

COMMITTEE APPROVAL
BY: Art Merrill
DATE: 2/5/2025
BY PHONE: BY EMAIL: ✓ IN PERSON:
PREFILED: ✓ NOT-PREFILED:

RESOLUTION NO. 37

**TITLE: 2024 BUDGET AMENDMENT
ACCEPTANCE OF SNAP ED FUNDING
OFFICE FOR THE AGING**

WHEREAS, the Office for the Aging has been granted \$108,184.00 from New York State to provide nutrition information through the Seniors’ Health Improvement & Nutrition Education (SNAP ED) program; and

WHEREAS, the program has been designed to break the state up in area clusters for the provision of service; and

WHEREAS, there are residents who struggle with proper nutrition and obesity; and

WHEREAS, this funding will be used to provide nutrition education through direct education, workshops, and various other events through Delaware, Greene and Sullivan Counties.

NOW, THEREFORE, BE IT RESOLVED that the 2024 Budget be amended as follows:

INCREASE REVENUE:

10-16772-43377200/6772067/977	State Programs for Aging	\$108,184.00
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INCREASE APPROPRIATIONS:

10-16772-54327470/6772067/977	Grant Nutritionist	\$17,500.00
10-16772-54327200/6772067/977	Grant Contractual	\$25,325.00
10-16772-54327625/6772067/977	Grant Travel	\$5,010.00
10-16772-54327595/6772067/977	Grant Supplies	\$37,174.00
10-16772-54327520/6772067/977	Grant Postage	\$500.00
10-16772-54327000/6772067/977	General Grant Related Exp.	\$17,486.00
10-16772-52200001/6772067/977	Grant Equipment	\$5,189.00

COMMITTEE APPROVAL
BY: George Haynes
DATE: 2/19/2025
BY PHONE: <input checked="" type="checkbox"/> BY EMAIL: IN PERSON:
PREFILED: <input checked="" type="checkbox"/> NOT-PREFILED:

RESOLUTION NO. 38

**TITLE: 2024 BUDGET AMENDMENT
DEPARTMENT OF PUBLIC WORKS
SOLID WASTE CAPITAL AND LANDFILL**

WHEREAS, a budget amendment needs to be made to the Solid Waste Fund 22 Budget to cover expenses for 2024; and

WHEREAS, Sales Tax revenue received for Fund 22 in 2024 was greater than budgeted.

NOW, THEREFORE, BE IT RESOLVED that the 2024 Budget be amended as follows:

INCREASE REVENUE:

22-18160-45503101	Interfund Transf (Fr GF S/Tax)	\$21,000.00
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INCREASE APPROPRIATIONS:

22-18160-51000000	Personal Services	\$13,000.00
22-18160-54238010	Disposal of C&D	\$8,000.00

COMMITTEE APPROVAL
BY: Joe Cetta
DATE: 2/20/2025
BY PHONE: BY EMAIL: IN PERSON: ✓
PREFILED: ✓ NOT-PREFILED:

RESOLUTION NO. 39

**TITLE: 2025 BUDGET AMENDMENT
APPROPRIATION OF OPIOID SETTLEMENT FUNDS**

WHEREAS, the Opioid Settlement Fund Advisory Board (OSFAB) of 2021 appropriated funding to counties to assist in the New York State’s efforts for treatment, recovery, harm reduction and prevention efforts; and

WHEREAS, Delaware County was awarded a total of \$668,135.00 from New York State Office of Addiction Services and Supports (OASAS) to be used for eligible costs incurred during the period January 1, 2022 and ending on December 31, 2039; and

WHEREAS, the Opioid Settlement Funds Committee has done a thorough and impartial review of proposals and has approved the following project for funding:

- Rural Health Network of South-Central New York Inc. to provide train the trainer for QPR in Delaware County \$14,716.83.

NOW, THEREFORE, BE IT RESOLVED that the 2025 Budget be amended as follows:

INCREASE REVENUE:

10-11325-43308902/1327890/887	State Aid Other-Opioid Revenue	\$14,716.83
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INCREASE APPROPRIATION:

10-14310-54586000/1327890/887	Contractual Opioid	\$14,716.83
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COMMITTEE APPROVAL
BY: John Kosier
DATE: 2/5/2025
BY PHONE: BY EMAIL: IN PERSON: √
PREFILED: √ NOT-PREFILED:

RESOLUTION NO. 40

**TITLE: OCCUPANCY TAX DISBURSEMENT APPROVAL
DEPARTMENT OF ECONOMIC DEVELOPMENT
PROMOTION OF TOURISM**

WHEREAS, Delaware County established a Hotel Occupancy Tax for the purpose of promoting the tourism industry in Delaware County; and

WHEREAS, the Law stipulates that revenues derived from the occupancy tax are to be allocated for the promotion and development of the tourism industry in Delaware County; and

WHEREAS, pursuant to the Law, Delaware County established and empowered the Tourism Advisory Board to solicit, review and recommend proposals for the use of the funds raised from the occupancy tax for the promotion and development of the tourism industry in Delaware County; and

WHEREAS, on December 17, 2024, the Tourism Advisory Board reviewed the 2025 Media Plan proposal submitted by the Tourism Promotion Agency for Delaware County under the TPA grant program and has recommended for approval by the Delaware County Board of Supervisors the use of \$175,550 in occupancy tax revenues for the implementation of the plan.

NOW, THEREFORE, BE IT RESOLVED that the Delaware County Board of Supervisors approves the recommendations of the Tourism Advisory Board to utilize \$175,550 in occupancy tax revenues to help fund the 2025 Media Plan.

