village, including the designation of one of the three ambulance district commissioners from the Village of Cohocton.. It is contemplated that the establishment of an ambulance district which will oversee the provision of ambulance services will result in more efficient operation of ambulance services within the Town and Village.

**II. Assessment of Existing System**

Emergency medical and ambulance service is currently provided to the residents of the Town and Village by a combination of ambulance services delivered by the Cohocton-North Atlanta Fire District and the Cohocton Volunteer Fire Department. As a note, General Municipal Law Section 209-b precludes fire districts and ambulance squads of volunteer fire companies from charging for the provision of ambulance and emergency medical services, thereby preventing any third party insurance contributions for the provision of such services, leaving the expense of such service to be solely borne by taxes.

Each year, the cost for providing ambulance and emergency medical services continues to grow; while the volunteer staff of each agency have responded dependably for many years, daytime coverage has become increasingly difficult to provide across the board in both the Town and the Village. Staffing demands for continuous service require hiring paid staff to supplement the volunteer response to assure the rapid response and delivery of ambulance and emergency

**Map, Plan and Report for the Establishment of an Ambulance District  
Town of Cohocton**

medical services in the Town and Village. Furthermore, there is no expectation that the cost for providing ambulance and emergency medical services will diminish in the foreseeable future.

**III. Objectives of the Plan**

The objective of this Plan is to facilitate the creation of town-wide ambulance district in the Town of Cohocton, with that district extended by local law into the Village of Cohocton. There is currently no provision of law for the creation of a consolidated ambulance district encompassing a town and a village jointly. Consequently, it is incumbent upon the Town of Cohocton to establish an ambulance district and the Village, by local law, to extend the ambulance district to include the Village. The functional benefits of creating an ambulance district are as follows:

1. A continuation of the service as presently constituted in meeting the needs and expectations of the residents of the Town and Village of Cohocton;
2. The extension of the service to assure around-the-clock responses, particularly during weekday hours when volunteer staff is lowest, to be supplemented by paid staffing;
3. To establish an uncompensated governing body (Board of Ambulance Commissioners) to oversee the operation and delivery of a freestanding emergency medical and ambulance service;
4. To establish a Board of Ambulance District Commissioners to oversee and monitor the operations of the ambulance service and to represent the interests of the residents of the Town and Village in the creation and monitoring of an annual

**Map, Plan and Report for the Establishment of an Ambulance District  
Town of Cohocton**

budget for the provision of an emergency medical and ambulance service within the contemplated ambulance district;

5. To establish a separate line-item entry on district residents' tax bills itemizing the exact amount of residents' local taxes being utilized for supplementing the provision of emergency medical and ambulance services;
6. To establish a stream of tax-based revenue for supplementing the provision of ambulance and emergency medical services in the Town and Village;
7. To promote the recruitment and retention of volunteer and paid EMS staff with the intent of improving and enhancing the current EMS delivery system in the Town and Village;
8. To work with the Board and Officers of the Cohocton Valley Ambulance Service, Inc., to insure appropriate and cost-efficient emergency medical services, including cost recovery on a fee for service basis for those utilizing the ambulance service to reduce the tax burden;
9. To the extent practicable to follow the fiscal model and procedures employed by the Town and Village for the governance of the ambulance district.

**IV. Plan for Implementation**

The Plan contemplates that the Town of Cohocton will adopt this Plan. The Plan anticipates a public hearing in the Town to present the Plan for public discussion. The Plan contemplates that after debate and discussion on the matter at the public hearing, that the Town will adopt resolutions endorsing the establishment of a district in the Town. It is contemplated that contemporaneously with the Town establishing an ambulance district that the Village of

**Map, Plan and Report for the Establishment of an Ambulance District  
Town of Cohocton**

Cohocton will conduct the required statutory process, including a public hearing, for the adoption of a local law to include the Village in the ambulance district to permit the unified and coordinated operation of the ambulance district.

It is contemplated that the Town Board will appoint the initial Commissioners. It is contemplated that two commissioners of the initial commissioners appointed will be Town residents and one commissioner will be a Village resident. Those initial-appointed commissioners will serve as commissioners of the ambulance district for the purpose of facilitating the transition of ambulance service to the ambulance district oversight and that such commissioners will be elected thereafter, with two commissioners being Town residents and one commissioner being a Village resident.

It is contemplated that the initial appointments will be made through December 31, 2014, with elections taking place on the second Tuesday in December 2014 pursuant to Town Law 198 and 210. At such election, three commissioners will be publically elected by voters in the Town and Village, with staggered terms so that in subsequent elections, one commissioner will be elected annually, each for a three-year term of office. One commissioner will be required by the formation to be a Village resident, upon the completion of the Local Law process of extending the ambulance district into the Village.

