

REGULAR MEETING

DELAWARE COUNTY BOARD OF SUPERVISORS OCTOBER 14, 2015

The regular meeting of the Delaware County Board of Supervisors was held Wednesday, October 14, 2015 at 1:00 p.m. in the Supervisors' Room of the Senator Charles D. Cook County Office Building, 111 Main Street, Delhi, New York, Chairman James E. Eisel, Sr. presiding.

The Clerk called the roll and all Supervisors were present except Mr. Spaccaformo.

Mr. Marshfield offered the invocation.

Mr. Taggart led the Board in the Pledge of Allegiance to the Flag.

The minutes of the previous meeting were accepted as presented.

The Clerk noted that all communications received have been referred to their respective committees for review.

Chairman Eisel granted privilege of the floor to Mr. Triolo who introduced Director of Economic Development Glenn Nealis to provide a report on the public meetings held on the proposed hotel/motel bed tax.

Mr. Nealis provided a handout entitled: *Report to the Board - Bed Tax Meetings* and said that the Department of Economic Development hosted public informational meetings in the Towns of Delhi, Middletown and Hancock to discuss the proposed hotel/motel occupancy tax in the County of Delaware.

Summarizing the three informational meetings, Mr. Nealis said that thirty-five people attended the meetings, twenty-one of them owners of lodging establishments who shared their opinions and concerns for or against the occupancy tax. Opinions on the issue were split about 50/50. Of those opposed, some remained against the tax, but for others the opposition lessened as they learned more about the specifics of the tax.

Mr. Nealis noted the primary reason for those in opposition of the occupancy tax is the perception of unfairness. The lodging businesses would be required to collect and remit the occupancy tax but other tourism-related businesses would benefit as much without being subject to the tax. Another point raised was that Air B&B's would potentially be exempt from the tax while competing for the same customers. A minority felt the two percent tax would be detrimental to their business in terms of price.

Additionally, a number of questions were raised in regards to the administration of the tax and how the Board would select the members of the Tourism Advisory Board.

In answer to Mr. Marshfield, Mr. Nealis said he is working off a list of about 102 bed and breakfast and motel establishments. He believes this number is not anywhere near the full amount.

Basing the estimated tax revenue on 2012 lodging figures, he said the county could potentially raise about \$192,000.

In answer to Mr. Taggart, Mr. Nealis explained that County Treasurers in counties that have a hotel/motel occupancy tax are taking an administration fee. The fee ranges in percentage and can be as much as 20 percent of the gross amount of the bed tax collected. He shared that one of the questions raised at the meetings was whether the county would consider taking the administration fee from the potential increase in sales tax revenue rather than the revenue raised from the bed tax.

Ms. Miller noted that the local law provides for a 10 percent administration fee to the County Treasurer to cover the additional cost of administering the tax.

In answer to Mr. Marshfield, Mr. Nealis explained that Air B&B's are relatively new and at this time would potentially be exempt from the occupancy tax while competing for the same customers. He added that to his knowledge there is no legislation to change that law.

Chairman Eisel thanked Mr. Nealis for the informational update and stated that the proposed Local Law Intro. No. 12 and resolution setting a public hearing concerning the bed tax would be called up later in the meeting.

Chairman Eisel granted privilege of the floor to Ms. Molé who introduced Director of Public Health Services Amanda Walsh.

Ms. Walsh introduced Mark Fenton, a national public health, planning, and transportation consultant to discuss *Healthy Communities by Design*.

Mr. Fenton shared that a walkable community has a variety of destinations close together and a comprehensive network of facilities that invites safe, accessible walking everywhere by people of all ages and abilities. He provided a PowerPoint presentation addressing the economic, environmental and public health benefits of a healthy community.

Building a healthy community happens through a shift of priorities and policies. Communities committed to building a walkable community are proactive in engaging their leaders to develop comprehensive plans, zoning ordinances and permitting practices. Communities can start simply, with small improvements such as adding sidewalks or footbridges and/or redesigning current systems while embracing a systematic plan to shift attitudes and behavior to incorporate a greater mix of land usage.

Healthy Communities by Design have significant preventive health benefits due to a physically active population from reduced health care costs to lower employee absenteeism and higher productivity. As a result, many private and non-profit entities are investing in walking communities because the focus is on preventive health benefits, safely moving people and supporting commerce.

Chairman Eisel thanked Mr. Fenton for his informative presentation and noted that Mr. Fenton would be giving a more detailed presentation tonight at SUNY Delhi, Farrell Hall at 6:30 p.m.

Mr. Dolph offered the following resolution and moved its adoption:

RESOLUTION NO. 165

**TITLE: 2015 BUDGET AMENDMENT
TRANSFER OF FUNDS
TREASURER'S OFFICE**

WHEREAS, the current printer/copier cannot be repaired; and

WHEREAS, there are no funds in the equipment account for a new purchase.

NOW, THEREFORE, BE IT RESOLVED that the following transfer be made:

FROM:

10-11990-54900000	Contingency	\$597.41
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TO:

10-11325-52200000	Equipment	\$597.41
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The resolution was seconded by Mr. Marshfield and adopted by the following vote: Ayes 4667, Noes 0, Absent 132 (Spaccaforo).

Ms. Molé offered the following resolution and moved its adoption:

RESOLUTION NO. 166

**TITLE: 2015 BUDGET AMENDMENT
TRANSFER OF FUNDS
PUBLIC HEALTH SERVICES**

WHEREAS, the Early Intervention Mobile IFSP application requires a Windows-based operating system; and

WHEREAS, the Windows-based tablets cost more than the iPads included in the Early Intervention 2015 Budget.

NOW, THEREFORE, BE IT RESOLVED that the following transfer be made:

FROM:

10-14059-52200000	Equipment	\$100.00
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TO:

10-14012-52200000	Equipment	\$100.00
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The resolution was seconded by Ms. Miller and adopted by the following vote: Ayes 4667, Noes 0, Absent 132 (Spaccaforo).