COMMITTEE APPROVAL
BY: John Kosier
DATE: 2/5/2025
BY PHONE: BY EMAIL: IN PERSON: ✓
PREFILED: ✓ NOT-PREFILED:

RESOLUTION NO. 41

**TITLE: 2025 BUDGET AMENDMENT
TRANSFER OF FUNDS
DEPARTMENT OF ECONOMIC DEVELOPMENT**

WHEREAS, the revenues received under the Hotel Occupancy Tax are set aside and placed into the Restricted Fund Balance (Hotel Occupancy Tax) for the purpose of the promotion and development of the tourism industry in Delaware County; and

WHEREAS, by Resolution No. 40 of 2025 the Board of Supervisors approved the use of Hotel Occupancy Tax revenues and the authorization of the use of Occupancy Tax revenues requires such funds to be transferred from the restricted fund balance.

NOW, THEREFORE, BE IT RESOLVED that the 2025 Promotion of Tourism Budget be amended as follows:

INCREASE REVENUE:

10-00000-34899000/1325891/889	Hotel Occupancy Tax Reserve	\$175,550.00
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INCREASE APPROPRIATIONS:

10-16420-54105000	Advertising	\$115,050.00
10-16420-54535000	Professional Services	\$60,500.00

COMMITTEE APPROVAL
BY: George Haynes
DATE: 2/19/2025
BY PHONE: BY EMAIL: IN PERSON: ✓
PREFILED: ✓ NOT-PREFILED:

RESOLUTION NO. 42

2025 BUDGET AMENDMENT

**TITLE: APPROPRIATION OF FUNDS FOR THE DPW COMPLEX
DEPARTMENT OF PUBLIC WORKS**

WHEREAS, work is closing out on the DPW Building project; and

WHEREAS, the appropriated contractual funds for 2025 will not meet what is required.

NOW, THEREFORE, BE IT RESOLVED that the 2025 Budget be amended as follows:

DECREASE FUND BALANCE:

41-00000-34899000	Restricted Fund Balance	\$2,000,000.00
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INCREASE APPROPRIATION:

41-15112-54000000	Contractual Expense	\$2,000,000.00
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COMMITTEE APPROVAL
BY: George Haynes
DATE: 2/19 /2025
BY PHONE: <input checked="" type="checkbox"/> BY EMAIL: IN PERSON:
PREFILED: <input checked="" type="checkbox"/> NOT-PREFILED:

RESOLUTION NO. 43

TITLE: AUTHORIZATION TO ENTER INTO AN AGREEMENT WITH THE CITY OF NEW YORK FOR ROAD REPAIR AND MAINTENANCE ON ALL NYC ROADS LOCATED IN THE COUNTY OF DELAWARE

WHEREAS, The New York City Department of Environmental Protection (DEP) owns, maintains and operates approximately forty miles of public roads around the Pepacton and Cannonsville Reservoirs in the County; and

WHEREAS, DEP is desirous of contracting with the County for the maintenance and repair of those roads; and

WHEREAS, the DEP will deposit money with the County annually for work to be performed the following year with the total contract value being \$11,619,990.00 over a ten-year period.

NOW, THEREFORE, BE IT RESOLVED that the Chairman of the Board is authorized to enter into an agreement with the City of New York for the construction work.

COMMITTEE APPROVAL
BY: George Haynes
DATE: 2/18/2025
BY PHONE: <input checked="" type="checkbox"/> BY EMAIL: IN PERSON:
PREFILED: <input checked="" type="checkbox"/> NOT-PREFILED:

RESOLUTION NO. 44

TITLE: AUTHORIZING THE IMPLEMENTATION, AND FUNDING IN THE FIRST INSTANCE 100% OF THE FEDERAL-AID AND STATE “MARCHISELLI” PROGRAM-AID ELIGIBLE COSTS, OF A TRANSPORTATION FEDERAL-AID PROJECT, AND APPROPRIATING FUNDS THEREFORE

WHEREAS, a Project for the Delaware County Bridge Structural Steel Preservation Program (FFY26), PIN 9755.08 (the Project) is eligible for funding under Title 23 U.S. Code, as amended, that calls for the apportionment of the costs of said program to be borne at the ratio of 80% Federal funds and 20% non-Federal funds; and

WHEREAS, the County of Delaware desires to advance the Project by making a commitment of 100% of the Federal and non-Federal share of the costs of the Preliminary Engineering/Design work.

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 in the first instance 100% of the Federal and non-Federal share of the cost of Preliminary Engineering/Design work for the Project or portions thereof; and

IT IS FURTHER RESOLVED that the sum of \$71,000.00 is hereby appropriated from 34-15112-54000000 and made available to cover the cost of participation in the above phase of the Project; and

IT IS FURTHER RESOLVED that in the event the full Federal and non-Federal share costs of the Project exceeds 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 Chairman of the Board of the Delaware County Board of Supervisors be and is hereby authorized to execute all necessary Agreements, certifications or reimbursement requests for Federal Aid and/or Marchiselli Aid on behalf of the County of Delaware 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 municipality's first instance 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.

