Finance & Administration Committee

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

Special Meeting

~ Minutes ~

Tuesday, September 23, 2025 **9:00 AM** **Room 302**

Call to Order

The meeting was called to order at 9:00 AM by Committee Chair Cathy Bischoff

Attendee Name	Organization	Title	Status	Arrived
Beau Harbin	Cortland County	Committee Member	Excused	
Linda Jones	Cortland County	Committee Member	Excused	
Joseph Nauseef	Cortland County	Committee Member	Present	
Sandra Price	Cortland County	Committee Member	Present	
Eugene Waldbauer	Cortland County	Committee Member	Present	
William McGovern	Cortland County	Committee Vice-Chair	Present	
Cathy Bischoff	Cortland County	Committee Chair	Present	
Savannah Hempstead	Cortland County	Clerk of the Legislature	Present	
Andrea Herzog	Cortland County	Director of Finance	Present	
Stephen Trobert	Cortland County	Manager of Audit & Financial Projects	Present	
Wendy Canfield	Cortland County	Executive Assistant to County Administrator	Present	
Michelle Enright	Cortland County Convention & Visitor's Bureau	Executive Director	Present	
Amy Buggs	Cortland County	Workforce Development Director	Present	
Keith VanGorder	Cortland County	Legislator	Present	
Ronald J. Van Dee	Cortland County	Legislator	Present	
Cindy Stoker	CNY Living History Center	Executive Director	Present	
Francis Casullo	Mr. Dan McNeil	Representative	Present	
Emily Gibbons	Cortland Arts Connect	Director	Present	
Donald Chu	Cortland County	Resident	Present	
Kate O'Connell	Historical Society	President	Present	
Ty Marshal	Center for the Arts of Homer	Executive Director	Present	
Eric Mulvihill	Cortland County Covention & Visitor's Bureau	Board Member	Present	
Liz Arnold	Village of Homer	Trustee	Present	
Ben Sensebaum	Cortland County	Resident	Present	
Laurie McGovern	Cortland Repertory Theatre	Member	Present	
Dennis Panagitsas	Tompkins Cortland Community College	Vice President of Finance	Present	
Lee Benson	1890 House Museum Board	Member	Present	

Scott Caughey	1890 House Museum Board	Member	Present	
Annette Benson	1890 House Museum Board	Member	Present	
Tabitha Scoville	Historical Society	Director	Present	
X101	Cortland County	Media Group	Remote	
Nicole Compton	Cortland County	Executive Assistant	Remote	
Ashley Millard	Cortland County	Deputy Clerk of the Legislature	Remote	
Morgan Spaulding	Cortland County	Grants Administrator	Remote	

Resolutions

AGENDA ITEM NO. 1 – Resolution Authorizing the Signing of a Memorandum of Agreement with Tompkins Cortland Community College

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 9/25/2025 6:00 PM
MOVER:	Joseph Nauseef, Committee Member
SECONDER:	William McGovern, Committee Vice-Chair
AYES:	Nauseef, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Beau Harbin, Linda Jones

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Resolution Authorizing the Signing of a Memorandum of Agreement with Tompkins Cortland Community College

WHEREAS, the Cortland County Legislature adopted Resolution No. 493-01 - Endorsing the Tompkins Cortland Community College Master Plan and Approving Expansion and Renovation of Tompkins Cortland Community College Facilities Subject to State Approval and Funding; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 351-02 which authorized the expenditure of $540,000 for the design of the athletic facility, with the understanding that one-half would be paid by the State and the other half paid from the College's out-of-county capital charge back account; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 352-03 which authorized the Tompkins Cortland Community College Campus Master Plan Amendment which included an understanding that matching funds were to come from the College's out-of-county capital charge back account; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 228-12 endorsing the Tompkins Cortland Community College Master Plan in the amount of $7,050,000 subject to State Approval and Funding with the understanding that matching funds were to come from the College's out-of-county capital charge back account; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 355-18 approving the college's request for modification of the debt service repayment schedule for the above-noted Master Plan agreements to provide the flexibility necessary for Tompkins Cortland Community College to continue operations due to reduced enrollment of out of County and out of State students significantly reducing the college's cash flow; AND

WHEREAS, Cortland County is a sponsor of Tompkins Cortland Community College and, therefore, is responsible for a portion of both deferred maintenance and capital costs of the college in partnership with Tompkins County; AND

WHEREAS, both Cortland County and Tompkins Cortland Community College have historically met their respective obligations as outlined above by transferring funds to the other through issuance of written checks or wiring of funds; AND

WHEREAS, it is the desire of Cortland County and Tompkins Cortland Community College to improve efficiencies and streamline the process by which their respective obligations are met; AND

