Finance & Administration Committee

Committee Meeting

~ Agenda ~

60 Central Ave
Cortland, NY 13045
http://www.cortland-co.org

Tuesday, November 7, 2023 | **10:00 AM** | **Room 302**

WebEx Meeting Information

https://cortlandny.webex.com/cortlandny/j.php?MTID=mabdae81f8f0f69419198de395d258fc8
Tuesday, November 7, 2023 10:00 AM | 1 hour | (UTC-05:00) Eastern Time (US & Canada)
Meeting number: 2347 236 0870
Password: XbVDHCUY852

Join by phone
+1-415-655-0001 US Toll
Access code: 234 723 60870

CALL TO ORDER

Attendee Name	Present	Absent	Late	Arrived
Committee Member Sandra Price	☐	☐	☐	
Committee Chair George Wagner	☐	☐	☐	
Committee Member Linda Jones	☐	☐	☐	
Committee Vice Chair Christopher Newell	☐	☐	☐	
Committee Member Beau Harbin	☐	☐	☐	
Committee Member Richard Stock	☐	☐	☐	
Committee Member Mitchel Eccleston	☐	☐	☐	

MINUTES

1. Finance & Administration Committee - Committee Meeting - Oct 17, 2023 10:00 AM

RESOLUTIONS

ON MOTION OF WAGNER **AGENDA ITEM NO. 1**

Local Law "K" of 2023 - a Local Law Authorizing the County of Cortland to Impose a Tax on Real Estate Transfers

WHEREAS, said Local Law has been in its final form upon the desks of the members of the Legislature at least seven (7) calendar days, exclusive of Sunday, prior to this date, AND

WHEREAS, a public hearing thereon has been held before this Legislature after publication of notice thereof as legally required, NOW THEREFORE BE IT

Be it enacted by the Legislature of the County of Cortland as follows:

SECTION 1. Title

This Local Law shall be titled "A Local Law Authorizing the County of Cortland to Impose a Tax on Real Estate Transfers".

SECTION 2. Legislative Findings and Intent

The purpose of this law is to authorize Cortland County, pursuant to the provisions of Article 31-I of the Tax Law of the State of New York, to impose an additional tax on real estate transfers.

SECTION 3. Authority

This Local Law is adopted pursuant to the provisions of the Municipal Home Rule Law, and Article 31-I of the Tax Law of the State of New York.

SECTION 4. Definitions

When used in this Local Law, unless otherwise expressly stated, the following terms shall have the meanings indicated:

1. "Person" means an individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee or any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, any combination of individuals, and any other form of unincorporated enterprise owned or conducted by two or more persons.

2. "Controlling interest" means (a) in the case of a corporation, either fifty percent or more of the total combined voting power of all classes of stock of such corporation, or fifty percent or more of the capital, profits or beneficial interest in such voting stock of such corporation, and (b) in the case of a partnership, association, trust or other entity, fifty percent or more of the capital, profits or beneficial interest in such partnership, association, trust or other entity.

3. "Real property" means every estate or right, legal or equitable, present or future, vested or contingent, in lands, tenements or hereditaments, including buildings, structures and other improvements thereon, which are located in whole or in part within the County of Cortland. It shall not include rights to sepulture.

4. "Consideration" means the price actually paid or required to be paid for the real property or interest therein, including payment for an option or contract to purchase real property, whether or not expressed in the deed and whether paid or required to be paid by money, property, or any other thing of value. It shall include the cancellation or discharge of an indebtedness or obligation. It shall also include the amount of any mortgage, purchase money mortgage, lien or other encumbrance, whether or not the underlying indebtedness is assumed or taken subject to.

(a) In the case of a creation of a leasehold interest or the granting of an option with use and occupancy of real property, consideration shall include, but not be limited to, the value of the rental and other payments attributable to the use and occupancy of the real property or interest therein, the value of any amount paid for an option to purchase or renew and the value of rental or other payments attributable to the exercise of any option to renew.

(b) In the case of a creation of a sublease hold interest, consideration shall include, but not be limited to, the value of the sublease rental payments attributable to the use and occupancy of the real property, the value of any amount paid for an option to renew and the value of rental or other payments attributable to the exercise of any option to renew less the value of the remaining prime lease rental payments required to be made.

(c) In the case of a controlling interest in any entity that owns real property, consideration shall mean the fair market value of the real property or interest therein, apportioned based on the percentage of the ownership interest transferred or acquired in the entity.