COMMITTEE APPROVAL
BY: George Haynes
DATE: 2/26/2025
BY PHONE: <input checked="" type="checkbox"/> BY EMAIL: IN PERSON:
PREFILED: <input checked="" type="checkbox"/> NOT-PREFILED:

RESOLUTION NO. 45

TITLE: AUTHORIZATION TO ENTER INTO AGREEMENTS WITH MUNICIPALITIES, SCHOOL DISTRICTS, DISTRICT CORPORATIONS OR STATE AGENCIES FOR SHARED HIGHWAY SERVICES

WHEREAS, all municipalities, including the County of Delaware, have the power and authority to contract for the purpose of renting, leasing, exchanging, borrowing or maintaining of machinery and equipment, with or without operators, with other municipalities; and

WHEREAS, all municipalities, including the County of Delaware, have the power and authority to borrow or lend materials and supplies to other municipalities; and

WHEREAS, it is hereby determined that the County of Delaware and other municipalities have machinery and equipment which is not used during certain periods; and

WHEREAS, it is determined that the County of Delaware and other municipalities often have materials and supplies on hand which are not immediately needed; and

WHEREAS, it is hereby determined that by renting, borrowing, exchanging, leasing or maintaining highway machinery and equipment and the borrowing or lending of materials and supplies, the County of Delaware and other municipalities may avoid the necessity of purchasing certain needed highway machinery and equipment and the purchasing of or storing a large inventory of certain extra materials and supplies, thereby saving the taxpayers money; and

WHEREAS, it is recognized and determined, from a practical working arrangement, that no program of borrowing, exchanging, leasing, renting or maintaining of highway machinery and equipment or borrowing or lending of materials can be successful if each individual arrangement has to receive prior approval by the county Board and the governing board of each of the other municipalities which may be parties to such agreements, since such agreements must often be made on short notice and at times when governing bodies are not in session; and

WHEREAS, it is incumbent upon each municipality to design a simple method whereby materials and supplies, equipment and machinery, including the operators thereof, may be obtained or maintained with a minimum of paperwork and inconvenience and with a swift

approval process; and

WHEREAS, it is the intent of the Delaware County Board of Supervisors to authorize the Commissioner of Public Works to enter into renting, exchanging, borrowing, lending or maintaining arrangements with the persons serving in similar capacities in other municipalities without the necessity of obtaining approval of the County board prior to the making of each individual arrangement; and

WHEREAS, a standard contract has been prepared which is expected to be adopted and placed into effect in other municipalities, and will grant the person holding the position comparable to that of the Commissioner of Public Works authority to make similar arrangements; and

WHEREAS, it is hereby determined that it will be in the best interest of the County of Delaware to be a party to such shared services arrangements.

NOW, THEREFORE, BE IT RESOLVED that the Chairman of the Board is hereby authorized to sign contracts with municipalities, School Districts, District Corporations or State agencies for Shared Highway Services.

COMMITTEE APPROVAL
BY: George Haynes
DATE: 2/19/2025
BY PHONE: <input checked="" type="checkbox"/> BY EMAIL: IN PERSON:
PREFILED: <input checked="" type="checkbox"/> NOT-PREFILED:

RESOLUTION NO. 46

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

LETTING OF FEBRUARY 13, 2025

Notice to bidders and proposals received having been filed and the bidding procedures and documents having been approved by the County Attorney:

BE IT RESOLVED, that the County Department of Public Works is authorized to make awards to the lowest bidders meeting specifications as follows:

PROPOSAL NO. 2-25 Cutting & Tree Trimming to: Asplundh Tree Expert, LLC,
708 Blair Mill Rd., Willow Grove, PA 19090

Bid Price: See Summary Sheet

Towns may participate in these bids.

All original bids and a summary sheet of the bids received are on file for inspection at the office of the Clerk of the Board of Supervisors.

COMMITTEE APPROVAL
BY: George Haynes
DATE: 2/19/2025
BY PHONE: <input checked="" type="checkbox"/> BY EMAIL: IN PERSON:
PREFILED: <input checked="" type="checkbox"/> NOT-PREFILED:

RESOLUTION NO. 47

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

LETTING OF FEBRUARY 13, 2025

Notice to bidders and proposals received having been filed and the bidding procedures and documents having been approved by the County Attorney:

BE IT RESOLVED, that the County Department of Public Works is authorized to make awards to the lowest bidders meeting specifications as follows:

PROPOSAL NO. 3-25 Liquid Bituminous Concrete & Related Equipment Bid to:
All States Construction, Inc., DBA Gorman Construction,
200 Church Street, Albany, NY 12202; Peckham Road
Corp., 438 Vaughn Road, Hudson Falls, NY 12839; Suit-
Kote Corp., 1911 Lorings Crossing Rd., Cortland, N.Y.
13045; Vestal Asphalt Inc., 201 Stage Road, Vestal, N.Y.
13850.

Bid Price: See Summary Sheet

Towns may participate in these bids.

All original bids and a summary sheet of the bids received are on file for inspection at the office of the Clerk of the Board of Supervisors.

COMMITTEE APPROVAL
BY: Wayne Marshfield
DATE: 1/20/2025
BY PHONE: BY EMAIL: IN PERSON: ✓
PREFILED: ✓ NOT-PREFILED:

RESOLUTION NO. 48

**TITLE: AUTHORIZATION FOR DISPOSITION OF PERSONAL
PROPERTY NO LONGER NECESSARY FOR PUBLIC USE
DEPARTMENT OF SOCIAL SERVICES**

WHEREAS, Section 215 of the County Law stipulates that the Board of Supervisors must authorize for the disposition of personal property no longer necessary for public use.

NOW, THEREFORE, BE IT RESOLVED that the Department of Social Services is authorized to sell by trade-in, on-line auction or for scrap the following item:

<u>Dept/Vehicle</u>	<u>Description</u>	<u>Serial No./Vehicle ID NO.</u>
DSS 467	2020 Chevrolet Malibu	1G1ZC5STXLF103276

COMMITTEE APPROVAL
BY: Art Merrill
DATE: 2/18/2025
BY PHONE: BY EMAIL: <input checked="" type="checkbox"/> IN PERSON:
PREFILED: <input checked="" type="checkbox"/> NOT-PREFILED:

RESOLUTION NO. 49

**TITLE: CORRECTION OF CURRENT TAX ROLLS IN ACCORDANCE
WITH SECTION 554 OF THE REAL PROPERTY TAX LAW**

WHEREAS, the Director of the Real Property Tax Service Agency has been presented with an application for correction of the 2019 through 2027 tax roll by Supreme Court Order and after investigation recommends approval of the following:

BE IT RESOLVED that in accordance with Section 554 of the Real Property Tax law that the following be approved and the Chairman of the Board be authorized to sign the approval of the application on behalf of the Board.

