We ask this court to remember the overall context of what is being asked of the Village of Lyons. They have been tasked with creating a Dissolution Plan to act as a blue print for the Town and a Fire District to consider when they take over. These other government entities cannot be bound to the results of this plan, and NYCOM advocates that ultimately this is a Town Process, not a Village process. Placing this matter in context further illustrates the pointlessness of these delays.

As of this morning, the Village of Lyons is now 236 days into the process of completing a Proposed Dissolution Plan, 56 days in gross violation of GML 17-A. They plead with this court for another 60 days to complete their duties and the court offered a compromise that would incredibly stretch statutory deadlines by a total of 116 days, effectively rendering the law as impotent and ignoring its intent.

Respondents have acknowledged that the Dissolution Committee appointed by the Village of Lyons board did not begin working on the dissolution plan process until March 7, 70 days into the deadlines. Respondents have also acknowledged as fact that the Village of Lyons did not meet with or submit time sensitive questions to NYS until June 20<sup>th</sup>, which was 175 days into the process and 5 days before the statutory deadline.

Respondents have blatantly failed to explain to this court the reasons for those admitted delays, and as the court can see today, if respondents had acted in good faith to complete the dissolution plan then we would not be here today and the plan would be completed. 70 days would have made the difference. Respondents were well aware of what would be required of them when they met December 3rd and received the certified vote results. The process for creating a dissolution plan, seating a committee, data gathering, and questions for NYS all could have begun on December 27 as the Mayor had promised December 3. We find this behavior demonstrative of the village of Lyons being unwilling and therefore unable to comply with this law, dragging its collective feet in a deplorable attempt to flout the will of the people of this community.

As this court weighs petitioner's request for an appointment of a JHO to finish the proposed dissolution plan, or considers respondents request for 60 more days, we ask this court to consider the immediate and long term negative implications to the entire community in allowing this process to continue beyond 30 more days. The law has set other time sensitive deadlines that also need to be considered, a possibility of another referendum exists, and both the town and village must begin preparing for next year's budget needs and the winding down of Village affairs. The tax loads, debts, and infrastructure burdens continue to exist or potentially worsen, and every day of delay in this process negatively impacts both communities financially. Finally, an Order by the court with a September 20<sup>th</sup> deadline for completion would be achievable, reasonable, and would meet the needs of all involved in seeing this process through to the end. Either option, the immediate appointment of a JHO or a final 30 day deadline, would also affirm to the people that Village Officials are NOT able to flout laws that they disagree with, and are held to the same standard as the people that they serve.