



**Cortland County Finance
and Administration
Committee
Committee Meeting
~ Agenda ~**

60 Central Ave.
Cortland, NY 13045
www.cortlandcountyny.gov

Tuesday, January 13, 2026

9:00 AM

Room 302

View Meeting Virtually:

WebEx Meeting Information

**<https://cortlandny.webex.com/cortlandny/j.php?MTID=m0b714f761619a8b889c76dfe2476f013>
Tuesday, January 13, 2026 9:00 AM | 2 hours | (UTC-05:00) Eastern Time (US & Canada)
Meeting number: 2345 922 4284
Password: qfDERCmf278**

**Join by phone
+1-415-655-0001 US Toll
Access code: 234 592 24284**

Call to Order

Attendee Name	Present	Absent	Late	Arrived
Committee Member Reed Cleland				
Committee Member Beau Harbin				
Committee Member Linda Jones				
Committee Member Joseph Nauseef				
Committee Member Eugene Waldbauer				
Committee Vice-Chair William McGovern				
Committee Chair Cathy Bischoff				

Approval of Minutes

- 1. December 9, 2025 Finance & Administration Committee Minutes**
- 2. December 18, 2025 Special Finance & Administration Committee Minutes**

Committee Updates

Resolutions

Referred from Finance & Administration Committee

Approve Occupancy Tax Registration Fees - Finance Department

WHEREAS, per Local Law 1 of 2002, as amended by Local Law 1 of 2009, Local Law 4 of 2013, Local Law 4 of 2014 and Local Law 10 of 2025, Cortland County imposed an occupancy tax on all short-term rentals; AND

WHEREAS, on December 21, 2024, Governor Kathy Hochul signed into law legislation to regulate and govern the short-term rental industry which required "covered jurisdictions" (the County) to establish a registration system for short-term rental units; AND

WHEREAS, the New York State legislation provides for collecting a registration fee to cover the cost of a registration system; AND

WHEREAS, Cortland County would like to set fees for registration; NOW THEREFORE BE IT

RESOLVED, on recommendation of the Finance and Administration Committee, the Cortland County Legislature authorizes a sliding fee scale for short-term rental registrations as follows:

1 - 25 Rooms - \$50
26 - 50 Rooms - \$100
51 Rooms or more - \$250

Delegate Authority to the Director of Finance to Approve Payment of Real Property Tax Errors and Omissions

WHEREAS, Section 554 of the New York State Real Property Tax Law provides a mechanism for the correction of errors on Real Property Tax Rolls by the County Legislature based upon the recommendation of the Cortland County Director of Real Property Tax Services pursuant to an application by an entitled person in cases involving clerical errors, unlawful entries or certain errors in essential fact; AND

WHEREAS, Section 554 of the New York State Real Property Tax Law authorizes the County Legislature to delegate to the Director of Finance the authority to approve such corrections in cases where the correction sought does not exceed twenty-five hundred dollars (\$2,500); AND

WHEREAS, Section 556 of the New York State Real Property Tax Law provides a mechanism for the refunding of certain real property taxes by the County Legislature based upon the recommendation of the Cortland County Director of Real Property Tax Services pursuant to an application by a taxpayer in cases involving clerical errors, unlawful entries upon the assessment rolls and certain errors in essential fact; AND

WHEREAS, said Section 556 of the New York State Real Property Tax Law was amended to authorize the County Legislature to delegate to the Director of Finance the authority to approve such refunds in cases where the refund sought does not exceed twenty-five hundred dollars (\$2,500); AND

WHEREAS, both sections also provide that the Director of Finance will report to the County Legislature, on a monthly basis, those refund applications which have been approved during the previous month and further provides that all applications which have been denied by the Director of Real Property Tax Services, in whole or in part, shall be forwarded to the County Legislature for disposition; NOW THEREFORE BE IT

RESOLVED, that pursuant to Sections 554 and 556 of the New York State Real Property Tax Law, the County Legislature does hereby delegate to the Director of Finance the authority to approve corrections to the Real Property Tax Rolls and approve certain refunds of real property taxes as outlined in said Sections 554 and 556 of the New York State Real Property Tax Law, in cases where the refund sought does not exceed the amount of twenty-five hundred dollars (\$2,500); AND BE IT FURTHER

RESOLVED, that pursuant to sections 554 and 556 of the New York State Real Property Tax Law that the Director of Finance shall provide a report on or before the 15th day of each month indicating the name of each recipient, location of the property and the amount of the correction and the amount of the refund or credit; AND BE IT FURTHER

RESOLVED, that this delegation of authority shall remain in effect through December 31, 2026.
ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 3**

Authorize Correction of Errors to Correct a Town & County Tax Bill for 2026

WHEREAS, Section 556 of the New York State Real Property Tax Law provides a mechanism for refunds and credits of certain real property taxes by the County Legislature based upon the recommendation of the Director of the County Real Property Tax Services Agency pursuant to an application by a taxpayer in cases involving clerical errors, unlawful entries or certain errors in essential fact; AND

WHEREAS, such application was made on a parcel in the Town of Homer identified as tax parcel number 64.00-02-04.000; AND

WHEREAS, the above-referenced tax parcel had paid their school tax bill in a timely manner but, due to a clerical error, the school tax bill amount was relevied on the Town & County tax bill; AND

WHEREAS, a corrected bill needs to be calculated and issued by the Homer Tax Collector;
NOW THEREFORE BE IT

RESOLVED, that pursuant to Section 556 of the Real Property Tax Law, the County Legislature does hereby authorize the Homer Tax Collector to correct the tax bill and issue a new tax bill without the school relevy amount on the above tax map parcel as outlined in said Section 556 of the Real Property Tax Law.