Town of Delhi: Tax Map No. 192.-1-25, assessed to DRNC Realty, LLC., with the assessment of 10,800,000 be reduced as follows:

2019	9,000,000
2020	9,000,000
2021	8,000,000
2022	8,000,000
2023	7,000,000
2024-2027	7,000,000

Town and County Refunds are as follows:

2020 (\$6,121.04) Due to underpayment of the 2020 PILOT, this amount will be deducted from the refund amount from 2021.

2021	\$9,368.07 less \$6,121.04 = \$3,247.03
2022	\$16,024.89
2023	\$17,523.21
2024	\$29,275.07
2025	\$31,616.11
TOTAL	\$97,686.31

COMMITTEE APPROVAL
BY: Art Merrill
DATE: 2/12/2025
BY PHONE: BY EMAIL: IN PERSON: ✓
PREFILED: ✓ NOT-PREFILED:

RESOLUTION NO. 50

TITLE: LEGISLATIVE REQUEST FOR CONTINUATION OF SALES TAX LEVY

WHEREAS, the Delaware County Board of Supervisors requested the New York State Legislature to extend an increase in the sales tax levy in February of 2023; and

WHEREAS, the New York State Legislature amended the law to allow for the collection of a sales tax at a rate which is one percent additional to the statutory three percent rate authorized by law; and

WHEREAS, current authorization to collect the additional one percent sales tax expires on November 30, 2025; and

WHEREAS, the Board of Supervisors may formally request from the New State Legislature approval to continue with the additional tax every two years; and

WHEREAS, a continuation of the additional one percent sales tax levy was requested by the Board and approved by Chapter 314 of the Laws of 2023; and

WHEREAS, the Board believes it appropriate to use the sales tax as a means to help stabilize the county property tax levy.

NOW, THEREFORE, BE IT RESOLVED that the Delaware County Board of Supervisors formally request that the New York State Legislature amend Section 1210 of the Tax Law to allow Delaware County to continue the collection of the additional one percent sales tax consistent with state approvals in 2005, 2007, 2009, 2011, 2013, 2015, 2017, 2020, and 2023.

DRAFT

DRAFT

DRAFT

REGULAR MEETING

DELAWARE COUNTY BOARD OF SUPERVISORS

JANUARY 22, 2025

The regular meeting of the Delaware County Board of Supervisors was held Wednesday, January 22, 2025, 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. Mr. Ellis and Mr. Hinkley arrived shortly after the meeting began.

Reverend White offered the invocation.

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

The minutes of the previous Board meeting were accepted as presented.

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

Mrs. Driscoll offered the following resolution and moved its adoption:

RESOLUTION NO. 21

**TITLE: 2024 BUDGET AMENDMENT
LEGAL AID TO INDIGENTS**

WHEREAS, the New York State Office of Indigent Legal Services (ILS) increased 18-B assigned counsel rates effective April 1, 2023; and

WHEREAS, ILS has provided for partial reimbursement for increased costs due to the rate change; and

WHEREAS, the Public Defender's Office submitted a request for reimbursement for the fourth quarter of 2024; and

WHEREAS, ILS approved the full reimbursement request in the amount of \$65,606.88.

NOW, THEREFORE, BE IT RESOLVED that the 2024 Budget be amended as follows:

INCREASE REVENUE:

10-11170-43302500	State Aid Indigent Legal Services	\$65,606.88
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INCREASE APPROPRIATION:

10-11170-54535060	Professional Fees - Attorney	\$65,606.88
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The resolution was seconded by Mr. Vernold and adopted by the following vote: Ayes 183, Noes 0, Absent 17 (Ellis, Hinkley).

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

RESOLUTION NO. 22

**TITLE: 2024 BUDGET AMENDMENT
APPROPRIATION OF FUNDS
SHERIFF'S OFFICE**

WHEREAS, funds have been made available to the Sheriff's Office by way of General Dept. Income Schools, Personal Services reimbursement, and Accident Reports which is over the budgeted amount; and

WHEREAS, these funds are to help cover the expenses of the Contractual Expenses, and Personal Services for the Sheriff's Office in 2024; and

WHEREAS, we are looking to appropriate the overage from the various revenues above to help offset these expenses.

NOW, THEREFORE, BE IT RESOLVED that the 2024 Budget be amended as follows:

INCREASE REVENUES:

10-13110-41128903	Other Gnrl Dept Inc Schools	\$61,842.16
10-13110-41128908	Other Gnrl Dept Reim Per Srvcs	\$946.58
10-13110-41158904	Ptr Pblc Sfty Dept Acdnt Rpts	\$392.00

INCREASE APPROPRIATIONS:

10-13110-51000000	Personal Services	\$50,227.45
10-13110-54420000	Maintenance Agreements	\$12,953.29

The resolution was seconded by Mr. Cetta and adopted by the following vote: Ayes 183, Noes 0, Absent 17 (Ellis, Hinkley).

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

RESOLUTION NO. 23

**TITLE: 2024 BUDGET AMENDMENT
APPROPRIATION OF FUNDS
DELAWARE COUNTY CORRECTIONAL FACILITY**

WHEREAS, funds have been made available to the Sheriff's Office by way of Federal Board-ins, County Board-ins, and other department income which is over the allocated amount budgeted; and

WHEREAS, these funds are to help cover the expense of the Personal Services for the Correctional Facility in 2024; and

WHEREAS, we are looking to appropriate the overage from the various revenues above to help offset these expenses.