(d) In the case of an assignment or surrender of a leasehold interest or the assignment or surrender of an option or contract to purchase real property, consideration shall not include the value of the remaining rental payments required to be made pursuant to the terms of such lease or the amount to be paid for the real property pursuant to the terms of the option or contract being assigned or surrendered.

(e) In the case of (1) the original conveyance of shares of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold by the cooperative corporation or cooperative plan sponsor and (2) the subsequent conveyance by the owner thereof of such stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold for a cooperative unit other than an individual residential unit, consideration shall include a proportionate share of the unpaid principal of any mortgage on the real property of the cooperative housing corporation comprising the cooperative dwelling or dwellings. Such share shall be determined by multiplying the total unpaid principal of the mortgage by a fraction, the numerator of which shall be the number of shares of stock being conveyed in the cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold and the denominator of which shall be the total number of shares of stock in the cooperative housing corporation.

5. "Conveyance" means the transfer or transfers of any interest in real property by any method, including but not limited to, sale, exchange, assignment, surrender, mortgage foreclosure, transfer in lieu of foreclosure, option, trust indenture, taking by eminent domain, conveyance upon liquidation or by a receiver, or transfer or acquisition of a controlling interest in any entity with an interest in real property. Transfer of an interest in real property shall include the creation of a leasehold or sublease only where (a) the sum of the term of the lease or sublease and any options for renewal exceeds forty-nine years, (b) substantial capital improvements are or may be made by or for the benefit of the lessee or sublessee, and (c) the lease or sublease is for substantially all of the premises constituting the real property. Notwithstanding the foregoing, conveyance of real property shall not include the creation, modification, extension, spreading, severance, consolidation, assignment, transfer, release or satisfaction of a mortgage; a mortgage subordination agreement, a mortgage severance agreement, an instrument given to perfect or correct a recorded mortgage; or a release of lien of tax pursuant to New York State Tax Law or the internal revenue code.

6. "Interest in the real property" includes title in fee, a leasehold interest, a beneficial interest, an encumbrance, development rights, air space and air rights, or any other interest with the right to use or occupancy of real property or the right to receive rents, profits or other income derived from real property. It shall also include an option or contract to purchase real property. It shall not include a right of first refusal to purchase real property.

7. "Grantor" means the person making the conveyance of real property or interest therein. Where the conveyance consists of a transfer or an acquisition of a controlling interest in an entity with an interest in real property, "grantor" means the entity with an interest in real property or a shareholder or partner transferring stock or partnership interest.

8. "Grantee" means the person who obtains real property or interest therein as a result of a conveyance.

9. "Recording officer" means the County Clerk of the County of Cortland.

10. "Treasurer" means the Chief Fiscal Officer of the County of Cortland.

SECTION 5. Imposition of Tax

For the period commencing November 17, 2023 and ending October 25, 2030, unless further extended by Local Law of the County Legislature, notwithstanding any other laws, there is hereby imposed, in Cortland County, a tax on each conveyance of real property or interest therein when the consideration exceeds five hundred dollars, at the rate of one dollar for each five hundred dollars or fractional part thereof. This Local Law applies to any conveyance occurring on or after November 17, 2023, but shall not apply to conveyances made on or after November 17, 2023 pursuant to binding written contracts entered into prior to November 17, 2023, provided that the date of execution of such contract is confirmed by independent evidence such as the recording of the contract, payment of a deposit or other facts and circumstances as determined by the treasurer.

SECTION 6. Payment of Tax

1. The real estate transfer tax imposed pursuant to this Local Law shall be paid to the treasurer or the recording officer acting as the agent of the treasurer. Such tax shall be paid at the same time as the real estate transfer tax imposed by Article Thirty-One of the New York State Tax Law is required to be paid. Such treasurer or recording officer shall endorse upon each deed or instrument effecting a conveyance a receipt for the amount of the tax so paid.

2. A return shall be required to be filed with such treasurer or recording officer for purposes of the real estate transfer tax imposed pursuant to this Local Law at the same time as a return is required to be filed for purposes of the real estate transfer tax imposed by Article Thirty-One of the New York State Tax Law. The return, for purposes of the real estate transfer tax imposed pursuant to this Article Thirty-One of the New York State Tax Law, shall be a photocopy or carbon copy of the real estate transfer tax return required to be filed pursuant to Section 1409 of Article Thirty-One of the New York State Tax Law. However, when an apportionment is required to be made pursuant to Section 1449-MMMMMM of Article Thirty-One of the New York State Tax Law, a supplemental form shall also be required to be filed. The real estate transfer tax returns and supplemental forms required to be filed pursuant to this section shall be preserved for three years and thereafter until such treasurer or recording officer orders them to be destroyed.