Mr. Hynes offered the following resolution and moved its adoption:

RESOLUTION NO. 167

**TITLE: 2015 BUDGET AMENDMENT
TRANSFER OF FUNDS
PLANNING DEPARTMENT**

WHEREAS, the Planning Director has requested and the Planning, Recreation, Culture and Community Committee in conjunction with the Finance Committee and Budget Officer, have agreed that additional funding of appropriations is needed at this time to purchase four computer monitors, a laptop, and a copy machine.

NOW, THEREFORE, BE IT RESOLVED that the following transfer be made:

FROM:

10-18020-51000000	Personal Services	\$5,152.63
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TO:

10-18020-52200000	Equipment	\$5,152.63
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The resolution was seconded by Ms. Miller and adopted by the following vote: Ayes 4667, Noes 0, Absent 132 (Spaccaferno).

Mr. Triolo offered the following resolution and moved its adoption:

RESOLUTION NO. 168

**TITLE: ESTABLISH ACCOUNTS TO ADMINISTER
THE UPPER DELAWARE RIVER TAILWATERS COALITION AND TRIBUTARY
COMMUNITIES' TASK FORCE FUNDS
DEPARTMENT OF WATERSHED AFFAIRS**

WHEREAS, the tailwaters communities and non-governmental organizations came together to form the Upper Delaware River Tailwaters Coalition with a mission to explore mutually beneficial solutions to the many challenges facing the tailwaters region; and

WHEREAS, the involved municipalities, including, but not limited to, the Towns of Colchester, Deposit, Hancock, Tompkins and Walton; the Villages of Deposit and Hancock have formed a "Task Force" which is a municipal entity authorized by statute under NY General Municipal Law Article 5-G; and

WHEREAS, the Delaware County Board of Supervisors authorized the Delaware County Treasurer to establish the necessary accounts to administer Task Force funds with Resolution No. 156-2015.

NOW, THEREFORE, BE IT RESOLVED that the following accounts be established and the 2015 budget amended as follows:

INCREASE REVENUES:

10-18989-42238900/8989115/968 Misc. Rev. Other Gov. \$700.00

INCREASE APPROPRIATIONS:

10-18989-54675000/8989115/968 Task Force Expense \$700.00

The resolution was seconded by Ms. Miller and adopted by the following vote: Ayes 4667, Noes 0, Absent 132 (Spaccaforno).

Mr. Rowe offered the following Resolution and moved its adoption:

RESOLUTION NO. 169

**TITLE: AUTHORIZATION FOR AWARDS
DEPARTMENT OF PUBLIC WORKS**

WHEREAS, at the request of the Department of Public Works, the NYS Department of Labor has identified air quality issues at the Compost Facility; and

WHEREAS, the Department of Public Works has contacted the original designers of the Compost Facility to develop alternatives for addressing the issues as well as some operational issues with the overall air handling system in the plant; and

WHEREAS, the Department has negotiated a phased scope of work proposal at an hourly rate schedule with a not to exceed value for phases 1 and 2 with designers.

NOW, THEREFORE, BE IT RESOLVED that the County Department of Public Works is authorized to make award as follows:

GHD Consulting Services Inc.
One Remington Park Drive
Cazenovia, NY 13035

Not to exceed value of: \$24,600

The resolution was seconded by Mr. Haynes.

Mr. Rowe referenced Commissioner of Public Works Wayne Reynolds’ memo explaining that since the composting plant has come on line the Department has monitored the respiratory health of the employees in the plant. The Department requested the assistance of the NY State Department of Labor Public Employee Safety and Health (PESH) division to come in earlier in the year to monitor the air quality. PESH found that heavy metals in the dust could possibly create a concern for long-term lung health. Employees are now manually sweeping which introduces much less dust but is not as efficient.

Commissioner Reynolds explained that the Department is looking at commercial vacuums to improve air quality and gain back efficiency. This award is for an engineering evaluation of the plant’s

air handling system and a specific design of modifications to take air from the bioreactor directly to the biofilter so the air is not distributed through the maturation building. Phase one is an overall review of the air handling system and phase two will be the final design and preparation of bidding documents for modifications.

The resolution was adopted by the following vote: Ayes 4667, Noes 0, Absent 132 (Spaccaforo).

Mr. Rowe offered the following resolution and moved its adoption:

RESOLUTION NO. 170

**TITLE: CHANGE ORDER NO. 1 OF PROPOSAL NO. 34-15
DEPARTMENT OF PUBLIC WORKS**

WHEREAS, Resolution 145 of 2015 authorized the award of Proposal No. 34-15, “Scour Repairs, Various Bridges, Towns of Hancock & Middletown” to Nupump Corporation, PO Box 157, Malaga, NJ 08328 for the bid amount of \$160,904; and

WHEREAS, the project is completed and the final quantities have been measured and computed; and

WHEREAS, there were three items with decreased quantities and three items with increased quantities.

NOW, THEREFORE, BE IT RESOLVED that the Department of Public Works is herewith authorized to execute Change Order No. 1 (Final) in the amount of (\$1,260) lowering the total project cost to \$159,644.

The resolution was seconded by Mr. Haynes and adopted by the following vote: Ayes 4667, Noes 0, Absent 132 (Spaccaforo).

Mr. Pigford offered the following resolution and moved its adoption:

RESOLUTION NO. 171

**TITLE: RATIFICATION OF BAGS LANDFILL
BUDGET FOR 2016**

BE IT RESOLVED that the 2016 budget for the BAGS Landfill in the total amount of \$7,080.00 with \$1,820.35 the apportioned cost to the Town of Sidney be ratified as presented.

The resolution was seconded by Mr. Triolo and adopted by the following vote: Ayes 4667, Noes 0, Absent 132 (Spaccaforo).

Mr. Hynes offered the following resolution and moved its adoption:

RESOLUTION NO. 172

**TITLE: PUBLIC HEARING ON EIGHT-YEAR REVIEW OF
AGRICULTURAL DISTRICT NO. 6**

WHEREAS, the Delaware County Agricultural and Farmland Protection Board and the Delaware County Planning Board have presented recommendations for the modification of Agricultural District No. 6 located in the Towns of Hancock, Colchester and Hamden during the scheduled 8-year review period.

NOW, THEREFORE, BE IT RESOLVED that a public hearing be held by the Delaware County Board of Supervisors on the proposed modifications to Agricultural District No. 6 on Wednesday, October 28, 2015 at 12:30 p.m. in the Board of Supervisors' Room of the County Office Building.

