

REGULAR MEETING

DELAWARE COUNTY BOARD OF SUPERVISORS

JANUARY 23, 2019

The regular meeting of the Delaware County Board of Supervisors was held Wednesday, January 23, 2019 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 Tina B. Molé presiding.

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

Mr. Marshfield offered the invocation.

Mr. Axtell 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 the appropriate committees for review.

Chairman Molé granted privilege of the floor to Mr. Triolo. Mr. Triolo introduced Director of Economic Development Glenn Nealis to discuss upcoming changes to the Occupancy Tax Law.

Mr. Nealis stated that one of the items before the Board is the introduction of a Local Law to extend the Delaware County Occupancy Tax. It's been three years, the tax expires at the end of February, and this would extend the tax for an additional three years. In addition, this provides an opportunity to propose amendments to the law to address some issues. A summary of the proposed changes was distributed to the Supervisors. One minor change is the reference from "hotel/motel" to "lodging establishments and short-term rentals." Short-term rentals have always been subject to the tax but this will clarify the term. One of the big changes being proposed is the addition of the definition of property manager to the law. There will be certain corresponding responsibilities required of someone operating as a property manager. Property managers will be required to register with the Treasurer's Office, submit an annual report detailing which lodging establishments and short-term rentals they are providing services for, and adds them to a host of responsibilities that operators and owners have under the Occupancy Tax. Changes also include the creation of penalties for failure of property owners, operators, and property managers to comply with certain aspects of the law including registering with the Treasurer's Office, submitting required returns and reports either at all or on time, as well as failure to notify the Treasurer if there is a change or cessation of business and some other requirements.

Changes also address identified potential conflicts regarding confidentiality that are contained in the past Law. These changes will explicitly state that any returns containing

financial information of property subject to the Law and businesses are confidential. Changes will enable the Treasurer's Office to also keep confidential certain information of registrants for the Occupancy Tax that if shared publicly would potentially lead to harm to the business, person, or property and will enable the Treasurer to share information with the public pertaining to people registered for the Occupancy Tax, in particular the information contained on the Certificate of Authority. Changes will enable Town Supervisors and municipal officials to obtain certain information regarding the properties registered for the Occupancy Tax when such information is necessary for them to carry out their official duties. Proposed changes include a variety of clarifying languages in terms of the occupancy rate, different fees that are included, and specifying that owners/operators are legally responsible whether or not they use the services of a property manager. Also addressed is a number of wording and typo corrections from the last version of the law. Most importantly, this extends the occupancy tax until February 28, 2022.

In answer to Chairman Molé's question for the reason of three-year increments in the law or if this could be made permanent, Mr. Nealis stated that Home Rule approval was sought with the first proposal for the tax, however, it was granted for three years. The Law can only be renewed for a three-year period. The County can make changes as necessary in terms of wording, rates, etc. but it can only be for a three-year period unless the County goes through the process of asking for Home Rule legislation to make it permanent. There is still some thought that it's in the testing phase so to speak; the committee felt that three years is probably warranted and a permanent law can be considered in the future or remain at every three years.

In response to Mr. Gladstone, Mr. Nealis said the Treasurer's Office has done a great job in terms of tracking rental owners and getting them registered. He replied that although not at a 100%, he believes there is a mid- to high 90% of owners registered.

Referring to Local Law Intro. No. 2 Section 2 (c) Mr. Merrill asked what is the definition of 'regularly.' Mr. Nealis stated the term is the same as the previous law in that the law enables the Treasurer to implement and administer the law according to her discretion so 'regularly' would mean 'as usual.'

Mr. Valente opined that the wording would include some type of assertive advertising campaign or that type of activity which indicates ongoing availability. Mr. Nealis stated that once a year would not constitute regularly. In answer to Mr. Valente, Treasurer Beverly Shields stated that advertisements are searched every day and their office is able to find B&Bs, etc. and will continue to search as part of their normal procedure.

County Attorney Amy Merklen stated there were issues when this law was first implemented, and to be clear, the law is subject to FOIL even though there are confidentiality requirements within the law itself, these things are still subject to FOIL requests.