WHEREAS, it is more efficient for Tompkins Cortland Community College to retain the out-of-county capital charge back funds proportioned to Cortland County, which shall be considered fulfillment of Cortland County's annual statutory obligation to provide funding for deferred maintenance and capital costs of the college, and for Cortland County to apply a credit equal to such amount towards the college's debt service repayment until such time as the debt service for the above-noted Master Plan agreements have been repaid; AND

WHEREAS, to effectuate the same, Tompkins Cortland Community College shall provide to Cortland County by no later than October 15th of each year, an accurate certified accounting of out-of-county capital charge back funds received for the college's prior fiscal year (September 1st - August 31st) and Cortland County's proportionate share thereof; AND

WHEREAS, said amount shall be credited towards Cortland County's statutory obligation for the fiscal year following receipt of the certification (January 1st - December 31st); AND

WHEREAS, within 30 days of Cortland County's receipt of the aforementioned certification from the college, Cortland County shall provide a certified accounting of the capital debt reflecting a reduction of an amount equal to Cortland County's proportionate share of the out-of-county capital charge back received by Tompkins Cortland Community College; AND

WHEREAS, it is the desire of Cortland County and Tompkins Cortland Community College to memorialize their agreement in writing; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature authorizes the Chair of the Legislature, upon review and approval by the County Attorney or designee, to execute a Memorandum of Agreement with Tompkins Cortland Community College consistent with the terms set forth in this Resolution.

AGENDA ITEM NO. 2 – Local Law "H" of 2025 - A Local Law Amending the Occupancy Tax Local Law to include Short-Term Rental Units

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 9/25/2025 6:00 PM
MOVER:	Joseph Nauseef, Committee Member
SECONDER:	William McGovern, Committee Vice-Chair
AYES:	Nauseef, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Beau Harbin, Linda Jones

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Local Law "H" of 2025 - A Local Law Amending the Occupancy Tax Local Law to include Short-Term Rental Units

WHEREAS, said Local Law has been in 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 "H" of 2025 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

WHEREAS, this Cortland County Legislature adopted Local Law No. 1 of 2002, entitled "Imposing a Tax on the Occupancy of Hotel and Motel Rooms in Cortland County Pursuant to Article 29, Section 1202-g of the Tax Law of the State of New York;" AND

WHEREAS, Local Law No. 1 of 2002 was amended by Local Law No. 1 of 2009; Local Law No. 4 of 2013; and Local Law 4 of 2014; AND

WHEREAS, on December 21, 2024, Governor Kathy Hochul signed into law legislation to regulate and govern the short-term rental industry; AND

WHEREAS, on February 28, 2025, Governor Kathy Hochul signed the chapter amendment to the short-term rental legislation, which provides further details to help counties implement the statewide short-term rental registry law; AND

WHEREAS, inclusion of short-term rentals under the occupancy tax will create parity among lodging providers, include revenue collection, and ensure broader support for county services and initiatives; AND

WHEREAS, the Cortland County Legislature wishes to amend Local Law No. 1 of 2002 to:

1. Opt-in to the State-authorized inclusion of short-term rental units under the definition of taxable occupancy for the purposes of collecting occupancy tax

; NOW THEREFORE

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

Local Law "H" of 2025 - A Local Law Amending the Occupancy Tax Local Law to include Short-Term Rental Units

SECTION 1. TITLE

This Local Law shall be known as the "Cortland County Occupancy Tax Law."

SECTION 2. LEGISLATIVE INTENT

The County Legislature hereby finds that the intent of this Local Law shall be to enhance funding for tourism and cultural activities for the benefit of Cortland County and its residents, and to further support economic development.

SECTION 3. AUTHORITY

a. Notwithstanding any other provision of law to the contrary, the County of Cortland is hereby authorized and empowered to adopt and amend local laws imposing in such county a tax, in addition to any other tax authorized and imposed pursuant to Article 29 Section 1202-g of the New York State Tax Law (as amended by Chapter 118, part W, of the Laws of 2001), as the State Legislature has or would have the power and authority to impose upon persons occupying hotel or motel rooms within Cortland County. For the purposes of this local law, the term "hotel" or "motel" shall mean and include any facility providing lodging on an overnight basis and shall include those facilities designated and commonly known as “bed and breakfast” and “tourist” facilities.

b. The rate of such tax shall not exceed five percent of the per diem rental rate for each room, provided however, that such tax shall not be applicable to a permanent resident For the purposes of this Local Law, the term “permanent resident” shall mean a person occupying any room or rooms in a hotel or motel for at least thirty (30) consecutive days.