Town of Hancock

MODIFICATION	ACREAGE
Additions	2,612
Removed	986

Town of Colchester

MODIFICATION	ACREAGE
Additions	365
Removed	0

Town of Hamden

MODIFICATION	ACREAGE
Additions	151
Removed	176

The resolution was seconded by Mr. Marshfield and unanimously adopted.

Mr. Triolo offered Local Law Intro. No. 12 of 2015. The Local Law was seconded Mr. Dolph.

LOCAL LAW INTRO. NO. 12 OF 2015

**LOCAL LAW IMPOSING A HOTEL/MOTEL OCCUPANCY TAX
IN THE COUNTY OF DELAWARE**

BE IT ENACTED by the Board of Supervisors of the County of Delaware, State of New York, as follows:

Section 1. Title & Statement of Intent; Priority

This local law shall be known as the Delaware County Hotel Occupancy Tax Law. The intent of this local law shall be to promote tourism in Delaware County.

Section 2. Definitions.

When used in this local law, the following terms shall mean:

- (a) County - Delaware County, New York.
- (b) Effective Date - the date set forth in Section 28 of this local law.
- (c) Hotel - Any facility or portion thereof which is regularly used and kept open for the lodging of guests. A building comes within the definition of a hotel or motel if, among other factors:
 - i. sleeping accommodations are provided for the lodging of paying occupants on a regular basis;
 - ii. the typical occupant is a transient or public traveler;
 - iii. the relationship between the operator of the establishment and the occupant of the accommodations is that of an innkeeper and guest and not of a landlord and tenant;
 - iv. the occupant does not have an exclusive right or privilege with respect to any particular room or rooms, but instead merely has an agreement for the use or possession of a particular room or rooms; or,
 - v. the operator provides maid and linen service or other customary hotel services for its occupants.

The term hotel includes the following: hotels; motels; hostels; tourist cabins; bungalows; cottage colonies; inns; boarding houses or clubs; lodging houses; rooming houses; bed and breakfasts; guest houses; dude ranches; ski lodges; and similar establishments that are regularly used and kept open for the lodging of occupants.

Note: If a person rents a room in his or her primary residence to a transient occupant on a less-than-regular basis, the room being rented out is not considered a room in a hotel, and, therefore, the person is not required to collect sales tax on the rental.

- (d) Occupancy - The use of possession, or the right to the use or possession, of any room in a hotel or motel.
- (e) Occupant - A person who, for a charge or any consideration, uses, possesses, or has the right to use or possess, any room in a hotel or motel under any lease, concession, permit, right, license, agreement, or otherwise.
- (f) Operator - Any person operating a hotel or motel in Delaware County including but not limited to the owner, proprietor, lessee, sub-lessee, mortgagee in possession, licensee, or any other person otherwise operating such hotel or motel.

- (g) Permanent Resident - Any person occupying any room or rooms in a hotel or motel for at least thirty-two (32) consecutive days.
- (h) Person - An individual, partnership, society, association, joint stock company, corporation, limited liability company, general or limited or limited liability partnership, estate, receiver, trustee, assignee, referee, and any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and/or any combination of the foregoing.
- (i) Rent - The charge and/or consideration received for occupancy valued in money, whether received in money or otherwise.
- (j) Return - Any return filed or required to be filed as herein provided.
- (k) Room - Any room or rooms of any kind in any part or portion of a hotel or motel, which is available for, rented or otherwise, let out for the lodging of guests.
- (l) Tax Imposition Date - the date set forth in Section 3 of this local law.
- (m) Tourism Advisory Board – a committee, comprised of elected and/or public officials and appointed members, who are charged with the decision making process and reporting requirements regarding the manner in which Bed Tax revenues are utilized in the promotion and development of the tourism industry in Delaware County.
- (n) Treasurer - The Delaware County Treasurer or the Treasurer’s designee.

Section 3. Imposition of Tax.

On and after the first day of January in the year two thousand and sixteen, there is hereby imposed and there shall be paid a tax of two percent (2%) of the per diem rental rate for each room or rooms in a hotel or motel located within the County, except that such tax shall not be applicable to a permanent resident of a hotel or motel.

Section 4. Transitional Provisions.

The tax imposed by this local law shall be paid upon any occupancy on and after the date set forth in Section 3 hereof although such occupancy is pursuant to a prior contract, lease, or other arrangement. Where rent is paid on a weekly or other term basis, the rent shall be subject to the tax imposed by this local law to the extent that it covers any period on and after the date set forth in Section 3 hereof.

Section 5. Exempt organizations.

Except as otherwise provided in this section, any use or occupancy by any of the following shall not be subject to the tax imposed by this local law:

(a) The State of New York, or any public corporation (including a created pursuant to agreement or compact with another state or the Dominion of Canada) improvement district or other political subdivision of the state;

(b) The United States of America, insofar as it is immune from taxation; and

(c) Any corporation or association, or trust, or community chest, fund or foundation, organized and operated exclusively for religious, charitable or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures to the benefit of any private shareholder or individual and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; provided, however, that nothing in this paragraph shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this paragraph.

Section 6. Territorial limitations.

The tax imposed by this local law shall apply only within the territorial limits of Delaware County.

Section 7. Registration.

(a) Within twenty (20) days after the effective date of this local law, or in the case of an operator commencing business after such effective date within three (3) days after such commencement or opening, every operator shall file with the Treasurer a registration application in a form prescribed by the Treasurer.

(b) The Treasurer shall within ten (10) days after receipt of a registration application issue without charge to the operator a certificate of authority empowering such operator to collect the tax from the occupant and duplicate thereof, for each additional hotel or motel of such operators.

(c) Each certificate shall state the hotel or motel to which it is applicable.

(d) Each certificate of authority shall be prominently displayed by the operator in such manner that it may be seen and come to the notice of all occupants and person seeking occupancy.

(e) Certificates shall not be assignable or transferable, and shall be surrendered immediately to the Treasurer upon the cessation of business at, or upon the sale or conveyance of, the hotel or motel named in such certificate(s).

