



Finance & Administration Committee

Committee Meeting

60 Central Ave
Cortland, NY 13045
<https://www.cortlandcountyny.gov>

~ Agenda ~

Tuesday, January 14, 2025

9:00 AM

Room 302

WebEx Meeting Information

<https://cortlandny.webex.com/cortlandny/j.php?MTID=m1a149ba879e733d0a4f4a974d7037a21>

Tuesday, January 14, 2025 9:00 AM | 2 hours | (UTC-05:00) Eastern Time (US & Canada)

Meeting number: 2349 888 4091

Password: ZZbPwVXB933

Join by phone

+1-415-655-0001 US Toll

Access code: 234 988 84091

CALL TO ORDER

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

MINUTES

1. Finance & Administration Committee - Committee Meeting - Dec 10, 2024 9:00 AM

RESOLUTIONS

ON MOTION OF BISCHOFF

AGENDA ITEM NO. 1

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 section 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, 2025.

ON MOTION OF BISCHOFF

AGENDA ITEM NO. 2

Distribution of Fourth Quarter 2024 Sales Tax

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 provided for quarterly; AND

WHEREAS, the 2024 fourth quarter sales tax information has been provided by the New York State Comptroller's Office showing a total collection for the fourth quarter 2024 to be \$9,125,568.58; AND

WHEREAS, the total amount available for distribution is \$8,750,568.58, 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 (\$725,000.00) is to be withheld from the quarterly distribution; AND

WHEREAS, Cortland County receives (55%), or \$4,812,812.72 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 County Treasurer or designee to release sales tax payments for the fourth quarter of 2024 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	\$1,520,848.82	\$-0-	\$1,520,848.82	\$-0-
Cincinnatus, Town of	\$66,264.50	\$-0-	\$66,264.50	\$-0-
Cortlandville, Town of	\$739,277.21	\$-0-	\$739,277.21	\$-0-
Cuyler, Town of	\$60,961.61	\$(28,750.00)	\$32,211.61	\$-0-
Freetown, Town of	\$49,455.59	\$-0-	\$49,455.59	\$-0-
Harford, Town of	\$67,380.05	\$-0-	\$67,380.05	\$-0-
Homer, Town of	\$267,294.42	\$-0-	\$267,294.42	\$-0-
Homer, Village of	\$188,770.40	\$-0-	\$188,770.40	\$-0-
Lapeer, Town of	\$100,429.68	\$(18,111.80)	\$82,317.88	\$-0-
Marathon, Town of	\$77,381.16	\$-0-	\$77,381.16	\$-0-
Marathon, Village of	\$39,678.94	\$-0-	\$39,678.94	\$-0-
McGraw, Village of	\$32,906.44	\$-0-	\$32,906.44	\$-0-
Preble, Town of	\$137,079.34	\$-0-	\$137,079.34	\$-0-
Scott, Town of	\$78,656.82	\$-0-	\$78,656.82	\$-0-
Solon, Town of	\$74,228.33	\$-0-	\$74,228.33	\$-0-
Taylor, Town of	\$38,921.15	\$-0-	\$38,921.15	\$-0-
Truxton, Town of	\$97,619.42	\$-0-	\$97,619.42	\$-0-
Virgil, Town of	\$239,289.71	\$(25,000.00)	\$214,289.71	\$-0-
Willet, Town of	\$61,312.27	\$-0-	\$61,312.27	\$-0-
Total	\$3,937,755.86	\$(71,861.80)	\$3,865,894.06	\$-0-

, AND BE IT FURTHER

RESOLVED, that the Cortland County Treasurer 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.

Referred from Building & Grounds Committee

Referred from Highway Committee

ON MOTION OF NEWELL

AGENDA ITEM NO. 3

Establish Stage 3 Landfill Closure Project/Approve Professional Services/Amend 2025 Budget/Transfer Funds - Highway Department

WHEREAS, the Cortland County Legislature's Highway Committee recognizes the need to cap approximately six (6) acres in cells 1B and 2A; AND

WHEREAS, the Stage 3 Landfill Closure project will significantly reduce the amount of leachate hauled to the City of Cortland's Wastewater Treatment Facility; AND

WHEREAS, the Highway Committee recommends the advancement of the Stage 3 Landfill Closure Project; AND

WHEREAS, there is a need to establish an account and transfer funds into said project account to cover the Professional Services required for said project; AND

WHEREAS, the funds are to be appropriated from the landfill capping reserve fund, EL.386300.LDCL; AND

WHEREAS, the Legislature has selected Barton & Loguidice, P.C., of 443 Electronics Parkway, Liverpool, NY 13088 to provide professional engineering services for the Highway Department/Solid Waste by Resolution _____; AND