<u>SECTION 4.   TEXT</u>

1. Definitions
2. Imposition of Tax
3. Transitional Provisions
4. Exempt Organizations
5. Territorial Limitations
6. Registration
7. Administration and Collection
8. Records to by Kept
9. Returns
10. Payment of Tax
11. Determination of Tax
12. Disposition of Revenues
13. Refunds
14. Remedies Exclusive
15. Proceedings to Recover Tax
16. General Power of Chairman of County Legislature
17. Administration of Oaths
18. Reference of Tax
19. Penalties and Interest
20. Returns to be Secret
21. Notices and Limitations of Time
22. Separability

1. DEFINITIONS:

a. <u>Booking Service</u> shall mean a person or entity who, directly or indirectly:

   1. Provides one or more online, computer or application based platforms that individually or collectively can be used to:

      i. List or advertise offers for short-term rentals or short-term rental units; and,

      ii.Either accept such offers, or reserve or pay for such rentals; and,

   2. Charges, collects or receives a fee for the use of such platform or for provision of any service in connection with a short-term rental or short-term rental unit.

b. <u>Person</u> shall mean an individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, and any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of the foregoing.

c. <u>Operator</u> <u>shall mean</u> any person operating a hotel, motel, or short-term rental unit in Cortland County, including but not limited to, the owner or proprietor of such premises, lessee, sublessee, mortgagee in possession, licensee, or any other person otherwise operating such hotel, motel, or short-term rental unit.

d. Hotel or Motel shall mean a facility which is regularly used and kept open as such for the lodging of guests. The terms “hotel” and “motel” include an apartment hotel, a motel, guest house, or facilities designated and commonly known as “bed and breakfast” and “tourist” facilities, whether or not meals are served.

e. Occupancy shall mean the use or possession, or the right to use or possession of any room in a hotel, motel, or short-term rental unit or any room, rooms, dwellings, structures, properties for which a fee is imposed by the operator for an overnight stay.

f. Occupant shall mean a person who, for a consideration, uses, possesses, or has the right to use or possess any room in a hotel, motel, or short-term rental under any lease, concession, permit, right of access, license to use or other agreement, or otherwise. This shall also include any room, rooms, dwellings, structures, properties for which a fee is imposed by the operator for an overnight stay.

g. Permanent Resident shall mean any occupant of any room or rooms in a hotel, motel, or short-term rental unit for at least thirty (30) consecutive days shall be considered a permanent resident with regard to the period of such occupancy.

h. Rent shall mean the consideration received for occupancy valued in money, whether received in money or otherwise.

i. Room shall mean any room or rooms of any kind in any part or portion of a hotel, motel, or short-term rental unit, including, but not limited to, any room, rooms, dwellings, structures, properties for which a fee is imposed by the operator for an overnight stay, which is available for or let out for any purpose other than a place of assembly.

j. Return shall mean any return filed or required to be filed as herein provided.

k. Short-Term Rental Host shall mean a person or entity in lawful possession of a short-term rental unit who rents such unit to guests in accordance with the article.

l. Short-Term Rental Unit shall mean an entire dwelling, or a room, group of rooms, other living or sleeping space, or any other space within a dwelling, made available for rent by guests for less than thirty (30) consecutive days, where the unit is offered for tourist or transient use by the short-term rental host of the residential unit and where such unit is located in a covered jurisdiction.

2. IMPOSITION OF TAX:

On or after the ___ day of ________, 20__, there is hereby imposed and there shall be paid a tax of five (5) percent of the rent for every occupancy of a room or rooms in a hotelmotel, or short-term rental unit within Cortland County, to include any room, rooms, dwelling, structures, properties for which a fee is imposed by the operator for an overnight stay; except that the tax shall not be imposed upon a permanent resident of the hotel, motel, or short-term rental unit.

3. TRANSITIONAL PROVISIONS:

The tax imposed by this Local Law shall be paid upon any occupancy on or after the ____ day of ______, 20___, although such occupancy is pursuant to a prior contract, lease, or other arrangement. Where rent is paid or payable on a weekly, monthly, or other term, the rent shall be subject to the tax imposed by this Local Law to the extent that it covers any period on and after the ____day of ______, 20__.

4. EXEMPT ORGANIZATIONS:

a. This Local Law shall not authorize the imposition of such tax upon any transaction by or with any of the following in accordance with Section 1230 of the New York State Tax Law:

1. The State of New York, or any public corporation (including a public corporation created pursuant to agreement or compact with another state or Canada), improvement districts or political subdivisions of the State;

2. The United States of America, insofar as it is immune from taxations;

3. Any corporation, or association, or trust, or community chest, fund or foundation, organized and operated exclusively for religious, charitable, or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying out propaganda, or otherwise attempting to influence legislation; provided, however, that nothing in this subdivision shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this paragraph.

b. Where any organization described in sub paragraph (iii) of part (a) of this subdivision carries on its activities in the furtherance of the purposes for which it was organized, in premises in which, as part of said activities, it operates a hotel, motel, or short-term rental unit, occupancy of rooms in the premises and rents therefrom received by such corporation or association shall not be subject to tax hereunder.

c. The hotel, motel, or short-term rental unit operator shall submit such written proof as may be required to show that the use or occupancy falls within the aforedescribed exempt categories. In the absence of such documentation, the tax must be collected by the operator.