3. The recording officer shall not record an instrument effecting a conveyance unless the return required by this section has been filed and the tax imposed pursuant to this article shall have been paid as provided in this section.

SECTION 7. Liability for Tax

1. The real estate transfer tax shall be paid by the grantor. If the grantor has failed to pay the tax imposed pursuant to this Local Law or if the grantor is exempt from such tax, the grantee shall have the duty to pay the tax. Where the grantee has the duty to pay the tax because the grantor has failed to pay, such tax shall be the joint and several liability of the grantor and the grantee.

2. For the purpose of the proper administration of this local law and to prevent evasion of the tax hereby authorized, it shall be presumed that all conveyances are taxable. Where the consideration includes property other than money, it shall be presumed that the consideration is the fair market value of the real property or interest therein. These presumptions shall prevail until the contrary is proven, and the burden of proving the contrary shall be on the person liable for payment of the tax.

SECTION 8. Exemptions

1. The following shall be exempt from payment of the real estate transfer tax:

(a) The state of New York, or any of its agencies, instrumentalities, political subdivisions, or public corporations (including a public corporation created pursuant to agreement or compact with another state or the Dominion of Canada).

(b) The United Nations, the United States of America and any of its agencies and instrumentalities.

The exemption of such governmental bodies or persons shall not, however, relieve a grantee from the liability for the tax.

2. The tax shall not apply to any of the following conveyances:

(a) Conveyances to the United Nations, the United States of America, the State of New York, or any of their instrumentalities, agencies or political subdivisions (or any public corporation, including a public corporation created pursuant to agreement or compact with another state or the Dominion of Canada);
(b) Conveyances which are or were used to secure a debt or other obligation;
(c) Conveyances which, without additional consideration, confirm, correct, modify or supplement a prior conveyance;
(d) Conveyances of real property without consideration and otherwise than in connection with a sale, including conveyances conveying realty as bona fide gifts;
(e) Conveyances given in connection with a tax sale;
(f) Conveyances to effectuate a mere change of identity or form of ownership or organization where there is no change in beneficial ownership, other than conveyances to a cooperative housing corporation of the real property comprising the cooperative dwelling or dwellings;
(g) Conveyances which consist of a deed of partition;
(h) Conveyances given pursuant to the Federal Bankruptcy Act;
(i) Conveyances of real property which consist of the execution of a contract to sell real property without the use or occupancy of such property or the granting of an option to purchase real property without the use or occupancy of such property; and
(j) Conveyances of an option or contract to purchase real property with the use or occupancy of such property where the consideration is less than two hundred thousand dollars and such property was used solely by the grantor as his or her personal residence and consists of a one, two or three-family house, an individual residential condominium unit or the sale of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold covering an individual residential cooperative unit.

SECTION 9. Credit

A grantor shall be allowed a credit against the tax due on a conveyance of real property to the extent tax was paid by such grantor on a prior creation of a leasehold of all or a portion of the same real property or on the granting of an option or contract to purchase all or a portion of the same real property, by such grantor. Such credit shall be computed by multiplying the tax paid on the creation of the leasehold or on the granting of the option or contract by a fraction, the numerator of which is the value of the consideration used to compute such tax paid which is not yet due to such grantor on the date of the subsequent conveyance (and which such grantor will not be entitled to receive after such date), and the denominator of which is the total value of the consideration used to compute such tax paid.

SECTION 10. Cooperative Housing Corporation Transfers

1. Notwithstanding the definition of "controlling interest" contained in Subdivision Two of Section Four of this Local Law, or anything to the contrary contained in Subdivision Five of Section Four of this Local Law, the tax imposed pursuant to this Local Law shall apply to (a) the original conveyance of shares of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold by the cooperative corporation or cooperative plan sponsor, and (b) the subsequent conveyance of such stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold by the owner thereof. With respect to any such subsequent conveyance where the property is an individual residential unit, the consideration for the interest conveyed shall exclude the value of any liens on certificates of stock or other evidences of an ownership interest in and a proprietary lease from a corporation or partnership formed for the purpose of cooperative ownership of residential interest in real estate remaining thereon at the time of conveyance. In determining the tax on a conveyance described in paragraph (a) of this subdivision, a credit shall be allowed for a proportionate part of the amount of any tax paid upon the conveyance to the cooperative housing corporation of the real property comprising the cooperative dwelling or dwellings to the extent that such conveyance effectuated a mere change of identity or form of ownership of such property and not a change in the beneficial