WHEREAS, the Highway Committee desires to authorize the use of the Engineering Term Agreement approved by Resolution _____ to provide Professional Services for said project; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney, is hereby authorized to execute all documents related to the advancement of said Landfill project; AND BE IT FURTHER

RESOLVED, that the 2025 Adopted Budget is hereby amended as follows:

Increase:

Expense:

EL81605.54055.8167 Professional Services	\$365,500
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Appropriated Reserves:

EL.351100 Appropriated Reserves	\$365,500
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Final Design & Bid Administration	\$72,000.00
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Construction Administration & Inspection	\$293,500.00
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Total Fee:	\$365,500.00
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Referred from Government Operations Committee

ON MOTION OF NAUSEEF

AGENDA ITEM NO. 4

A Home Rule Request for Special Legislation to Amend the Tax Law, in Relation to Extending the Authorization for Imposition of Local Mortgage Recording Tax in Cortland County - County Clerk

WHEREAS, the Cortland County Legislature adopted Resolution No. 76-23, "A Home Rule Request For Special Legislation to Amend the Tax Law, in Relation to Extending the Authorization For Imposition of Mortgage Recording Tax in Cortland County"; AND

WHEREAS, the request for special legislation was approved and the Cortland County Legislature adopted Local Law No. 9 of 2023 - a Local Law Amending Local Law 1 of 2007, as Last Amended by Local Law 3 of 2021, Extending the Imposition of a Mortgage Recording Tax in Cortland County; AND

WHEREAS, New York State Tax Law §253-v presently authorizes Cortland County to adopt and

amend local laws imposing a mortgage recording tax of twenty five cents (\$.25) for each one hundred dollars (\$100.00) and each remaining major fraction thereof of principal debt or obligation which is or under any contingency may be secured at the date of execution thereof, or at any time thereafter, by a mortgage on real property situated in Cortland County and recorded on or after the date upon which such tax takes effect, (beginning September 30, 2007 and ending December 1, 2025); AND

WHEREAS, in the current economic climate it would create a fiscal hardship for Cortland County that receives this revenue if this source of revenue were to expire, and such a loss would result in a substantial burden on County property owners through increased property taxes or loss of essential services; NOW THEREFORE BE IT

RESOLVED, that this Legislature endorses and requests that the necessary information and forms be forwarded to the County Legislature in order that an appropriate Home Rule Request can be acted upon by this body; 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 and New York State Assembly member Anna Kelles in order to request the introduction of Home Rule Legislation regarding this matter.

Referred from Judiciary & Public Safety Committee

ON MOTION OF PRICE

AGENDA ITEM NO. 5

Authorize Agreement with Emergency Medical Physicians - County Coroner

WHEREAS, a Coroner's Physician is required to sign a death certificate, or if it is necessary to have an autopsy done on any death in which a certificate has not been signed; AND

WHEREAS, it is the wish of the County Coroner's Office and the Judiciary and Public Safety Committee to authorize additional Coroner's Physicians to sign death certificates for a fee not to exceed \$125 per signature (A11855.54055); NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon approval of the County Attorney or designee and subject to appropriation of funding by the Legislature, is hereby authorized and directed to enter into an agreement with Emergency Medical Physicians of Cortland, PLLC, 134 Homer Ave., Cortland, NY 13045 for the purpose of signing death certificates in the absence of the duly appointed Coroner's Physician for a term beginning January 1, 2025 and expiring December 31, 2027.

Referred from Ag/Planning/Environmental Committee

Referred from Health & Human Services

ON MOTION OF VAN DEE

AGENDA ITEM NO. 6

Amend Agreement with Salvation Army for Code Blue Services - Department of Social Services

WHEREAS, Resolution No. 168-24 authorized an agreement with the Salvation Army for Code Blue Warming Center services with the Cortland County Department of Social Services for the 2024-2025 season in an amount not to exceed \$300,000; AND

WHEREAS, the Salvation Army has already served over 150 unique individuals through January 1, 2025; AND

WHEREAS, the Salvation Army needs more money to cover increased staff hours, food and space costs to continue providing the services given the increase in individuals using the service; AND

WHEREAS, the costs will be paid from expense account A60105.54800.4696; NOW THEREFORE BE IT

RESOLVED that the County Administrator upon review and approval by the County Attorney or designee, is hereby authorized to sign an amended agreement with the Salvation Army for Warming Center services for the term November 1, 2024 – April 30, 2025, in an amount not to exceed \$315,000.00.

MONTHLY REPORTS

1. Real Property Tax Services Monthly Report
2. November 2024 Finance Reports

DISCUSSION ITEMS

1. Current Fiscal Position - 2024 Budget and Revenues
2. Set 2025 Finance & Administration Committee Schedule/Review of 2024
3. Role of the Finance & Administration Committee

Adjournment