5. TERRITORIAL LIMITATIONS:

The tax imposed by this Local Law shall apply only to the occupancies within the territorial limits of the County of Cortland.

6. REGISTRATION:

Within ten (10) days after the effective date of this local law, or in the case of operators commencing hotel or motel business in Cortland County after such effective date, within three (3) days after such commencement, every operator shall file with the Office of the Chairman of the Cortland County Legislature a certificate of registration in a form prescribed by the County Chairman. Within five (5) days after such registration, the County Chairman shall issue, without charge to each operator, a certificate of authority empowering such operator to collect the tax from the occupant and duplicate thereof for each additional hotel or motel of such operator. Each certificate of duplicate shall state the hotel or motel to which it is applicable. Such certificate of authority shall be prominently displayed by the operator in a manner that it may be seen and come to notice of all occupants and persons seeking occupancy in the hotel to which it applies. Such certificates shall be nonassignable and nontransferable, and shall be surrendered immediately to the County Chairman upon the cessation of business at the hotel or motel named or upon its sale or transfer.

7. ADMINISTRATION AND COLLECTION:

a. The tax imposed by this Local Law shall be administered and collected by the Chairman of the Cortland County Legislature, or other designated fiscal officers of the County by such means and in such manner as are other taxes which are now administered and collected by such, or as otherwise provided by this Local Law.

b. The tax imposed by this Local Law shall be paid by the person liable therefore to the owner of the hotel, motel, or short-term rental unit room occupied or to the person entitled to be paid the rent or charge for the hotel, motel, or short-term rental unit room occupied, including any room, rooms, dwellings, structures, properties for which a fee is imposed by the operator for an overnight stay.

c. The tax to be collected shall be stated and charged separately from the rent shown on any record thereof at the time when the occupancy is arranged, contracted, or charged for, and upon every evidence of occupancy of any bill, statement, or charge made for said occupancy issued or delivered by the operator. The tax shall be paid by the occupant to the operator as trustee for, and on account of, Cortland County, and that such owner or person entitled to be paid the rent or charge shall be liable for the collection and payment of the tax.

d. The operator and any officer of any corporate operator shall be personally liable for the tax collected or required to be collected under this Local Law. The operator shall have the same right in collecting the tax from the person occupying the hotel, motel, or short-term rental unit room, in respect to non-payment of the tax by the occupant, as if the tax were a part of the rent or charge and payable at the same time as the rent or charge. This includes all rights of eviction, dispossession, repossession, and enforcement of any innkeeper's lien that he or she may have in the event of nonpayment of rent by the occupant; provided, however, that the County Chairman or other fiscal officer(s), employees or agents duly designated by him or her shall be joined as a part in any action or proceeding brought by the operator to collect or enforce collection of the tax.

e. The County Chairman may, whenever he or she deems it necessary for the proper enforcement of this Local Law, provide by regulation that the occupant shall file returns and pay directly to the Cortland County Treasurer the tax herein imposed, at such times as returns are required to be filed and payment made by the operator.

f. The tax imposed by this local law shall be paid upon any occupancy on and after the ___ day of _______, 20___, although such occupancy is had pursuant to a contract, lease, or other arrangement made prior to such date. Where rent is paid, charged, billed, or falls due on either a weekly, monthly, or other term basis, the rent so paid, charged, billed, or falling due shall be subject to the tax herein imposed to the extent that it covers any portion of the period on and after the ____ day of __________, 20___. Where any tax has been paid hereunder upon any rent which has been ascertained to be worthless, the County Chairman may, by regulation, provide for the credit and/or refund of the amount of such tax upon application therefor as provided in subdivision (13) of this Local Law.

g. For the purpose of the proper administration of this Local Law, and to prevent evasion of the tax hereby imposed, it shall be presumed that all rents are subject to tax until the contrary is established. The burden of providing that a rent for occupancy is not taxable hereunder shall be upon the operator, except that, where by regulation pursuant to subdivision (7)(c) of Section 4 of this Local Law, an occupant is required to file returns and pay directly to the County Chairman the tax herein imposed, the burden of proving that a rent for occupancy is not taxable shall be upon the occupant. Where an occupant claims exemption from the tax under the provisions of subdivision (4) of Section 4 of this Local Law, the rent shall be deemed taxable hereunder unless the operator shall receive from the occupant claiming such exemption a certificate duly executed by an exempt corporation or association certifying that the occupant is its agent, representative, or employee, together with a certificate executed by the occupant that his occupancy is paid or to be paid by such exempt corporation or association, and is necessary or required in the course of or in connection with the occupant's duties as a representative of such corporation or association. Where deemed necessary by the operator, he or she may further required that any occupant claiming exemption from the tax furnish a copy of a certificate issued by the County Chairman certifying that the corporation or association therein named is exempt from the tax under subdivision (4) of this Section 4 of this Local Law.