NOW, THEREFORE, BE IT RESOLVED that the 2024 Budget be amended as follows:

INCREASE REVENUES:

10-13150-41152501	Prisoner Charges (Federal) – JAIL	\$15,816.67
10-13150-41151300	Other Law Enforcement Agency – Training	\$1,500.00
10-13150-42226400	Jail Facilities Services Other Gov't	\$7,157.13
10-13150-42270100	Refunds of Prior Years Expend.	\$600.00

INCREASE APPROPRIATION:

10-13150-51000000	Personal Services	\$25,073.80
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The resolution was seconded by Mr. Faulkner and adopted by the following vote: Ayes 183, Noes 0, Absent 17 (Ellis, Hinkley).

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

RESOLUTION NO. 24

**TITLE: 2024 BUDGET AMENDMENT
TRANSFER OF FUNDS
DEPARTMENT OF MENTAL HEALTH**

WHEREAS, Delaware County inmates have been deemed incapacitated to meaningfully participate in their criminal defense proceedings and require care from a NYS Psychiatric hospital; and

WHEREAS, Delaware County is 100% responsible for inpatient psychiatric hospital costs; and

WHEREAS, additional funding is needed to cover current inpatient hospitalizations.

NOW, THEREFORE, BE IT RESOLVED that the 2024 Budget be amended as follows:

TRANSFER FROM:

10-14310-51000000	Personal Services	\$49,244.74
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TRANSFER TO:

10-14390-54535420	Professional Fees Psychiatric	\$49,244.74
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The resolution was seconded by Ms. Boukai.

Mr. Cetta explained that this resolution is part of \$327,557.78 that has been paid by the County in 2024 as part of 730 New York State Hospitalizations. The County is now responsible for 100% of the cost for inmates who require psychiatric hospitalization rather than the previous 50-50 split with the state. This is what was paid to house two inmates, one for 72 days and the other for 147 days and it is anticipated that there will be another.

Ms. Boukai noted that there is not a limit to the number of days they would have to stay until they are competent to stand trial.

Mr. Cetta agreed that the inmate is there until they can go to trial and may or may not be transferred out. It is out of our control.

Mr. Marshfield commented that if a child needs these services the cost will triple.

The resolution was adopted by the following vote: Ayes 190, Noes 0, Absent 10 (Hinkley).

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

RESOLUTION NO. 25

**TITLE: 2024 BUDGET AMENDMENT
ACCEPTANCE OF ADDITIONAL INTERVENOR FUNDING FOR USE IN PSL
ARTICLE VII "CLEAN PATH" TRANSMISSION PROJECT PROCEEDING AND
RESCIND RESOLUTION NO. 103 OF 2024
TO ACCEPT ADDITIONAL INTERVENOR FUNDING FOR USE IN PSL ARTICLE
VII "CLEAN PATH" TRANSMISSION PROJECT PROCEEDING
PLANNING DEPARTMENT**

WHEREAS, the Clean Path Transmission Project will transmit zero emission electricity generated upstate to users in the downstate New York City metropolitan area; and

WHEREAS, key components of the Clean Path Transmission Project are located in Delaware County and the Towns of Delhi, Colchester, Hamden and Hancock; and

WHEREAS, Delaware County and the Towns of Delhi, Colchester, Hamden and Hancock are concerned that the Clean Path Transmission Project will impose impacts/challenges specific to Security/Terrorism, Fire Risk, Road Maintenance, Stream Crossings, and Resiliency/Adaptation/Sustainability; and

WHEREAS, Delaware County and the Towns of Delhi, Colchester, Hamden and Hancock require assistance in understanding and participating in the Article VII proceeding for the Clean Path Transmission Project; and

WHEREAS, Delaware County and Towns of Delhi, Colchester, Hamden and Hancock have retained experts to assist them in evaluating the potential impacts of the Clean Path Transmission Project on the County and Towns and navigating the complex Article VII transmission line approval process; and

WHEREAS, Delaware County and the Towns of Delhi, Colchester, Hamden and Hancock have applied for and been granted additional intervenor funding in the amount of \$37,500 provided by the Applicant for the Clean Path Transmission Project to be used by municipalities and other interested parties to aid in their review of the Project to cover additional projected legal expenses; and

WHEREAS, the total intervenor funding awarded to date for the review of the Clean Path Transmission Project totals \$180,500; and

WHEREAS, Delaware County is better able to provide the administrative support needed to receive, process and disburse the intervenor funds than the individual Towns; and

NOW, THEREFORE, BE IT RESOLVED Delaware County accepts the additional designated intervenor funding on behalf of itself and the affected Towns and designates the Department of Planning & Watershed Affairs to administer the funds and establish a contract to facilitate reimbursement through the NYS Statewide Financial System (SFS); and

BE IT FURTHER RESOLVED that Resolution No. 103 of 2024, entitled *Acceptance of Additional Intervenor Funding for Use in PSL Article VII “Clean Path” Transmission Project Proceeding* is hereby rescinded; and

BE IT FURTHER RESOLVED that the 2024 Budget be amended as follows:

INCREASE REVENUE:

10-18020-43358901/8020029/908	NYS Grant–Article VII Clean Path NY	\$31,950.00
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INCREASE APPROPRIATION:

10-18020-54327000/8020029/908	General Grant Related Exp	\$31,950.00
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The resolution was seconded by Mr. Ellis and adopted by the following vote: Ayes 190, Noes 0, Absent 10 (Hinkley).

