

Timothy P. Mulvey, Assistant Attorney General  
New York State Office of the Attorney General  
Syracuse Regional Office  
30 South State Street, Suite 30  
Syracuse, NY 13202-2060

February 18, 2026

Re: Wells College Board of Trustees  
Petitions for Approval of the Sale and Transfer of All or Substantially All Assets

Dear Mr. Mulvey:

The closing of Wells College is a watershed event in the history of the Village of Aurora, with both immediate and long-term direct and indirect economic and cultural impacts. Our basic request to you, the Wells College Board of Trustees, and the Cayuga County Supreme Court, is to do everything possible to mitigate the negative impacts of the closure of Wells College on the Village, for the health and prosperity of the Village and its residents.

Our greatest concern relates to the costs of the operation of the water treatment plant. The Village of Aurora incurred large unbudgeted expenses when, on October 1, 2024, Wells College abandoned operation of the plant which had supplied water to the Wells campus and the Village for a century. The Village was required by the NYS Department of Health and the Cayuga County Department of Health to assume operation and maintenance of the plant as an urgent matter of public safety.

The costs immediately incurred by making critical repairs and hiring new employees were estimated by the village's engineering firm Barton & Loguidice at \$340,710. That amount equaled 29% of the Village's modest \$1.1 million 2024-25 annual budget. The Village also was obligated straight away to install a heating system in the plant's building at a cost of \$45,000. The Village has had to estimate all future costs, as the college provided no financial information on the plant's year to year operation.

At present, the College continues to own the water plant while the Village carries the financial responsibility to run and maintain it.<sup>1</sup> The plant is in *extremely* poor condition. For many decades, almost nothing has been done to update the system's 100-year-old infrastructure. The nearly 18-month delay in transferring ownership of the property has held up the receipt of a \$5 million grant awarded to the Village to make crucial upgrades to the plant. The funds will not be made available until the property transfer, long delayed by the College, finally takes place. The

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<sup>1</sup> In the course of operating the water treatment plant last year, the Village has paid over \$39,000 in campus electrical costs, which the Wells College Board of Trustees has promised to reimburse. The Village is awaiting payment as of this writing.

Village continues to face substantial operating and capital expenses in connection with this critical public health infrastructure.

How, then, could this impact be mitigated through the College's closure plan? For one thing, the College Board of Trustees should donate any net proceeds of its sales to the Village of Aurora. The College's Petitions propose to donate these proceeds to an "appropriate charity." The Village should be that charity.

First, the Village is in fact a "charity," under federal and state laws. Donations to governmental units are tax-deductible under §170(c)(1) of the Internal Revenue Code if made for a public purpose. And New York State law specifically authorizes unrestricted charitable contributions to villages for "charitable purposes." The Village is ready and willing to establish a "charitable gifts reserve fund" in the exercise of its authority under §6-u of the General Municipal Laws (GMU).

Second, the Village is a worthy recipient of these net proceeds. The public policy of the State is reflected in new legislation adopted in the wake of Wells' sudden closure, Senate Bill 2025-S877, now law, which directs the provision of technical assistance to any municipality in the event of a college or university closing such municipality. This law recognizes the devastating economic impact a college closure can wreak, one that has certainly been felt in the tiny Village of Aurora with a current population of 255 (reduced from 607 with the college's closure). According to the NYS Department of Labor, 141 workers lost their Wells College jobs in May 2024. The 24 that remained are being laid off in stages. Naming the Village of Aurora as the recipient of net proceeds could mitigate, at least in part, the immediate direct economic impacts of the Wells College closure.

A donation to the Village would be consistent with the purposes of Wells College as a nonprofit corporation. As stated in the Village Historian's letter of June 26, 2024, filed as Document #57 in Cayuga County Supreme Court case number E2025-0580, "[t]he relationship between the Village of Aurora and Wells College is unusually close. It can well be said that their histories are inextricable . . ." The Village Historian's letter ably traces the shared history of the Village and the College. While the College Board of Trustees disputed the Village's legal standing to intervene in the disposition of the college archives, it never disputed the nature of the Village's relationship with the College.

*The economic, cultural, civic, and historic relationships between the Village and the College are all equally intertwined. It is not possible to separate Wells College from the Village of Aurora. It would not have been the same college in any other physical setting.* This fact is borne out by the recent designation of Hobart and William Smith Colleges, as the Legacy Partner, as opposed to the original proposal of Manhattanville University in Westchester County. Wells College and Aurora and the Finger Lakes are all inextricably intertwined. The designation of the Village as the "appropriate charity" for the distribution of net proceeds would be very closely related to the purposes of the College.

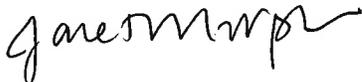
The Village is what remains, the location and repository of the meaning and experience and memories of the College for its former students, alumni/ae, faculty, staff, surrounding community and supporters, as well as for future historians. All net proceeds after the sale of the Wells College campus, off-campus real estate, and personal property, should be directed to the Village.

In addition, the Village supports the position stated by the Wells Legacy Society in their letter to you. The request to spare a very modest collection of locally significant historic artifacts from the monetization of the College's assets is indeed consistent with the purpose of the College. The donation of these artifacts to local and regional organizations will help mitigate the cultural and economic impacts of the closure of the College.

In closing, the Village cannot help but notice that the College has not published its remaining Cy Pres Obligation balance or its wind down expenses. Since any charitable contribution is proposed to occur only after these obligations and expenses are satisfied, the Village respectfully requests their close scrutiny. The Cy Pres Obligation is the largest account payable by the Board of Trustees - it should be carefully accounted for. The consideration paid to attorneys and consultants should be "fair and reasonable to the corporation," just as the proposed sales contracts are required to be. The goal of this review would be to provide fair, but not excessive, compensation to those who worked with the College Board of Trustees, and to preserve as many funds as possible for charitable distribution to the Village.

Thank you for considering these remarks.

Sincerely,



Janet Murphy, Deputy Mayor Aurora, NY

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Wells College Board of Trustees, Marie Chapman Carroll, Chair  
NYS Senator Rachel May  
NYS Assemblyman Jeff Gallahan  
NYS Governor Kathy Hochul  
NY Charities Bureau, James Sheehan