



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

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

Tuesday, January 13, 2026

9:00 AM

Room 302

Call to Order

The meeting was called to order at 09:00 AM by Committee Chair Cathy Bischoff.

Approval of Minutes

1. **December 9, 2025 Finance & Administration Committee Minutes**

RESULT:	APPROVED
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2. **December 18, 2025 Special Finance & Administration Committee Minutes**

RESULT:	APPROVED
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Committee Updates

3. **Brief Updates from External Organizations (CVB, BDC, & CRSC)**

RESULT:	APPROVED
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Resolutions

Referred from Finance & Administration Committee

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 2

**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.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Joseph Nauseef
SECONDER:	Legislator Eugene Waldbauer
AYES:	Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 3

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

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.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Eugene Waldbauer
SECONDER:	Legislator Linda Jones
AYES:	Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 4

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

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 Preble identified as tax parcel number 1136007.14-02-07.000; 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 Preble 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 Preble 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.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator William McGovern
SECONDER:	Legislator Linda Jones
AYES:	Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin
ABSENT:	

Referred from Public Works Committee

ON MOTION OF PAUL HEIDER

AGENDA ITEM NO. 5

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

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Linda Jones
SECONDER:	Legislator Joseph Nauseef
AYES:	Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin
ABSENT:	

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. 6

**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.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Reed Cleland
SECONDER:	Legislator William McGovern
AYES:	Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin
ABSENT:	

ON MOTION OF RONALD VANDEE

AGENDA ITEM NO. 7

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.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Reed Cleland
SECONDER:	Legislator Linda Jones
AYES:	Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin
ABSENT:	

Referred from Finance & Administration Committee Cont.

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 1

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:

Number of People Property Sleeps	Biennial Registration Fee
1 - 10	\$100
11 +	\$300

Mr. Waldbauer MADE A MOTION TO AMEND the resolution to change the end of the final resolved clause to:

Number of People Property Sleeps	Biennial Registration Fee
1 - 10	\$100
11 +	\$300

Mr. Nauseef SECONDED THE MOTION, and upon unanimous voice vote of members present; MOTION CARRIED.

RESULT:	APPROVED AS AMENDED (6 TO 0)
MOVER:	Legislator Eugene Waldbauer
SECONDER:	Legislator William McGovern
AYES:	Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin
ABSENT:	

Monthly Reports

2. Grant Administrator Monthly Report

RESULT:	COMPLETED
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1. Finance Monthly Report

RESULT:	COMPLETED
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Discussion Items

4. Update on Occupancy Tax Language Proposal

RESULT:	COMPLETED
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5. Registry Fees

RESULT:	COMPLETED
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6. Update on Potential Impact of Federal Funding Actions

RESULT:	COMPLETED
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1. Senior Citizen Exemption Levels

RESULT:	COMPLETED
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2. Veterans Exemption

RESULT:	COMPLETED
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7. Fiscal Year 2026 Objectives for Finance & Administration Committee

RESULT:	COMPLETED
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Adjournment

The meeting was adjourned at 10:18 AM.



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

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

Tuesday, December 9, 2025

9:00 AM

Room 302

Call to Order

The meeting was called to order at 09:00 AM by Committee Chair Cathy Bischoff.

1. Roll Call

PRESENT:	Minority Leader Beau Harbin, Legislator Linda Jones, Legislator Joseph Nauseef, Legislator Sandra Price, Legislator William McGovern, Legislator Cathy Bischoff
ABSENT:	
EXCUSED:	Legislator Eugene Waldbauer

Others Present:

Michael Ponticiello	County Administrator
Savannah Hempstead	Clerk of the Legislature
Carlita Withers	Deputy Director of Finance
Stephen Trobert	Manager of Audit and Financial Projects
Michelle Enright	Executive Director, Cortland County Convention & Visitors Center
Melanie Vilardi	Executive Director, Cortland County Business Development Corporation
Laura Fox	Director of Real Property Tax Services
Morgan Spaulding	Grants Administrator
Cindy Stoker	Resident
Patty Schaap	Director of Community Services
Keith VanGorder	Legislator
Reed Cleland	Legislator
Don Chu	Resident
Ron VanDee	Legislator
Kristen Monroe	Commissioner of Social Services
Kevin Fitch	Chair of the Legislature (Remote)
Ashley Millard	Deputy Clerk of the Legislature (Remote)
Nicole Compton	Executive Assistant to the County Attorney (Remote)
Jason DeRaiche	Safety Director (Remote)

Brooke Kemak	County Clerk (Remote)
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Committee Updates

Approval of Minutes

1. November 10, 2025 Finance & Administration Committee Minutes

RESULT:	APPROVED
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2. November 20, 2025 Special Finance & Administration Committee Minutes

RESULT:	APPROVED
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Resolutions

Resolutions Prior to Consent Agenda

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 1

Requesting Special Legislation to Amend New York State Tax Law, in Relation to Expanding the Use of Occupancy Tax Dollars

WHEREAS, New York State Tax Law, §1202-g (9) presently authorizes Cortland County to adopt and amend local laws directing all revenues be allocated for tourist and convention development; provided, however, the County shall be authorized to retain up to a maximum of ten percent of such revenue to defer the necessary expenses of the county in administering such tax.

The revenue derived from such tax, after deducting the amount provided for administering such tax, as so authorized by local law, shall be allocated to enhance the general economy of Cortland County, its cities, towns, and villages, through promotion of tourist activities, conventions, trade shows, special events, and other directly related and supporting activities; AND

WHEREAS, the current use of occupancy tax revenue is limited to the above stated uses referenced in the preceding paragraph; AND

WHEREAS, economic development is closely intertwined with tourism and vital to the long-term sustainability and growth of the County's economy; AND

WHEREAS, expanding the authorized use of occupancy tax funds to include economic development will allow the County greater flexibility to support projects that enhance local workforce development, business attractions, and related initiatives that directly or indirectly benefit tourism and the County's economy as a whole; NOW THEREFORE BE IT

RESOLVED, that the Legislature of the County of Cortland does hereby request special legislation be enacted to amend New York State Tax Law, §1202 (9), as follows:

1. Expand the permissible uses of occupancy tax revenues to include funding of economic development initiatives, including but not limited to: economic development, to include

tourism and recreation related activities, the development, operation, and maintenance of tourist activities that occur at county-owned parks, and such other programs for the benefit of the County's economic development as determined by the majority of the County Legislature;

; AND IT BE FURTHER

RESOLVED, that the Clerk of the Legislature is hereby directed to provide certified copies of this Resolution to New York State Senator Lea Webb, New York State Assemblymember Anna Kelles, and Assemblymember Jeff Gallahan in order to request the introduction of Home Rule Legislation regarding this matter.

RESULT:	POSTPONED TO DATE CERTAIN (6 TO 0)
MOVER:	Legislator William McGovern
SECONDER:	Minority Leader Beau Harbin
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

This item was postponed to the February 2026 Finance & Administration Committee Meeting.

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 5

Amend 2026 Budget/Transfer CPL 730 Restorations to Mental Health Department

WHEREAS, New York State (NYS) Criminal Procedure Law (CPL) governs all criminal proceedings and actions in courts, and includes CPL 730 "Mental Disease or Defect Excluding Fitness to Proceed"; AND

WHEREAS, CPL 730 requires that when an individual is found not competent to proceed on a felony charge, the court will issue a temporary order of observation (via CPL 730.40) and the person will be brought to a New York State Forensic Hospital Unit to be restored to competency; AND

WHEREAS, funding for CPL 730 restorations was transferred from the Mental Health Department budget to the District Attorney's budget beginning in 2022; AND

WHEREAS, upon further review, it has been determined that CPL 730 restorations are more appropriately budgeted within the Mental Health Department, consistent with the clinical and behavioral health nature of these services; AND

WHEREAS, it is the desire of the Cortland County Legislature to amend the 2026 budget to transfer the appropriations for CPL 730 restorations from the District Attorney's budget back to the Mental Health Department budget; NOW THEREFORE BE IT

RESOLVED, that the 2026 Cortland County Budget be, and hereby is, amended to transfer appropriations for CPL 730 restorations from the District Attorney's budget to the Mental Health Department budget as follows:

Increase:

A43105.54500	Patient Expense	\$275,000
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Decrease:

A11655.54615	Contracted Medical Services	\$275,000
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; AND BE IT FURTHER

RESOLVED, that the County Administrator and Director of Finance be, and hereby are, authorized and directed to make all necessary entries in the 2026 Budget and County financial records to effectuate this transfer between the District Attorney and Mental Health Department budgets.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Joseph Nauseef
SECONDER:	Legislator Sandra Price
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF RONALD VANDEE

AGENDA ITEM NO. 30

Authorize Agreement with Cayuga Addiction Recovery Services (CARS) for 2026 NYS OASAS State Aid - Mental Health Department

WHEREAS, the Cortland County Mental Health Department receives pass-through funding from OASAS and OMH for agencies to provide mental health and substance use services; AND

WHEREAS, the Office of Addiction Services and Support (OASAS) has made an addition to the State Aid pass through amount for 2026; AND

WHEREAS, Cortland County Mental Health Department will enter into a contract with Cayuga Addiction Recovery Services (CARS) to pass through funding from OASAS in the amount of \$283,854 in line item A43105.54815.CARS; NOW THEREFORE BE IT

RESOLVED, that the contract with CARS be added to acceptance of NYS OASAS State Aid funding for 2026; AND BE IT FURTHER

RESOLVED, the 2026 budget be amended as follows:
Increase:

A43105.43492	OASAS State Aid	\$283,854
A43105.54815.CARS	Contracted Agencies	\$283,854

; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to execute an agreement with CARS to provide the above referenced services for an amount not to exceed \$283,854 for calendar year 2026.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator William McGovern
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 2

Third Quarter 2025 Sales Tax Distribution

WHEREAS, the Cortland County Legislature adopted Resolution No. 221-18, which provides for the distribution of sales tax from the County to local municipalities; AND

WHEREAS, the sales tax sharing agreement provides for the deduction directly from the gross sales tax distribution received from the State of New York a fixed sum of \$1,500,000 for County purposes, with the remaining balance of the revenues to be distributed for use by the County, City of Cortland, and the various municipalities within Cortland County; AND

WHEREAS, the gross deduction for County purposes will be provide for quarterly; AND

WHEREAS, the 2025 third quarter sales tax information has been provided by the New York State Comptroller's Office showing a total collection for third quarter 2025 to be \$10,180,385.71; AND

WHEREAS, the total amount available for distribution is \$9,805,385.71, after the direct deduction for County purposes; AND

WHEREAS, individual municipalities by resolution have opted to apply a portion of their sales tax dollars to off-set the property tax levy and that amount (\$635,000.00) is to be withheld from the quarterly distribution; AND

WHEREAS, Cortland County receives (55%), or \$5,392,962.14 of the total net quarterly distribution; AND

WHEREAS, respective payments are now ready for disbursement; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature authorizes the Director of Finance or designee to release sales tax payments for the third quarter of 2025 as so stated below from Account No. A19855.54101 in either the form of a county check or by direct bank transfer as per the request of the receiving municipality:

Municipality	Distribution Amount Pre-Tax Credit	Applied Tax Credits	Net Distribution After Tax Credit	Balance Owed Against Tax Credits
Cortland, City of	\$1,704,176.04	\$-0-	\$1,704,176.04	\$-0-
Cincinnatus, Town of	\$72,087.66	\$-0-	\$72,087.66	\$-0-
Cortlandville, Town of	\$842,455.26	\$-0-	\$842,455.26	\$-0-
Cuyler, Town of	\$70,397.88	\$(28,750.00)	\$41,647.88	\$-0-
Freetown, Town of	\$57,921.45	\$-0-	\$57,921.45	\$-0-
Harford, Town of	\$82,611.88	\$-0-	\$82,611.88	\$-0-
Homer, Town of	\$283,276.16	\$-0-	\$283,276.16	\$-0-
Homer, Village of	\$198,256.57	\$-0-	\$198,256.57	\$-0-
Lapeer, Town of	\$109,069.79	\$(102,854.47)	\$6,215.32	\$-0-
Marathon, Town of	\$84,101.88	\$-0-	\$84,101.88	\$-0-
Marathon, Village of	\$42,745.53	\$-0-	\$42,745.53	\$-0-
McGraw, Village of	\$36,982.79	\$-0-	\$36,982.79	\$-0-
Preble, Town of	\$158,914.85	\$-0-	\$158,914.85	\$-0-
Scott, Town of	\$90,880.60	\$-0-	\$90,880.60	\$-0-
Solon, Town of	\$85,215.39	\$-0-	\$85,215.39	\$-0-
Taylor, Town of	\$42,599.83	\$-0-	\$42,599.83	\$-0-
Truxton, Town of	\$112,880.00	\$-0-	\$112,880.00	\$-0-
Virgil, Town of	\$264,007.07	\$(25,000.00)	\$239,007.07	\$-0-
Willet, Town of	\$73,842.94	\$-0-	\$73,842.94	\$-0-
Total	\$4,412,423.57	\$(156,604.47)	\$4,255,819.10	\$-0-