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

RESOLUTION NO. 26

**TITLE: 2025 BUDGET AMENDMENT
AMERICAN RESCUE PLAN ACT (ARPA)
GRANTS TO ENHANCE ADULT PROTECTIVE SERVICES
DEPARTMENT OF SOCIAL SERVICES**

WHEREAS, the Delaware County Department of Social Services is the designated local Agency to administer the Adult Protective Community Living Grant (ARPA3) and the Elder Justice Act Grant (EJA); and

WHEREAS, the funding is to be used to enhance, improve, and expand Adult Protective Services' ability to investigate allegations of abuse, neglect, and exploitation, and is 100% reimbursed; and

WHEREAS, funding is available under the American Rescue Plan Act (ARPA) in the amount of \$30,504.00 (ARPA3), and \$7,442.00 (EJA).

NOW, THEREFORE, BE IT RESOLVED that the 2025 Budget be amended as follows:

INCREASE REVENUE:

10-16070-44467000/6010652/971	Federal Services for Recipients (ARPA3)	\$30,504.00
10-16070-44467000/6010653/971	Federal Services for Recipients (EJA)	\$7,442.00

INCREASE APPROPRIATION:

10-16070-54575000/6010652/971	Adult Protective Service Grant (ARPA3)	\$30,504.00
10-16070-54575000/6010653/971	Adult Protective Service Grant (EJA)	\$7,442.00

The resolution was seconded by Ms. Boukai and adopted by the following vote:
Ayes 200, Noes 0, Absent 0.

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

RESOLUTION NO. 27

**TITLE: 2025 BUDGET AMENDMENT
FAMILY-CENTERED CASE MANAGEMENT SERVICES PROGRAM
DEPARTMENT OF SOCIAL SERVICES**

WHEREAS, the Delaware County Department of Social Services is the designated local agency to administer the Family-Centered Case Management Services; and

WHEREAS, the Department believes that this program will reduce dependence on

government interventions for daily support; and

WHEREAS, the County will be 100% reimbursed by the State.

NOW, THEREFORE, BE IT RESOLVED that the 2025 Budget be amended as follows:

INCREASE REVENUE:

10-16109-44460900/6010651/971	Federal Family Assistance	\$64,332.00
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INCREASE APPROPRIATION:

10-16109-54113000/6010651/971	Family Assistance	\$64,332.00
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The resolution was seconded by Ms. Boukai and adopted by the following vote:
Ayes 200, Noes 0, Absent 0.

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

RESOLUTION NO. 28

**TITLE: 2025 BUDGET AMENDMENT
ACCEPTANCE OF TOURISM PROMOTION MATCHING FUNDS
DEPARTMENT OF ECONOMIC DEVELOPMENT
PROMOTION OF TOURISM**

WHEREAS, New York State provides funding through the Tourism Matching Funds Program to designated Tourism Promotion Agencies across the State for the purpose of marketing their destination to increase the number of visitors and the level of spending across the State; and

WHEREAS, the Delaware County Department of Economic Development was awarded \$53,463.00 in Tourism Matching Funds for 2025.

NOW, THEREFORE, BE IT RESOLVED that the 2025 Budget be amended as follows:

INCREASE REVENUE:

10-16420-43390201	State Empire Development Matching Funds Grant	\$52,533.00
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INCREASE APPROPRIATIONS:

10-16420-54105000	Advertising	\$10,000.00
10-16420-54245000	Dues And Memberships	\$21,000.00
10-16420-54535000	Professional Fees	\$21,533.00

The resolution was seconded by Mrs. Driscoll and adopted by the following vote: Ayes 200, Noes 0, Absent 0.

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

RESOLUTION NO. 29

**TITLE: 2025 BUDGET AMENDMENT
AMEND FLOOD BUYOUT '16-18 AS ESTABLISHED BY RESOLUTION NO. 89 OF
2018 FOR THE GOVERNOR'S OFFICE OF STORM RECOVERY (GOSR), OFFICE OF
HOUSING AND URBAN DEVELOPMENT (HUD) AND FEDERAL EMERGENCY
MANAGEMENT AGENCY (FEMA) FOR THE HAZARD MITIGATION GRANT
PROGRAM FOR A VOLUNTARY FLOOD BUYOUT
IN THE VILLAGE AND TOWN OF SIDNEY
PLANNING DEPARTMENT**

WHEREAS, on or about December 1, 2016, Delaware County was awarded \$18,915,104.00 from HUD to acquire 129 homes and elevate 7 homes; and

WHEREAS, the project is a reimbursable program that would require Delaware County to upfront funding for purchases and payments to contractors before submitting to the GOSR for reimbursement; and

WHEREAS, the project is considered a 100% reimbursable program with the exception of local expenses including Planning Department staff administration time, local taxes, mowing and any environmental clean-up that may arise during demolition.

NOW, THEREFORE, BE IT RESOLVED Delaware County will commit additional funds in the amount of \$40,000.00 to be used for those exceptions listed above; and

BE IT FURTHER RESOLVED the 2025 Budget be amended as follows:

TRANSFER FROM:

10-11990-54900000	Contingency	\$40,000.00
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TRANSFER TO:

10-18020-54486000/8020025/908	Non-Reimb Flood Buyout Expenses	\$40,000.00
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The resolution was seconded by Mrs. Walley and adopted by the following vote: Ayes 200, Noes 0, Absent 0.

