



Finance & Administration Committee

Special Meeting

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

~ Agenda ~

Tuesday, August 26, 2025

8:30 AM

Room 302

WebEx Meeting Information

<https://cortlandny.webex.com/cortlandny/j.php?MTID=m49348871f010280952facb718b3bf49a>

Tuesday, August 26, 2025 8:30 AM | 2 hours | (UTC-04:00) Eastern Time (US & Canada)

Meeting number: 2339 959 7858

Password: At9rSCJNG58

Join by phone

+1-415-655-0001 US Toll

Access code: 233 995 97858

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 Sales Tax Sharing Agreement by and Between the County of Cortland and 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 and the City of Cortland, entered into on August 9, 2018, commenced on January 1, 2019 and was 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effective November 21, 2024, for the purpose of renegotiating a new agreement with the County of Cortland, but later rescinded that notice through Resolution No. 125 of 2024, adopted on October 15, 2024; AND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 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

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; 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 December 1, 2029, either party, if authorized by a two-thirds majority of its total governing board, may give notice of not less than one (1) calendar year (defined as January 1st through December 31st), of its intention to terminate the agreement; AND

(2) Sales Tax shall be distributed as follows:

January 1, 2026 - December 31, 2026:

For County Purposes- 59.50%

For City Purposes - 18.00%

For Towns and Village Purposes - 22.50%

January 1, 2027 - December 31, 2027:

For County Purposes- 61.50%

For City Purposes - 18.00%

For Towns and Village Purposes - 20.50%

January 1, 2028 - December 31, 2028

For County Purposes- 63.50%

For City Purposes - 18.00%

For Towns and Village Purposes - 18.50%

January 1, 2028 - December 31, 2035

For County Purposes- 65.75%

For City Purposes - 18.00%

For Towns and Village Purposes - 16.25%

ON MOTION OF BISCHOFF

AGENDA ITEM NO. 2

Authorize Extension of Tax Agreement with the City of Cortland through December 31, 2025

WHEREAS, the County of Cortland and the City of Cortland are parties to a Sales Tax Agreement that governs the distribution of sales tax revenues; AND

WHEREAS, the current Sales Tax Agreement is set to terminate on September 27, 2025, pursuant to Cortland County Resolution No. 69-25; AND

WHEREAS, the County and the City have negotiated a new Sales Tax Agreement to take effect January 1, 2026; AND

WHEREAS, the County and the City wish to extend by mutual agreement the current Sales Tax Agreement to maintain the same terms and conditions as the current agreement from September 28, 2025 through December 31, 2025, to ensure continuity until the new agreement becomes effective; NOW THEREFORE BE IT

RESOLVED, that the Chair of the Cortland County Legislature, upon review and approval of the County Attorney, is hereby authorized to execute an extension of the Sales Tax Agreement with the City of Cortland for the time period from September 28, 2025 through December 31, 2025, under the same terms and conditions as the current agreement in effect; AND BE IT FURTHER

RESOLVED, that this resolution shall take effect immediately.

ON MOTION OF BISCHOFF

AGENDA ITEM NO. 3

Authorize Agreement - GovOS - Occupancy Tax Online Platform - Finance & Administration

WHEREAS, Cortland County desires to create a more efficient process for compliance with County and State short-term rental laws; AND

WHEREAS, GovOS provides an online platform for compliance with registration requirements and quarterly occupancy tax payments by providing registration & recording, licensing and tax filing services; AND

WHEREAS, GovOS has provided a contract with a cost of \$28,000 for one (1) year; AND

WHEREAS, funds are budgeted in A64105.54055; NOW THEREFORE BE IT

RESOLVED, that the County Administrator or Chair of the Legislature, upon approval of the County Attorney or designee, is hereby authorized and directed to enter into an agreement with GovOS, 8310 N. Capital of Texas Hwy., Bldg 2, Ste. 250, Austin, TX 78731 for the above services and cost for a period of September 1, 2025 through August 31, 2026.

ON MOTION OF BISCHOFF

AGENDA ITEM NO. 4

Appoint Cortland County Administrator

WHEREAS, on August 28, 2025, the Cortland County Legislature adopted Local Law No. 8 of 2025, A Local Law Creating an Exception to the Residency Requirement for County Administrator of the County of Cortland, which permits the County Legislature to consider qualified candidates for the position of County Administrator from contiguous counties when recruitment efforts within Cortland County have been exhausted; AND

WHEREAS, pursuant to Local Law No. 7 of 2002, as amended by Local Law No. 5 of 2018 and Local Law No. 8 of 2025, the Cortland County Legislature shall appoint a County Administrator for a fixed term; AND

WHEREAS, the position of County Administrator requires a combination of specialized education and experience and the Legislature desires to consider all qualified applicants regardless of residency; AND

WHEREAS, the Finance and Administration Committee of the Cortland County Legislature has recommended the appointment of a County Administrator to fill the vacancy effective October 6, 2025; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature does hereby appoint _____ to serve as County Administrator for a term not to exceed four (4) years effective October 6, 2025, contingent upon the filing of Local Law No. 8 of 2025 with the New York State Department of State; AND BE IT FURTHER

RESOLVED, that this appointment shall also be contingent upon execution of an employment agreement between the County of Cortland and the appointed County Administrator; AND BE IT FURTHER

RESOLVED, that the Chair of the Cortland County Legislature is hereby authorized to execute said employment agreement consistent with the terms approved by the Legislature; AND BE IT FURTHER

RESOLVED, that _____ shall receive a starting annual salary of _____ as County Administrator (off-scale, management/management confidential, 40 hrs/week, unclassified class), and shall be entitled to all terms, conditions, and benefits in accordance with the Employment Policy Manual for Employment Policy Manual for Department Heads, Management Employees, Management /Confidential Employees, unless otherwise agreed upon in the employment agreement.

Discussion Items

1. Sales Tax Agreement
2. Opt In/Opt Out of Short Term Rental Registry
3. Registration Fee for Short Term Rentals
4. 2026 County Budget

Adjournment