; AND BE IT FURTHER

RESOLVED, that the Cortland County Finance Director or designee is hereby directed to deposit

the County's "off the top" sum of \$375,000 in the appropriate reserves and accounts as designated in Resolution No. 283-21.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Joseph Nauseef
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 3

Contract with Tyler Technologies for Enterprise Resource Planning (ERP) Reconfiguration

WHEREAS, the Cortland County Finance Department has determined a need to reconfigure the current Enterprise Resource Planning (ERP) system in order to maximize its use for finance and human resources; AND

WHEREAS, Tyler Technologies, Inc. has provided a quote for the financial portion of the current ERP system reconfiguration in the amount of \$75,400; AND

WHEREAS, the reconfiguration of human resources is budgeted as part of the 2026 budget; NOW THEREFORE BE IT

RESOLVED, the Cortland County Legislature hereby authorizes the County Administrator, upon approval of the County Attorney or designee, to enter into a contract with Tyler Technologies, Inc., 7701 College Boulevard, Overland Park, KS 66210, in an amount not to exceed \$75,400 for the reconfiguration of the Financials portion of the ERP system; AND BE IT FURTHER

RESOLVED, the 2025 County budget be amended as follows:

INCREASE:		
A13105.54015	Maintenance Agreements	\$75,400

DECREASE:		
A16805.51005	Personal Services	\$75,400

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Joseph Nauseef
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

Resolution Amending the Real Property Tax Services Fee Schedule

WHEREAS, Resolution No. 281-15, adopted October 22, 2015, established a fee schedule for documents, records, and information produced by the Cortland County Real Property Tax Services Department; AND

WHEREAS, the Real Property Tax Services Office has reviewed the current fee schedule and determined that certain fees require adjustment to reflect increased costs of production, technology, and materials, and to maintain consistency with current industry standards; AND

WHEREAS, the Legislature finds it appropriate to amend the existing fee schedule to ensure fair and accurate cost recovery for the services provided by the Real Property Tax Services Office; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby amends the Real Property Tax Services Fee Schedule as established by Resolution No. 281-15 to read as follows:

CORTLAND COUNTY REAL PROPERTY FEE SCHEDULE

TAX MAPS (includes pdf emailed)	
HALF SIZE MAPS (18" x 24")	\$5.00 each
FULL SIZE MAPS (30" x 42")	\$10.00 each
SET OF HALF SIZE MAPS - WHOLE COUNTY	\$1,000.00 set
COPY OF WIDE-FORMAT SCANNED DOCUMENT (includes pdf emailed)	
HALF SIZE	\$5.00 each
FULL SIZE	\$10.00 each
POSTAGE	\$3.00 1 st map
	\$2.00 per add'l map
COPIES	
DEEDS/SURVEYS (letter size)	\$1.00 per page
PRINT SCREENS/SALES CARDS/REPORTS	\$1.00 per page
LEDGER SIZE COPIES	\$2.00 per page
LISTINGS	
COUNTY-WIDE CROSS REF (alpha, numeric or location)	\$100.00 w/binder
DISCLOSURE NOTICES/DATA MAILERS	\$.25 per parcel
TAX BILLS & ROLLS	
SCHOOL & VILLAGE BILLS	
Create Extract Files; Print Rolls & Bills; Fold, Stuff, Seal	\$1.00 per parcel
Create Extract Files Only	\$50.00 per district
ESCROW COMPANIES – RPS160D1 files for all taxes	\$1,500.00 year
Additional extract files for tentative & final rolls	\$500.00 year

MAILING LABELS	
LABELS (3 WIDE)	\$.05 per label
LISTING (WITH LABELS)	\$.50 per page
ONLINE SUBSCRIPTION FEE (BEACON)	
MONTHLY	\$30.00
2 WEEKS	\$15.00
YEARLY SUBSCRIPTION FEE – SINGLE USER	\$300.00
YEARLY BUSINESS SITE LICENSE	\$300.00
Additional users within the same office	\$30.00

; AND BE IT FURTHER

RESOLVED, that the revised fee schedule shall become effective January 1, 2026, and shall remain in effect until amended or repealed by further resolution of this Legislature; AND BE IT FURTHER

RESOLVED, that the Real Property Tax Director is hereby authorized to make, publish, and enforce such fee schedule and to establish rules and regulations as may be necessary to implement the same.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Linda Jones
SECONDER:	Legislator Sandra Price
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF RONALD VANDEE

AGENDA ITEM NO. 27

Authorize Agreement and Use of Opioid Settlement Funding for Grace Space Expanded Hours

WHEREAS, Resolution Nos. 238-21, 287-21, and 211-24 authorized Cortland County to accept settlement funds from legal actions against opioid manufacturers, distributors, and chain pharmacies; AND

WHEREAS, Resolution No. 171-22 established Special Reserve Account A386300.OPD for the purpose of receiving and disbursing all opioid settlement funds, and further directed that such monies be set aside to address the opioid crisis in Cortland County; AND

WHEREAS, there is currently \$107,775.53 in unallocated funding in the Special Reserve Account A386300.OPD; AND

WHEREAS, pursuant to Resolution No. 171-22, all expenditures from Special Reserve Account A386300.OPD must comply with the guidelines set forth by the New York State Office of the Attorney

General and be approved by the Cortland County Legislature; AND

WHEREAS, the Grace Space program provides essential support, resources, and safe engagement opportunities for individuals impacted by substance use disorder; AND

WHEREAS, the Rural Health Institute of New York (RHI) currently operates the Grace Space program and is positioned to provide the staffing and oversight necessary to support the expansion of morning hours during the Code Blue period; AND

WHEREAS, Cortland County recognizes the need to expand morning hours at the Grace Space to better serve individuals in recovery and enhance the County's overall response to the opioid crisis; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the use of \$26,788 in opioid settlement funds from Special Reserve Account A386300.OPD to support expanded Grace Space hours from 8:30 a.m. to 11:30 a.m., Monday through Friday, for the period of January 1, 2026 through April 30, 2026, as a one-time funding allocation; AND BE IT FURTHER

RESOLVED, that the use of these funds is determined to be in accordance with the expenditure guidelines established by the New York State Office of the Attorney General as referenced in Resolution No. 171-22; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to execute an agreement with RHI to provide the above referenced services for an amount not to exceed \$26,788, for the period of January 1, 2026 through April 30, 2026; AND BE IT FURTHER

RESOLVED, that the 2026 Cortland County Budget be and hereby is amended as follows:

Increase:

A13255.54815.OPD	Contracted Agencies	\$26,788
A351100	Appropriated Reserves	\$26,788

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Linda Jones
SECONDER:	Minority Leader Beau Harbin
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF RONALD VANDEE

AGENDA ITEM NO. 28

Authorize Agreement for Legal Services - Department of Social Services

WHEREAS, the Department of Social Services has had difficulty filling vacant Attorney

positions and must meet deadlines involving appeals and other urgent matters; AND

WHEREAS, the Department is seeking an independent Attorney or law firm to assist with essential legal matters that are time sensitive; AND

WHEREAS, the funding needed for this Agreement will be in the budget due to position vacancies and moved from the Personal Services Account A60105.51005 to the Professional Services account A60105.54055; NOW THEREFORE BE IT

RESOLVED, the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to enter into an agreement for the time period of January 1, 2026 through December 31, 2026 with a qualified legal entity in an amount not to exceed \$50,000; AND BE IT FURTHER

RESOLVED, that the Director of Finance is authorized and directed to transfer \$50,000 from Personal Services Account A60105.51005 to the Professional Services account A60105.54055.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Minority Leader Beau Harbin
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF RONALD VANDEE

AGENDA ITEM NO. 29

Abolish Assistant Director of Administrative Services/Create Accounting Manager- Department of Social Services

WHEREAS, the needs of the agency will be better served by abolishing one position of Assistant Director of Administrative Services and creating one position of Accounting Manager; AND

WHEREAS, the Health and Human Services Committee recommends the abolishment and creation of these positions; NOW THEREFORE BE IT

RESOLVED, that one position of Assistant Director of Administrative Services (Grade 10, \$60,854-80,995, Management Compensation Plan, competitive class, full-time, 35 hours/week with benefits) be abolished effective July 31, 2026; AND BE IT FURTHER

RESOLVED, that one position of Accounting Manager (Grade 20, \$29.0528-36.7735/hr, CSEA, competitive class, full-time, 35 hours/week with benefits), be created with approval to fill on January 5, 2026.

RESULT:	APPROVED (6 TO 0)
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MOVER:	Legislator Sandra Price
SECONDER:	Legislator William McGovern
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF RONALD VANDEE

AGENDA ITEM NO. 31

Amend 2025 County Budget - Department of Social Services

WHEREAS, expenditures for Daycare cases, Child Care out of home placements for children, Safety Net cash assistance, and Other Compensation are continuing to increase this year and are expected to exceed the amount appropriated in our 2025 budget; NOW THEREFORE BE IT

RESOLVED, that the 2025 County Budget be and hereby is amended as follows:

INCREASE:

EXPENDITURES:

A60105.56055 Daycare current \$2,080,000 INCREASE \$245,000 new = \$2,325,000

A60105.56119 Child Care current \$6,508,222 INCREASE \$523,000 new = \$7,031,222

A60105.56140 Safety Net current \$3,855,804 INCREASE \$732,000 new = \$4,617,804

A60105.51035 Other Compensation current \$200,000 INCREASE \$46,000 new = \$246,000

DECREASE:

EXPENDITURES:

A60105.51005 Personal Service current \$6,481,628 DECREASE \$450,000 new = \$6,031,628

A60105.51015 Temporary Payroll current \$47,809 DECREASE \$33,000 new = \$14,809

A60105.58060 Health Insurances current \$1,270,763 DECREASE \$100,000 new = \$1,170,763

A60105.58030 FICA current \$524,783 DECREASE \$55,000 new = \$469,783

A60105.56123 Juvenile Delinquent current \$66,000 DECREASE \$56,000 new= \$10,000

A60105.56129 State Training current \$276,000 DECREASE \$60,000 new = \$216,000

A60105.56070 Purchase of Service current \$1,246,386 DECREASE \$250,000 new = \$996,386

A60105.56119. Child Care RTA current \$738,000 DECREASE \$542,000 new = \$196,000

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Minority Leader Beau Harbin
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 6

Requesting Home Rule Legislation in the New York State Legislature Authorizing the County of Cortland to Have the Sole Right to Impose the Additional One Percent Rate of Tax Pursuant to § 1210, and Clarifying That Such Additional Rate of Tax Is Not Subject to Preemption Under Tax Law §1224

WHEREAS, counties in New York State are faced with escalating costs of mandated services;
AND

WHEREAS, cost-saving measures taken by the County of Cortland have mitigated but not eliminated the financial burden of the mandates; AND

WHEREAS, although municipal governments have faced economic burdens over the last several years, the spiraling costs of mandated services impose the greatest economic burden on county governments; AND

WHEREAS, based upon the foregoing, this Cortland County Legislature finds it necessary to request New York State enact legislation under New York State Tax Law §1224 declaring that the additional rate of tax shall not be subject to preemption; NOW THEREFORE BE IT

RESOLVED, that said amendment to Article 29 of the New York State Tax Law shall provide that the additional one percent shall not be subject to any revenue distribution agreement established pursuant to Section 1262(c) of the Tax Law, whether or not said agreement is presently in effect, and said amendment shall further provide that the maximum rate referred to in Section 1224 of the Tax Law shall be calculated without referenced to such one percent additional rate authorized for the County of Cortland; AND BE IT FURTHER

RESOLVED, that said amendment to Article 29 of the New York State Tax Law shall provide that any local law or resolution enacted or amended pursuant to the Tax Law imposing such additional tax shall become effective in accordance with the provisions of subdivision (d) of Section 1210 of the Tax Law, except that the certified copy of such law or resolution which must be mailed by registered mail to the Commissioner of Taxation and Finance must be so mailed at least thirty days prior to the date such local law or resolution is to become effective; AND BE IT FURTHER

RESOLVED, that the Clerk of the Legislature is hereby directed to provide certified copies of this Resolution to Senator Lea Webb, Assemblymember Anna Kelles, Assemblymember Jeff Gallahan, and the Governor of New York State in order to request the introduction of Home Rule Legislation regarding this matter.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator William McGovern
SECONDER:	Minority Leader Beau Harbin
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 7

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

RESULT:	POSTPONED TO DATE CERTAIN (6 TO 0)
MOVER:	Legislator William McGovern
SECONDER:	Minority Leader Beau Harbin
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

This item was postponed to the January 2026 Finance & Administration Committee Meeting.