Section 8. Administration and collection.

(a) The tax imposed by this local law shall be administered and collected by the Treasurer, or such other employees of the County as the Treasurer may designate, by such means and in such manner as are other taxes which are now collected and administered or as is otherwise provided by this local law.

(b) The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted for and charged for, and upon every evidence of occupancy or any bill or statement or charge made for said occupancy issued or delivered by the operator, and the tax shall be paid by the occupant to the operator as trustee for and on account of the County, and the operator shall be liable for the collection thereof and for the tax.

(c) The operator and any officer of any corporate operator shall be personally liable for the tax collected or required to be collected under this local law, and the operator shall have the same right in respect to collecting the tax from the occupant, or in respect to nonpayment of the tax by the occupant as if the tax were part of the rent for the occupancy payable at the time such tax shall become due and owing, including all rights of eviction, dispossession, repossession and enforcement of any innkeeper's lien that he may have in the event of non-payment of rent by the occupant; provided, however, that the Treasurer shall be joined as a party in any action or proceeding brought by the operator to collect or enforce collection of the tax.

(d) The Treasurer may, whenever he or she deems it necessary for the proper enforcement of this local law, provide by order that the occupant shall file returns and pay directly to the Treasurer the tax herein imposed, at such times as returns are required to be filed and payment made by the operator.

(e) The tax imposed by this local law shall be paid upon any occupancy on and after the tax imposition date, although such occupancy is had pursuant to a contract, lease or other arrangement made prior to such date; and where rent is paid, charged, billed or falls due on either a weekly, monthly or other term basis, the rent so paid, charged, billed or falling due shall be subject to the tax herein imposed to the extent that it covers any portion of the period on and after the tax imposition date.

(f) Where any tax has been paid hereunder upon any rent which has been ascertained to be worthless, the Treasurer may by order provide for credit and/or refund of the amount of such tax upon application therefore as provided in section fourteen of this local law.

(g) For the purpose of the proper administration of this local law and to prevent evasion of the tax hereby imposed, it shall be presumed that all rents are subject to tax until the contrary is established, and the burden of proving that a rent for occupancy is not taxable hereunder shall be upon the operator or occupant.

(h) Where an occupant claims exemption(s) from the tax under the provisions of section five of this local law, the rent shall be deemed taxable hereunder unless the operator shall receive from the occupant claiming such exemption a properly completed, executed and certified Exemption Certificate from taxes imposed pursuant to Articles 28 and 29 of the New York Tax Law, such certificate to be in the form and to contain the content approved and required by the New York State Department of Taxation.

Section 9. Records to be kept.

(a) Every operator shall keep records of every occupancy and of all rent paid, charged or due thereon and of the tax payable thereon, in such form as the Treasurer may by regulation or order require.

(b) All records shall be available for inspection and examination at any time upon demand by the Treasurer, or the Treasurer's duly authorized agent or employee, and shall be preserved for a period of not less than three (3) years, except that the Treasurer may consent in writing to their destruction within that period or may in writing require that such records be kept and maintained for a specified period in excess of three (3) years.

Section 10. Returns.

(a) After the date set forth in Section 3 of this local law, and except as provided in subdivision (b) of this section, every operator shall file with the Treasurer a return of occupancy and of rents, and of the taxes payable thereon, for the same quarterly periods and on the same dates as returns for New York State sales and use taxes are filed or to be filed.

(b) Notwithstanding the provisions of paragraph (a) of this section, the Treasurer may permit or require returns to be made by other periods and upon such other dates as the Treasurer may specify by rule or order so as to carry out the purposes of this local law.

(c) All returns shall be filed with the Treasurer within twenty (20) days from the expiration of the period covered thereby.

(d) The forms of returns shall be prescribed by the Treasurer and shall contain such information as the Treasurer may deem necessary for the proper administration of this local law.

(e) The Treasurer may require amended returns to be filed within twenty (20) days after notice and to contain the information specified in the notice.

(f) If a return required by this local law is not filed, or if a return when filed is incorrect or insufficient on its face or otherwise, the Treasurer shall take the necessary steps to enforce the filing of a properly completed and sufficient return or of a corrected return.

(g) Any operator required to file a return under this Law shall be allowed a credit against the taxes required to be reported on, and paid with, such return when such person files the return on or before the filing due date and pays or pays over with such return the full amount shown on such return. The amount of the credit authorized by this paragraph shall be five percent of the amount of taxes (but not including any penalty or interest thereon) required to be reported on, and paid or paid over with such return, but not more than fifty dollars.

Section 11. Payment of Tax.

(a) Any tax imposed by this local law shall be paid by the occupant to the operator of the hotel or motel room occupied or to the person entitled to be paid the rent or charge for the hotel or motel room occupied for and on account of the County, and such operator or person entitled to be paid the rent or charge shall be liable for the collection and payment of tax to the County.

(b) The owner of the hotel or motel room or the person entitled to be paid the rent or charge for the hotel or motel room shall have the same right in respect to collecting the tax from the occupant,

or in respect to non-payment of the tax by the occupant, as if the tax were a part of the rent or charge and payable at the same time as the rent or charge. In any action or proceeding brought by an owner or a person entitled to be paid the rent or charge for the purpose of collecting the rent or charge, or the tax imposed by this local law, the Treasurer shall be joined as a party.

(c) At the time of filing a return of occupancy and of rents, each operator shall pay to the Treasurer the taxes imposed by this local law upon the rents required to be included in such return, as well as all other moneys collected by the operator acting or purporting to act under the provisions of this local law.

(d) All taxes and other moneys required to be paid under and pursuant to this local law shall be due from the operator and paid to the Treasurer on the date limited for the filing of the return for such period, without regard to whether a return is filed, or whether the return which is filed correctly shows the amount of rents and taxes due thereon.

Section 12. Bonds & Security for Payment of Tax.

Where the Treasurer, in the exercise of the Treasurer's discretion, deems it necessary to protect revenues to be obtained under this local law, the Treasurer may by rule or order require any operator required to collect the tax imposed by this local law to file with the Treasurer a bond to secure the payment of any tax and/or penalties and interest due or which may become due from such operator.

Section 13. Determination of tax.