ownership of such property. The amount of the credit shall be determined by multiplying the amount of tax paid upon the conveyance to the cooperative housing corporation by a percentage representing the extent to which such conveyance effectuated a mere change of identity or form of ownership and not a change in the beneficial ownership of such property, and then multiplying the resulting product by a fraction, the numerator of which shall be the number of shares of stock conveyed in a transaction described in paragraph (a) of this subdivision and the denominator of which shall be the total number of shares of stock of the cooperative housing corporation (including any stock held by the corporation). In no event, however, shall such credit reduce the tax, on a conveyance described in paragraph (a) of this subdivision, below zero, nor shall any such credit be allowed for a tax paid more than twenty-four months prior to the date on which occurs the first in a series of conveyances of shares of stock in an offering of cooperative housing corporation shares described in paragraph (a) of this subdivision.

2. Every cooperative housing corporation shall be required to file an information return with the treasurer by July fifteenth of each year covering the preceding period of January first through June thirtieth and by January fifteenth of each year covering the preceding period of July first through December thirty-first. The return shall contain such information regarding the conveyance of shares of stock in the cooperative housing corporation as the treasurer may deem necessary, including, but not limited to, the names, addresses and employee identification numbers or social security numbers of the grantor and the grantee, the number of shares conveyed, the date of the conveyance and the consideration paid for such conveyance.

SECTION 11. Designation of Agents

The treasurer is authorized to designate the recording officer to act as its agent for purposes of collecting the tax authorized by this Local Law. The treasurer shall provide for the manner in which such person may be designated as its agent subject to such terms and conditions as it shall prescribe. The real estate transfer tax shall be paid to such agent as provided in Section Six of this Local Law.

SECTION 12. Liability of Recording Officer

A recording officer shall not be liable for any inaccuracy in the amount of tax imposed pursuant to this Local Law that he or she shall collect so long as he or she shall compute and collect such tax on the amount of consideration or the value of the interest conveyed as such amounts are provided to him or her by the person paying the tax.

SECTION 13. Refunds

Whenever the treasurer shall determine that any moneys received under the provisions of this Local Law were paid in error, it may cause such moneys to be refunded pursuant to such rules and regulations it may prescribe, provided any application for such refund is filed with the treasurer within two years from the date the erroneous payment was made. When making any findings or determinations the treasurer may rely upon any findings or determinations of the Commissioner and any rules and regulations promulgated pursuant to Article Thirty-One of the Tax Law of the State of New York.

SECTION 14. Deposit and Disposition of Revenue

All taxes collected or received by the treasurer or his or her duly authorized agent under the provisions of this Local Law shall be deposited into an account designated by the treasurer or his or her agent. Any officer designated to collect, receive, or deposit such revenue shall maintain a system of accounts showing the revenue collected or received from the tax imposed pursuant to this Local Law. All revenue derived from the imposition of this transfer tax shall be deposited into the general fund of the County of Cortland and shall be used for purposes deemed appropriate by the legislative body of the County of Cortland.

SECTION 15. Judicial Review

1. Any final determination of the amount of any tax payable under Section Six of this Local Law shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under Article Seventy-Eight of the Civil Practice Law and Rules if application therefor is made to the supreme court within four months after the giving of the notice of such final determination, provided, however, that any such proceeding under Article Seventy-Eight of the Civil Practice Law and Rules shall not be instituted unless (a) the amount of any tax sought to be reviewed, with such interest and penalties thereon as may be provided for by local law shall be first deposited and there is filed an undertaking, issued by a surety company authorized to transact business in this state and approved by the Superintendent of Financial Services of this State as to solvency and responsibility, in such amount as a Justice of the Supreme Court shall approve to the effect that if such proceeding be dismissed or the tax confirmed the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding or (b) at the option of the petitioner, such undertaking may be in a sum sufficient to cover the taxes, interest and penalties stated in such determination, plus the costs and charges which may accrue against it in the prosecution of the proceeding, in which event the petitioner shall not be required to pay such taxes, interest or penalties as a condition precedent to the application.