In answer to Supervisor Eisel, Mrs. Merklen stated income is not included for FOIL.

There were no standing committee reports.

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

RESOLUTION NO. 16

TITLE: 2019 BUDGET AMENDMENT ACCEPTANCE OF STATE LAW ENFORCEMENT TERRORISM PREVENTION PROGRAM SHERIFF'S OFFICE

WHEREAS, Delaware County is the recipient of a grant awarded by the DHSES (Division of Homeland Security and Emergency Services) in an amount not to exceed \$24,993.00; and

WHEREAS, the grant, to be administered by the Delaware County Sheriff's Office, was awarded for the specific purpose of buying a speed trailer with already attached license plate readers to enhance Counter Terrorism capabilities at a price not to exceed \$24,993.00 during the period commencing on September 1, 2018 and ending on August 31, 2021, unless extended; and

THEREFORE, BE IT RESOLVED that the 2019 Budget be amended as follows:

ESTIMATED REVENUES:

10-13110-43308900/3110058/907	Grant Funding State	\$24,993.00
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ESTIMATED APPROPRIATIONS:

10-13110-52200001/3110058/907	Equipment Grant	\$24,993.00
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The resolution was seconded by Mr. Spaccaforno and adopted by the following vote:
Ayes 4222, Noes 0, Absent 577 (Pigford).

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

RESOLUTION NO. 17

TITLE: 2019 BUDGET AMENDMENT ACCEPTANCE OF 2018 BULLETPROOF VEST PARTNERSHIP GRANT SHERIFF'S OFFICE

WHEREAS, Delaware County is the recipient of a grant awarded by the US Department of Justice and administered by the Bulletproof Vest Partnership ("BVP") in an amount not to exceed \$4,212.00; and

WHEREAS, the grant, to be administered by the Delaware County Sheriff's Office, was awarded for the specific purpose of reimbursing Delaware County 50% of the cost of purchasing

Bullet Proof Vests at a price not to exceed \$4,212.00 during the period commencing on April 1, 2018 and ending on August 31, 2020, unless extended.

THEREFORE, BE IT RESOLVED that the 2019 Budget be amended as follows:

ESTIMATED REVENUES:

10-13110-44432000/3110059/907	Federal Crime Control	\$4,212.00
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ESTIMATED APPROPRIATIONS:

10-13110-52200001/3110059/907	Equipment Grant-Bulletproof Vests	\$4,212.00
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The resolution was seconded by Mr. Davis and adopted by the following vote: Ayes 4222, Noes 0, Absent 577 (Pigford).

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

RESOLUTION NO. 18

**TITLE: 2019 BUDGET AMENDMENT
WATERSHED ENVIRONMENTAL ASSISTANCE PROGRAM
SOUTH STREET BANK RESTORATION PROJECT – TOWN OF WALTON
DEPARTMENT OF PLANNING AND WATERSHED AFFAIRS**

WHEREAS, Delaware County has been awarded a \$543,000 Watershed Environmental Assistance Program grant from the U.S. Army Corp. of Engineers to implement the South Street Bank Restoration project in the Town of Walton to continue the implementation of the Delaware County Action Plan over a two-year period; and

WHEREAS, the required match is identified and committed by the New York City Department of Environmental Protection Stream Management Program at the Delaware County Soil and Water Conservation District in the amount of \$185,000.

NOW, THEREFORE, BE IT RESOLVED, that the Delaware County Board of Supervisors hereby authorizes the Chairman of the Board to enter into a contract, known as the Project Partnership Agreement (PPA), with the U.S. Army Corp. of Engineers to conduct this work and; enter into a subcontract between Delaware County and the Delaware County Soil and Water Conservation District; and

BE IT FURTHER RESOLVED, that the estimated 2019 Budget be amended as follows:

ESTIMATED REVENUE:

10-18741-44498900-8740044-900 Army Corp. of Engineers \$543,000.00

APPROPRIATIONS:

10-18741-54327200-8740044-900 Contractual \$543,000.00

The resolution was seconded by Mr. Ellis.

In answer to Mr. Marshfield, Chief Planner Kent Manual stated that the \$543,000 award does not necessarily require a one-on-one match. The amount of \$185,000 from Delaware County Soil and Water Conservation District is an in-kind match and \$543,000 is directly from the U.S. Army Corp. of Engineers.