8. RECORDS TO BE KEPT:

Every operator shall keep records of every occupancy, of all rent paid, charged, or due, and of all tax payable thereon, in such form as the County Chairman may require by regulation. Such records shall be available for inspection and examination at any time upon demand by the County Chairman or his duly authorized employee or agent, and shall be preserved for a period of three (3) years, except that the County Chairman may consent to their destruction within that period or may require that they be kept longer.

9. RETURNS:

a. Every operator shall filed with the County Chairman a return of occupancy, of rents, and of taxes payable thereon for the periods ending February 28th, May 31st, August 31st, and November 30th of each year, on and after the ____ day of ____________ 20__. Such returns shall be filed within twenty (20) days from the expiration of the period covered thereby. If the twentieth day falls on a Saturday, Sunday, or legal holiday, the return and tax will said to be due on the next County working day. The County Chairman may permit or require returns to be made by other periods and upon such dates as he may specify. If the County Chairman deems it necessary in order to ensure the payment of the tax imposed by this law, he or she may require returns to be made for shorter periods than those prescribed pursuant to the foregoing provisions of this sections and upon such dates as he may specify.

b. The form of returns shall be prescribed by the County Chairman and shall contain such information as he may deem necessary for the proper administration of this local law. The County Chairman may require amended returns to be filed within twenty (20) days after notice and to contain the information specified in the notice.

c. If a return required by this local law is not filed, or a return when filed is incorrect or insufficient on its face, the County Chairman shall take the necessary steps to enforce the filing of such return or of a corrected return.

10. PAYMENT OF TAX:

At the time of filing a return of occupancy and of rents, each operator shall pay to the County Chairman the taxes imposed by this local law upon rents required to be included in such return, as well as all other monies collected by the operator acting or purporting to act under the provisions of this local law. Where the County Chairman deems it necessary to protect revenues to be obtained under this local law, he may require any operator required to collect the tax imposed by this local law to file with him a bond, issued by a surety company authorized to transact business in this state and approved by the superintendent of insurance of this state as to solvency and responsibility, in such an amount as the County Chairman may fix to secure the payment of any tax and/or penalties and interest due or which may become due form such operator. In the event that the County Chairman determines that an operator is to file such a bond, he shall give notice to the operator to that effect, specifying within five (5) days after the giving of notice unless within those five (5) days the operator requests in writing a hearing before the County Chairman, at which the necessity, propriety, and the amount of the bond shall be determined by the County

Chairman. This determination shall be final and shall be complied with within fifteen (15) days after the giving the notice thereof. In lieu of a bond, security approved by the County Chairman or cash in the amount he may prescribe, may, at any time, without notice to the depositor, be applied to any tax and/or interest or penalties due, and for the purpose the securities may be sold by him at public or private sale without notice to the depositor thereof.

11. DETERMINATION OF TAX:

a. Any final determination of the amount of any tax payable hereunder shall be reviewable for error, illegality, or unconstitutionality or any other reason whatsoever by a proceeding under Article 78 of the Civil Practice Law and Rules if application therefore is made to the Supreme Court within thirty (30) days after the giving of the notice of such final determination; provided, however, that any such proceeding under Article 78 of the Civil Practice Law and Rules shall not be instituted unless:

   i. The amount of any tax sought to be reviewed, with interest and penalties thereon as may be provided for by local law or regulation shall be first deposited and there is an undertaking filed, issued by a surety company authorized to transact business in this state and approved by the superintendent of insurance of this state as to solvency and responsibility, in such an 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 charge which may accrue in the prosecution of such proceeding; or

   ii. At the option of the petitioner such undertaking may be in a sum sufficient to cover the taxes, interests 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.

b. If a return required by this Local Law is not filed, or if a return when filed is incorrect or insufficient, the amount of tax due shall be determined by the County Chairman or his designate, the proper fiscal officer, from obtainable information. If necessary, the tax may be estimated on the basis of external indices, such as the number of rooms, location, scale of rents, comparable rents, types of accommodations and service, number of employees and/or other factors. Notice of such determination shall be given to the person liable for the collection and/or payment of the tax. Such determination shall finally and irrevocably fix the tax unless the person against whom it is assessed, within thirty (30) days after notice of such determination, applies to the County Chairman for a hearing, or unless the County Chairman makes a new determination on his or her own motion. After such a hearing, the County Chairman shall give notice of his or her determination to the person against whom the tax is assessed. The determination of the County Chairman shall be reviewable for error, illegality, unconstitutionality, or any other reason whatsoever by proceeding under Article 78 of the Civil Practice Law and Rules as outlined in part (a) of this subdivision.