2. Where any tax imposed hereunder shall have been erroneously, illegally or unconstitutionally assessed or collected and application for the refund or revision thereof duly made to the proper fiscal officer or officers, and such officer or officers shall have made a determination denying such refund or revision, such determination shall be reviewable by a proceeding under Article Seventy-Eight of the Civil Practice Law and Rules; provided, however, that (a) such proceeding is instituted within four months after the giving of the notice of such denial, (b) a final determination of tax due was not previously made, and (c) an undertaking is filed with the proper fiscal officer or officers in such amount and with such sureties as a justice of the supreme court shall approve to the effect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.

3. In any proceedings instituted pursuant to this Local Law the rules and regulations of the Commissioner shall be applied where applicable.

SECTION 16. Apportionment

Where real property is located partly within the boundaries of the County of Cortland, and partly without, the amount of tax imposed by this local Law shall be determined on a pro rata basis, based upon the assessed value of that portion of real property situate within the boundaries of the County of Cortland.

SECTION 17. Returns to be Secret

1. Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the treasurer or any officer or employee of the county of Cortland or any person engaged or retained by such county on an independent contract basis to divulge or make known in any manner the particulars set forth or disclosed in any return required under a local law enacted pursuant to this article. However, that nothing in this section shall prohibit the recording officer from making a notation on an instrument effecting a conveyance indicating the amount of tax paid. No recorded instrument effecting a conveyance shall be considered a return for purposes of this section.

2. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the County in any action or proceeding involving the collection of a tax due under this Local Law enacted pursuant to Article Thirty-One of the Tax Law of the State of New York to which such county or an officer or employee of such county is a party or a claimant, or on behalf of any party to any action or proceeding under the provisions of this Local Law enacted pursuant to Article Thirty-One of the Tax Law of the State of New York when the returns or facts shown thereby are directly involved in such action or proceeding, in any of which events the court may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby, as are pertinent to the action or proceeding and no more.

3. Nothing herein shall be construed to prohibit the delivery to a grantor or grantee of an instrument effecting a conveyance or the duly authorized representative of a grantor or grantee of a certified copy of any return filed in connection with such instrument or to prohibit the publication of statistics so classified as to prevent the identification of particular returns and the items thereof, or the inspection by the legal representatives of such county of the return of any taxpayer who shall bring action to set aside or review the tax based thereon.

4. Any officer or employee of such county who willfully violates the provisions of this section shall be dismissed from office and be incapable of holding any public office in this State for a period of five years thereafter.

SECTION 18. Foreclosure

Where the conveyance consists of a transfer of property made as a result of an order of the court in a foreclosure proceeding ordering the sale of such property, the referee or sheriff effectuating such transfer shall not be liable for any interest or penalties that are authorized pursuant to this Article Thirty-One or Article Thirty-Seven of the Tax Law of the State of New York.

SECTION 19. Effective Date

This Local Law shall take effect November 17, 2023, in accordance with the provisions of the Municipal Home Rule Law.

ON MOTION OF WAGNER **AGENDA ITEM NO. 2**

Adopt the 2024 County Budget

WHEREAS, the Cortland County Administrator presented the 2024 Tentative Budget to the Cortland County Legislature on September 28, 2023 AND

WHEREAS, the Legislature's Finance & Administration Committee has reviewed said budget and recommends adoption as amended, AND

WHEREAS, a Public Hearing was held before this Legislature on October 26, 2023 at 6 P.M. in the Legislative Chambers, NOW THEREFORE BE IT

RESOLVED that the 2024 tentative Cortland County budget be and hereby is adopted with a Real Property Tax Levy of $39,270,000.00 and that the amounts set forth in the "Adopted" column of said budget be and hereby are appropriated for the objects and purposes specified.

CONSENT AGENDA - Items on the Consent Agenda have been endorsed by the various standing committees. Finance & Administration Committee Members may request any item be pulled from the consent agenda for further discussion and separate vote.