The resolution was adopted by the following vote: Ayes 4222, Noes 0, Absent 577 (Pigford).

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

RESOLUTION NO. 19

**TITLE: AUTHORIZING THE IMPLEMENTATION AND FUNDING 100%
OF THE COSTS OF A TRANSPORTATION PROJECT WHICH
MAY BE ELIGIBLE FOR FEDERAL-AID AND/OR STATE-AID, OR
REIMBURSEMENT FROM BRIDGE NY FUNDS
DEPARTMENT OF PUBLIC WORKS**

WHEREAS, a Project for the replacement of BIN 3352080, Knox Avenue over Wilson Hollow Brook, PIN 9754.77 (“the Project”) is eligible for funding under Title 23 U.S. Code, as amended, that calls for the apportionment of the costs of such program to be borne at the ratio of 95% Federal funds and 5% non-Federal funds; and

WHEREAS, the County of Delaware will design, let and construct the Project, and

WHEREAS, the County of Delaware desires to advance the project by making a commitment of 100% of the costs of the work for the Project or portions thereof.

NOW, THEREFORE, the Delaware County Board of Supervisors, duly convened does hereby

RESOLVE, that the Delaware County Board of Supervisors hereby approves the above-subject project; and it is further

RESOLVED, that the Delaware County Board of Supervisors hereby authorizes the County of Delaware to pay 100% of the cost of the Preliminary Engineering/Design and Right-

RESOLVED, that the Delaware County Board of Supervisors hereby authorizes the County of Delaware to pay 100% of the cost of the Preliminary Engineering/Design and Right-

of-Way Incidentals work for the Project or portions thereof, with the understanding that qualified costs may be eligible for Federal-aid, State-aid or reimbursement from Bridge NY funds; and it is further

RESOLVED, that the sum of \$135,000 is hereby appropriated from 34-15112-54000000 and made available to cover the cost of participation in the above phase(s) of the Project; and it is further

RESOLVED, that the Delaware County Board of Supervisors hereby agrees that the County of Delaware shall be responsible for all costs of the Project which exceed the amount of Federal-aid, State-aid or BY Bridge funding awarded to the County of Delaware; and it is further

RESOLVED, that in the event the Project costs not covered by Federal-aid, State-aid or NY Bridge funding exceed the amount appropriated above, the Delaware County Board of Supervisors shall convene as soon as possible to appropriate said excess amount immediately upon the notification by the New York State Department of Transportation thereof, and it is further

RESOLVED, that the County of Delaware hereby agrees that construction of the Project shall begin no later than twenty-four (24) months after award and the construction phase of the Project shall be completed within thirty (30) months; and it is further

RESOLVED, that the Chairman of the Board of the Delaware County Board of Supervisors be and is hereby authorized to execute on behalf of the County of Delaware all necessary agreements, certifications or reimbursement requests for Federal-aid and/or State-aid with the New York State Department of Transportation in connection with the advancement or approval of the Project and providing for the administration of the Project and the County of Delaware's funding of Project costs and permanent funding of the local share of federal-aid and state-aid eligible Project costs and all Project costs within appropriations therefore that are not so eligible, and it is further

RESOLVED, that a certified copy of this resolution be filed with the New York State Commissioner of Transportation by attaching it to any necessary Agreement in connection with the Project, and it is further

RESOLVED, this resolution shall take effect immediately.

The resolution was seconded by Mr. Spaccaforno and Mr. Vernold.

In answer to Mr. Marshfield, Mr. Merrill confirmed that this project is in the town of Colchester.

The resolution was adopted by the following vote: Ayes 4222, Noes 0, Absent 577 (Pigford).

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

RESOLUTION NO. 20
TITLE: SALE OF TAX ACQUIRED PROPERTY

RESOLVED that the following described parcels of tax acquired property be sold to the parties 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, upon receipt of cash consideration hereinafter set forth.