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 8

Fix Date to Sign Warrant - Real Property Tax Services

WHEREAS, pursuant to Section 904 of the Real Property Tax Law of the State of New York, the County Legislative body shall annex to or file with the assessment roll of each town a warrant, bearing the seal of the board and signed by the Chairman and Clerk thereof, authorizing and directing the collecting officer for each town to collect the amounts listed; NOW THEREFORE BE IT

RESOLVED, that the date for the annexing of the warrants to the rolls of the Towns for collection of taxes be and hereby is fixed as of December 31, 2025, and that said warrants so annexed be made returnable on or before the first day of June 2026; AND BE IT FURTHER

RESOLVED, that the Chairman and Clerk of the Cortland County Legislature are hereby authorized to sign said warrants on behalf of the County.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Joseph Nauseef
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 9

Approve Apportionment of 2026 Cortland County Tax Levy - Real Property

WHEREAS, the report of the Finance and Administration Committee on the apportionment and tax rates for County taxes as submitted to this Legislature must be received, filed and approved; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature does hereby approve the Final 2026 Apportionment report for the tax levy for the year 2026 as the foregoing amounts are the net amounts necessary to be raised in taxes:

2026 FINAL Tax Rates – Tax Levy of \$43,750,000

Municipality	Net Tax Levy	County Taxable Value	2026 Rate Per \$1,000
City of Cortland	9,630,823.03	872,666,040	11.036092
Cincinnatus	979,870.00	61,397,599	15.959419

Cortlandville	10,567,099.32	593,241,574	17.812473
Vil of Homer	56,888.84	3,380,019	16.830923
Vil of McGraw	460,334.17	26,915,115	17.103184
Town Total	11,084,322.33	623,536,708	
Cuyler	797,008.21	48,315,658	16.495858
Freetown	793,289.81	42,439,753	18.692140
Harford	1,043,166.96	75,494,069	13.817866
Homer	3,530,978.36	208,720,473	16.917259
Vil of Homer	2,404,692.23	150,409,629	15.987622
Town Total	5,935,670.59	359,130,102	
Lapeer	1,072,777.67	83,862,677	12.792075
Marathon	1,071,582.16	62,260,874	17.211165
Vil of Marathon	542,452.23	33,767,426	16.064364
Town Total	1,614,034.39	96,028,300	
Preble	1,892,616.84	98,670,139	19.181252
Scott	1,081,298.14	59,955,752	18.034936
Solon	1,060,872.52	50,375,553	21.059273
Taylor	561,239.79	35,443,675	15.834695
Truxton	1,343,332.81	70,120,721	19.157430
Virgil	3,410,279.32	317,871,034	10.728500
Willet	897,623.30	48,564,483	18.483123
TOTALS:	\$43,198,225.71	\$2,943,872,263	
			Avg Rate \$14.861379

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Joseph Nauseef
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

Resolutions Considered As Consent Agenda

Mr. Harbin MADE A MOTION to consider agenda item nos. 10-23 as a consent agenda, Ms. Jones SECONDED THE MOTION, and upon unanimous voice vote of members presently; MOTION

CARRIED.

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 10

Levy Town General and Highway Taxes - Real Property Tax Services

WHEREAS, there has been presented to this Legislature a duly certified copy of the annual budget for the several towns of the County of Cortland for the fiscal year beginning January 1, 2026; NOW THEREFORE BE IT

RESOLVED, that there shall be and hereby is assessed and levied upon and collected from the taxable real property in the following named towns, outside of any incorporated villages, wholly or partially located therein, the amounts indicated below for the General and Highway items as specified in the budgets of the respective towns as follows:

	<u>General</u>	<u>Highway</u>
Town of Cortlandville outside village -	\$ 68,923	\$458,836
Town of Homer outside village -	\$ -0-	

; AND BE IT FURTHER

RESOLVED, that the several amounts raised by tax for all other purposes as specified in the several budgets as presented to this Legislature and which are on file in the Office of Real Property Tax Services, shall be and hereby are assessed and levied upon and collected from all taxable property in the towns as enumerated below, except as otherwise provided by law, namely:

<u>Town</u>	<u>Highway Fund</u>
Cincinnatus	\$107,374.00
Cuyler	\$222,221.00
Freetown	\$261,900.00
Harford	\$332,998.00
Homer	\$241,386.00
Lapeer	\$284,580.00
Marathon	\$ 86,520.00
Preble	\$130,417.00
Scott	\$200,000.00
Solon	\$312,000.00
Taylor	\$239,292.13
Truxton	\$233,800.00
Virgil	\$495,830.00
Willet	\$168,519.00

; AND BE IT FURTHER

RESOLVED, that the amounts to be raised for the General Fund and Debt Service Fund purposes as specified in the several budgets presented to this Legislature and which are on file in the Office of Real Property Tax Services hereof, shall and hereby are assessed and levied upon and

collected from all taxable property in the towns as enumerated below except as otherwise provided by law, namely:

<u>Town</u>	<u>General Fund</u>
Cincinnati	\$6,405.00
Cortlandville - townwide	\$2,191,041.00
Cuyler	\$102,930.00
Freetown	\$ 15,045.00
Harford	\$101,421.00
Homer	\$434,040.00
Lapeer	\$181,575.00
Marathon	\$350,384.00
Preble	\$34,000.00
Scott	\$ - 0 -
Solon	\$ - 0 -
Taylor	\$28,340.00
Truxton	\$119,169.00
Virgil	\$190,986.00
Willet	\$78,391.00

; AND BE IT FURTHER

RESOLVED, that such taxes and assessments when collected shall be paid to the Supervisors of the several towns in the amounts as shown by this resolution for distribution by them in the manner provided by law.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 11

Levy Town Special District Taxes - Real Property Tax Services

WHEREAS, there has been presented to this Legislature a duly certified copy of the annual budget for the several towns of the County of Cortland which includes special district taxes for the fiscal year beginning January 1, 2026; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied upon and collected from the real property liable therefore within the respective fire protection, fire and lighting districts in the

towns as indicated below, as specified in their respective annual budgets for the year 2026:

<u>Town</u>	<u>Fire Tax</u>
Cincinnati	\$112,917.27
Cortlandville - townwide	\$957,167.00
Cuyler	\$ 69,724.00
Freetown:	
Cincinnati Fire	\$ 8,100.40
Marathon Fire	\$ 38,181.64
McGraw Fire	\$ 7,800.00
Harford	\$131,506.00
Homer	\$217,860.00
Lapeer	\$112,040.00
Marathon	\$130,248.74
Preble	\$200,633.00
Scott	\$ 63,617.00
Solon	\$ 33,000.00
Taylor	\$ 43,970.00
Truxton	\$ 91,290.00
Virgil	\$294,000.00
Willet	\$ 84,022.00

; AND BE IT FURTHER

RESOLVED, that such taxes and assessments, when collected, shall be paid to the Supervisors of the several towns in the amount as shown by this resolution for distribution by them in the manner provided by law.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 12

Levy Fire and Safety Inspection Charges - Town of Cortlandville

WHEREAS, a statement showing the unpaid fire and safety inspection charges in the Town of Cortlandville, Cortland County, has been filed as outlined in Section 130.16 of the Town Law of the State of New York, which statement includes unpaid fire and safety inspection charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of fire and safety inspection charges due said Town of Cortlandville:

Tax Map No.	Name	Amount
85.20-01-32.200	Mones Properties, LLC	\$ 90.00
86.09-01-32.200	Cellular Shop of Cortland Inc	\$ 90.00
	TOTAL	\$180.00

Submitted to Cortland County RPTS 11/25/25 by Kristin Rocco-Petrella, Cortlandville Town Clerk.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 13

Levy County Special District Tax - Real Property Tax Services

WHEREAS, there has been presented to this Legislature a duly certified copy of the annual budget for the County of Cortland which includes Little York Lake Protection District for the fiscal year beginning January 1, 2026; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied upon and collected from the real property liable therefore within the respective protection district in the towns as indicated below, as specified in the Cortland County annual budget for the year 2026:

<u>Town</u>	<u>LYL Tax</u>
Homer & Preble	\$19,284.63

; AND BE IT FURTHER

RESOLVED, that such taxes and assessments, when collected, shall be paid to the County of Cortland in the amount as shown by this resolution for distribution by them in the manner provided by law.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones

AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 14

Levy Water Charges - Town of Cincinnatus - Real Property Tax Services

WHEREAS, a statement showing the unpaid water charges in the Town of Cincinnatus, Cortland County, has been filed as outlined in Section 198-3(d) of the Town Law of the State of New York, which statement includes unpaid water charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of water charges due said Town of Cincinnatus:

112.00-03-02.000	Derek Raimo	253.12
112.00-03-05.000	James D. & Georginna L. Price	329.57
112.20-01-01.000	Dawn Kuscher	107.31
112.20-01-04.000	Matt Lindley	107.31
112.20-01-20.000	Ryan Morse	214.62
112.20-01-22.000	Ryan Morse	275.12
112.20-01-25.000	Blake Davis	500.62
113.17-01-03.000	Ronald Smith	330.12
113.17-01-04.000	Joseph Randall	473.12
113.17-01-12.000	Kenneth Soule	214.62
113.17-02-02.000	James Durney	214.62
113.17-02-09.000	John Byroads Jr	117.07
113.17-02-10.000	Kristen Turshman	308.12
113.17-02-12.000	Anna Pittsley	214.62
113.17-02-16.000	James Jr & Carolyn Williams	451.22
113.17-02-21.000	Geoffrey Harlow	214.62
122.00-03-04.000	Bryan Kwak	214.62
122.00-03-10.000	Mike Krulikowski	214.62
122.00-03-11.000	Teresa Carr	313.62
122.00-03-17.000	Alexis Aldrich	125.46
122.00-03-20.000	Lisa Kemak	214.62
122.08-01-02.000	Vicki Staley & Shiloh Aldrich	616.12
122.08-01-04.000	William Aldrich	214.62
122.08-01-05.000	Ronald K.Paden	211.5
122.08-01-13.000	Sondra Allen	107.31
122.08-01-25.200	Sally Randall	214.62

122.08-02-06.000	Philip Totman	231.12
122.08-02-11.000	Frontier Comm.,Duff & Phelps LLC	214.62
122.12-01-03.200	Leslie Carter	214.62
122.12-01-11.000	Lisa Kemak	341.12
123.05-01-01.000	Verda Wehner	214.62
123.05-01-04.000	Mountain Village, LLC	682.44
123.05-01-07.000	Richard Supley	214.62
123.05-01-08.000	Jessica Rutan/Mudge	107.31
123.05-01-17.000	Tess Southern	214.62
123.05-01-19.000	Steve Price	302.62
123.05-01-24.000	Clyde Treacy	363.12
123.05-01-25.000	Cheyenne Rathbun	216.27
123.05-01-31.000	Ryan Mangement NY LLC	214.62
123.05-01-37.000	Kathleen Welch	214.62
123.05-01-41.000	Roger McKee	797.62
123.05-01-50.000	Bradley Baldwin	313.62
123.05-01-55.000	Charles Januszk	310.92
123.05-01-60.000	Ronald Dingman	214.62
123.05-01-71.000	Cindy Ballard	214.62
123.05-01-72.000	Cindy Ballard	445.62
123.09-01-03.100	Simon Shore	286.12
123.13-01-01.000	Gordon Brown	214.62
123.13-01-08.200	David Steacy	490.96
123.13-01-09.000	David Steacy	199.46
123.13-01-10.000	Kody Steacy	616.12
123.13-01-21.000	Alexis Lavigne & Arik Stupke	107.31
123.13-01-24.000	Leslie Carter	258.62
123.13-01-25.000	Jay Rice	654.62
123.13-01-26.000	Isaac Spencer	214.62
123.13-01-31.000	Jennifer Allen	346.62
123.13-01-32.000	David Gallow	242.12
123.13-01-36.000	Charles Eaton	107.31
123.13-01-41.000	Wendy Davis	231.12
123.13-01-42.000	Jedariah Pittsley	451.12
123.13-01-43.000	Shiloh Aldrich	1611.72
132.00-01-11.100	Heath Phillips	330.12
	TOTAL:	\$19,178.85