Referred from Ag/Planning/Environmental Committee

Referred from Building & Grounds Committee

Referred from Health & Human Services

Referred from Judiciary & Public Safety Committee

ON MOTION OF FAIRCHILD-PRESTON **AGENDA ITEM NO. 1**

Authorize Agreement - Frontier Communications - Department of Emergency Response and Communications

WHEREAS, Cortland County's existing 911 telephone system, which is the primary component for handling emergency service calls, is in need of preventative maintenance and upgrading to allow for improved communications and interoperability between field providers and county 911 centers, AND

WHEREAS, it is in the best interests of the County to maintain its telephone system and infrastructure in a constant state of readiness and high availability, AND

WHEREAS, Frontier Communications has submitted a cost proposal of this project is $124,620.51 for the period of December 1, 2023 to November 30, 2027, AND

WHEREAS, funds previously allocated under the grant award to Cortland County's Department of Emergency Response & Communications, resolution 72-23, from New York State Department of Homeland Security Office of Interoperable Emergency Communications, in the amount of $5,000,000, allows for this expense and the net county cost is zero, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee and subject to appropriation of funding, be and hereby is authorized to sign the upgrade and preventative maintenance contract with Frontier Communications at an amount not to exceed $124,620.51 per year for the years of 2023-2027.

ON MOTION OF FAIRCHILD-PRESTON **AGENDA ITEM NO. 2**

Amend 2023 Budget - Accept Grant Award - Public Safety Answering Points Operations Grant - Department of Emergency Response and Communications

WHEREAS, the New York State Department of Homeland Security and Emergency Services (NYS DHSES) has awarded the Cortland County Department of Emergency Response and Communications a Public Safety Answering Points Operations Grant (PSAP) grant in the amount of $194,635, resulting in no new county costs, in support of Public Safety Answering Point operations, NOW THEREFORE BE IT

RESOLVED, that Cortland County Department of Emergency Response and Communications is hereby directed to expend the grant funds according to the stated grant guidance, AND BE IT FURTHER

RESOLVED, that the 2023 budget is amended as follows:

		Current	Change	Revised
INCREASE REVENUE BUDGET:				
A302043.43306.PSP	DHSES Grant	$90,000	$104,635	$194,635
INCREASE EXPENDITURE BUDGET:				
A30205.51005.PSP	Personal Services	$60,000	$30,000	$90,000
A30205.54048.PSP	Dept Specific Equipment	$0	$104,635	$104,635

, AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee and subject to appropriation of funding, be and hereby is authorized to sign the grant contract with the New York State Department of Homeland Security and Emergency Services at an amount not to exceed $194,635, AND BE IT FURTHER

RESOLVED, the Director of Finance shall carryover all unused grant funds to the subsequent year(s) budget covered by the grant, per the approved grant agreement.

Referred from Highway Committee

Referred from Government Operations Committee

ON MOTION OF STOCK **AGENDA ITEM NO. 3**

Resolution Permitting the Execution of a Replacement Quit Claim Deed for the Conveyance of 3010 E. Freetown-Texas Valley Road, in the Town of Freetown, County of Cortland, and State of New York, Bearing Tax Map No. 111.00-02-01.000 - County Attorney's Office

WHEREAS, the Cortland County Treasurer conveyed the property located at 3010 E. Freetown-Texas Valley Road, in the Town of Freetown, County of Cortland, and State of New York, Tax Map No. 111.00-02-01.000, to Cortland County by deed dated February 9, 1996, which was recorded in the Cortland County Clerk's Office on February 15, 1996, as Instrument No. 1996-589, AND

WHEREAS, the property located at 3010 E. Freetown Texas Valley Road, in the Town of Freetown, County of Cortland, and State of New York, Tax Map No. 111.00-02-01.000, was listed as Parcel No. 4 in the Tax Foreclosure Auction held on June 5, 1996, AND

WHEREAS, the property located at 3010 E. Freetown Texas Valley Road, in the Town of Freetown, County of Cortland, and State of New York, Tax Map No. 111.00-02-01.000 was successfully purchased by Linda Bamberry at the Tax Foreclosure Auction held on June 5, 1996, for the amount of thirteen thousand two hundred dollars ($13,200), AND

WHEREAS, the successful bidder, Linda Bamberry, has paid a ten percent (10%) deposit in the amount of one thousand two hundred dollars ($1,200) and a ten percent (10%) Buyer's Premium in the amount of one thousand two hundred dollars ($1,200), for a total of two thousand four hundred dollars ($2,400), on June 5, 1996, AND

WHEREAS, the successful bidder, Linda Bamberry, signed a Purchase Agreement, on or about June 5, 1996, whereas it was stated that the transfer is to be completed at the office of the County Attorney, 60 Central Avenue, Cortland, New York, on or before July 5, 1996, or as soon thereafter as the deed can be delivered, AND