DAV16TX.040

ASSESSED TO:

TOWN OF:	122600:DAVENPORT
TAX MAP NO:	23.-1-52.2
SCHOOL DISTRICT:	122601:CHARLOTTE VALLEY
ACREAGE:	1.00A ACRES
CONVEYED TO:	PENSCO TRUST FBO DANIEL A LIDDLE IRA PO BOX 173859 DENVER CO 80217
CASH CONSIDERATION:	\$42,500.00
TAX DEFICIT:	\$10,470.67

The resolution was seconded by Mr. Gladstone and adopted by the following vote:
Ayes 4222, Noes 0, Absent 577 (Pigford).

Mr. Triolo introduced Local Law 2 of 2019 entitled Delaware County Occupancy Tax Law for Lodging Establishments and Short-Term Rental.

The Local Law Intro. was seconded by Mr. Valente and Mr. Eisel.

LOCAL LAW INTRO. NO. 2 OF 2019

**TITLE: DELAWARE COUNTY OCCUPANCY TAX LAW
FOR LODGING ESTABLISHMENTS AND SHORT-TERM RENTALS**

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 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) Lodging Establishments and Short-Term Rentals - Any facility or portion thereof which is regularly used and made available for the lodging of guests. A facility comes within the definition of a lodging establishment or short-term 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; and,
 - 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.
- (d) Occupancy - The use of possession, or the right to the use or possession, of any room in a lodging establishment or short-term rental.
- (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 lodging establishment or short-term rental under any lease, concession, permit, right, license, agreement, or otherwise.
- (f) Operator - Any person operating a lodging establishment or short-term rental 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 lodging establishment or short-term rental.
- (g) Permanent Resident - Any person occupying any room or rooms in a lodging establishment or short-term rental for at least thirty-two (32) consecutive nights.
- (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) Property Manager – a person, as defined within this Law, who provides services relating to the management of a lodging establishment or short-term rental including, but not limited to, such services; as the taking of reservations, the collection of rents and/or fees, the marketing of a lodging establishment or short-term rental, the keeping of financial records or the filing of returns, when such services are being provided on behalf of an operator to aid or assist in the management of such facility, regardless of whether or not

- such services are provided for a fee.
- (j) Rent - The charge and/or consideration received for occupancy valued in money, whether received in money or otherwise, including any fees related to such occupancy including, but not limited to, fees and/or charges for registration, cleaning, linens, and pets.
 - (k) Return - Any return filed or required to be filed as herein provided that contains financial information of the operator or property manager.
 - (l) Room - Any room or rooms of any kind in any part or portion of a lodging establishment or short-term, which is available for, rented or otherwise, let out for the lodging of guests.
 - (m) Tax Imposition Date - the date set forth in Section 3 of this local law.
 - (n) 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 Occupancy Tax revenues are utilized in the promotion and development of the tourism industry in Delaware County.
 - (o) Treasurer - The Delaware County Treasurer or the Treasurer's designee.

Section 3. *Imposition of Tax.*

On and after the first day of March in the year two thousand and nineteen, 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 lodging establishment or short-term rental located within the County, except that such tax shall not be applicable to a permanent resident of a lodging establishment or short-term rental.

Section 4. *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 public corporation 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 5. *Territorial limitations.*

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

Section 6. Registration of Operator.

(a) Any existing operator who is not currently registered shall file with the Treasurer a registration application in a form prescribed by the Treasurer within three (3) days after the effective date of this local law. In the case of an operator commencing business after such effective date every operator shall file with the Treasurer a registration application in a form prescribed by the Treasurer within three (3) days after such commencement or opening. Failure to register as an operator in a timely manner will result in the imposition of a \$100 penalty.

(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 lodging establishment or short-term rental of such operators.

(c) Each certificate shall state the lodging establishment or short-term rental 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 lodging establishment or short-term rental named in such certificate(s).

(f) Thirty days prior to the cessation of business or sale or conveyance of a lodging establishment or short-term rental the certificate holder shall notify the Treasurer regarding the date of such cessation, sale or conveyance. Failure to make such notification on a timely basis shall result in the imposition of a penalty of \$100, in addition to any amount of tax, penalty and or interest due from such certificate holder.