Submitted to Cortland County Real Property Tax Services 11/7/2025 by Cincinnatus Water.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None

EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 15

Levy County Tax - City of Cortland - Real Property Tax Services

WHEREAS, the Cortland County Legislature adopted Resolution No. 262-25 on November 20, 2025 to adopt the 2026 County budget; AND

WHEREAS, the adopted 2026 budget includes a Real Property Tax Levy of \$43,750,000; AND

WHEREAS, the apportionment of the 2026 Cortland County tax levy has been approved by the Cortland County Legislature; AND

WHEREAS, the Real Property Tax Director has assessed the City of Cortland's apportioned share of the County tax levy at nine million, six hundred thirty thousand, eight hundred twenty-three dollars and three cents (\$9,630,823.03); NOW THEREFORE BE IT

RESOLVED, that this Legislature directs the sum of nine million, six hundred thirty thousand, eight hundred twenty-three dollars and three cents (\$9,630,823.03) to be levied in the City of Cortland, Cortland County, for County purposes for the fiscal year beginning January 1, 2026 and that the Chairman and the Clerk of this Legislature certify this resolution to the Common Council of said City, pursuant to the Charter of said City.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 16

Levy Grass and Weed Charges - Town of Cortlandville

WHEREAS, a statement showing the unpaid grass and weed control charges in the Town of Cortlandville, Cortland County, has been filed as outlined in Section 64.5-a of the Town Law of the State of New York, which statement includes unpaid grass and weed control charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of grass and weed control charges due said Town of Cortlandville:

Tax Map No.	Owner	Amount
96.12-01-18.000	Rosemarie Glover	\$506.16
	Total:	\$506.16

Submitted to Cortland County RPTS 11/25/25 by Kristin Rocco-Petrella, Cortlandville Town Clerk.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 17

Levy Sewer Charges - Town of Cortlandville - Real Property Tax Services

WHEREAS, a statement showing the unpaid sewer charges in the Town of Cortlandville, Cortland County, has been filed as outlined in Section 198-1(k) of the Town Law of the State of New York, which statement includes unpaid sewer charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that the unpaid sewer charges be re-levied and collected from the real property indicated below:

76.00-06-02.000	Mariella Canady	\$267.60
76.14-01-08.000	John Fitzgerald	\$52.82
76.14-01-39.000	Michael F. Conger	\$563.92
76.15-01-22.000	Matthew Tripp	\$151.90
76.18-01-31.000	Stacy L. Crandall-Jones	\$292.25
76.19-01-03.000-1	Niagara Mohawk Power Corp	\$129.98
76.19-01-05.000	Jeffrey C. Carley	\$53.54
76.19-01-19.110	Shannon M. Snyder	\$259.34
76.19-01-22.000	Christine Poppe	\$156.71
76.19-01-36.200	V.A.F. 10 LLC	\$109.79
85.11-01-04.100	Ronald F. Lader	\$190.35
85.11-01-07.000	Duron Pitts	\$120.88
85.15-01-08.000	Demian M. Piotti	\$105.52
85.15-01-09.000	David M. Winter	\$922.63
85.16-01-04.000	Grant M. Daum	\$225.88
85.16-01-08.000	Sarah C. Cutia	\$226.69
85.16-01-29.000	Gwendolyn Stiles	\$103.44

85.19-01-04.000	Daniel R. VanDusen	\$154.16
85.19-01-15.000	Timothy Parks	\$119.13
85.20-01-01.000	Melissa K. Martin	\$161.53
85.20-01-33.000	Christopher Cummins	\$144.43
86.09-01-24.000	Earl D. Clark	\$58.30
86.09-05-03.000	Cayuga Med Center at Ithaca	\$61.60
86.13-01-44.000	Benjamin M. Locke	\$210.48
86.13-02-05.000	281 Groton Corp	\$123.20
95.11-02-25.000	Daniel W. Yunghans	\$123.69
95.11-03-02.000	Lori Strauf	\$330.58
95.11-03-09.000	Stacy M. Bradley	\$86.41
95.11-03-13.000	Jessica Morgan	\$74.31
95.14-01-10.000	Benjamin Baum	\$327.80
95.16-01-24.100	Cuse 1718 LLC	\$61.60
95.16-01-48.000	Sean Winship	\$46.09
95.16-01-61.000	Erica L. Skipton	\$196.28
95.16-01-75.000	Gary W. James	\$622.13
95.16-02-06.000	Kevin VanDonsel	\$820.86
95.16-02-23.000	Keith Hall	\$201.40
95.16-02-38.000	Joseph R. Petrella	\$38.37
95.20-02-06.000-2	Cortlandville Crossing LLC	\$205.48
96.05-02-12.000	Homer 23 LLC	\$104.13
96.05-02-13.000	Homer 23 LLC	\$219.13
96.05-02-14.000	Homer 23 LLC	\$128.97
96.05-02-15.000	Homer 23 LLC	\$139.64
96.05-02-16.000	Homer 23 LLC	\$183.06
96.05-02-17.000	Homer 23 LLC	\$144.50
96.05-02-18.000	Caroline Alemany	\$256.73
96.06-01-18.000	Anthony T. Rosato	\$297.61
96.06-01-21.000	Karlton Roy Phelps	\$33.11
96.06-01-30.000	J Robert Messinger	\$123.20
96.06-01-43.000	Joseph Moses	\$224.22
96.06-02-14.000	Kimberly A. Cook	\$631.96
96.06-02-20.000	John H. Hutchinson	\$61.60
96.08-01-01.000	Tammy Honour	\$123.20
96.08-01-05.000	Charlean Harris	\$50.35
96.09-01-09.000	Christian A. Decker	\$89.83
96.09-01-24.000	Bethany A. Cutler	\$276.65
96.09-02-08.000	Thomas Keane	\$564.21
96.09-02-13.000	Wayne D. Eldred	\$92.40
96.09-02-39.000	Donald Brown	\$123.20
96.09-04-06.000	Leon W. Stewart	\$354.86
96.09-04-14.000	3610 Kingsley Ave, LLC	\$3,459.75
96.10-01-25.000	Kevin Pristash	\$144.79
96.10-02-11.000	Michael J. Mershon	\$392.90

96.10-02-19.000	Angela N. Knight	\$277.58
96.12-01-10.100	Emu Ridge Properties, LLC	\$78.03
105.08-02-11.000	Timothy C. Wright	\$255.21
105.08-02-32.000	Megan Crowe	\$73.99
105.08-02-35.000	Scott C. Hopko	\$164.68
106.05-01-08.000	Shawn W. Riley	\$213.00
106.05-01-09.000	Denise Wyszowski	\$156.55
	Total:	\$17,540.11

Submitted to Cortland County RPTS 12/2/25 by Kristin Rocco-Petrella, Cortlandville Town Clerk.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 18

Levy Water Charges - Town of Cortlandville - Real Property Tax Services

WHEREAS, a statement showing the unpaid water charges in the Town of Cortlandville, Cortland County, has been filed as outlined in Section 198-3(d) of the Town Law of the State of New York, which statement includes unpaid water charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of water charges due said Town of Cortlandville:

76.00-06-02.000	Mariella Canady	\$207.95
76.00-07-03.000	Arthur Bell	\$193.53
76.00-07-04.100	Edwin B. Powers	\$123.96
76.14-01-08.000	John Fitzgerald	\$42.61
76.14-01-39.000	Michael F. Conger	\$425.42
76.15-01-22.000	Matthew Tripp	\$126.90
76.18-01-28.000	Erika P. Woodward	\$68.02
76.18-01-31.000	Stacy L. Crandall-Jones	\$229.88
76.19-01-03.000-1	Niagara Mohawk Power Corp	\$99.24
76.19-01-05.000	Jeffrey C. Carley	\$43.14

76.19-01-19.110	Shannon M. Snyder	\$201.90
76.19-01-22.000	Christine Poppe	\$130.42
76.19-01-36.200	V.A.F. 10 LLC	\$84.43
85.11-01-04.100	Ronald F. Lader	\$155.10
85.11-01-07.000	Duron Pitts	\$92.57
85.15-01-08.000	Demian M. Piotti	\$81.29
85.15-01-09.000	David M. Winter	\$692.54
85.16-01-04.000	Grant M. Daum	\$173.49
85.16-01-08.000	Sarah C. Cutia	\$154.19
85.19-01-04.000	Daniel R. VanDusen	\$128.56
85.19-01-15.000	Timothy Parks	\$91.28
85.19-01-36.000	Anthony John Keegan	\$155.25
85.20-01-01.000	Melissa K. Martin	\$133.97
85.20-01-05.000	Halee Riley	\$159.65
86.09-01-24.000	Earl D. Clark	\$45.87
86.09-01-46.000	Paul W. Allen	\$105.84
86.09-05-03.000	Cayuga Med Center at Ithaca	\$52.92
86.13-01-44.000	Benjamin M. Locke	\$162.19
86.13-02-05.000	281 Groton Corp	\$105.84
87.09-01-03.000	Breanne R. Bassett	\$338.84
87.13-01-06.000	Alexis R. Brown	\$100.37
87.13-01-25.000	Nicole R. Bush	\$273.81
95.06-01-09.000	G. Helen Clark	\$76.03
95.06-01-15.000	Elaine M. Milham	\$71.46
95.07-01-28.000	Troy Outlaw	\$158.40
95.07-02-04.000	Michael J. Millis	\$120.04
95.11-01-24.000	Gerald V. Ruggiero	\$105.84
95.11-01-28.000	Gregory L. Hall	\$79.38
95.11-01-46.000	Christopher C. Nightingale	\$121.35
95.11-02-25.000	Daniel W. Yunghans	\$98.47
95.11-03-02.000	Lori Strauf	\$258.01
95.11-03-09.000	Stacy M. Bradley	\$71.11
95.11-05-04.000	Brian D. Withey	\$377.46
95.14-01-10.000	Benjamin Baum	\$255.99
95.16-01-24.100	Cuse 1718 LLC	\$250.92
95.16-01-48.000	Sean Winship	\$37.68
95.16-01-61.000	Erica L. Skipton	\$151.74
95.16-01-75.000	Gary W. James	\$471.98
95.16-02-06.000	Kevin VanDonsel	\$617.87
95.16-02-23.000	Keith Hall	\$155.50
95.16-02-38.000	Joseph R. Petrella	\$32.01
95.20-02-06.000-2	Cortlandville Crossing LLC	\$90.00
96.00-03-04.000	Frederick M. Little	\$158.76
96.00-12-02.000	Christina M. Grossi	\$66.78
96.00-12-03.000	Scott J. McKinney	\$137.85
96.05-01-32.000	Dustin Harrington	\$139.31

96.05-02-12.000	Homer 23 LLC	\$84.13
96.05-02-13.000	Homer 23 LLC	\$176.23
96.05-02-14.000	Homer 23 LLC	\$102.35
96.05-02-15.000	Homer 23 LLC	\$110.18
96.05-02-16.000	Homer 23 LLC	\$149.76
96.05-02-17.000	Homer 23 LLC	\$113.74
96.05-02-18.000	Caroline Alemany	\$199.98
96.06-01-18.000	Anthony T. Rosato	\$233.83
96.06-01-21.000	Karlton Roy Phelps	\$28.15
96.06-01-30.000	J Robert Messinger	\$105.84
96.06-01-43.000	Joseph Moses	\$179.96
96.06-02-14.000	Kimberly A. Cook	\$479.20
96.06-02-20.000	John H. Hutchinson	\$52.92
96.08-01-01.000	Tammy Honour	\$105.84
96.08-01-05.000	Charlean Harris	\$40.80
96.09-01-09.000	Christian A. Decker	\$69.78
96.09-01-24.000	Bethany A. Cutler	\$218.45
96.09-02-08.000	Thomas Keane	\$429.50
96.09-02-13.000	Wayne D. Eldred	\$79.38
96.09-02-39.000	Donald Brown	\$105.84
96.09-04-06.000	Leon W. Stewart	\$275.84
96.09-04-14.000	3610 Kingsley Ave, LLC	\$2,554.59
96.10-01-25.000	Kevin Pristash	\$110.12
96.10-02-11.000	Michael J. Mershon	\$303.74
96.10-02-19.000	Angela N. Knight	\$211.42
96.12-01-10.100	Emu Ridge Properties, LLC	\$64.97
96.12-01-21.000	James D. Holbrook	\$341.76
105.08-01-17.000	Elizabeth J. Cavanagh	\$363.46
105.08-02-11.000	Timothy C. Wright	\$202.70
105.08-02-32.000	Megan Crowe	\$58.15
105.08-02-35.000	Scott C. Hopko	\$124.72
106.05-01-08.000	Shawn W. Riley	\$121.68
106.05-01-09.000	Denise Wyszowski	\$126.46

