Cortland County Legislature

Legislative Session

~ Minutes ~

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

Tuesday, May 12, 2026 | **11:30 AM** | **Legislative Chambers**

Call to Order

The meeting was called to order at 12:33 PM by Chairman Kevin Fitch.

Salute to the Flag

Privilege of the Floor

1. **Public Comments**

Roll Call

PRESENT:	Legislator Douglas Bentley, Legislator Beau Harbin, Legislator Cathy Bischoff, Legislator Ronald VanDee, Legislator Jason Prentice, Legislator Dominick Mantella, Legislator Keith VanGorder, Chair of the Legislature Kevin Fitch, Legislator Christopher Newell, Legislator Eugene Waldbauer, Minority Leader Sandra Price, Legislator William McGovern, Legislator Mitchel Eccleston
ABSENT:	
EXCUSED:	Legislator Linda Jones, Legislator Reed Cleland, Legislator Joseph Nauseef, Legislator Paul Heider

Resolutions

AGENDA ITEM NO. 1

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

RESULT:	**ADOPTED (13 TO 0)**
MOVER:	Legislator William McGovern
SECONDER:	Legislator Mitchel Eccleston
AYES:	Douglas Bentley, Beau Harbin, Cathy Bischoff, Ronald VanDee, Jason Prentice, Dominick Mantella, Keith VanGorder, Kevin Fitch, Christopher Newell, Eugene Waldbauer, Sandra Price, William McGovern, Mitchel

	Eccleston
NAYS:	None
EXCUSED:	Linda Jones, Reed Cleland, Joseph Nauseef, Paul Heider
ABSENT:	

ON MOTION OF WILLIAM MCGOVERN **RESOLUTION NO. 103-26**

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; AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature does hereby authorize the acceptance of payment in the amount of $170,000 for the Host Community Agreement Benefit Fee, said payment to be received in one (1) lump sum and deposited into Account No. A13255.42460.

AGENDA ITEM NO.	2	**Resolution Endorsing Legislation Authorizing the Alienation and Discontinuance of Certain Parklands Known as Linear Park in Cortland County (Senate Bill No. S.10283 and Assembly Bill No. A.11337)**

RESULT:	**ADOPTED (13 TO 0)**
MOVER:	Legislator William McGovern
SECONDER:	Legislator Christopher Newell
AYES:	Douglas Bentley, Beau Harbin, Cathy Bischoff, Ronald VanDee, Jason Prentice, Dominick Mantella, Keith VanGorder, Kevin Fitch, Christopher Newell, Eugene Waldbauer, Sandra Price, William McGovern, Mitchel Eccleston
NAYS:	None
EXCUSED:	Linda Jones, Reed Cleland, Joseph Nauseef, Paul Heider
ABSENT:	

ON MOTION OF WILLIAM MCGOVERN **RESOLUTION NO. 104-26**

Resolution Endorsing Legislation Authorizing the Alienation and Discontinuance of Certain Parklands Known as Linear Park in Cortland County (Senate Bill No. S.10283 and Assembly Bill No. A.11337)

WHEREAS, pursuant to Cortland County Resolution No. 2-25, the Cortland County Legislature previously authorized the initiation of the process necessary for the alienation and discontinuance of parkland known as Linear Park; AND

WHEREAS, the Cortland County Legislature has determined that it remains in the best interest of the County to continue pursuing the alienation and discontinuance of said parkland for the purpose of facilitating community engagement and economic development initiatives; AND

WHEREAS, pursuant to Section 20 of the New York State Parks, Recreation and Historic Preservation Law, the alienation of municipal parkland requires authorization by an act of the New York State

Legislature and approval by the Governor; AND

WHEREAS, companion legislation has been introduced in the New York State Legislature identified as Senate Bill S.10283 and Assembly Bill A.11337, authorizing the County of Cortland to discontinue and alienate certain parklands known as Linear Park upon such terms and conditions as may be prescribed therein; AND

WHEREAS, the Cortland County Legislature desires to formally endorse said legislation and request its approval by the New York State Legislature and Governor; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature does hereby endorse Senate Bill S.10283 and Assembly Bill A.11337 authorizing the alienation and discontinuance of certain parklands known as Linear Park in Cortland County and respectfully requests the approval and enactment of said legislation by the New York State Legislature and Governor Kathy Hochul; AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature be and hereby reaffirms its support for and authorizes the continuation of the alienation and discontinuance and conveyance of parkland known as Linear Park as authorized by Senate Bill S.10283 and Assembly Bill A.11337; AND BE IT FURTHER

RESOLVED, that the Clerk of the Legislature, Chair of the Cortland County Legislature, County Administrator, and County Attorney be and hereby are authorized to take all actions necessary to effectuate the intent of this Resolution and Legislation, and comply with all applicable requirements of New York State law relating to parkland alienation; 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.

AGENDA ITEM NO.	3	**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)**

RESULT:	**ADOPTED (13 TO 0)**
MOVER:	Legislator Cathy Bischoff
SECONDER:	Legislator Beau Harbin
AYES:	Douglas Bentley, Beau Harbin, Cathy Bischoff, Ronald VanDee, Jason Prentice, Dominick Mantella, Keith VanGorder, Kevin Fitch, Christopher Newell, Eugene Waldbauer, Sandra Price, William McGovern, Mitchel Eccleston
NAYS:	None
EXCUSED:	Linda Jones, Reed Cleland, Joseph Nauseef, Paul Heider
ABSENT:	

ON MOTION OF CATHY BISCHOFF **RESOLUTION NO. 105-26**

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.