Section 7. Property Manager

(a) Within twenty (20) days after the effective date of this local law, or in the case of a property manager commencing the provision of services to an operator after such effective date, within three (3) days after such commencement, every property manager shall file with the Treasurer a registration application in a form prescribed by the Treasurer. Failure to register as a property manager in a timely manner will result in the imposition of a \$100 penalty.

(b) Property managers are required to notify the Treasurer of any new clients within ten (10) days of commencement of any services for such client or clients which, in the discretion of the Treasurer, establishes them as a property manager under this Law. Failure to provide such notice in a timely manner will result in the imposition of a \$50 penalty per such newly acquired client or clients.

(c) Property managers are required to submit an annual report as of December 31st of each year to the Treasurer, to be submitted by January 20th of the following year. The annual report shall be in a form prescribed by the Treasurer, and at a minimum shall detail all of the lodging establishments and/or short-term rentals to whom they have provided services during such applicable year. Failure to provide such

report in a timely manner will result in the imposition of a graduated penalty based upon the number of lodging establishments and/or short-term rentals to whom they have provided services during such applicable year, as set forth below:

- i. For property managers providing services to less than 10 lodging establishments and/or short-term rentals, the penalty shall be \$100.
- ii. For property managers providing services to 10 to 30 lodging establishments and/or short-term rentals, the penalty shall be \$500.
- iii. For property managers providing services to more than 30 lodging establishments and/or short-term rentals, the penalty shall be \$1,000.

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. The operator shall be ultimately liable for the accuracy and collection of a tax due, whether or not such operator utilizes the services of a property manager for such tasks.

(c) The operator, any officer of any corporate operator and a property manager (as applicable) shall be personally liable for the tax collected or required to be collected under this local law, and the operator or property manager 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 or property manager 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 or property manager.

(e) The tax imposed by this local law shall be paid upon any occupancy on and after the tax imposition date, although if such occupancy was 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, property manager and/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, and where applicable as determined by the Treasurer, every property manager 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 or property manager (as applicable) 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 of such requirement to file an amended return is given to such filer 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 or property manager (as applicable) of the lodging establishment or short-term rental room occupied or to the person entitled to be paid the rent or charge for the lodging establishment or short-term rental room occupied for and on account of the County, and such operator, property manager 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 lodging establishment or short-term rental room or the person entitled to be paid the rent or charge for the lodging establishment or short-term rental 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 or property manager (as applicable) 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 or property manager 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 or property manager (as applicable) 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 or property manager 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 have the right to retain up to 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 Development 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, at least 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 or property manager (as applicable) within the county to keep detailed records of the nature and type of lodging establishment or short-term rental 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 lodging establishment and short-term rental rooms"; except that in any bill, receipt, statement or other evidence or memorandum of occupancy or rent charge issued or employed by the operator or property manager, 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, whether operator, property manager or other 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 confidential.

- (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 provision of statistics, so classified as to prevent the identification of particular returns and items thereof, to the Director of Economic Development when such information to be provided shall be utilized solely for the purpose of the development and/or promotion of the tourism industry 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, and if the offender be an officer or employee of the county such officer or employee shall be subject to appropriate discipline.

Section 25. Confidentiality of Registrant Information

- (a) Except in accordance with proper judicial order, or as otherwise provided by law,
 - (1) The Treasurer may keep certain information of operators and property managers confidential when making such information to the public would potentially lead to harm of the business, person and/or the real or personal property of the same.
 - (2) the officers charged with the custody of such information shall not be required to produce any of such information 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 information 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 information, as are pertinent to the action or proceeding.

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

- (1) the provision of any information contained on the certificate of authority, in the case of an operator, and/or the information contained on the registration form, in the case of a property manager, to a person requesting such information, when such person attests in writing that such information will not be used for the purpose of solicitation, or
- (2) the provision of certain information of owners, operators and/or property managers

registered under this Law, upon request, when such information is being provided to a Town Supervisor or a municipal official for the purpose of enabling them to carry out their official duties within their jurisdiction. Such information shall include, but is not limited to; the name of the operator, property manager and other contact, the contact information of the same (including address), business name, contact information of the business (including contact name and address), property location, date of registration, date of notice of cessation of business, sale or conveyance.