**V. Structure of the Ambulance Service**

It is contemplated that the new ambulance district will enter into an operational agreement with Cohocton Valley Ambulance Service, Inc., (“CVAS”), a not-for-profit corporation to be formed for the sole purpose of providing emergency medical and ambulance services and to promote uninterrupted delivery of ambulance service within the ambulance



**Map, Plan and Report for the Establishment of an Ambulance District  
Town of Cohocton**

district pursuant to a contract between the Ambulance District and CVAS, under the authority of General Municipal Law 122-b and Town Law 198(10-f).

It is contemplated that the current Fire District ambulance will be transferred from the Fire District to the Ambulance District. It is further contemplated that the current Village ambulance will be leased by the Ambulance District for an amount equal to the outstanding Village bond on such ambulance. Upon the satisfaction of the bond, the Ambulance will be transferred by the Village to the Ambulance District.

The advantages to the contemplated structure include the fact that the ambulance district can continue or expand the existing services, including assurance of dedicated daytime EMS and ambulance response, without all the costs associated with a start-up municipal ambulance service or the economics of contracting with a for-profit ambulance service.

To that end, the new entity will operate under a New York State Department of Health ambulance operating certificate to be held by the Town, which will then contract with CVAS to provide ambulance and EMS services throughout the Ambulance District.

**VI. Cost to a Typical Property in the Proposed Ambulance District**

It is contemplated under this Plan that the Town and Village will implement its respective tax levy uniformly across the new ambulance district. The Town's 2013 Assessment Roll (not including the Village) is \$219,406,298<sup>1</sup>. A typical one-family dwelling in the Town of Cohocton has an average assessment of \$60,000<sup>2</sup>. The Village's 2013 Assessment Roll is \$29,618,320<sup>3</sup>. A

---

<sup>1</sup> Per Town Assessor's Office, July 25, 2013

<sup>2</sup> Per Steuben County Real Property Tax Services, July 29, 2013

<sup>3</sup> Per Town Assessor's Office, July 25, 2013

**Map, Plan and Report for the Establishment of an Ambulance District  
Town of Cohocton**

typical one-family dwelling in the Village of Cohocton also has an average assessment of \$60,000<sup>4</sup>.

Based on an estimated 2014 budget appropriation for ambulance services in the Ambulance District of \$212,506.22, the annual tax on the average residence in the Ambulance District would be \$47.18, based on an effective tax rate of 79.362096¢ per thousand of assessed valuation across the entire ambulance district (both Town and Village).

**VII. Budget Preparation and Governance of the Ambulance District**

Pursuant to Town Law, town boards generally oversee districts established such as the ambulance district contemplated herein. Under this authority, it is contemplated that the Town Board will establish a Board of Ambulance District Commissioners and delegate the ministerial functions related to the operation of the ambulance district to the commissioners pursuant to Town Law Section 198.

The Board of Ambulance District Commissioners will be charged with acting in an advisory capacity to the Town Board with regard to functions related to the operation of the ambulance district. It is contemplated that the Town Board will appoint the initial members to the Board of Ambulance District Commissioners, with the subsequent election of commissioners, beginning in December 2014 for staggered elected terms of 1, 2, and 3 years respectively, with subsequent annual elections being for three-year terms, pursuant to Town Law 210.

Of course, with the anticipated extension of the ambulance district to include the Village of Cohocton by a local law approved by the Village Board, the formational documents will be

---

<sup>4</sup> Per Steuben County Real Property Tax Services, July 29, 2013

**Map, Plan and Report for the Establishment of an Ambulance District  
Town of Cohocton**

drawn to designate one initial commissioner to be appointed who is a Village resident and that one commissioner thereafter be elected shall be a Village resident.

One of the ministerial responsibilities that would be delegated to the District Board of Ambulance Commissioners would be the preparation of an annual budget. It is anticipated that such an annual budget would be prepared in or about August of each year for submission to the respective Boards of the Town and Village. It is further anticipated that the annual preparation of ambulance district budget would be prepared in a manner similar to the current practice for establishing the fire district budgets, except that the ambulance district budget will require the approval of the Town Board.

