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February 25, 2021

Mayor Timothy Egan  
Board of Trustees  
Village of Woodbury  
Village Hall  
Highland Mills Firehouse  
455 Route 32  
Highland Mills, New York 10930

**RECEIVED**  
MAR 01 2021  
VILLAGE OF WOODBURY

Re: Application for Exemption from Taxation for  
Certain Parcels Used for Water Supply Purposes

Dear Mayor Egan and Trustees of the Village Board:

As you know, this firm serves as special counsel to the Village of Kiryas Joel ("Kiryas Joel") on certain matters including, among others, pending Real Property Tax Law ("RPTL") proceedings involving the Village of Woodbury ("Woodbury"). On behalf of the Kiryas Joel Board of Trustees, we respectfully submit the attached requests for exemption from taxation by Woodbury of certain parcels owned and used exclusively by Kiryas Joel for water supply purposes within the boundaries of Woodbury. The properties for which exemption is sought are identified by section, block, and lot numbers on the Town and Village of Woodbury Assessment roll as follows:

213-1-64.1  
213-1-49  
202-1-19  
247-4-16  
205-4-8  
999-7-1  
999-7-2

Application was previously made to Woodbury on February 28, 2018 and March 9, 2020, which provided Kiryas Joel's rationale for the exemption requested. For your convenience, a copy of the previous applications is enclosed.

Together with representatives of Kiryas Joel, we remain available to meet with you and Trustees of the Village Board to explain further the basis for this request and the potential for resolution of this and the pending RPTL Article 7 proceedings.

Sincerely,

*/s/ Daniel T. Hubbell*

Daniel T. Hubbell

cc: Village Board of the Village of Kiryas Joel (via e-mail)  
Joseph McKay, Esq. (via e-mail)

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March 9, 2020

Mayor Timothy Egan  
Board of Trustees  
Village of Woodbury  
Village Hall  
Highland Mills Firehouse  
455 Route 32  
Highland Mills, New York 10930

Re: Application for Exemption from Taxation for  
Certain Parcels Used for Water Supply Purposes

Dear Mayor Egan and Trustees of the Village Board:

At the unanimous request of the Village Board of the Village of Kiryas Joel ("Kiryas Joel"), we respectfully submit requests for exemption from taxation by the Village of Woodbury (the "Village") of certain parcels owned by Kiryas Joel, used by Kiryas Joel for water supply purposes, that are within the boundaries of the Village. The properties for which exemption is sought are identified by section, block, and lot numbers on the Town and Village of Woodbury Assessment roll as follows:

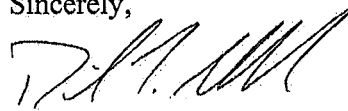
213-1-64.1  
213-1-49  
202-1-19  
247-4-16  
205-4-8  
999-7-1  
999-7-2

Application was previously made to the Village on February 28, 2018, which provided Kiryas Joel's rationale for the exemption requested. We do not have any record of the Village taking action on the previous application. For your convenience, a copy of the previous application is enclosed. While we disagree with the court's *dicta* in its recent decision in Village of Kiryas Joel v. Town of Woodbury, Index No. EF006062-2019, out of abundance of caution, Kiryas Joel

is applying once again for an exemption from taxation by the Village pursuant to Section 406(3) of the Real Property Tax Law ("RPTL").

Should the Village wish to discuss this further or a potential resolution of the pending RPTL Article 7 proceedings, representatives of Kiryas Joel would be pleased to meet with you and Trustees of the Village Board to explain further the basis for this request and of their beliefs that it should be granted.

Sincerely,

A handwritten signature in black ink, appearing to read "D. T. Hubbell", written in a cursive style.

Daniel T. Hubbell

cc: Village Board of the Village of Kiryas Joel (via e-mail)  
Joseph McKay, Esq. (via e-mail)

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February 28, 2018

Mayor Michael Queenan  
Board of Trustees  
Village of Woodbury  
Village Hall  
Highland Mills Firehouse  
455 Route 32  
Highland Mills, New York 10930

Re: Application for Exemption from Taxation for  
Certain Parcels Used for Water Supply Purposes

Dear Mayor Queenan and Trustees of the Village Board:

At the unanimous request of the Village Board of the Village of Kiryas Joel ("Kiryas Joel"), we respectfully submit requests for exemption from taxation by the Village of Woodbury (the "Village") of certain parcels owned by Kiryas Joel and used by it for water supply purposes, that are within the boundaries of the Village. The properties for which exemption is sought are identified by section, block, and lot numbers on the Town and Village of Woodbury Assessment roll as follows:

213-1-64.1  
213-1-49  
202-1-19  
247-4-16  
205-4-8  
999-7-1  
999-7-2

With the exception of parcels 999-7-1 and 999-7-2, each of these parcels consists of conventional real property owned by Kiryas Joel. Parcels 999-7-1 and 999-7-2 are "non-situs" properties, that is, properties that cannot be geographically identified and exist separate and apart from any parcel of land. The parcel nos. are simply designations given to the physical pipeline equipment that has been installed in and under a right of way owned by the County of Orange. As such they are not conventional real property that would otherwise exist apart from the pipeline

itself, and have no purpose or use other than the transmission of water. They impose no burden on the Village and receive no benefit from the Village.

Each of these parcels is owned and used (or, in the case of the pipeline, is intended to be used) by Kiryas Joel as a part of the village-owned water system, water plant, pumping station, water treatment plant, water shed or reservoir, including necessary connections and appurtenances ("Water Supply Property"), within the meaning of section 406(3) of the New York Real Property Tax Law. Pursuant to that section the governing board of the Village may agree to confer complete or partial exemption for the Water Supply Property from Village taxation.

Exemption of the Water Supply Property would enhance real property ownership, encourage industrial and commercial development and exemplify a spirit of inter-municipal cooperation between the two villages. All communities in Orange County will benefit because Kiryas Joel will no longer be reliant on local wells for a source of water, which reliance could otherwise require the construction of new facilities and impose further burdens on already existing sources of water. Exemption would also benefit both villages by eliminating or reducing costly litigation regarding valuation, in particular the valuation of the pipeline facilities, which are not readily susceptible to traditional methods of valuation.

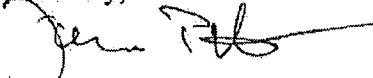
Exemption would further be appropriate to ensure fairness and consistency of exemptions granted by the Village, as it currently grants a complete exemption for water supply and other properties within the borders of the Town and Village of Woodbury owned by other villages yet, like the Water Supply Property, are not within the corporate limits of the owning villages. Kiryas Joel believes that its Water Supply Property should be treated by the Village consistently with the Village's exemption of other village-owned water supply properties.

For example, the Village has conferred complete exemption for the following properties, owned by the Village of Harriman and identified as used for water supply purposes within the meaning of RPTL 406(3), that are not within the boundaries of that village but rather in the Village of Woodbury.

225-1-35  
225-1-16.2

In light of the foregoing, we would appreciate your consideration of this request on terms that are fair and equitable. Representatives of Kiryas Joel would be pleased to meet with you and Trustees of the Village Board to explain further the basis for this request and of their beliefs that it should be granted.

Sincerely,



Jonathan P. Nye

cc: Village Board of the Village of Kiryas Joel  
4832-0894-8062, v. 1