Section 26. 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 27. 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 28. 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 29. Effective Date.

This local law shall take effect upon March 1, 2019.

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

RESOLUTION NO. 21

TITLE: PUBLIC HEARING ON LOCAL LAW INTRO. NO. 2 OF 2019 DELAWARE COUNTY OCCUPANCY TAX LAW FOR LODGING ESTABLISHMENTS AND SHORT TERM RENTALS DEPARTMENT OF ECONOMIC DEVELOPMENT

WHEREAS, a proposed Local Law imposing an occupancy tax for lodging establishments and short term rentals 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 27th day of February 2019 at 12:45 to be held at the Delaware County Office Building located at 111 Main Street, Delhi, New York.

The resolution was seconded by Mr. Eisel.

Chairman Molé reiterated that a public hearing will be held before the next Board meeting, February 27 at 12:45 p.m. in the Board Room.

The resolution was unanimously adopted.

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

RESOLUTION NO. 22

TITLE: APPOINTMENT OF DELAWARE COUNTY FIRE ADVISORY BOARD

BE IT RESOLVED, that the following appointments be made to the Delaware County Fire Advisory Board in accordance with 225-a of the County Law for year 2019:

Chairman: Dale Downin, Franklin
Vice Chairman: Greg Peck, Sr., Sidney
Secretary: David Briggs, East Meredith

Voting Departments:

Andes - Chief Dale Tait

Arena - Chief Mike Sarrubi

Arkville - Chief Robert Sweeney

Bloomville - Chief Mike Pietrantoni

Bovina - Chief Robert Burgin

Delhi - Chief Timothy Murray

East Meredith - Chief David Briggs

Hobart – Chief Ken Muthig

Margaretville – Chief Nelson Delameter

Masonville – Chief Gary Mott

Pindars Corners – Chief Matt Rittlinger

Sidney - Chief Ray Baker

Sidney Center – Chief Dave Gill

Stamford – Chief AJ Vamosy

Fleischmanns – Chief Bob VanValkenburgh
Treadwell – Chief Anthony DeDominicis
Franklin – Chief Tom Worden Trout Creek – Chief Chris Kinney
Grand Gorge – Chief DJ Speenburgh Walton – Chief Frank Wood
Hancock – Rolland Bojo, Jr.

Alternate Departments

Cooks Falls – Chief Chris Jaindl
Davenport – Chief Fred Utter
Deposit – Chief Shaun Rynearson
Downsville – Chief Mike Cazzolla

East Branch – Chief Rod Keesler
Halcottsville – Chief Jeff Slauson
Meridale – Chief Brad Hitchcock
Roxbury – Chief Ken Davie
South Kortright – Chief William Benkert

Voting departments were selected based on meeting attendance for the previous year.

The resolution was seconded by Mr. Vernold and Mr. Spaccaforno and unanimously adopted.

Chairman Molé waived Board Rule 10 to permit the introduction without objection of the following not-prefiled resolutions.

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

RESOLUTION NO. 23

**TITLE: 2019 BUDGET ADMENDMENT
TRANSFER OF FUNDS
PUBLIC HEALTH SERVICES**

WHEREAS, NYS Vaccine for Children Program (VFC) has determined there is a need to replace a refrigerator used for vaccine storage; and

WHEREAS, Centers for Disease Control (CDC), Vaccine for Children Program (VFC) and New York State VFC guidelines now require that a standalone commercial grade vaccine refrigerator be utilized as a replacement; and

WHEREAS, a transfer of funds is necessary to purchase the necessary equipment

NOW, THEREFORE, BE IT RESOLVED that the 2019 budget be amended as follows:

FROM:

10-14012-52200000

Community Outreach & Education

\$4,850.00

TO:		
10-14013-52200000	Equipment	\$4,850.00

The resolution was seconded by Mr. Marshfield and Mr. Triolo and adopted by the following vote: Ayes 4222, Noes 0, Absent 577 (Pigford).