(a) Upon the filing of a return, the Treasurer shall determine and verify the amount of tax due under and pursuant to this local law.

(b) If a return required by this local law is not filed, or if a return when filed is incorrect or insufficient as to the amount of tax due, the amount of tax due under and pursuant to this local law shall be determined by the Treasurer from such information as may be obtainable and, if necessary, the tax may be estimated on the basis of external indices, such as number of rooms, location, scale of rents, comparable rents, type of accommodations and service, number of employees and/or other factors.

(c) Notice of a determination under subdivision (b) of this section shall be furnished in writing to the person liable for the collection and/or payment of the tax.

(d) Any determination by the Treasurer under subdivision (b) of this section shall finally and irrevocably fix the tax, unless

- (1) within thirty (30) days after the issuance of the notice of such determination the person against whom it is assessed shall apply in writing to the Treasurer for a hearing, or
- (2) the Treasurer shall, in the Treasurer's sole discretion, reconsider and re-determine the amount of tax due.

(e) Within fifteen (15) days after the conclusion of a hearing conducted pursuant to subdivision (d) (1) of this section, the Treasurer shall give written notice of the Treasurer's determination to the person against whom the tax is assessed.

(f) Except in the case of a willfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of the filing of a return; provided, however, that

- (1) where no return has been filed as provided by this local law the tax may be assessed at any time; and/or
- (2) where, before expiration of the period prescribed herein for the assessment of an additional tax, a taxpayer has consented in writing that such period be extended, the amount of such additional tax due may be determined at any time within such extended period or any extension(s) thereof.

Section 14. Refunds.

(a) In the manner provided in this section the Treasurer shall refund or credit, without interest, any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid provided that written application for such refund shall be made to the Treasurer within one year from the payment thereof.

(b) An application for refund or credit may be made only by the occupant, operator, or other person who has actually paid the tax.

(c) An application for a refund or credit made as herein provided shall not be complete unless the same includes copies of all documentation and evidence upon which the applicant relies in support thereof, but nothing shall prohibit or prevent the Treasurer from receiving any other evidence with respect thereto.

(d) No application for a refund or credit shall be accepted or considered unless such application has been actually received by the Treasurer within one year of the payment by the tax.

(e) The determination to deny or allow a refund or credit shall be made by the Treasurer in writing, stating the reason(s) therefore, and the Treasurer shall give notice of such determination to the applicant.

(f) No refund shall be made to an operator who has collected and paid over such tax to the Treasurer unless and until such operator shall first establish, to the satisfaction of the Treasurer under such regulations as the Treasurer may prescribe, that such operator has repaid to the occupant(s) the amount of tax for which refund is sought.

(g) The Treasurer may, in the Treasurer's discretion and in lieu of the payment of any refund determined to be due, allow credit therefore on and against payments due from the applicant.

Section 15. Disposition of Revenues.

(a) All revenues resulting from the imposition of the tax under this local law shall be paid into the treasury of the County and shall be credited and deposited into a special tourism development and promotion fund under the trust and care of the Treasurer, and thereafter to be allocated for the promotion and development of the tourism industry in Delaware County by a committee hereafter established (section 15, part b) as the Tourism Advisory Board; provided, however, that the County shall retain ten per cent (10%) of the gross revenues to cover the Treasurer's costs for administration and collection; and

(b) The Board of Supervisors shall establish a committee known as the Tourism Advisory Board which shall review and approve proposals for the use of the funds raised from this tax for the promotion and development of the tourism industry in Delaware County. The Tourism Advisory Board shall be comprised of seven (7) persons, to be appointed by the Delaware County Board of Supervisors, for staggered terms of three years. Appointments shall be made upon the recommendation of the Director of Economic with effort to ensure geographical representation of the County, per the following:

1. The Director of Economic Development of Delaware County.
2. Two members of the County Board of Supervisors.
3. Four representatives of businesses actively engaged in the tourism industry, two of which should be representative of lodging operators.

The Tourism Advisory Board shall report quarterly to the Delaware County Board of Supervisors' Committee on Economic Development with regards to all expenditures, as well as all plans and marketing. Revenues paid from the Treasurer's Office and all expenditures shall be accepted, paid and recorded with the Treasurer's Office of Delaware County.

Section 16. Reserves.

Whenever the occupant or operator has applied for a refund and has instituted a proceeding under article seventy-eight of the civil practice law and rules to review a determination adverse to such occupant or operator on such application for refund, the Treasurer shall set up appropriate reserves to meet any decision adverse to the County.

Section 17. Remedies exclusive.

The remedies provided by sections thirteen and fourteen of this local law shall be exclusive remedies available to any person for the review of tax liability imposed by this local law; and no determination or proposed determination of tax or determination on any application for refund or credit shall be enjoined, contested or reviewed by any action or proceeding, except by a proceeding under article seventy-eight of the civil practice law and rules pursuant to section twenty-three of this local law.

Section 18. Proceedings to recover tax.

Whenever any operator or other person shall fail to collect and pay over any tax and/or to pay any tax, penalty or interest imposed by this local law as herein provided, or whenever any occupant shall

fail to pay any such tax, penalty or interest, the County Treasurer may utilize any and all remedies as provided by law to collect such sum, including but not limited to the imposition of a tax lien upon the real property and personal property of the owners or operator. The lien of this tax shall have priority over all other real and personal property liens in the same manner as a real property tax levied pursuant to the New York State Real Property Tax Law.

Section 19. General Powers of the Treasurer.

In addition to the powers granted to the Treasurer by County Law and this local law, the Treasurer is hereby authorized and empowered:

(a) To make, adopt and amend rules and regulations, and to issue orders, appropriate to the carrying out of this local law and the purposes thereof;

(b) To extend for cause shown the time of filing any return for a period not exceeding thirty days; and for cause shown, to remit or waive penalties but not interest; and to compromise disputed claims in connection with the taxes hereby imposed;

(c) To request information from the tax commission of the state of New York or the treasury department of the United States relative to any person; and to afford information to such tax commission or such treasury department relative to any person, any other provision of this local law to the contrary notwithstanding;

(d) To delegate his or her functions hereunder to any employee or employees of the County Treasurer;

(e) To prescribe methods for determining the rents for occupancy and to determine the taxable and non-taxable rents;

(f) To require any operator within the county to keep detailed records of the nature and type of hotel or motel maintained, nature and type of service rendered, the rooms available and rooms occupied daily, lease's or occupancy contracts or arrangements, rents received, charged and accrued, the names and addresses of the occupants, whether or not any occupancy is claimed to be subject to the tax imposed by this local law, and to furnish such information upon request to the County Treasurer;

(g) To assess, determine, revise and readjust the taxes imposed under this local law.