**VIII. Timetable for Implementation of the Ambulance District**

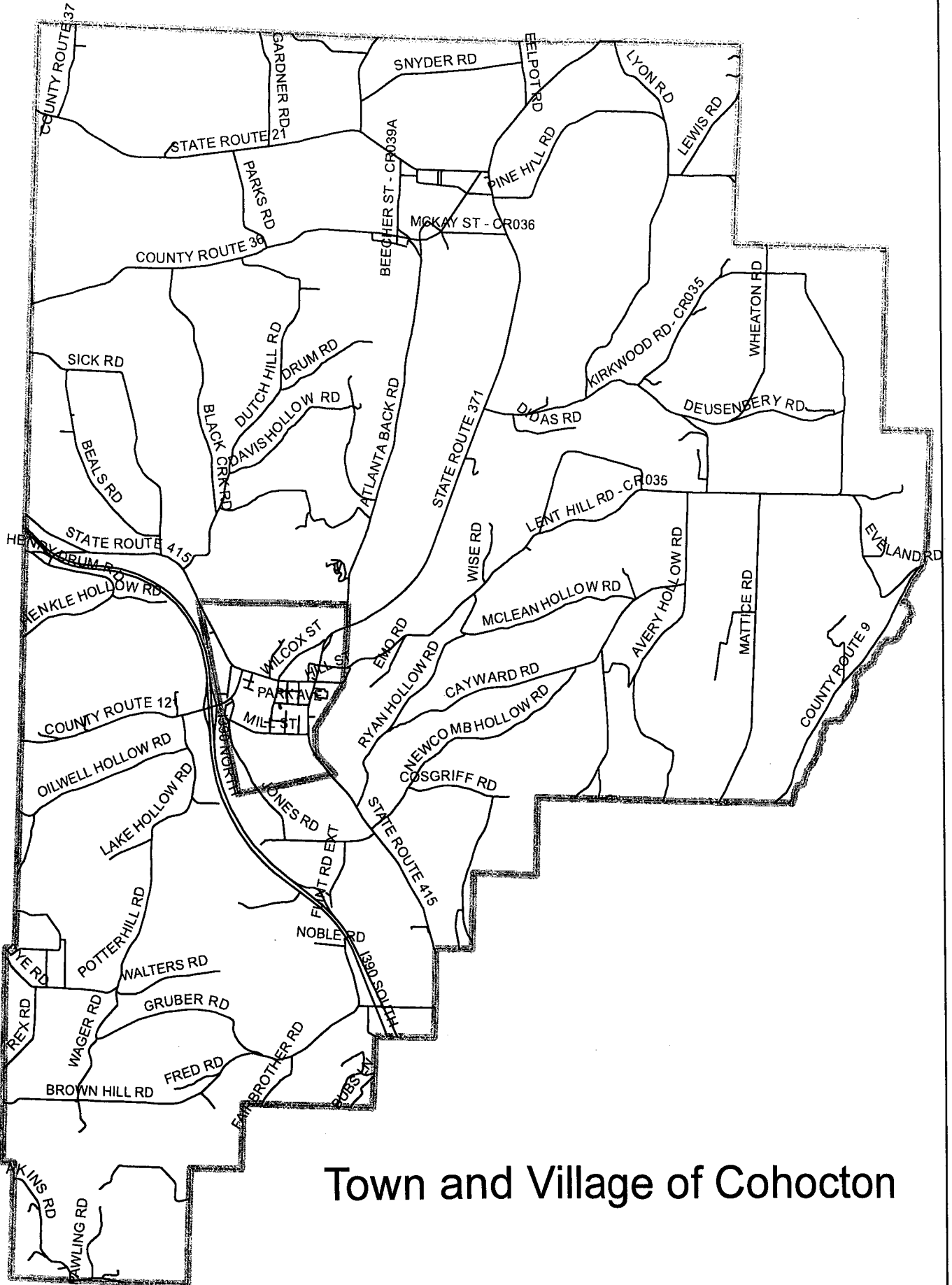
It is contemplated that the ambulance district will be established for the purposes of creating a budget for the 2014 calendar year. The ambulance district will assume control and operation over the ambulance service by a contract made pursuant to General Municipal Law 122-b and Town Law 198 (10-f) commencing January 1, 2014. A period of transition during the latter part of 2013 is expected, particularly in budget preparation and operational commencement.

**IX. Benefits to be Realized by the Establishment of the Ambulance District**

1. There will be continuity of the provision of emergency medical and ambulance services with a likely enhancement of services given the autonomy of operating an ambulance service.

**Map, Plan and Report for the Establishment of an Ambulance District  
Town of Cohocton**

2. There will be a separate and distinct ambulance budget which will translate into a distinct line-item entry on residents' annual tax bills so that the cost per property for the provision of emergency medical services can be easily identified by the taxpayer.
3. There will be revenue generated in the form of fee for services billing for those using the ambulance service to offset the tax-support otherwise required for a newly established ambulance service.



Town and Village of Cohocton