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

RESOLUTION NO. 30

**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 2025:

Chairman: John Gilmore, Sidney
Vice Chairman: Blaise Bojo, Hancock
Secretary: Mike Pietrantonio, Bloomville

Voting Departments:

Andes – Chief Dale Tait	Hobart – Chief Josh Mason
Arena – Chief Mike Sarrubi	Margaretville – Chief Nelson Delameter
Arkville – Chief Rob Sweeney	Masonville – Chief Matt Jones
Bloomville – Chief Mike Pietrantonio	Meridale – Chief Ed Fisher
Bovina – Chief Kevin Brown	Sidney – Chief John Gilmore
Delhi – Chief Tim Murray	South Kortright – Chief Andrew VanBuren
East Meredith – Chief David Briggs	Stamford – Chief Don VanEtten
Fleischmanns – Chief Todd Wickham	Treadwell – Chief Tony DeDominicis
Franklin – Chief Tom Worden	Trout Creek – Chief Josh LaTourette
Grand Gorge – Chief Hank Gockel	Walton – Chief Bob Brown
Hancock – Chief Blaise Bojo	

Alternate Departments:

Cooks Falls – Chief Chris Jaindl	Halcottsville – Chief Jeff Slauson
Davenport – Chief Karl Conklin	Pindars Corners – Chief Matt Accordino
Deposit – Chief – Shaun Rynearson	Roxbury – Chief Jim Bouton, Jr.
Downsville – Chief Sterling Murphy	Sidney Center – Chief Codey Lambrecht
East Branch – Chief Rod Keesler	

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

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

Mr. Kosier introduced Local Law Intro. Nos. 1. The local law was seconded by Mrs. Driscoll.

LOCAL LAW INTRO NO. 1

**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 rental 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 – A document or form, as prescribed by the Treasurer, to be filed or required to be filed as herein provided to establish and report occupancy and rents received, and 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 rental, 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 twenty-five, 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 of 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 no fewer than 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. No fewer than 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 financial 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 available to the public would potentially lead to harm of the business, person and/or the real or personal property of the same.

(2) Notwithstanding the provisions of paragraph (a) (1) of this section, the Treasurer shall provide, on an annual basis, a list of all properties registered under the Occupancy Tax Law to the Town Supervisor in which municipality the property is located, and/or to such municipal officials(s) as the Town Supervisor may designate. Such information shall include the name of the operator, property manager and/or owner, 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.

(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.

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 on March 1, 2025.

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

RESOLUTION NO. 31

**TITLE: PUBLIC HEARING ON LOCAL LAW INTRO. NO. 1 OF 2025
DELAWARE COUNTY OCCUPANCY TAX LAW
FOR LODGING ESTABLISHMENTS AND SHORT-TERM RENTALS
DEPARTMENT OF ECONOMIC DEVELOPMENT**

WHEREAS, a proposed Local Law extending the 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 26th day of February 2025 at 1:00 p.m. to be held at the Delaware County Office Building located at 111 Main Street, Delhi, New York.

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

Ms. Molé stated that the public hearing will be held at the next Board of Supervisors meeting on Wednesday, February 26 at 1:00 p.m.

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

RESOLUTION NO. 32

**TITLE: STANDARD WORK DAY AND REPORTING RESOLUTION
NEW YORK STATE AND LOCAL EMPLOYEES' RETIREMENT SYSTEM**

BE IT RESOLVED that the County of Delaware hereby establishes the following as standard workdays for elected and appointed officials and will report the following days worked to the New York State and Local Employees' Retirement System based on the record of activities maintained and submitted by these officials to the clerk of this body.

<u>Title</u>	<u>Name</u>	<u>Standard Work Day (hrs/day)</u>	<u>Term Begin-End</u>	<u>Days Per Month Based on Record of Activities</u>
<u>ELECTED OFFICIAL:</u> Supervisor-Franklin	Donald Smith	6	1/01/24-12/31/25	0112.90
<u>APPOINTED OFFICIAL:</u> County Clerk	Haley Gransbury	6	7/21/24-12/31/25	25.50

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

Mr. Vernold offered a motion to convene in an executive session to discuss ongoing negotiations.

RESOLUTION NO. 32A

TITLE: EXECUTIVE SESSION

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

The motion was seconded by Mr. Ellis and unanimously adopted.

The meeting reconvened in regular session with all Supervisors present except Mr. Kelso.

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

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

RESOLUTION NO. 33

**TITLE: 2024 BUDGET AMENDMENT
APPROPRIATION OF SALES TAX REVENUE
TREASURER’S OFFICE**

WHEREAS, it is necessary to appropriate funds to pay remaining expenditures for Fiscal Year 2024; and

WHEREAS, funds have been made available through excess sales tax revenue.

NOW, THEREFORE, BE IT RESOLVED that the 2024 Budget be amended as follows:

INCREASE REVENUE:

10-11325-411111000 Sales and Use Tax \$2,000,000.00

INCREASE APPROPRIATION:

10-11990-54900000 Contingency \$2,000,000.00

The resolution was seconded by Mr. Marshfield and adopted by the following vote: Ayes 187, Noes 0, Absent 13 (Kelso).

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

RESOLUTION NO. 34

**TITLE: CORRECTION OF CURRENT TAX ROLLS IN ACCORDANCE WITH
SECTION 554 OF THE REAL PROPERTY TAX LAW**

WHEREAS, the Director of the Real Property Tax Service Agency has been presented with an application for correction of the 2020 through 2024 tax roll by Supreme Court Order and after investigation recommends approval of the following:

BE IT RESOLVED that in accordance with Section 554 of the Real Property Tax law that the following be approved and the Chairman of the Board be authorized to sign the approval of the application on behalf of the Board.

Town of Davenport: Tax Map No. 21.-1-29.22, assessed to Mountain View Mobile Home Park II, LLC., be reduced as follows:

	Original assessment:	Corrected Assessment
2020	\$2,602,179	\$2,496,550
2021	\$2,602,179	\$2,506,000
2022	\$2,701,436	\$2,120,300

2023	\$2,701,436	\$1,873,350
2024	\$2,701,436	\$1,740,800

Town and County Refunds are as follows:

2021	\$ 1,664.04
2022	\$ 1,496.51
2023	\$ 9,368.51
2024	\$12,951.77

Correction:

2025 A corrected tax bill will be issued in the amount of \$28,168.40.
The original bill was \$43,712.73

The resolution was seconded by Mr. Vernold and adopted by the following vote: Ayes 187, Noes 0, Absent 13 (Kelso).