12. <u>DISPOSITION OF REVENUES</u>:

All revenues resulting from the imposition of the tax under this local law shall be paid into the treasury of Cortland County, and shall be credited to and deposited into the general fund of the County, thereafter to be allocated for tourist and convention development. Provided, however, that the County shall be authorized to retain up to a maximum of ten percent (10%) of such revenue to defer the necessary expenses of the County in administering such tax. The revenue derived from the tax, after deducting the amount provided for administering such tax, shall be allocated to enhance the general economy of Cortland County, its cities, towns and villages, through promotion of tourist activities, conventions, trade shows, special events, and other directly related supporting activities.

13. REFUND, REVISION OR CREDITS:

a. In the manner provided in this section, the County Chairman shall refund or credit, without interest, any tax, penalty, or interest erroneously, illegally, or unconstitutionally collected or paid if application to the County Chairman for such refund is made within one year from the payment thereof. Whenever a refund is made by the County Chairman, he or she shall state his reasons therefore in writing. Such application may be made by the occupant, operator, or other person who has actually paid the tax. Such application may also be made by an operator who has collected and paid over such tax to the County Chairman, provided that the application is made within one year of the payment by the occupant to the operator. However, no actual refund of monies shall be made to such operator until he first establishes to the satisfaction of the County Chairman under such regulations as the County Chairman by authority has repaid to the occupant the amount for which the application for refund is made. In lieu of any refund required to be made, the County Chairman may allow credit thereof on payments due from the applicant.

b. An application for a refund or credit made as herein provided shall be deemed an application for a revision of any tax, penalty, or interest complained of and the County Chairman may receive evidence with respect thereto. After making his determination, the County Chairman shall give notice thereof to the applicant, who shall be entitled to review said determination by a proceeding under Article 78 of the Civil Practice Law and Rules; provided the proceeding is instituted within thirty (30) days after the giving of the notice of determination and provided a final determination of tax due was not previously made. Such a proceeding shall not be instituted unless an undertaking is filed with the County Chairman in an amount and with sureties approved by a justice of the Supreme Court to the effect that if such proceedings are dismissed or the tax confirmed, the petitioner will pay all costs and charges that may accrue in the prosecution of said proceeding.

c. A person shall not be entitled under this section to a revision, refund, or credit of a tax, interest, or penalty that had been determined to be due pursuant to the provisions of subdivision thirteen (13) of this local law where said person has had a hearing or an opportunity for a hearing or an opportunity for a hearing as provided in this section, or who has failed to avail himself of the remedies provided therein. No refund or credit of a tax, interest, or penalty paid after a determination by the County Chairman pursuant to subdivision eleven (11) of this local law shall be paid unless it is found that the determination was erroneous, illegal, unconstitutional, or otherwise improper by the County Chairman after a hearing of his own motion, or in a proceeding under Article 78 of the Civil Practice Law and Rules pursuant to the provisions of said section. In that event, refund or credit without interest shall be made of the tax, interest, or penalty found to have overpaid.

14. REMEDIES EXCLUSIVE:

The remedies provided by subdivisions eleven (11) and thirteen (13) of this local law shall be exclusive remedies available to any person for the review of tax liability imposed by this Local Law. No determination, proposed determination of tax, nor determination on any application for refund shall be enjoined or reviewed except as hereinafter provided, by an action for declaratory judgment, an action for money had and received, or by an action proceeding other than a proceeding in the nature of a certiorari proceeding under Article 78 of the Civil Practice Law and Rules. A taxpayer may, however, proceed by declaratory judgment if he or she institutes suit thirty (30) days after a deficiency assessment if made and pays the amount of the deficiency assessment to the County Chairman prior to the institution of such suit and posts a bond for costs as provided in subdivision eleven (11) of this local law.

