



Finance & Administration Committee

Special Meeting

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

~ Agenda ~

Tuesday, May 20, 2025

8:00 AM

Room 302

WebEx Meeting Information

<https://cortlandny.webex.com/cortlandny/j.php?MTID=mc49ec0aef5e8325c60040fd38ad9f2e5>

Tuesday, May 20, 2025 8:00 AM | 1 hour 30 minutes | (UTC-04:00) Eastern Time (US & Canada)

Meeting number: 2330 713 8914

Password: pPt6dPWWn83

Join by phone

+1-415-655-0001 US Toll

Access code: 233 071 38914

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	☐	☐	☐	

Resolutions

ON MOTION OF BISCHOFF

AGENDA ITEM NO. 1

Authorize 2026 - 2035 Sales Tax Agreement with the City of Cortland

WHEREAS, the County currently imposes a sales tax on retail sales and other similar transactions and compensatory use taxes in Cortland County, all as authorized by Section 1202 of the Tax Law of the State of New York; AND

WHEREAS, the existing Sales Tax Agreement between Cortland County ("County") and the City of Cortland ("City"), entered into on August 9, 2018, commenced on January 1, 2019 and is set to continue through December 31, 2028, with an allowance for either party to terminate the agreement after June 1, 2023, upon providing six (6) months' notice and obtaining a two-thirds (2/3) majority vote of its governing board, as stated in the agreement; AND

WHEREAS, the City of Cortland Common Council previously adopted Resolution No. 62 on May 21, 2024, issuing notice of intent to terminate the existing sales tax agreement effective November 21, 2024, for the purpose of renegotiating a new agreement with the County of Cortland, but later rescinded that notice through Resolution No. 125 of 2024, adopted on October 15, 2024; AND

WHEREAS, the County of Cortland adopted Resolution No. 69-25 on March 27, 2025, effective March 28, 2025, authorizing the formal six-month notice of termination of the existing Sales Tax Agreement between Cortland County and the City of Cortland, as permitted under the contract, in order to

facilitate meaningful negotiations with the City of Cortland regarding a new agreement; AND

WHEREAS, the County and City have engaged in meaningful negotiations and have reached an agreement; AND

WHEREAS, it is the desire of the City not to exercise its right of preemption pursuant to Section 1224(b) of the Tax Law of the State of New York; AND

WHEREAS, it is the decision of the County to continue to impose all of the sales tax as described in Articles 28 and 29 of the Tax Law of the State of New York and pursuant to the provisions of section 1210(a) of said law and shall not set aside any part thereof for County purposes or educational purposes except as provided; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the Chair of the Legislature, upon review and approval by the County Attorney or designee, to execute an agreement with the City of Cortland, subject to the approval of the Comptroller of the State of New York, with the following provisions:

- (1) Term: This agreement shall commence on January 1, 2026 and shall continue until December 31, 2035. On or after January 1, 2031, either party, if authorized by a two-thirds majority of its total governing board, may give notice of its desire to renegotiate the terms of the Agreement and the parties will negotiate in good faith. If the parties are unable to reach an agreement after the passage of six (6) months of good faith negotiations, either party may cancel this contract upon giving the other party notice of at least six (6) months so authorized by a two-thirds majority vote of the terminating party's total governing board; AND
- (2) Sales Tax shall be distributed as follows:

January 1, 2026 - December 31, 2026:

For County Purposes- 60.43%

For City Purposes - 17.07%

For Towns and Village Purposes - 22.50%

January 1, 2027 - December 31, 2027:

For County Purposes- 62.00%

For City Purposes - 17.50%

For Towns and Village Purposes - 20.50%

January 1, 2028 - December 31, 2028

For County Purposes- 64.00%

For City Purposes - 17.75%

For Towns and Village Purposes - 18.25%

January 1, 2029 - December 31, 2035

For County Purposes- 65.75%

For City Purposes - 17.99%

For Towns and Village Purposes - 16.26%

Discussion Items

1. 2025 Budget - Where are We?
2. 2026 Budget Preparation

Adjournment