Total: \$17,210.38

Submitted to Cortland County RPTS 12/2/25 by Kristin Rocco-Petrella, Cortlandville Town Clerk.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

Levy Sewer Charges - Town of Cuyler - Real Property Tax Services

WHEREAS, a statement showing the unpaid sewer charges in the Town of Cuyler, Cortland County, has been filed as outlined in Section 198-1(k) of the Town Law of the State of New York, which statement includes unpaid sewer charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of sewer charges due said Town of Cuyler:

Tax Map No.	Name	Amount
31.02-02-16.000	D. Richard Lambert	\$296.80
31.02-02-17.000	D. Richard Lambert	\$296.80
31.02-02-22.000	Laura Hyde	\$296.80
31.02-02-27.000	Mandy Morgan	\$296.80
31.02-02-30.000	Brown & Blue, LLC	\$543.20
31.02-02-39.000	Jessica Harris	\$296.80
31.02-02-40.000	Joel Barney	\$296.80
31.02-02-47.000	Jennifer Dorman	\$420.00
	TOTAL:	\$2,744.00

Submitted to Cortland County Real Property Tax Services on 11/25/25 by Wendy Custer, Cuyler Town Clerk.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

Levy Water Charges - Town of Harford - Real Property Tax Services

WHEREAS, a statement showing the unpaid water charges in the Town of Harford, Cortland County, has been filed as outlined in Section 198-3(d) of the Town Law of the State of New York, which statement includes unpaid water charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of water charges due said Town of Harford:

Tax Map No.	Name	Amount
172.05-01-17.112	Thomas R. Poole	\$766.00
172.05-01-17.200	Michael J. Price	\$16.50
172.05-01-32.000	Rachel Murray	\$769.00
172.06-01-02.000	Lucas H. Baker	\$579.00
172.06-01-05.000	Robin Howland-Baez	\$551.00
172.06-01-12.200	Chris E. Tweedie	\$506.00
	TOTAL	\$3,187.50

Submitted to Cortland County Real Property Tax Services on 12/1/25 by Jennifer Fox, Harford Town Clerk.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 21

Levy Water Charges - Town of Scott - Real Property Tax Services

WHEREAS, a statement showing the unpaid water charges in the Town of Scott, Cortland County, has been filed as outlined in Section 198-3(d) of the Town Law of the State of New York, which statement includes unpaid water charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of water charges due said Town of Scott:

Tax Map No.	Name	Amount
35.03-01-05.000	Karissa E. Hart	\$ 74.80
35.03-01-06.000	Caitlin T. Higgins	\$173.80
35.03-01-09.000	Tyler West	\$299.20
35.03-01-15.000	Daniel S. Platt	\$302.50
35.03-01-17.000	Ronald P. Comerford	\$158.60

35.03-01-31.000	Matthew J. Klemm Sr	\$299.20
35.03-01-32.000	Sarah M. Mack	\$ 88.83
35.03-01-39.000	Connal M. Carr	\$299.20
35.03-01-42.000	Bryan McKinney	\$ 91.30
35.03-01-44.000	Seamans Trust	\$103.84
35.03-01-45.000	William F. Brown	\$ 81.40
35.03-01-53.000	Jesse Hodge	\$162.80
	TOTAL:	\$2,135.47

Submitted to Cortland County Real Property Tax Service on 12/2/25 by Tamara Congdon, Scott Town Clerk.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 22

Levy Sewer Charges - Town of Virgil - Real Property Tax Services

WHEREAS, a statement showing the unpaid sewer charges in the Town of Virgil, Cortland County, has been filed as outlined in Section 198-1(k) of the Town Law of the State of New York, which statement includes unpaid sewer charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of sewer charges due said Town of Virgil:

127.00-09-10.000-4	Jon J. Barnhart	\$ 439.00
127.15-01-17.000	Wade D. Bendus	\$ 612.00
127.15-01-30.000-14	Sheryl Brumer	\$ 432.00
127.15-01-31.000-24	James S. Sorbella	\$1,439.33
127.15-01-31.000-25	James S. Sorbella	\$ 635.50
127.15-01-31.000-28	Rrezarta Krasniqi Maslinka	\$ 87.03
127.15-01-31.000-34	Kathleen M. VanBuren	\$ 132.00

127.15-01-31.000-38	Britney Funccius	\$ 647.00
127.15-01-31.000-54	Eugene Franc Arthur	\$ 276.00
127.15-01-31.000-59	William R. Peake	\$ 664.78
	TOTAL:	\$5,364.64

Submitted to Cortland County Real Property Tax Services on 11/24/25 by Alane VanDonsel, Virgil Town Clerk.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 23

Levy Water Charges - Town of Virgil - Real Property Tax Services

WHEREAS, a statement showing the unpaid water charges in the Town of Virgil, Cortland County, has been filed as outlined in Section 198-3(d) of the Town Law of the State of New York, which statement includes unpaid water charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of water charges due said Town of Virgil:

Tax Map No.	Name	Amount
127.00-06-27.000	Universal Property Rentals LLC	\$ 338.00
127.00-09-10.000-4	Jon J. Barnhart	\$ 239.00
127.15-01-17.000	Wade D. Bendus	\$ 331.50
127.15-01-30.000-14	Sheryl Brumer	\$ 234.00
127.15-01-31.000-24	James S. Sorbella	\$1,147.83
127.15-01-31.000-25	James Sorbella	\$ 344.00
127.15-01-	Rrezarta Krasniqi	\$ 47.15

31.000-28	Maslinka	
127.15-01-31.000-34	Kathleen M. VanBuren	\$ 71.50
127.15-01-31.000-38	Britney Funccius	\$ 350.00
127.15-01-31.000-54	Eugene Frac Arthur	\$ 150.15
127.15-01-31.000-59	William R. Peake	\$ 367.78
	TOTAL	\$3,620.91

Submitted to Cortland County Real Property Tax Services on 11/18/25 by Alane VanDonsel, Virgil Town Clerk.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

Referred from Government Operations Committee

Referred from Health & Human Services Committee

Referred from Judiciary & Public Safety Committee

ON MOTION OF SANDRA PRICE

AGENDA ITEM NO. 24

Authorize Agreement with the New York State Defenders Association, Inc. - Assigned Counsel

WHEREAS, the Cortland County Office of Assigned Counsel for many years has had, and currently has, a contract with the New York State Defenders Association, Inc. (NYSDA) for the providing of a case management system (PDCMS); AND

WHEREAS, NYSDA has a cloud-based e-vouchering system (PDCMS Cloud) that incorporates the current Office of Assigned Counsel (ACP) PDCMS on-line system (PDCMS Legacy) utilized solely by the ACP staff which allows for ACP 18-b attorneys to create, and the ACP staff to process, vouchers digitally; AND

WHEREAS, the County and ACP has discovered discrepancies in the 18-b attorneys' invoicing and vouchering, and with PDCMS Cloud those discrepancies would be essentially, if not completely eliminated; AND

WHEREAS, the ACP currently receives \$40,000.00 per year for “CMS, Software, and Data Storage” through the County’s contract with New York State Indigent Legal Services (ILS) specifically for this type of program; AND

WHEREAS, NYSDA has agreed to merge the current PDCMS on-line services with the new cloud-based e-vouchering services at a cost of \$16,660.00 for total annual fees, a cost of \$5,000.00 as a one-time fee for migrating the on-premises database to the cloud and set up PDCMS Legacy and PDCMS Cloud environments, and a one-time cost of \$22,570.00 to develop PDCMS Cloud to specifically meet the needs of the ACP which, with the current PDCMS Legacy licensing fees of \$2,000.00, totals annual fee of \$18,600.00; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval of the County Attorney or designee, be and hereby is authorized to sign the NYSDA PDCMS Cloud e-vouchering contract, at an initial cost of \$44,230.00 for the period of January 1, 2026 through December 31, 2026, with authority to renew annually at the rate of \$18,660.00 for each contract year thereafter; AND BE IT FURTHER

RESOLVED, that the initial funds for this contract (\$44,230.00) and the annual cost of \$18,660.00 for subsequent years shall be taken from the grant funds specifically allocated for CMS/Software/Data Storage, budgeted in A11755.54015.HH11.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Linda Jones
SECONDER:	Legislator Sandra Price
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF SANDRA PRICE

AGENDA ITEM NO. 25

Authorize Contract with Axon Justice Premier Plus - Assigned Counsel

WHEREAS, the County was awarded and has already received block grant funds from the Division of Criminal Justice Services for the State’s Aid to Defense for Discovery Reform Program in the amount of \$129,309.00 and supplemental block grant funds in the amount of \$134,034.00, for a total of \$263,332.00; AND

WHEREAS, the Grant Award Notice specifically states: “This funding must be used to support public defense services and expenses related to discovery reform implementation, including, but not limited to, digital evidence transmission technology, administrative support, computers, hardware and operating software, data connectivity, development of training materials, staff training...”; AND

WHEREAS, Axon is a company that provides digital evidence management and storage, AND

WHEREAS, the Cortland County District Attorney’s office, the New York State Police, the Cortland City Police Department, and the SUNY Cortland University Police Department currently use Axon for video/digital evidence gathering; AND

WHEREAS, Axon has agreed to provide such services to the Cortland County Office of Assigned Counsel at a cost of \$176,824.00 for five (5) years (January 1, 2026 – December 31, 2030); NOW THEREFORE BE IT

RESOLVED, that the Cortland County Administrator, upon review and approval of the County Attorney or designee, be and hereby is authorized to sign the Axon Justice Premier+ contract for the period from January 1, 2026 through December 31, 2030 for a cost of \$176,824.00 for the period of January 1, 2026 through December 31, 2030; AND BE IT FURTHER

RESOLVED that the funds for this agreement (\$176,824.00) shall be taken from the grant funds of \$263,332.00 received for the Aid to Defense Discovery grant and supplemental grant.

RESULT:	APPROVED (6 TO 0)
MOVER:	Minority Leader Beau Harbin
SECONDER:	Legislator Sandra Price
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF SANDRA PRICE

AGENDA ITEM NO. 26

Authorize Agreement with SMRT, Inc. for Cortland County Jail Review and Schematic Design Update

WHEREAS, the Cortland County Jail is a critical public safety facility, and the Legislature recognizes the need to evaluate current conditions and update schematic design documents to support future capital planning and improvements; AND

WHEREAS, SMRT, Inc. has submitted a proposal to provide professional architectural and related services for a review of the existing Cortland County Jail and preparation of an updated schematic design; AND

WHEREAS, SMRT, Inc. previously provided architectural and planning services to Cortland County between 2015 and 2017 to complete an initial schematic design for the County Jail, and the current proposal will update and refine that prior work; AND

WHEREAS, the cost of said services shall not exceed Eighteen Thousand Dollars (\$18,000), and funding for this agreement is available in the Jail Reserve (A.386300.JAIL); NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the County Administrator, upon approval of the County Attorney or designee, to enter into an agreement with SMRT, Inc. for professional services to review the existing Cortland County Jail and provide an updated schematic design, for a term of one (1) year commencing upon full execution of the contract, at a cost not to exceed Eighteen Thousand Dollars (\$18,000); AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature hereby appropriates the necessary funds and the Director of Finance is authorized and directed to amend the 2025 budget as follows:

Increase:

A12305.54055 Professional Services \$18,000
A.351100 Appropriated Reserves \$18,000

; AND BE IT FURTHER

RESOLVED, that the County Administrator, or their duly authorized designee, is hereby authorized to execute the agreement and any related documents necessary to carry out the intent of this resolution.