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

RESOLUTION NO. 35

TITLE: REGARDING THE COUNTY’S OPPOSITION TO CITY PROPOSAL FOR TOWN-INITIATED CORE LAND ACQUISITION IN PRIORITY AREAS 3 AND 4 PLANNING DEPARTMENT

WHEREAS, in December 2022, the New York State Department of Health (DOH) released a Revised 2017 Filtration Avoidance Determination (Revised FAD) together with a Comment/Response Document that directly incorporated and acknowledged comments received from West of Hudson Communities (including, but not limited to, the Coalition of Watershed Towns, Delaware, Greene, and Schoharie Counties, the Towns of Windham, Ashland, Lexington, Prattsville, Jewett, Olive, Shandaken, Conesville, Gilboa, Roxbury, Middletown, Andes, Bovina, Stamford, Kortright, Tompkins, Harpersfield, Walton, and Delhi, hereinafter referred to as “the “West of Hudson Communities Comments”); and

WHEREAS, the DOH’s response to West of Hudson Communities Comments confirmed “NYSDOH agrees that strategic, well-reasoned acquisition of water quality protective parcels should be the focus of the LAP, while allowing future community growth to occur in a manner that is consistent with the existing character and planning goals of each of the Watershed communities.”; and

WHEREAS, by Resolution No. 162 of 2021, Resolution No. 34 of 2022, and Resolution No. 174 of 2023, the Delaware County Board of Supervisors reiterated the need to end the core land acquisition program as recognized in the 2020 findings of the National Academies of Sciences, Engineering and Medicine (NASEM) and committed itself to continuing to work with the other watershed stakeholders to develop a revised LAP that is consistent with the Watershed Memorandum of Agreement (MOA), NASEM Findings the Revised FAD and the evolving needs

of watershed communities; and

WHEREAS, the City of New York (“City”) has agreed to limit core land acquisition West of Hudson by ceasing solicitation and new core land acquisition in Priority Areas 3 and 4. At a meeting on November 19, 2024, the City of New York asked if the communities would support the following exception: the City could continue to acquire land in Priority Areas 3 and 4 if a request was initiated by the municipality where the subject property is located. Counsel for Delaware County requested, on behalf of Delaware County communities, time to consider the proposal; and

WHEREAS, by E-Mail correspondence dated December 6, 2024, Shelly Johnson-Bennett, Director of Planning and Watershed Affairs for Delaware County communicated on behalf of the Delaware County Board of Supervisors, Delaware County communities’ objection to this exception for the following reasons:

- The exception opens the door for continued large parcel acquisition in Priority Areas 3 and 4, which last in perpetuity and are in direct contrast to the goals of supporting the dual mission of the MOA.
- The exception would provide a means for landowners who want to sell to the City (rather than putting their lands up for sale on a more traditional competitive real estate market) to exert pressure on local town or boards to approve the conveyance. As a practical matter, this creates the potential for landowners to pressure local boards to allow such sales which benefit the individual property owner at the expense of the overall community. Ultimately, it has the potential to create havoc, bad feelings, and lawsuits, not unlike those our communities faced as large landowners objected to their lands being placed in extension areas in 2010.
- The exception is not necessary as there are many other land preservation programs and options that have been developed and are available to municipalities that are interested in acquiring land for open space preservation or other purposes. Additional, large parcel land acquisition in these regions has little to no science-based support for water quality protection in comparison.

WHEREAS, the Delaware County Board of Supervisors has considered the City’s proposal and its prior resolutions concerning the continuation of the core land acquisition program.

NOW, THEREFORE, BE IT RESOLVED the Delaware County Board of Supervisors hereby rejects the City’s proposal to allow Town-initiated core land acquisition in Priority Areas 3 and 4 in Delaware County for the reasons set forth above.

BE IT FURTHER RESOLVED, Delaware County Board of Supervisors hereby rejects any agreement or settlement with the City that would allow Town-initiated core land acquisition in Priority Areas 3 and 4 in Delaware County.

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

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

RESOLUTION NO. 36

TITLE: PAYMENT OF AUDIT

WHEREAS, bills and claims submitted and duly audited by the Clerk of the Board’s office in the amount of \$2,577,606.46 are hereby presented to the Board of Supervisors for approval of payment.

THEREFORE, the County Treasurer was directed to pay said expenditures as listed below and this Board now approves of said payment as follows:

General Fund	\$2,032,476.58
Public Safety Comm System	\$6,000.00
Highway Audits, as Follows:	
Weights & Measures	\$171.28
Solid Waste/Landfill	\$152,525.97
Road	\$202,529.59
Machinery	\$47,801.93
Capital Solid Waste	\$27,677.37
Capital Road & Bridge	\$45,825.37
CAP DPW Complex	\$62,598.37

The resolution was seconded by Mr. Marshfield and adopted by the following vote: Ayes 187, Noes 0, Absent 13 (Kelso).

Chairman Molé made the following committee appointments:

AGRICULTURAL AND FARMLAND PROTECTION BOARD

4-year term ending December 31, 2028

Appoint:

Desiree Keever, CCE

ReAppoint:

Larry Underwood, SWCD

James Gray

Adolf Schaefer.

Mr. Cetta handed out a spreadsheet he created to illustrate sales tax sharing based on the 12% by population requested by the mayors. The finance committee is still in the process of discussing the matter and looking at options.

Mr. Merrill stated that the mayors have been invited to attend the next finance meeting.

Upon a motion, the meeting was adjourned at 2:52 p.m.