Section 20. Administration of Oaths and Compelling Testimony.

(a) The Treasurer, or the Treasurer's duly designated and authorized employee(s) or agent(s), shall have power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of the Treasurer's powers and duties under this local law.

(b) The Treasurer shall have power to subpoena and require the attendance of witnesses and the production of books, papers and documents to secure information pertinent to the performance of his duties hereunder and of the enforcement of this local law, and to examine them in relation thereto, and to

issue commissions for the examination of witnesses who are out of the state or unable to attend before the Treasurer or excused from attendance.

(c) A justice of the Supreme Court, either in court or at chambers, shall have power summarily to enforce by proper proceedings the attendance and testimony of witnesses and the production and examination of books, papers and documents called for by the subpoena of the Treasurer under this local law.

(d) Any person who shall refuse to testify or to produce books or records or who shall testify falsely in any material matter pending before the Treasurer under this local law shall be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars or imprisonment for not more than one year, or both such fine and imprisonment.

(e) The officers who serve the summons or subpoena of the Treasurer and witnesses attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of record, except as herein otherwise provided.

(f) The County Sheriff, the Sheriff's duly appointed deputies, and any officer or employee of the Treasurer designated to serve process under this local law, are hereby authorized and empowered to serve any summons, subpoena, order, notice, document, instrument, or other process to enforce or carry out this local law.

Section 21. Reference to tax.

Wherever reference is made in placards or advertisements or in any other publications to this tax such reference shall be substantially in the following form: "Tax on occupancy of hotel or motel rooms"; except that in any bill, receipt, statement or other evidence or memorandum of occupancy or rent charge issued or employed by the operator, the word "tax" will suffice.

Section 22. Penalties, Interest & Violations.

(a) Any person failing to file a return or to pay or pay over any tax to the Treasurer within the time required by this local law shall be subject to

- (1) a penalty of five per centum (5%) of the amount of tax due; plus
- (2) interest at the rate of one per centum (1%) of the amount of tax due for each month of delay, except that no interest shall be charged for the first thirty (30) days immediately after the date such return was required to be filed or such tax became due.

(b) Notwithstanding the provisions of paragraph (a) of this section, the Treasurer may, if satisfied that the delay was excusable, cancel and remit all or part of such penalty, but may not cancel or remit any portion of the interest.

(c) All penalties and interest shall be paid and disposed of in the same manner as other revenues from this local law.

(d) Unpaid penalties and interest may be enforced in the same manner as the tax imposed by this local law.

(e) Officers and/or members of an owner or operator which is a corporation, limited liability company, limited liability partnership, or partnership shall be personally liable for the tax collected or required to be collected and paid by such corporation under this local law, and shall also be personally liable for the penalties and interest herein imposed.

(f) In addition to the penalties herein or elsewhere prescribed, any person found to have committed any of the following acts shall be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars or imprisonment for not more than one year, or both such fine and imprisonment:

- (1) failing to file a return required by this local law,
- (2) filing or causing to be filed, or making or causing to be made, or giving or causing to be given, any return, certificate, affidavit, representation, information, testimony or statement required or authorized by this local law which is willfully false,
- (3) willfully failing to file a bond required to be filed pursuant to this local law,
- (4) failing to file a registration certificate and such data in connection therewith as the Treasurer may by order, regulation or otherwise require,
- (5) failing to display, or to surrender upon demand of the Treasurer, the certificate of authority as required by this local law,
- (6) assigning or transferring such a certificate of authority,
- (7) willfully failing to charge separately from the rent the tax herein imposed, or willfully failing to state such tax separately on any evidence of occupancy and on any bill or statement or receipt of rent issue or employed by the operator,
- (8) willfully failing or refusing to collect any tax imposed by this local law from the occupant, or
- (9) failing to keep or maintain the records required by this local law.

(g) The certificate of the County Treasurer to the effect that a tax has not been paid, that a return, bond or registration certificate has not been filed, or that information has not been supplied pursuant to the provisions of this local law, shall be presumptive evidence thereof.

Section 23. Judicial Review.

Any final determination of the amount of any tax payable pursuant to this local law, as well as any final determination on an application for refund or credit under section 14 of this local law, shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under article seventy-eight of the civil practice law and rules if application therefore is made to the supreme court within thirty days after the giving of the notice of such final determination, provided, however, that any such proceeding under article seventy-eight of the civil practice law-and rules shall not be instituted unless:

(a) The amount of any tax sought to be reviewed, with such interest and penalties thereon as may be provided for by local law or regulation shall be first deposited and there is filed an undertaking, issued by a surety company authorized to transact business in this state and approved by the superintendent of insurance of this state as to solvency and responsibility, in such amount as a justice of the supreme court shall approve to the effect that if such proceeding be dismissed or the tax confirmed the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding; or

(b) At the option of the petitioner such undertaking may be in a sum sufficient to cover the taxes, interests and penalties stated in such determination plus the costs and charges which may accrue against it in the prosecution of the proceeding, in which event the petitioner shall not be required to pay such taxes, interest or penalties as a condition precedent to any tax imposed pursuant to this section shall have been erroneously, illegally or unconstitutionally collected and application for the refund thereof duly made to the proper fiscal officer or officers, and such officer or officers shall have made a determination denying such refund, such determination shall be reviewable by a proceeding under article seventy-eight of the civil practice law and rules, provided, however, that such proceeding is instituted within thirty days after the giving of the notice of such denial, that a final determination of tax due was not previously made, and that an undertaking is filed with the proper fiscal officer or officers in such amount and with such sureties as a justice of the supreme court shall approve to the effect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.

Section 24. Returns to be secret.