15. PROCEEDING TO RECOVER TAX:

a. Whenever any operator, any officer of a corporate operator, any occupant, or other person fails to collect and pay over any tax and/or penalty or interest as imposed by this local law, the County Attorney shall, at the request of the County Chairman, bring or cause to be brought an action to enforce the payment of same on behalf of the County in any court of the State of New York or of any other state or of the United States. If, however, the County Chairman in his discretion believes that any such operator, officer, occupant, or other person is about to cease business, leave the state, or remove or dissipate the assets out of which the tax or penalties might be satisfied, and than any such tax or penalty will not be paid when due, he or she may declare such tax or penalty to be immediately due and payable, and may issue a warrant immediately.

b. As an additional or alternate remedy, the County Chairman may issue a warrant, directed to the Sheriff, commanding him to levy upon and sell the real and personal property of the operator, officer of a corporate operator, or other person liable for the tax, which may be found within the County for the payment of the amount thereof, with any penalties and interest, and the cost of executing the warrant, and to return such warrant to the County Chairman and to pay him the money collected by virtue thereof within sixty (60) days after the receipt of said warrant. Within five (5) days after the receipt of the warrant, the Sheriff shall file a copy of the same with the County Clerk. Thereupon the Clerk shall enter in the judgment docket the name of the person stated in the warrant, the amount of tax, penalties, and interest for which the warrant is issued, and the date when such copy is filed. Thereupon the amount of such warrant so docketed shall become a lien upon the interest in real and personal property of the person against whom the warrant is issued. The Sheriff shall then proceed upon the warrant in the same manner and with like effect as that provided by law in respect to executions issued against property upon judgments of a court of court. For services in executing the warrant he or she shall be entitled to the same fees, which he may collect in the same manner. In the discretion of the County Chairman, a warrant of like terms, force, and effect may be issued and directed to any officer or employee of the County Chairman. In the execution thereof, such officer or employee shall have all the powers conferred by law upon sheriffs, but shall be entitled to no fee or compensation in excess of the actual expenses paid in the performance of such duty. If a warrant is returned not fully satisfied, the County Chairman may, from time to time, issue new warrants and shall also have the same remedies to enforce the amount due thereunder as if the County has recovered judgment thereof and execution thereon has been returned unsatisfied.

c. Whenever an operator makes a sale, transfer, or assignment of any part or the whole of his or her hotel; or his or her lease, license, or other agreement or right to possess or operate such hotel or the equipment, furnishings, fixtures, supplies, or stock of merchandise, pertaining to the conduct or operation of said hotel or motel; other than ordinary and regular prosecution of business, the purchaser, transferee or assignee shall, at least ten (10) days before taking possession of the subject of said sale, transfer or assignment, or before receiving payment, notify the County Chairman by registered mail of the proposed sale and the price terms, and conditions thereof, whether or not the seller, transferor, or assignee has represented to or informed the purchaser, transferee, or assignee that it owes any tax pursuant to this local law, whether or not the purchaser, transferee, or assignee has knowledge that such taxes are owing, and whether any such taxes are in fact owing.

d. Whenever the seller, transferor, or assignor fails to give notice to the County Chairman as required above, or whenever the County Chairman or other fiscal officer informs the purchaser, transferee, or assignee that a possible claim for such taxes exists, any sums of money, property, choses in action, or other consideration which the purchaser, transferee or assignee is required to transfer over to the seller, transferor, or assignor shall be subject to a first priority right and lien for any such taxes theretofore and thereafter determined to be due from the seller, transferor, or assignor to the County. The purchaser, transferee, or assignee is then forbidden to transfer to the seller, transferor, or assignor any such sums of money, property, or choses in action to the extent of the amount of the County's claim. For failure to comply with the provisions of this subdivision, the purchaser, transferee, or assignee, in addition to being subject to the liabilities and remedies imposed under the provisions of Article 6 of the Uniform Commercial Code, shall, as well as the seller, transferor, or assignor, be personally liable for the payment to the County of any such taxes theretofore or thereafter determined to be due to the County from the seller, transferor, or assignor. Such liability may be assessed and enforced in the same manner as the liability for tax under this local law.

16. **GENERAL POWERS OF THE COUNTY CHAIRMAN**:

a. In addition to the powers granted to him or her in this local law, the County Chairman is, subject to the approval of the Cortland County Legislature, hereby authorized and empowered to:

1. Make, adopt, and amend rules and regulations appropriate to the carrying out of this local law and the purposes thereof;

2. Extend, for cause shown, the time of filing any return for a period not exceeding thirty (30) days; and for cause shown, to remit penalties but not interest; and to compromise disputed claims in connection with the taxes hereby imposed;

3. Request information from the Tax Commission of the State of New York or the Treasury Department of the United States relative to any person; and to afford information to such Tax Commission or Treasury Department relative to any person, notwithstanding any other provision of this local law to the contrary;

4. Delegate functions hereunder to any employee(s) of County Administration;

5. Prescribe methods for confirming the rents for occupancy and to confirm the accuracy of information on the taxable and nontaxable rents;

6. Require any operator within the County, if it is determined that adequate records are not being maintained, to keep detailed records of the nature and type of hotel or motel maintained; nature and type of service rendered; number of rooms available and occupied; daily leases; occupancy contracts or arrangements; rents received; charged and accrued; the names and addresses of the occupants; whether or not any occupancy is claimed to be subject to the tax imposed by this local law; and to furnish such information at the request of the County Chairman.