AGENDA ITEM NO.	4	**Requesting Special Home Rule Legislation to Amend New York State Tax Law, in Relation to Expanding the Use of Occupancy Tax Dollars**

RESULT:	**ADOPTED (11 TO 2)**
MOVER:	Legislator Cathy Bischoff
SECONDER:	Legislator Beau Harbin
AYES:	Douglas Bentley, Beau Harbin, Cathy Bischoff, Jason Prentice, Dominick Mantella, Kevin Fitch, Christopher Newell, Eugene Waldbauer, Sandra Price, William McGovern, Mitchel Eccleston
NAYS:	Ronald VanDee, Keith VanGorder
EXCUSED:	Linda Jones, Reed Cleland, Joseph Nauseef, Paul Heider
ABSENT:	

ON MOTION OF CATHY BISCHOFF **RESOLUTION NO. 106-26**

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.

Adjournment

The meeting was adjourned at 12:53 PM.

4/22/2026

Dear Cortland County Legislators,

After participating in three stakeholder roundtables, hosting multiple tours, and speaking and emailing with many of you over the past several months, I strongly oppose the Finance and Administration Committee's proposed occupancy tax "home rule" changes.

At the most recent stakeholder meeting, concerns and suggested revisions were raised, but no follow-up discussion occurred, and no changes were incorporated. Key questions remain unanswered—most notably, how "economic development" is defined and how these funds, intended for tourism, would be used in the future. No draft local law has been shared or discussed. As presented, this proposal functions as a 15% reduction in tourism funding, coupled with a $1 million cap.

This structure removes any meaningful incentive for tourism partners to drive overnight stays and grow occupancy tax revenue. Instead of encouraging growth, it effectively penalizes it by capping potential returns. The language destroys any incentive by tourism partners to promote overnight stays in Cortland County.

Additionally, unresolved issues from 2025 raise serious concerns. Approximately $140,800 was returned to the County by the Convention and Visitors Bureau (originally designated for the Cortland Regional Sports Council). The failed merger between these entities cost the CVB roughly $50,000, which was never reimbursed. After the County allocated about $37,000 to the Sports Council to maintain operations for the rest of 2025, approximately $103,000 in occupancy tax funds remains unaccounted for.

Under current law, these funds must be used towards tourism. How were these funds applied—or how does the legislature intend to apply them—to support tourism? This question remains unanswered and requires clarity.

Given the continued lack of transparency, a deeper lack of trust between community stakeholders and the legislature due to the mismanagement and misunderstanding of the tourism economy in Cortland County, the unresolved status of 2025 funds, and the dismissal of stakeholder input, I urge the legislature to pause and allow for further review before moving forward with a full vote on the Finance and Administration's recommended proposal.

Respectfully,
Ty Marshal
Executive Director, Center for the Arts of Homer
President, Statewide Country Music Association

Experience CORTLAND
COUNTY CONVENTION & VISITORS BUREAU

April 23, 2026

To the Members of the Cortland County Legislature:

Please accept my apologies for not being there in person this evening. I am attending the New York State Tourism Conference this week, but I wanted to make sure my concerns were still shared as you consider Agenda Item No. 20.

I appreciate the time and discussion that has gone into this process. I understand the intent to create flexibility and support broader economic development across the county. That said, I remain concerned about the long-term impact of this proposal.

The occupancy tax is paid by visitors staying in our hotels. It is one of the few revenue streams that brings outside dollars into Cortland County, and because of that, it has traditionally been reinvested into tourism - the system that produces it.

Under the proposed language, tourism would receive 75% of the first $1 million collected, but there is no clear direction for how funds above that amount would be used. In practice, the more tourism succeeds, the less certain it becomes that tourism will benefit from the revenue it generates. That sends the wrong message and creates the wrong incentive.

Tourism funding in Cortland supports a system, not just one organization. It supports the Convention & Visitors Bureau, the Cortland Regional Sports Council, and the Tourism Marketing Grant program, which in 2026 will help fund 13 organizations and events across the county. Together, these efforts market the county, bring in tournaments and events, and help local organizations attract visitors from outside the area. When funded appropriately, they work together to drive overnight stays, local spending, and revenue.

Tourism is economic development. It supports local businesses, creates jobs, fills hotel rooms, and drives spending at restaurants, shops, and attractions throughout the county, generating a measurable return along the way. It also benefits residents by supporting the businesses, events, and amenities that strengthen our community year-round. But like any economic driver, it requires consistent reinvestment to remain strong.

My concern is not about flexibility. It is about making sure there are clear guardrails in place so that the dollars generated by tourism continue to support tourism. Without that, this change opens the door for occupancy tax revenue to gradually shift away from the visitor economy, even though that is what produces it.

I respectfully ask that you reconsider how the $1 million floor is structured, or explore a way to ensure that as occupancy tax revenue grows, tourism continues to receive a fair and proportional reinvestment. Protecting that reinvestment is not just about supporting tourism - it is about protecting a system that benefits businesses, organizations, and communities across Cortland County.

Thank you for your time and consideration.

Sincerely,

Michelle Enright
Executive Director
Cortland County Convention & Visitors Bureau