- (a) Except in accordance with proper judicial order, or as otherwise provided by law,
- (1) it shall be unlawful for the Treasurer or any agent, employee or designee of the Treasurer to divulge or make known in any manner the rents or other information relating to the business of an operator contained in any return required under this local law; and
 - (2) the officers charged with the custody of such returns shall not be required to produce any of such returns or evidence of anything contained therein in any action or proceeding in any court, except on behalf of the Treasurer in an action or proceeding under the provisions of this local law, or on behalf of any party to any action or proceeding under the provisions of this local law when the returns or facts shown thereby are directly involved in such action or proceeding, provided that in either of which events the court may require the production of, and may

admit in evidence, so much of said returns or of the facts shown thereby, as are pertinent to the action or proceeding and no more.

(b) Notwithstanding the provisions of paragraph (a) of this section, nothing herein shall be construed to prohibit

- (1) the delivery to a taxpayer or such taxpayer's duly authorized representative of a copy of any return filed in connection with this local law, or
- (2) the publication of statistics so classified as to prevent the identification of particular returns and items thereof, or
- (3) the inspection by the county attorney or other legal representatives of the county, or by the district attorney of any county, of the return(s) of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted for the collection of a tax or penalty.

(c) Returns shall be preserved by the Treasurer for not less than three (3) years or for such longer period of time as the Treasurer determines.

(d) Any violation of paragraph (a) of this section shall be punishable by a fine not exceeding one thousand dollars, or by imprisonment not exceeding one year, or both, in the discretion of the court, and if the offender be an officer or employee of the county such officer or employee shall be dismissed from office or service with the county.

Section 25. Notices and Limitations of Time.

(a) Any notice authorized or required under the provisions of this local law may be given by mailing the same to the person for whom it is intended in a postpaid envelope addressed to such person at the address given in the last return filed pursuant to the provisions of this local law, or in any application made by such person, or if no return has been filed or application made then to such address as may be obtainable.

(b) The mailing of such notice shall be presumptive evidence of the receipt of the same by the person to whom addressed.

(c) Any period of time which is determined according to the provisions of this local law by the giving of notice shall commence to run from the date of mailing of such notice.

(d) The provisions of the civil practice law and rules or any other law relative to limitations of time for the enforcement of a civil remedy shall not apply to any proceeding or action taken by the county to levy, appraise, assess, determine or enforce the collection of any tax or penalty provided by this local law.

Section 26. Limitation of Effect of Local Law.

This local law shall remain in full force and effect for a period of three (3) years from the date of enactment by the Board of Supervisors; except that nothing shall prohibit or prevent the adoption and enactment of subsequent local laws continuing or imposing the tax authorized hereby after the expiration of this local law.

Section 27. Separability.

If any provision of this local law or the application thereof to any person or circumstance shall be held invalid, the remainder of this local law and the application of such provision to other persons or circumstances shall not be affected thereby.

Section 28. Effective Date.

This local law shall take effect upon filing in the office of the Secretary of State of New York State.

Mr. Valente expressed concern with Section 12 Bonds & Security for Payment of Tax and asked this be stricken from the local law as he does not feel it necessary to impose this type of requirement on businesses for this particular tax.

Mr. Nealis explained the intent of Section 12 was to prevent the County from having to go to legal extremes when dealing with operators that consistently fail to collect and remit on a timely basis.

Mr. Valente made a motion to strike Section 12 Bonds & Security for Payment of Tax from the local law. The motion was seconded by Mr. Hynes.

Ms. Miller noted that collection of an occupancy tax is different from a property tax and felt Section 12 was included to protect the county. Mr. Valente said the local law already has provision for collection.

County Attorney Porter Kirkwood stated in answer to Mr. Marshfield that removing Section 12 would remove an option for collection but Section 18 Proceedings to recover tax authorizes the County Treasurer to utilize any and all remedies as provided by law to collect.

Chairman Eisel stated that he would consider sending the proposed local law back to committee for further discussion and change the Public Hearing date to the November meeting. However, noting that there was a motion and second on the floor, he opted to vote on the motion to strike Section 12.

The motion to strike Section 12 from the local law failed by the following vote: Ayes: 1730 (Donnelly, Merrill, Valente, Axtell, Rowe, Hynes, Triolo, Layton), Noes 2937, Absent 132 (Spaccaforno).

Mr. Triolo offered the following resolution and moved its adoption:

RESOLUTION NO. 173

**TITLE: PUBLIC HEARING ON LOCAL LAW INTRO. NO. 12 OF 2015
IMPOSING A HOTEL/MOTEL OCCUPANCY TAX
IN THE COUNTY OF DELAWARE
DEPARTMENT OF ECONOMIC DEVELOPMENT**

WHEREAS, a proposed Local Law imposing a hotel/motel occupancy tax in Delaware County has been offered for adoption by the Board of Supervisors.

NOW, THEREFORE, BE IT RESOLVED that a public hearing be held on the 28th day of October 2015 at 12:35 p.m. in the Supervisors' Room of the County Office Building, 111 Main Street, Delhi, New York.

The resolution was seconded by Ms. Miller and adopted by the following vote: Ayes 3991, Noes 676 (Merrill, Valente, Axtell), Absent 132 (Spaccaforo)

Mr. Dolph offered Local Law Intro. No. 13 of 2015. The Local Law was seconded by Ms. Molé.

**LOCAL LAW INTRO. NO. 13 OF 2015
LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT
ESTABLISHED IN GENERAL MUNICIPAL LAW §3-c**

Be it enacted by the Board of Supervisors of the County of Delaware as follows:

Section 1. Legislative Intent: It is the intent of this local law to override the limit on the amount of real property taxes that may be levied by the County of Delaware pursuant to General Municipal Law §3-c, and to allow the County of Delaware to adopt a budget for the fiscal year beginning January 1, 2016 and ending December 31, 2016 that requires a real property tax levy in excess of the "tax levy limit" as defined by General Municipal Law §3-c.

Section 2. Authority: This local law is adopted pursuant to subdivision 5 of General Municipal Law §3-c, which expressly authorizes the Board of Supervisors to override the tax levy limit by the adoption of a local law approved by vote of at least sixty (60%) of the Board.