Referred from Public Works Committee

ON MOTION OF PAUL HEIDER **AGENDA ITEM NO. 4**

Authorization to Use Building & Grounds Reserve Fund for East Side Steps Reconstruction at the Cortland County Courthouse – Public Works Department

WHEREAS, the Cortland County Courthouse is a historic and heavily utilized public facility that requires ongoing maintenance and capital improvements to ensure the safety of employees, elected officials, and members of the public; AND

WHEREAS, the east side exterior steps of the Cortland County Courthouse have deteriorated to a condition requiring reconstruction to address safety, accessibility, and structural concerns; AND

WHEREAS, the Cortland County Public Works Department has identified the reconstruction of the east side steps as a necessary capital improvement project; AND

WHEREAS, sufficient funds are available within the Building & Grounds Reserve to support this project without adversely impacting other County operations; AND

WHEREAS, the Public Works Committee has reviewed this proposed expenditure and recommends authorization of funding for this purpose; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the use of up to two hundred thousand dollars (\$200,000) from the Building & Grounds Reserve to fund the reconstruction of the east side steps at the Cortland County Courthouse; AND BE IT FURTHER

RESOLVED, the 2026 budget is hereby amended as follows:

Increase:

<u>Account</u>		<u>Amount</u>
HH16205.52320.CHEXT	Courthouse Ext. Bldg. Imp.	\$200,000
HH99015.45031.CHEXT	Courthouse Ext. Interfund	\$200,000

Revenue

A99095.59950.CHEXT	Courthouse Ext. Interfund Exp.	\$200,000
A351100	Appropriated Reserves	\$200,000

Referred from Government Operations Committee

Referred from Judiciary & Public Safety Committee

Referred from Agriculture/Planning/Environment Committee

Referred from Health & Human Services Committee

ON MOTION OF RONALD VANDEE

AGENDA ITEM NO. 5

Authorize Temporary Lease Extension and Operating Expenses for Mental Health Services Pending Completion of 111 Port Watson Street Renovations - Mental Health Department

WHEREAS, Cortland County is renovating the 111 Port Watson Street building for a new Mental Health facility; AND

WHEREAS, Cortland County contracted with various contractors for completion of renovations to be completed by September 1, 2025; AND

WHEREAS, said renovations have not yet been completed; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 254-22, authorizing a lease agreement for 7 Clayton Avenue, Cortland, New York with Joseph Armideo from February 1, 2023 to January 31, 2026; AND

WHEREAS, due to the renovations at the 111 Port Watson Street building not having been

completed, there may be a need to extend the lease for 7 Clayton Avenue beyond the expiration of the lease term on a month-to-month basis; AND

WHEREAS, there will be additional expenses in relation to the Mental Health facility continuing to be operated at 7 Clayton Avenue including, but not limited to, the payment of electric, gas, internet, and telephones; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby declares that time is of the essence for performance of the contracts related to the 111 Port Watson Street building; AND BE IT FURTHER

RESOLVED, that the County Administrator is hereby authorized to extend the current lease for 7 Clayton Avenue on a month-to-month basis; AND BE IT FURTHER

RESOLVED, that the County Administrator or designee is authorized to expend a sum of up to \$45,000 for payment of rent and utilities at 7 Clayton Avenue; AND BE IT FURTHER

RESOLVED, that the Clerk of the Legislature is hereby directed to provide the contractors performing work at the 111 Port Watson Street building a certified copy of this resolution.

ON MOTION OF RONALD VANDEE

AGENDA ITEM NO. 6

Accept New York State Office of Mental Health (OMH) State Aid for Assisted Outpatient Treatment (AOT) and Enhanced Voluntary Agreement (EVA) Infrastructure 2026- Mental Health Department

WHEREAS, the County of Cortland recognizes the importance of maintaining and strengthening community-based mental health services; AND

WHEREAS, the New York State Office of Mental Health (NYS OMH) has made available funding to support Assisted Outpatient Treatment (AOT) and Enhanced Voluntary Agreement (EVA) infrastructure initiatives; AND

WHEREAS, Cortland County Mental Health Department has been identified as an appropriate recipient and administrator of said funds to support the planning, development, enhancement, and/or maintenance of AOT and EVA infrastructure; AND

WHEREAS, the New York State Office of Mental Health has awarded funding in the amount of \$333,208 to Cortland County Mental Health Department for these purposes; AND

WHEREAS, acceptance of this funding will enhance the County's ability to support individuals with serious mental illness, improve service coordination, and strengthen required infrastructure related to AOT and EVA; AND

WHEREAS, no local matching funds are required, and the revenue will be in A43105-43490; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the acceptance of \$333,208 in funding from the New York State Office of Mental Health by Cortland County Department of Mental Health for the purpose of supporting AOT and EVA infrastructure; AND BE IT FURTHER

RESOLVED, that Cortland County Mental Health Department is authorized to administer and

expend said funds in accordance with NYS OMH requirements and applicable state and county laws, rules, and regulations; AND BE IT FURTHER

RESOLVED, that this resolution shall take effect immediately.

Monthly Reports

1. **Finance Monthly Report**
2. **Grant Administrator Monthly Report**

Discussion Items

1. **Senior Citizen Exemption Levels**
2. **Veterans Exemption**
3. **Brief Updates from External Organizations (CVB, BDC, & CRSC)**
4. **Update on Occupancy Tax Language Proposal**
5. **Registry Fees**
6. **Update on Potential Impact of Federal Funding Actions**
7. **Fiscal Year 2026 Objectives for Finance & Administration Committee**

Adjournment