WHEREAS, on or about July 11, 1996, correspondence was mailed to the successful bidder, Linda Bamberry, notifying her that the deed to the parcel she had purchased was ready to be picked up and that she was responsible for filing the deed within the County Clerk's Office, AND

WHEREAS, the Deed conveying the property from the County of Cortland to Linda Bamberry was not properly filed within the County Clerk's Office and such deed has been misplaced, NOW THEREFORE BE IT

RESOLVED, that the County Administrator is hereby authorized to execute a replacement Quit Claim Deed, RP-5217, and TP-584, conveying the property from the County of Cortland to Linda Bamberry; the successful bidder, and to file the same with the Office of the Cortland County Clerk upon Linda Bamberry providing the County of Cortland with the necessary filing fees for proper recording of said deed and related transfer documents.

ON MOTION OF STOCK **AGENDA ITEM NO. 4**

Local Law "J' of 2023 - a Local Law Creating the Cortland County Finance Department

WHEREAS, said Local Law has been in its final form upon the desks of the members of the

Legislature at least seven (7) calendar days, exclusive of Sunday, prior to this date, AND

WHEREAS, a public hearing thereon has been held before this Legislature after publication of notice thereof as legally required, NOW THEREFORE BE IT

RESOLVED, that Local Law "J" for the year 2023 is hereby adopted and shall take effect upon the filing thereof in the Office of the Secretary of State as provided by Municipal Home Rule Law, NOW THEREFORE

Be it enacted by the Legislature of the County of Cortland as follows:

SECTION 1. Legislative Findings and Intent

It is the desire of the Cortland County Legislature, in its continuing efforts to upgrade the administration of County government, to legally define, clarify and improve the management structure of the financial operations of the County of Cortland.

Cortland County Local Law 10 of the year 2022 abolished the elected office of the County Treasurer and transferred the duties of Treasurer to the existing position of Director of Finance as the County's professional Chief Fiscal Officer in Cortland County effective December 31, 2023. Said Local Law was duly passed by the Cortland County Legislature on June 23, 2022 subject to mandatory referendum and received the affirmative vote of a majority of the qualified electors voting thereon at the general election held on November 8, 2022.

The Cortland County Legislature finds that it is in the public interest to establish the Cortland County Finance Department. It is not the purpose or intent of the Cortland County Legislature in the adoption of this local law to curtail, diminish, transfer or divest the Legislature of Cortland County of any of its functions, powers or duties.

SECTION 2. Creation of Department

There is hereby created within the County of Cortland a Department of Finance, the head of which shall be the Director of Finance, effective December 31, 2023.

SECTION 3. Powers and Duties

The Director of Finance shall be responsible for the administration of the Finance Department, financial analysis and support to the County Administrator and/or the County Legislature, and shall have general superintendence over the fiscal affairs of the County. In accordance with Local Law 10 of the year 2022, the Director of Finance shall perform the duties prescribed by law as the Chief Fiscal Officer of the County of Cortland, shall perform such additional and related duties as may be prescribed by law and directed by the Legislature, and shall be in accordance with the Civil Service job description for Director of Finance.

The Director of Finance shall have the power to appoint such personnel within the Finance Department as may be authorized by the County Legislature.

SECTION 4. No Divestiture of Powers and Duties of Legislature or Administrator

Nothing contained in this local law shall operate or be construed to divest the County Legislature of Cortland County of any of its functions, powers and duties. Nothing contained in this local law shall operate or be construed to divest the County Administrator of any of his/her/their functions, powers and duties.

SECTION 5. Severability of Provisions

If any clause, sentence, paragraph, subdivision, section or part of this local law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment, decree, or order shall not affect, impair or invalidate the remainder thereof but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment, decree or order have been rendered.

SECTION 6. Conflict with Previous Local Laws and Resolutions

In the event of a conflict or inconsistency between this local law and any previous local law or resolution of the County Legislature, this local law shall govern.

SECTION 7: Effective Date

This local law shall take effect when all applicable statutory requirements for its passage and adoption have been complied with fully and it has been duly filed as provided by the Municipal Home Rule Law.