RESULT:	APPROVED (5 TO 1)
MOVER:	Legislator William McGovern
SECONDER:	Legislator Sandra Price
AYES:	Beau Harbin, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	Linda Jones
EXCUSED:	Eugene Waldbauer
ABSENT:	

Referred from Public Works Committee

ON MOTION OF PAUL HEIDER

AGENDA ITEM NO. 32

Authorize MH-2 Hangar Lease Agreement - Cortland County Airport - Public Works Department

WHEREAS, Cortland County (Lessor) currently owns, maintains and leases various hangar buildings and spaces at Cortland County Airport on a monthly basis; AND

WHEREAS, in accordance with Local Law No. 5 of 2012, the County has negotiated with DM3 of Cortland, LLC (Lessee), P.O. Box 328, Cortland, NY 13045, for the lease of a portion of Hangar Building MH-2 at Cortland County Airport; AND

WHEREAS, the Cortland County Legislature's Public Works Committee recommends the lease of approximately 6,500 square feet of Hangar MH-2 with the Lessee, containing the following terms and conditions:

Rental Rate Schedule:

- Year 1, commencing January 1, 2026 and ending December 31, 2026: The annual rental fee shall be Sixteen-Thousand-Five-Hundred-Sixty Dollars (\$16,560.00) and shall be payable in twelve (12) equal monthly installments of One-Thousand-Eighty Dollars (\$1,380.00) per month on or before the first day of each month commencing January 1, 2026;
- Optional one (1) Year term, commencing January 1, 2027 and ending December 31, 2027: During the lease extension term, the annual rent shall be Sixteen-Thousand-Eight-Hundred Dollars (\$16,800.00) and shall be paid in twelve equal monthly installments of One-Thousand-Four-Hundred Dollars (\$1,400.00) per month on or before the first day of each month

Terms and Conditions:

• All other terms and conditions of the previous Lease for Hangar MH-2 as outlined in the contract with the Lessee shall apply; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby approves the lease of a portion of Hangar MH- 2 at Cortland County Airport to DM3 of Cortland, LLC (Lessee), P.O. Box 328, Cortland, NY 13045, in accordance with the Rental Rate Schedule, and Terms and Conditions as stated above; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee as to form, is hereby authorized to execute the necessary Hangar Lease Agreement with the Lessee, in accordance with the Rental Rate Schedule, and Terms and Conditions as stated above.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Sandra Price
SECONDER:	Legislator William McGovern
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

Monthly Reports

2. Grant Administrator Monthly Report

RESULT:	COMPLETED
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3. County Auditor Quarterly Update

RESULT:	COMPLETED
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1. October Finance Reports

RESULT:	COMPLETED
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Discussion Items

1. 2026 Goals

RESULT:	COMPLETED
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Adjournment

The meeting was adjourned at 10:30 AM.



CORTLAND COUNTY
Office of the County Administrator
60 Central Avenue
Cortland, NY 13045

Morgan Spaulding
Grant Administrator

(607) 756-3484
mspaulding@cortlandcountyny.gov

Monthly Report for December 2025

Committee Meeting Date: January 13th, 2026

The following report highlights the Grant Administrator's work throughout December 2025, including participation in meetings, recent grant awards, submitted applications, and ongoing grant efforts.

Meetings/Trainings Attended:

- Grant Application Debriefing Call with DEC
- Attended Public Works, Government Operations, Finance & Admin, Special Finance & Admin Committee Meetings
- EFC Funding Planning Costs for Water Infrastructure Webinar
- ESD County Infrastructure Quarterly Meeting
- Met with Office for Aging
- Microenterprise Meeting with Savannah
- Micron Steering Committee – Multiple
- Transforming Brownfields into Community Assets Webinar
- DOS Local Government Efficiency Grant Webinar
- NYS Association of County Planning Director's Monthly Meeting
- Broadband Discussions
- Met with Emergency Response & Communications for Grant Opportunity
- Legislative Session

Education & Outreach

- Town of Homer Board Meeting
- Cortland Community Foundation Philanthropy Day
- Cortland Breakfast Rotary – Kiwanis Community Playground Presentation
- Chamber Christmas Party
- Leadership Cortland – Guthrie Cortland Medical Center

Grants Awarded:

- \$50,000 grant awarded through ARC for personnel services supporting the Grant Administrator position.
- \$25,000 grant awarded through DOS NYSWIMS program to support lifeguard certifications and salaries for both the County and City.
 - Final reimbursement submitted
- \$500,000 grant awarded through Empire State Development (ESD) County Infrastructure grant program on behalf of the Town of Cortlandville for a new municipal well.
- \$61,000 awarded in grants and donations for playground at Dwyer Park in partnership with Kiwanis Club.
 - Playground equipment ordered. Planning for spring installation.
- \$834,000 awarded from NYS Department of State for Countywide Shared Services Initiative.



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Monthly Report for December 2025

Committee Meeting Date: January 13th, 2026

- \$100,000 awarded through Appalachian Regional Commission (ARC) for additional Laserfiche licenses, scanners, and training.
 - Working with County Clerk and various departments to implement effectively.
- \$50,000 awarded through the Department of Homeland Security & Emergency Services (DHSES) for cybersecurity.
- \$101,000 awarded through NYS Department of State Brownfield Opportunity Area Grant Program for Countywide Brownfield Pre-Planning Inventory and Analysis.

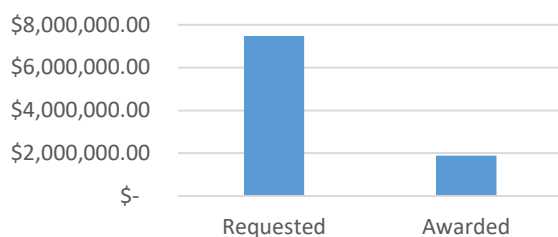
Grant Applications Submitted:

- Congressionally Directed Spending funding requests submitted for the construction fees related to the Cortlandville well.
- Aided in submitting various applications alongside County Planning and the Village of Marathon for funding for a substation.
- DHSES Cybersecurity Grant for various cybersecurity needs including phishing software, training, and email security.
- DHSES Critical Infrastructure Grant Program for new security cameras at the County Office Building.

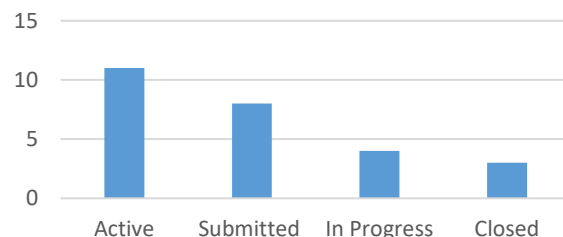
Grant Applications in Progress:

- Exploring Funding Opportunities for new HVAC system for the Courthouse.
- Developing Microenterprise Assistance Program and application.
- Working on Municipal Parks & Recreation for various upgrades at Dwyer Park
- Working on funding request for Senator Webb's Office for county office building improvements
- Continuously researching and pursuing new grant opportunities to support County initiatives and priorities.

**Grant Funds Requested vs
Awarded as of December 2025**



**Grant Application Status as of
December 2025**





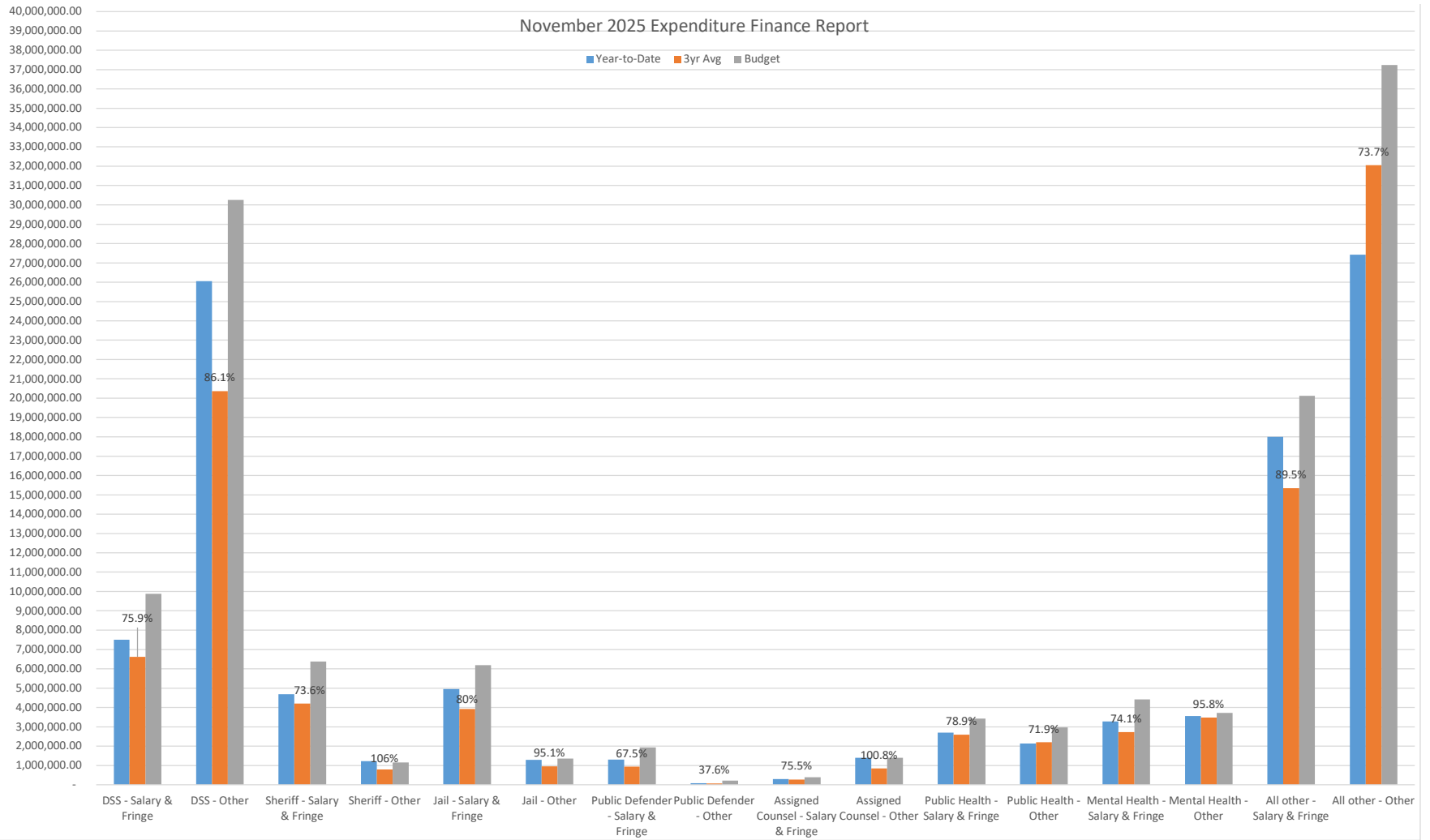
CORTLAND COUNTY
Office of the County Administrator
60 Central Avenue
Cortland, NY 13045

Morgan Spaulding
Grant Administrator

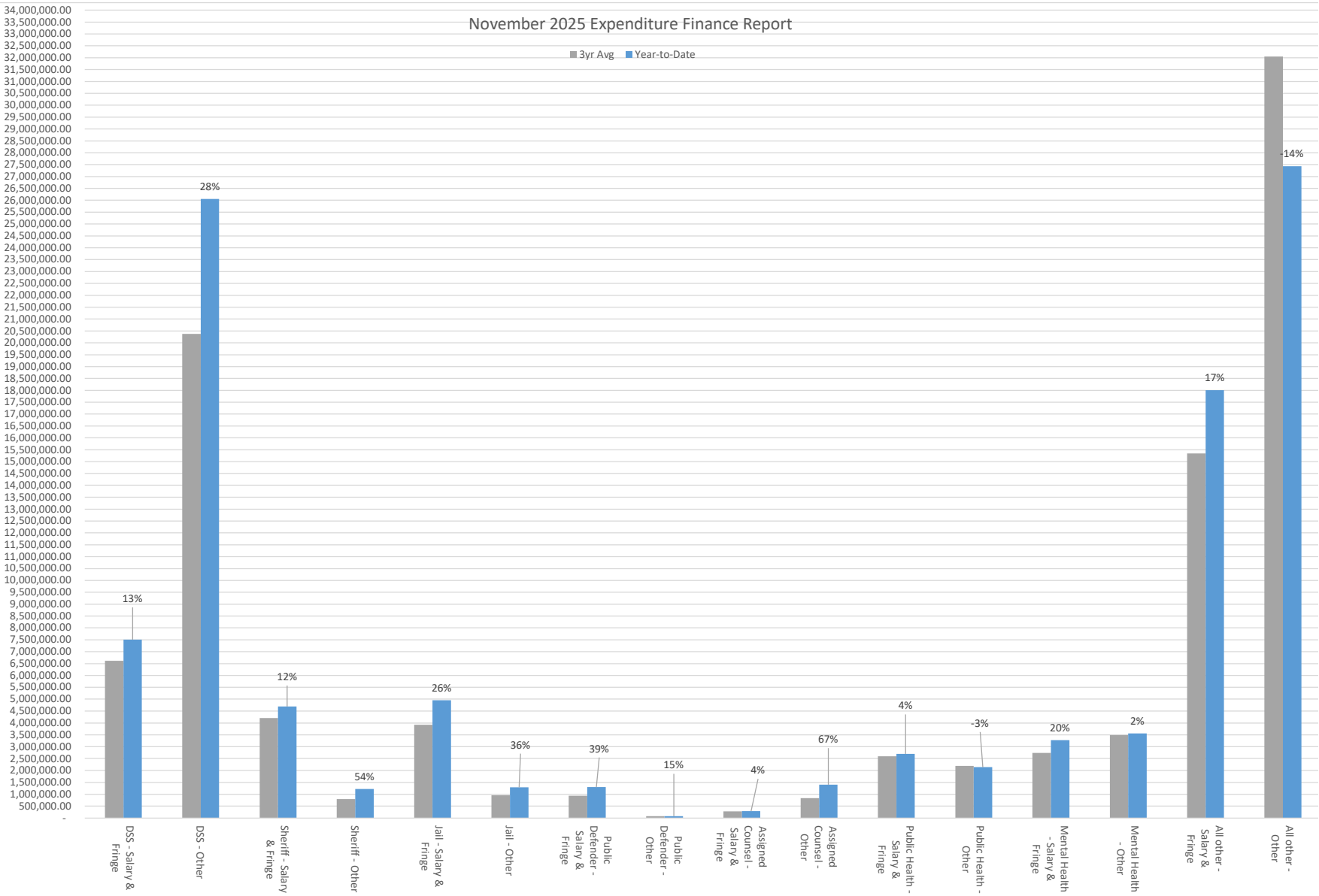
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Monthly Report for December 2025
Committee Meeting Date: January 13th, 2026