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

RESOLUTION NO. 24

TITLE: CORRECTION OF OMITTED TAX REAL PROPERTY TAX SERVICES

WHEREAS, the Director of Real Property Tax Services has been presented with a correction of the current tax roll and recommends approval of the following:

WHEREAS, a clerical error was found regarding Resolution No. 222-2018 in the Town of Andes, tax map no. 283.-1-9.2 assessed to Joseph Hennelly:

THEREFORE, BE IT RESOLVED that the correct outstanding amount on the 2019 tax bill shall be changed from \$70,577.93 to \$6,333.99.

The resolution was seconded by Mr. Tuthill and Mr. Marshfield and adopted by the following vote: Ayes 4222, Noes 0, Absent 577 (Pigford).

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

RESOLUTION NO. 25

TITLE: PAYMENT OF AUDIT

WHEREAS, bills and claims submitted and duly audited by the Clerk of the Board's office in the amount of \$2,917,078.07 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	\$1,681,400.05
OET	\$33,473.35
Public Safety Comm System	\$486,036.07
CAP 97-Main Street	\$2,869.66
CAP MHC	\$1,797.19

Highway Audits, as Follows:

Weights and Measures	\$370.14
Landfill	\$122,266.99
Road	\$206,716.31
Machinery	\$88,139.32
Capital Road & Bridge	\$292,084.99
Capital Solid Waste	\$1,924.00

The resolution was seconded by Mr. Taggart and Mr. Vernold and adopted by the following vote: Ayes 4222, Noes 0, Absent 577 (Pigford).

Chairman Molé made the following committee appointments:

HEALTH SERVICES ADVISORY BOARD

2-year term ending December 31, 2020

Appoint:

Supervisor Mike Triolo

Supervisor Joseph Cetta

Reappoint:

Supervisor Arthur Merrill

Supervisor Wayne Marshfield

Supervisor R. Eugene Pigford

YOUTH BUREAU BOARD

3-year term ending December 31, 2021

Reappoint:

Jasper Koota

Hannah Baxter

Chairman Molé stated that standing committees will remain the same for 2019.

Chairman Molé announced a Legislative meeting and a Shared Services meeting will held be directly following the Board meeting.

Mr. Marshfield asked if Board of Elections Commissioner Maria Kelso would comment on the new deadlines for the submission of petitions. Ms. Kelso stated that the changes have not been signed by the Governor, however, their office is preparing for the change and will have petitions ready.

Chairman Molé commented that because of the change in the primary from September to June, petitions will have to be picked up at the end of February instead of the normal time in early July.

Mr. Marshfield opined that towns will be on a tightened schedule if they have changeovers in offices.

Board of Elections Commissioner Judy Garrison reported that once the Governor signs the bills, their office will make sure that the information will be prominently distributed.

In answer to Mr. Eisel, Ms. Garrison stated petitions will be due by April 1.

Mr. Spaccaforno conveyed his request of Chairman Molé to distribute information and a draft resolution to all Supervisors regarding the elimination of Aid and Incentives for Municipal Funding (AIM). Funding from AIM is a lot of money for the towns. State government is talking about keeping the 2% tax cap permanent and many unfunded mandates are being proposed. Town government needs to be heard in Albany. He asked a lawyer to draft a resolution that each town could use to send to their respective representatives.

Chairman Molé stated the funding is the per capita checks that towns get every year.

Supervisor Eisel noted that it will include CHIPS funding as well.

Mr. Spaccaforno commented that state funding is going more to social programs.

Mr. Valente said that 2% seems to be the magic number. If the AIM payment represents 2% or less of your budget, the state will take it away. In practicality, this will mean that your town will get zero new money in next year's budget. In towns that have union contracts with guaranteed pay raises, this assures we will be forced to override the tax cap limit.

Mr. Marshfield suggested Supervisors get in touch with legislative representatives and let them know their support is needed.

Mr. Ellis asked for a short executive session to discuss personnel matters.

RESOLUTION NO. 26

TITLE: EXECUTIVE SESSION

BE IT RESOLVED that the Delaware County Board of Supervisors convene in executive session to discuss personnel matters.

The resolution was seconded by Mr. Taggart and Mr. Merrill and unanimously adopted.

The meeting reconvened in regular session with all Supervisors present.

Upon a motion, the meeting was adjourned at 2:10 p.m.