Section 3. Tax Levy Limit Override: The Board of Supervisors of the County of Delaware is hereby authorized to adopt a budget for the fiscal year 2016 that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law §3-c.

Section 4. Severability: If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 5. Effective date: This local law shall take effect immediately upon filing with the Secretary of State.

Mr. Dolph offered the following resolution and moved its adoption:

RESOLUTION NO. 174

**TITLE: PUBLIC HEARING ON LOCAL LAW INTRO. NO. 13 OF 2015
RESOLUTION OF THE BOARD OF SUPERVISORS ACCEPTING PROPOSED LOCAL LAW
TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED IN GENERAL MUNICIPAL LAW
§3-c AND SCHEDULING PUBLIC HEARING FOR SAME**

WHEREAS, on June 24, 2011 the New York State Legislature enacted Chapter 97 of the NYS Laws of 2011, hereinafter referred to as the “General Municipal Law §3-c”; and

WHEREAS, General Municipal Law §3-c expressly authorized local governments to override the tax levy limit by the adoption of a local law approved by a vote of at least sixty percent (60%) of the total voting power of the governing body (in this case, the “Delaware County Board of Supervisors”); and

WHEREAS, the County’s Attorney has prepared a proposed Local Law to Override the Tax Levy Limit Established in General Municipal Law §3-c; and

WHEREAS, the Board of Supervisors has reviewed and modified the proposed Local Law to Override the Tax Levy Limit Established in General Municipal Law §3-c.

NOW, THEREFORE, BE IT RESOLVED that the proposed law is ready for consideration by the Board of Supervisors; and

BE IT FURTHER RESOLVED that the Board of Supervisors shall hold a public hearing for consideration of the Local Law to Override the Tax Levy Limit Established in General Municipal Law §3-c on October 28, 2015 at 12:40 p.m. in the Supervisors’ Room of the Senator Charles D. Cook County Office Building, 111 Main Street, Delhi, New York; and

BE IT FURTHER RESOLVED that the Clerk of the Board is hereby authorized and directed to publish notice of said hearing in the Walton Reporter and Deposit Courier, and to post copies of such notice in the manner provided by law.

The resolution was seconded by Ms. Molé and adopted by the following vote: Ayes 4090, Noes 577 (Pigford), Absent 132 (Spaccaforo).

Chairman Eisel waived Board Rule 10 to permit the introduction without objection of the following not pre-filed resolutions.

Mr. Dolph offered the following resolution and moved its adoption:

RESOLUTION NO. 175

TITLE: SALE OF TAX ACQUIRED PROPERTY

RESOLVED that the following described parcels of tax acquired property be sold to the party indicated for the price herein stated and the County Treasurer is authorized to execute and deliver deed, therefor, and to cancel all Delaware County tax liens thereon.

DAV13TX.030A

ASSESSED TO:

ROBERT E MINARIK AND LUCIA MINARIK

TOWN OF: 122600:DAVENPORT
TAX MAP NO: 45.-1-8.111
SCHOOL DISTRICT: 123201:FRANKLIN
ACREAGE: 207.18A ACRES
CONVEYED TO: MICHAEL SCARIMBOLO
464 SHAVER HILL RD
EAST MEREDITH NY 13757
CASH CONSIDERATION: \$82,000.00
PAYMENTS \$15,042.69
TAX DEFICIT: \$27,496.89

DEP13TX.008

ASSESSED TO:

WALTER J COOK JR AND MILDRED V KEUHN

TOWN OF: 123089:DEPOSIT
TAX MAP NO: 400.4-1-14
SCHOOL DISTRICT: 034201:DEPOSIT
ACREAGE: 190.00'F x 80.00'D: 0.50A ACRES
CONVEYED TO: NEXT GENERATION TS FBO
JONATHAN M LANDSMAN IRA 3085
75 LIVINGSTON AVENUE FL 3
ROSELAND NJ 07068
CASH CONSIDERATION: \$15,000.00
TAX DEFICIT: \$7,814.07

SID13TX.017

ASSESSED TO:

JOE DESALVO JR

TOWN OF: 125089:SIDNEY
TAX MAP NO: 141.2-2-30
SCHOOL DISTRICT: 125001:SIDNEY
ACREAGE: 75.00'F x 240.00'D: 0.46A ACRES
CONVEYED TO: SAMEH S GERGES
180 JEWETT AVE APT10
PO Box 16577
JERSEY CITY NJ 07304-2022
CASH CONSIDERATION: \$700.00
TAX DEFICIT: \$1,819.16

The resolution was seconded by Mr. Donnelly and approved by the following vote: Ayes 4667, Noes 0, Absent 132 (Spaccaforo).

Mr. Dolph offered the following resolution and moved its adoption:

RESOLUTION NO. 176

TITLE: PAYMENT OF AUDIT

WHEREAS, bills and claims submitted and duly audited by the Clerk of the Board’s office in the amount of \$1,803,208.42 are hereby presented to the Board of Supervisors for approval of payment;

NOW, THEREFORE, BE IT RESOLVED that the County Treasurer be directed to pay said expenditures as listed below:

General Fund	\$870,995.13
OET	\$7,546.81
Public Safety Comm System	\$244,298.32
Highway Audits, as Follows:	
Weights and Measures	\$166.54
Landfill	\$89,710.73
Road	\$37,686.39
Machinery	\$48,103.44
Capital Road & Bridge	\$502,130.92
Capital Solid Waste	\$2,570.14

The resolution was seconded by Ms. Miller and adopted by the following vote: Ayes 4667, Noes 0, Absent 132 (Spaccaforno).

Chairman Eisel made the following appointments:

Ag Farmland Protection Board - Brian Haynes

Community Services Board - MaryAnn Geraghty

Mr. Taggart referenced the 2016 Budget preparations and opined it would be beneficial to know the County’s cost of maintaining a state and/or federal mandated program. He pointed out that these mandated programs may have initially been funded at 100 percent but over time, funding has been reduced or removed obligating the County to raise the difference in the tax levy. Clerk of the Board Christa Schafer was asked to follow-up on this request.

Upon a motion, the meeting was adjourned at 2:30 p.m.