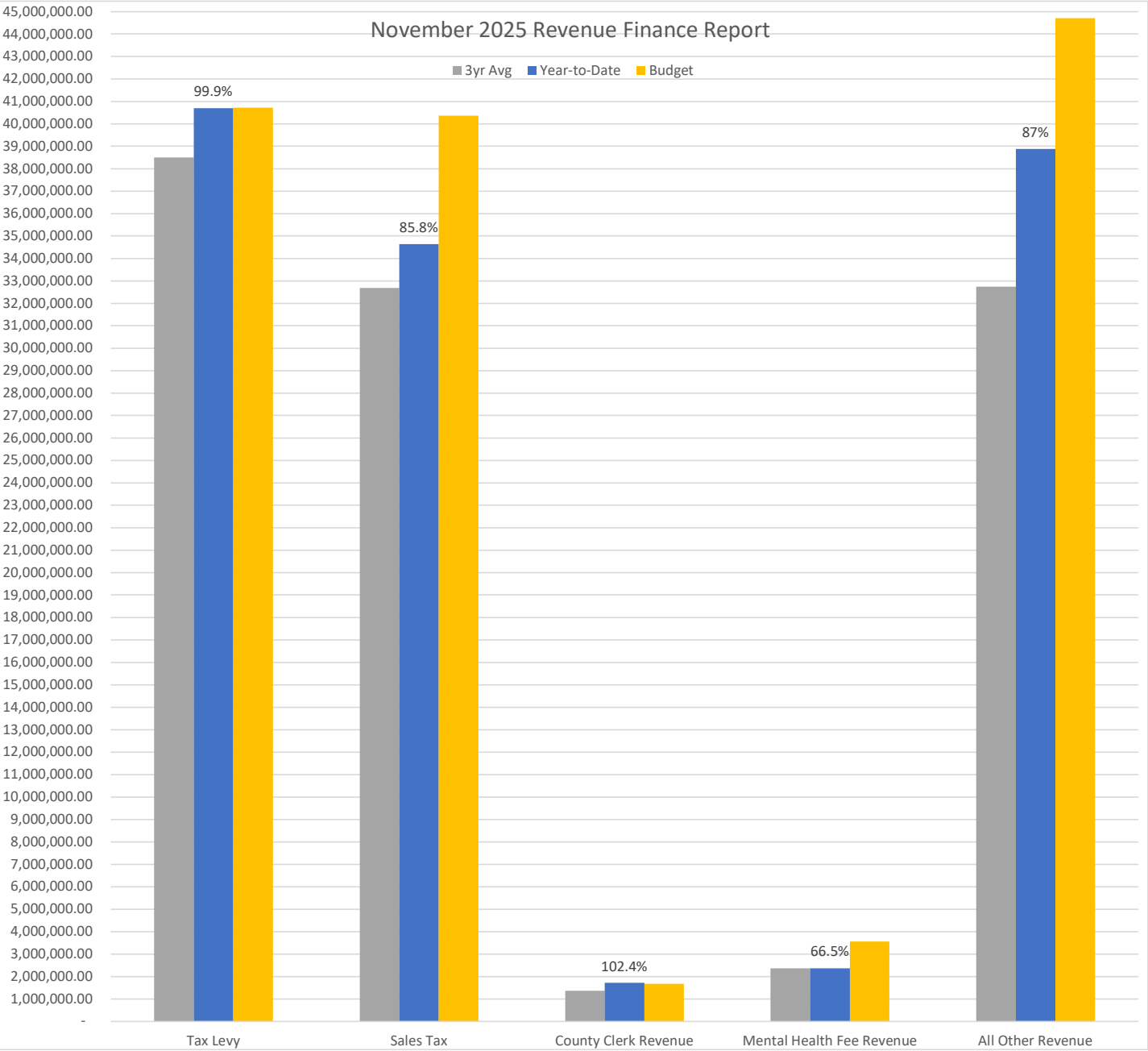
November 2025 Expenditure Finance Report

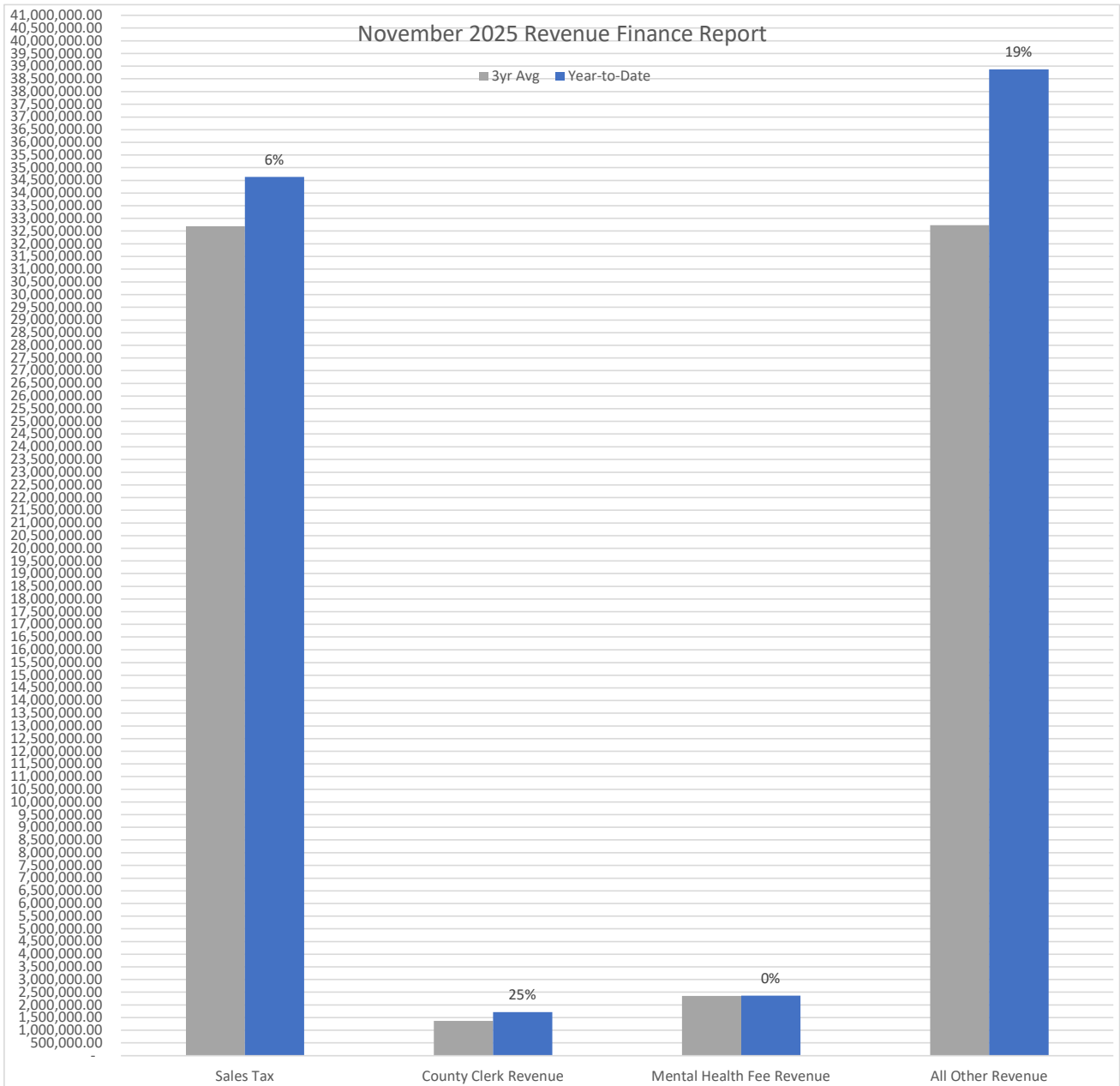


November 2025 Expenditure Finance Report



November 2025 Revenue Finance Report





Cortland County Reserve Funds					
				12/31/2024	11/30/2025
Reserve Title	Authorizing Resolution	Purpose	Funding	Balance	Balance
Airport Reserve	269-17	Offset the local match on airport projects	Airport net income	343,792.25	356,924.86
Building & Grounds Capital Project Reserve	324-15	Major building repairs	Sales tax and other transfers/additions as approved by Legislature	1,567,108.88	1,809,223.36
Correctional Facility Reserve / County Jail Project Reserve	313-15	Repair, construction, capital projects or other related expenses for the correctional facility	Approved additions per Legislature	4,539,945.76	5,464,920.84
Drug Task Force - DA	Nature of Funds	Drug busts/stings	Drug money	16,082.52	17,309.29
DA Forfeitures	Nature of Funds	DA expenditures	Forfeitures	43,679.49	43,687.48
DOJ Equitable Sharing Program - DA	Nature of funds	DA expenditures	Federal forfeitures	4,568.70	4,568.70
Don Sharpe Fund	Nature of Funds	Mental Health expenditures	This was created by a one time donation from the Don Sharpe estate	138,615.15	137,394.43
DWI Reserve	Nature of Funds	Non-grant funded DWI expenditures	Non-grant DWI revenues	88,973.41	92,597.81
Dwyer Park Memorial Repair Reserve	436-17; 206-18	Cost of repairs & labor to repair main pavilion; amended to include repairs to all facilities & structures in the park	Approved additions per Legislature	113,842.67	117,712.70
Emergency Communications Towers Bond Reserve	226-18	Tower Bond debt service	Sales tax	112,862.57	87,314.10
Emergency Response & Communications Radio Tower Reserve	194-16	Maintenance of radio towers	Rental revenue from rental of towers by NYS Police and CBP	55,872.37	67,961.04
Handicap Parking Education Fund	Nature of Funds	Handicap parking education	Justice Court fines	630.17	654.95
Motor Vehicle Equipment Reserve	200-11; 37-14	Offset operating or capital expenses related to Section 5311 (transportation)	Sale of used buses purchased with Section 5311 funding	28,107.97	46,792.08
Occupancy Tax Reserve	Nature of Funds	Annual payment to Tourism Bureau and for tourism related expenditures	Occupancy tax, including the County's 10% share	1,767,352.95	1,763,351.28
Opioid Settlement Reserve	Nature of Funds	Combat opioid epidemic	Opioid settlements	352,430.54	476,775.53
Public Safety Reserve	85-25	One time law enforcement expenditures	Traffic Safety program		181,701.92
Retirement Contribution Reserve	411-04	Retirement expenditures	Unspent retirement budget	5,160,225.20	5,362,292.68
Sheriff Forfeitures	Nature of Funds	Sheriff expenditures	Forfeitures	45,562.74	44,812.74
Sheriff Inmate Phone	Nature of Funds	Jail expenditures	Inmate use of jail phones	232,497.95	177,426.91
Sheriff's Special Program Reserve	317-15	K-9 program	Donations for the K-9 program	10,383.69	12,438.28
Vehicle Repair/Replacement Reserve	107-15	Vehicle related costs	Proceeds from auctioned vehicles purchased through General Fund	251,343.69	137,720.24

