



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

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

Tuesday, May 12, 2026

11:15 AM

Room 302

View Meeting Virtually

Microsoft Teams meeting

Join: <https://teams.microsoft.com/meet/263249292041627?p=bK7i4BGDdBC0QcaCHd>

Meeting ID: 263 249 292 041 627

Passcode: FW9ba3as

Call to Order

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

Resolutions

Referred from Finance & Administration Committee

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 1

Resolution Endorsing Legislation to Amend the Tax Law in Relation to Providing that the Additional Rate of Sales and Compensating Use Tax Imposed by Cortland County Shall Not Be Subject to Preemption (Senate Bill No. S.10266 and Assembly Bill No. A. 11338)

WHEREAS, the Cortland County Legislature approved Resolution No. 288-25, "A Home Rule Request for Special Legislation to Amend the Tax Law, in Relation to Providing that the Additional Rate of Sales and Compensating Use Tax Imposed by Cortland County Shall Not Be Subject to Preemption"; AND

WHEREAS, New York State Tax Law §1210 presently authorizes Cortland County to impose an additional one percent (1%) rate of sales and compensating use tax; AND

WHEREAS, pursuant to New York State Tax Law §1224, the additional rate of sales tax imposed by counties is generally subject to preemption limitations unless specifically exempted by State legislation; AND

WHEREAS, the proposed State legislation would amend Sections 1210 and 1224 of the Tax Law to provide that the additional one percent (1%) rate of sales and compensating use tax authorized to be imposed by Cortland County shall not be subject to preemption; AND

WHEREAS, in the current economic climate, preservation of this local revenue source is critical to maintaining essential County operations and services, and the loss of such revenue would place a substantial financial burden on County property taxpayers; NOW THEREFORE BE IT

RESOLVED, that this Legislature endorses and requests State approval of Senate Bill No. S. 10266 and Assembly Bill No. A. 11338, and urges its elected representatives in the Senate and Assembly to support this legislation; AND BE IT FURTHER

RESOLVED, that the Clerk of this Legislature be and hereby is directed to prepare the documentation necessary for the New York State Legislature to enact said legislation; AND BE IT FURTHER

RESOLVED, that the Clerk of the Legislature and/or Chairman of the Legislature be and hereby are authorized to execute the appropriate Home Rule Request for the enactment of said special law.

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 2

Requesting Special Home Rule 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 (1) and (9) presently authorizes Cortland County to adopt and amend local laws, ordinances, or resolutions 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; AND

WHEREAS, the current use of occupancy tax revenue is limited to promotion of tourism, including advertising and marketing of tourist attractions; 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 support local business development, hospitality sector growth, workforce creation and other related initiatives that directly or indirectly benefit the County's economy, including tourism, 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. Revenues resulting from the imposition of tax authorized by this Section shall be paid into the treasury of the County of Cortland and shall be credited to and deposited into a reserve account. The collections therefrom, net the allowable county costs related to administration of the tax and the funds, shall be distributed by the Cortland County Legislature for any county purpose in the following manner:
 - a. A minimum of seventy-five percent (75%) of up to the first one million dollars (\$1,000,000) of net annual occupancy tax receipts shall be utilized to support and enhance the planning, promotion, marketing and growth of tourism, tourist activities, and attractions, and tourist product development; and

- b. The remaining net occupancy tax proceeds, as determined by the Cortland County Legislature, shall be designated for any county purpose related to economic development;
2. Such Local Law shall provide that the County shall be authorized to retain up to a maximum of ten percent (10%) to defer the necessary expenses of the county in administering such tax; AND
BE IT 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 Assembly member Anna Kelles, and Assembly member Jeff Gallahan in order to request the introduction of Home Rule Legislation regarding this matter.

Referred from Agriculture/Planning/Environment Committee

ON MOTION OF WILLIAM MCGOVERN

AGENDA ITEM NO. 3

Resolution Authorizing Execution of Host Community Agreement (HCA) with Scott Road Solar, LLC

WHEREAS, Cortland County Industrial Development Agency (IDA) is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the "Enabling Act") and Chapter 77 of the 1974 Laws of New York, as amended, constituting Section 902 of said General Municipal Law, to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of commercial facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; AND

WHEREAS, to accomplish its stated purposes, the IDA is authorized and empowered to acquire, construct, reconstruct and install one or more projects as defined in the Enabling Act or to cause said projects to be acquired, constructed, reconstructed and installed, and to convey said projects or to lease said projects with the obligation to purchase; AND

WHEREAS, the IDA has approved the project application submitted by Scott Road Solar, LLC (the "Company") for a +/-5MW Community Solar Installation Located on a portion of the parcel of land located within the Town of Homer, Cortland County, New York at 331 Houghton Hill Road and designated as Tax Map No. 45.00-01-14.00, known as the "Scott Road Solar Project"; AND

WHEREAS, the Company intends to enter into an agreement with respect to the project making provisions for payments in lieu of taxes ("PILOT Agreement") by the Company to be negotiated with the IDA; AND

WHEREAS, the Town of Homer has authorized the execution of a Host Community Agreement (HCA) between the Town of Homer, NY and Scott Road Solar, LLC; AND

WHEREAS, the Company recognizes that the project will impact the surrounding community, particularly the County; more specifically, during the development, construction, and long-term operation of said project, the County will incur expenses in connection with the exercise of its "police powers" that other political subdivisions and public entities with jurisdiction over the project area will not; AND

WHEREAS, the County's Commissioner of Public Works has reviewed the project scope and confirmed that the project does not include any County roads; AND

WHEREAS, in consideration for the impacts on the community, the Company has agreed to pay a Host Community Benefit Fee to the County in the sum of One Hundred Seventy Thousand Dollars (\$170,000); AND

WHEREAS, the County deems it in the best interest of Cortland County and its residents to enter into a Host Community Agreement with Scott Road Solar, LLC; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby determines that it is in the best interests of Cortland County to enter into the Host Community Agreement; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney, is hereby authorized to execute and deliver the Host Community Agreement and such other documents, and take such other actions, as may be necessary or appropriate to carry out the intent of this resolution.

Adjournment