ON MOTION OF STOCK **AGENDA ITEM NO. 5**

Adopt Local Law "L" of 2023 - a Local Law to Increase Salary of Officers Elected or Appointed for a Fixed Term During the Term of Office

WHEREAS, said Local Law has been in its final form upon the desks of the members of the Legislature at least seven (7) calendar days, exclusive of Sunday, prior to this date, AND

WHEREAS, a public hearing thereon has been held before this Legislature after publication of notice thereof as legally required, NOW THEREFORE BE IT

RESOLVED, that Local Law "L" for the year 2023 is hereby adopted and shall take effect upon the filing thereof in the Office of the Secretary of State as provided by Municipal Home Rule Law, AND BE IT FURTHER

RESOLVED, that, as this local law is subject to permissive referendum, the Clerk of the Legislature shall cause an abstract of this local law to be published in the County's official newspaper at least once a week for two successive weeks, the first publication of which shall be had within ten days after the local law is adopted, NOW THEREFORE

BE IT ENACTED by the Legislature of the County of Cortland, as follows:

SECTION 1.
LEGISLATIVE INTENT

The County Legislature hereby states the intent of this local law is to preserve the integrity of the Management Compensation Plan, the goal of which is to treat all employees equally by maintaining grade level salary increments attached to years of service to the County. It is therefore necessary for the County Legislature to extend by local law the same increase in salary for those County officers elected or appointed for a fixed term, in compliance with New York State County Law §201, as has been previously adopted pursuant to the amended Grade and Step Schedule for Management Confidential Employees through Cortland County Local Laws.

SECTION II.

The Cortland County Employment Policy Manual for Department Heads, Management and Management/Confidential Employees includes a Grade and Step Schedule, with salary increments tied to grade levels and years of service. Certain officers are excluded pursuant to New York State County Law §201, as the salary of any officer elected or appointed for a fixed term may only be increased by local law subject to permissive referendum as provided for in Municipal Home Rule Law §24(2)(h).

SECTION III.

The same rate of annual salary increase for fiscal year 2024 extended to Cortland County Management and Management/Confidential Employees through the modification of the Grade and Step Schedule, shall be provided to those officers elected or appointed for a fixed term, during their term of office. The annual salary of said officers elected or appointed for a fixed term, during their term of office, is to be adjusted and paid over the balance of the 2024 calendar year, upon the effective date of this local law.

This Local Law shall function to increase the salary of the following officers elected or appointed for a fixed term, during their term of office:

Elected officers include:
County Clerk
County Coroner(s)
County Sheriff

Officers appointed for a fixed term include:
Clerk of the Legislature
County Attorney
Public Defender
Veteran's Services Officer
Commissioner of Social Services
Highway Superintendent
Personnel Officer
Public Health Director
Real Property Tax Services Director

SECTION IV:

This local law is subject to permissive referendum and shall not take effect until at least forty-five (45) days after its adoption as provided for by Municipal Home Rule Law §24.

ON MOTION OF STOCK — AGENDA ITEM NO. 6

Adopt Local Law "M" of 2023 - a Local Law Setting the Salary of Cortland County Election Commissioners

WHEREAS, said Local Law has been in its final form upon the desks of the members of the Legislature at least seven (7) calendar days, exclusive of Sunday, prior to this date, AND

WHEREAS, a public hearing thereon has been held before this Legislature after publication of notice thereof as legally required, NOW THEREFORE BE IT

RESOLVED, that Local Law "M" for the year 2023 is hereby adopted and shall take effect upon the filing thereof in the Office of the Secretary of State as provided by Municipal Home Rule Law, AND BE IT FURTHER

RESOLVED, that, as this local law is subject to permissive referendum, the Clerk of the Legislature shall cause an abstract of this local law to be published in the County's official newspaper at least once a week for two successive weeks, the first publication of which shall be had within ten days after the local law is adopted;

NOW, THEREFORE

BE IT ENACTED by the County Legislature of the County of Cortland as follows:

Section I:

Pursuant to Election Law §3-208, each Cortland County Election Commissioner shall receive an equal annual salary, to be fixed by the County Legislature.

Section II:

The annual salary for each Cortland County Election Commissioner shall be increased from $55,315 to $57,528 for fiscal year 2024 and paid over the balance of 2024 calendar year, upon the effective date of this local law.

Section III:

This local law is subject to permissive referendum and shall not take effect until at least forty-five (45) days after its adoption as provided for by Municipal Home Rule Law §24.

DISCUSSION ITEMS

1. Economic Development Opportunities - Brendan O'Bryan, Executive Director Cortland County Business Development Corporation

MONTHLY REPORTS

1. Real Property Tax Services Monthly Report
2. Treasurer Monthly Report
3. September 2023 Financial Reports
4. County Administration Monthly Report

Adjournment