Weights & Measures Prover Reserve	51-16; 258-20	Replacement of prover, repairs & maintenance of prover or purchase of capital equipment for Weights & Measures	Annual Weights & Measures penalty interest and prover rental revenue	10,763.55	11,183.11
Road Machinery Capital Reserve	154-22	Highway equipment or highway related capital projects costing \$100,000 or more	Assigned fund balance over \$750,000	941,905.06	978,794.81
Road Machinery Fuel Farm Reserve	152-24	Repair & replacement of Highway fuel farm	\$0.25/gallon fuel sold at Highway fuel farm	12,248.08	12,727.78
Landfill Closure Reserve	533-88; 458-16	Landfill closure liability funding	Per ton fee	1,865,453.75	333,606.25
Landfill Equipment Reserve	533-88; 459-16	Replacement of landfill equipment	Per ton fee	816,121.61	855,303.79
NOTE:					
B&G Reserve	\$58,500 budgeted for Highway roof top units. At 11/30/25, \$-0- has spent on this project.				
Jail Reserve	Resolution 19-25 authorized up to \$20,000 for a needs study. At 11/30/25, \$14,910 has been paid.				
	Resolution 273-25 authorized up to \$18,000 for Jail Review/Schematic Design. At 11/30/25, \$-0- has been spent.				
Occupancy Tax Reserve	\$826,382.71 to Tourism in 2026 and \$614,807.58 in 2027; \$21,228.74 County admin in 2025, \$91,820.30 in 2026 and \$68,311.95 in 2027; \$140,800 returned from Cortland Regional Sports Council				
Opioid Settlement Reserve	Resolution 188-25 authorized \$184,000 in contracts. As of 11/30/25, \$-0- has been paid on these contracts.				
	Resolution 284-25 authorized up to \$26,788 for RHI Grace Space starting 1/1/2026.				
Sheriff Phone Account	\$58,420 budgeted for new van. At 11/30/25, \$-0- has been paid.				
Motor Vehicle Equipment Reserve	Resolution 218-25 authorized \$37,622.52 be paid from this reserve for 18B match. At 11/30/25, this has not yet been paid.				
Landfill Closure Reserve	Resolution 4-25 authorized up to \$365,500 and Resolution 77-25 authorized up to \$1,695,232 for cell closure. At 11/30/25, \$1,599,626.32 has been paid.				

Current Sliding Scale For Senior Citizen Exemption

base M =	\$16,500.00		50%	
> M but < M + \$1,000	\$16,500.01	\$17,499.99	45%	
M + \$1,000 to M + \$1,999	\$17,500.00	\$18,499.99	40%	
M + \$2,000 to M + \$2,999	\$18,500.00	\$19,499.99	35%	
M + \$3,000 to M + \$3,899	\$19,500.00	\$20,399.99	30%	
M + \$3,900 to M + \$4,799	\$20,400.00	\$21,299.99	25%	
M + \$4,800 to M + \$5,699	\$21,300.00	\$22,199.99	20%	
M + \$5,700 to M + \$6,599	\$22,200.00	\$23,099.99	15%	(Option 2)
M + \$6,600 to M + \$7,499	\$23,100.00	\$23,999.99	10%	(Option 2)
M + \$7,500 to M + \$8,399	\$24,000.00	\$24,899.99	5%	(Option 3)

Cortland County	\$16,500 (50%) - \$22,199.99 (20%)
City of Cortland	\$16,500 (50%) - \$24,899.99 (5%)
Cincinnatus	\$16,500 (50%) - \$22,199.99 (20%)
Cortlandville	\$25,000 (50%) - \$30,699.99 (20%)
Village of Homer	\$16,500 (50%) - \$22,199.99 (20%)
Village of McGraw	\$9,000 (50%) - \$14,699.99 (20%)
Cuyler	\$10,500 (50%) - \$16,199.99 (20%)
Freetown	\$16,500 (50%) - \$22,199.99 (20%)
Harford	\$16,500 (50%) - \$22,199.99 (20%)
Homer (inc. Village)	\$16,500 (50%) - \$22,199.99 (20%)
Lapeer	\$16,500 (50%) - \$22,199.99 (20%)
Marathon (inc. Village)	\$10,500 (50%) - \$16,199.99 (20%)
Preble	\$16,500 (50%) - \$22,199.99 (20%)
Scott	\$10,500 (50%) - \$16,199.99 (20%)
Solon	\$16,500 (50%) - \$22,199.99 (20%)
Taylor	\$16,500 (50%) - \$22,199.99 (20%)
Truxton	\$10,500 (50%) - \$16,199.99 (20%)
Virgil	\$16,500 (50%) - \$22,199.99 (20%)
Willet	\$16,500 (50%) - \$22,199.99 (20%)

Using Same Level but Using Sliding Scale at 65%

base M =	\$16,500.00		65%
> M but < M + \$1,000	\$16,500.01	\$17,499.99	60%
M + \$1,000 to M + \$1,999	\$17,500.00	\$18,499.99	55%
M + \$2,000 to M + \$2,999	\$18,500.00	\$19,499.99	50%
M + \$3,000 to M + \$3,899	\$19,500.00	\$20,399.99	45%
M + \$3,900 to M + \$4,799	\$20,400.00	\$21,299.99	40%
M + \$4,800 to M + \$5,699	\$21,300.00	\$22,199.99	35%
M + \$5,700 to M + \$6,599	\$22,200.00	\$23,099.99	30%
M + \$6,600 to M + \$7,499	\$23,100.00	\$23,999.99	25%
M + \$7,500 to M + \$8,399	\$24,000.00	\$24,899.99	20%

Change Base to Match Cortlandville @\$25,000 (50%)

base M =	\$25,000.00		50%
> M but < M + \$1,000	\$25,000.01	\$25,999.99	45%
M + \$1,000 to M + \$1,999	\$26,000.00	\$26,999.99	40%
M + \$2,000 to M + \$2,999	\$27,000.00	\$27,999.99	35%
M + \$3,000 to M + \$3,899	\$28,000.00	\$28,899.99	30%
M + \$3,900 to M + \$4,799	\$28,900.00	\$29,799.99	25%
M + \$4,800 to M + \$5,699	\$29,800.00	\$30,699.99	20%

Base @\$25,000; Sliding Scale at 65%

base M =	\$25,000.00		65%
> M but < M + \$1,000	\$25,000.01	\$25,999.99	60%
M + \$1,000 to M + \$1,999	\$26,000.00	\$26,999.99	55%
M + \$2,000 to M + \$2,999	\$27,000.00	\$27,999.99	50%
M + \$3,000 to M + \$3,899	\$28,000.00	\$28,899.99	45%
M + \$3,900 to M + \$4,799	\$28,900.00	\$29,799.99	40%
M + \$4,800 to M + \$5,699	\$29,800.00	\$30,699.99	35%
M + \$5,700 to M + \$6,599	\$30,700.00	\$31,599.99	30%
M + \$6,600 to M + \$7,499	\$31,600.00	\$32,499.99	25%
M + \$7,500 to M + \$8,399	\$32,500.00	\$33,399.99	20%

ALTERNATE VETERANS EXEMPTION (RPTL 458-a)

Municipality	Level
Cortland County	Low Level
City of Cortland	Low Level
Cincinnatus	High Level
Cortlandville	Low Level
Cuyler	High Level
Freetown	High Level
Harford	Low Level
Homer	Low Level
Village of Homer	High Level
Lapeer	Low Level
Marathon	Low Level
Village of Marathon	Opted Out
Preble	High Level
Scott	Low Level
Solon	High Level
Taylor	High Level
Truxton	High Level
Virgil	High Level
Willet	High Level

LOW LEVEL

WAR (15%) - \$6,000
COMBAT (25%) - \$10,000
* DISABLED - \$20,000

HIGH LEVEL

WAR (15%) - \$12,000
COMBAT (25%) - \$20,000
* DISABLED - \$40,000

* 50% of service connected disability rating up to maximum indicated

4112_ - Wartime Non-Combat

4113_ - Wartime Combat

4114_ - Wartime Disabled

STATE OF NEW YORK

1183

2025-2026 Regular Sessions

IN SENATE

January 8, 2025

Introduced by Sens. ADDABBO, ASHBY, GRIFFO, HARCKHAM, HELMING, MARTINEZ, MARTINS, MATTERA, O'MARA, PALUMBO, RAMOS, ROLISON, SCARCELLA-SPANTON, SKOUFIS, STEC, WEBB, WEBER, WEIK -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs

AN ACT to amend the real property tax law, in relation to establishing a real property tax exemption for veterans who have a one hundred percent service connected disability

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 458-a of the real property tax law is amended by
2 adding a new subdivision 11 to read as follows:

3 11. A county, city, town, village or school district may adopt a local
4 law or resolution to include the primary residence of any seriously
5 disabled veteran who:

6 (a)(i) was discharged or released therefrom under honorable condi-
7 tions;

8 (ii) has a qualifying condition, as defined in section one of the
9 veterans' services law, and has received a discharge other than bad
10 conduct or dishonorable from such service; or

11 (iii) is a discharged LGBT veteran, as defined in section one of the
12 veterans' services law, and has received a discharge other than bad
13 conduct or dishonorable from such service; and

14 (b) (i) is considered to be permanently and totally disabled as a
15 result of military service;

16 (ii) is rated one hundred percent disabled by the United States
17 department of veterans affairs;

18 (iii) has been rated by the United States department of veterans
19 affairs as individually unemployable; and

20 (iv) who is eligible for pecuniary assistance from the United States
21 government, or has received pecuniary assistance from the United States

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

LBD00391-01-5

1 government and has applied such assistance toward the acquisition or
2 modification of a suitable housing unit with special features or movable
3 facilities made necessary by the nature of the veterans' disability and
4 the necessary law therefor shall be fully exempt from taxation and
5 special district charges, assessments and special ad valorem levies,
6 provided that such veteran meets all other requirements of this section.

7 § 2. This act shall take effect immediately and shall apply to assess-
8 ment rolls prepared on and after January 2, 2026.



Legislative Updates: Governor signs bill to allow for a disability exemption for veterans with a 100 percent disability rating

Governor Hochul has signed a bill to allow for a disability exemption for veterans with a 100 percent disability rating – **please read carefully!**

The Governor has signed bill **S.01183 / A.00074**, which establishes a new real property tax exemption related to veterans with service-connected disabilities. **Please read the following carefully**, as the scope of this legislation is very specific and subject to local adoption.

The exemption is **not automatic**. Each taxing jurisdiction must adopt a local law or equivalent measure to offer this exemption. If a taxing jurisdiction does not adopt it, the exemption does not apply within that jurisdiction.

This is NOT a blanket exemption for all veterans with a 100% disability rating. Despite public perception, the law does **not** provide a total exemption for all veterans receiving a 100%

disability compensation rating from the VA.

To qualify, a veteran must meet **all** the following criteria:

- Have a qualifying condition under NYS Veterans' Services Law, defined as:
 - Post-Traumatic Stress Disorder (PTSD), **or**
 - Traumatic Brain Injury (TBI), **or**
 - Military Sexual Trauma (MST), **or**
 - Be a discharged LGBT Veteran with an other-than-dishonorable or bad conduct discharge; **and**
- Have a **100% disability rating** with a **Permanent and Total** designation from the VA; **and**
- Have a **Total Disability based on Individual Unemployability (TDIU)** designation from the VA; **and**
- Qualify for the VA's **specially adapted housing grant**.

Unless **all** these statutory requirements are met, the veteran is **not eligible** for the total exemption even if the taxing jurisdiction has adopted the local option.

Given the likelihood of questions from taxpayers and local officials, members are encouraged to review the statute carefully and coordinate with their municipal attorneys before any local action is taken.

The Association expects that the bill sponsors may request a chapter amendment to address concerns or clarify intent, however, there is no indication if, when, or how long that process may take. The Association will continue to monitor the legislation and provide updates as information becomes available.

Click here to review the legislation – https://nyassembly.gov/leg/?default_fld=%0D%0A&leg_video=&bn=A074&term=2025&Summary=Y&Text=Y

Sincerely,

Maggie Alix

Scott J. Schedler, IAO

NYSAA Legislative Committee