

**Finance Meeting
February 22, 2023**

Attendees

Committee: Art Merrill, Wayland Gladstone, George Haynes, John Kosier, Wayne Marshfield, Jeff Taggart, Mark Tuthill and Tina Molé

Staff: Randi Moxham, Sherri Falcone, Amy Merklen, and Penny Bishop

Mr. Merrill called the meeting to order at 10:30 a.m.

On a motion by Mr. Taggart and seconded by Mr. Tuthill, the draft minutes of the February 8 committee meeting minutes were approved.

Bank Balance reports for October 31, November 30, and December 31, 2022 were reviewed. Mr. Tuthill commented the Behavioral Health Facility would be paid off and Mr. Merrill indicated the DPW facilities would also be paid off and the county will be debt free in 2023. A report of year-end transfers was reviewed. The Sales Tax report was distributed indicating an increase in collection of 8.9089 percent compared to last year.

Treasurer's Office – Randi Moxham

Ms. Moxham distributed a draft resolution to update the county investment policies and guidelines. The updated version was reviewed. Mr. Marshfield commented that he would prefer that changes were underlined so they could tell what information specifically was updated. Ms. Moxham said there were only a few minor changes, one change being to include instruments approved by the NYS Office of the Comptroller.

Ms. Moxham reported they are very busy preparing for the foreclosure auction.

In response to Mr. Taggart about contents contained within foreclosed auction properties, Ms. Moxham stated no contents could be sold at the auction. Mr. Taggart remarked that the 'new' Kellogg school in Treadwell is up for auction and he understands there is some phenomenal equipment inside the building.

Mr. Marshfield shared a list he comprised of the approximate amount of sales tax other counties share with their towns and villages indicating that 23 counties share very little (less than 10%) and 14 of those counties do not share sales tax revenue. On another note, he reported that Jefferson County has reintroduced a gas sales tax exemption effective June 1 and expiring December 1.

Mr. Marshfield indicated Wayne County passed a resolution to oppose New York State's All Electric legislation. He would be in favor of a similar resolution should one be brought up by the Planning or Legislative committee. Comments were made regarding the recent crippling storm in Buffalo where thousands had no power and how things could be even worse in a power outage when people are solely dependent on electricity.

Clerk of the Board – Penny Bishop

Mrs. Bishop reported the federal business mileage rate is currently at .655 cents per mile and asked if the committee would want to present a resolution to adopt the federal standard business mileage rate. Mr. Tuthill pointed out that the standard mileage rate does not just cover gas or fuel, it also covers maintenance, repairs, insurance, and other costs. Mr. Taggart made a motion, seconded by Mr. Tuthill to create a resolution to follow the federal business mileage rate.

Mrs. Bishop announced ERPF Group has scheduled the week of June 5 to audit the county finances.

In other business, Ms. Molé noted she received a letter from a lifeguard from Downsville. She will share that letter with Mr. Merrill.

Mr. Taggart said he received an email from Teddie Storey asking if a portion of occupancy tax/sales tax revenue could go into a litigation fund and be available to towns should they have any issues stemming from Airbnb businesses. Mr. Merrill stated that these businesses must be insured which would make the insurance company liable. Towns should not be liable.

Mr. Taggart said he believes Franklin has a number of non-complying Airbnbs. Ms. Molé reported that Economic Development worked with a software firm that has located all Airbnb businesses in the county. ED is starting their second phase, which is sending letters to those that are non-complying. She noted there has been an increase of approximately 25% for compliance in the county. She stated the third stage is enforcement of the taxes to bring those businesses that are not complying to full compliance. If committee members wish to get the data for their town, they should contact Glenn Nealis. Mr. Kosier indicated Stamford's compliance was 60% and is now up to 70%.

Mr. Taggart suggested that towns charge short-term rental fees to cover code inspections, etc. Mr. Tuthill stated towns need to be careful about writing regulations for this type of business as many Airbnbs are single-family homes and cannot legally be inspected.

Mr. Taggart noted that many properties in Delaware County are being bought up to be used as Airbnbs. Ms. Molé said Bovina has 40 in their town. Mr. Merrill indicated Colchester has three Conestoga Wagons set up as an Airbnb business.

On a motion by Mr. Tuthill seconded by Mr. Kosier, the Committee entered into an executive session to discuss litigation.

Mr. Tuthill explained that an institution in his town is looking for a reduction in their assessment. There was discussion about county, village, and schools being in agreement and what the standards are to address this in the event the entities do not agree.

Real Property Tax Services – Sherri Falcone

Mrs. Falcone noted that Resolution No. 126-2020 covered a similar situation and that resolution refers to Resolution No. 168-2014 which establishes minimum standards for county participation in litigation for challenges to real property assessments (Article 7). The latter resolution requires a minimum assessment value of \$500,000 and indicates the county may, but is not required to participate in providing financial assistance for litigation challenges to property assessments. The standards are listed in the resolution for reference.

Committee reconvened in regular session.

Travel, equipment and vacancy requests were approved as presented.

Meeting adjourned at 11:35 a.m.