17. ADMINISTRATION OF OATHS AND COMPELLING TESTIMONY;

a. The Cortland County Chairman or his employee(s) or agent(s) duly designated and authorized by him or her shall have the power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of their powers and duties under this local law. The County Chairman shall have power to subpoena and require the attendance of witnesses and the production of books, papers, and documents to secure information pertinent to the performance of his or her duties hereunder, in the enforcement of this local law, and to examine them in relation thereto. The County Chairman shall also have the power to issue commissions for the examination of witnesses who are out of the state, unable to attend before him, or who are excused from attendance.

b. A Supreme Court Justice, either in court or in chambers, shall have the power to summarily enforce by proper proceedings the attendance and testimony of witnesses and the production and examination of books, papers, and documents called for by the subpoena of the County Chairman under this local law.

c. Any subpoenaed person who refuses to testify or produce books or records, or who testifies falsely in any material matter pending before the County Chairman under this local law shall be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars ($1,000) or imprisonment for not more than one (1) year, or both such fine and imprisonment.

d. The officers who serve the summons or subpoena of the County Chairman and witness attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of records, except as herein provided otherwise. Such officers shall be the County Sheriff and his or her duly appointed deputies, or any officers or employees of the County Chairman's officer designated by him to serve such process.

18. REFERENCE TO TAX:

Whenever reference is made to this tax in placards or advertisements, or in any other publications, such reference shall be substantially in the following form: "Tax on occupancy of hotel, motel, or short-term rental unit rooms" or "occupancy tax," except that in any bill, receipt, statement, or other evidence or memorandum of occupancy or rent charge issued or employed by the operator, the word "tax" will suffice.

19. PENALTIES AND INTEREST:

a. Any person failing to file a return or to pay over any tax to the County Chairman within the time required by this local law shall be subject to a penalty of ten percent (10%) of the amount of tax due, plus interest at the rate of one and one-half (1 ½ %) percent of such tax for each month after such return was required to be filed or such tax became due. Such penalties and interest shall be paid and disposed of in the same manner as other revenues from this local law.

b. The following persons shall, in addition to the penalties herein or elsewhere prescribed, by guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars ($1,000) or imprisonment not exceeding one year or both such fine and imprisonment:

1. Any operator, occupant, or any officer of a corporate operator or occupant failing to file a return required by this local law, or filing or causing to be filed, making or causing to be made, giving or causing to be given any return, certificate, affidavit, representation, information, testimony or statement authorized or required by this local law, which is willfully false;

2. Any operator or officer of a corporate operator willfully failing to file a bond required to be filed pursuant to subdivision eleven (11) of this local law, failing to file a registration certificate and such data in connection therewith as the County Chairman may require, failing to display or surrender the certificate of authority as required by this local law, or assigning or transferring such certificate of authority;

3. Any operator or officer of a corporate operator willfully failing to charge separately from the rent the tax herein imposed, willfully failing to state such tax separately on any evidence of occupancy and on any bill, statement or receipt of rent issued or employed by the operator, or willfully failing or refusing to collect such tax from

the occupant;

4. Any operator or officer of a corporate operator who refers or causes reference to be made to this tax in a form or manner other than that required by this local law; and,

5. Any operator failing to keep records required by subdivision eight (8) of Section 4 of this local law.

c. Any operator or officer of a corporate operator who fails to file a certificate of registration as provided under this local law shall be subject to a penalty of $250 for each month of delinquency in filing such certificate. Officers of a corporate operator shall be personally liable for the tax collected or required to be collected by such corporation under this local law, and subject to the penalties herein above imposed.

d. The certificate of the County Chairman to the effect that a tax has not been paid, that a return, bond, or registration certificate has not been filed, or that information has not been supplied pursuant to the provisions of this local law, shall be presumptive evidence thereof.

20. RETURNS TO BE SECRET:

a. Except in accordance with the proper judicial order, or as otherwise provided by law, it shall be unlawful for the County Chairman or any officer or employee of the County Chairman’s officer to disclose in any manner the rents or other information relating to the business of a taxpayer contained in any return required under this local law, except to such persons and at such times as necessary to carry out this local law, except to such persons and at such times as necessary to carry out this local law. 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 Chairman in an action or proceeding under the provisions of this local law, or on behalf of any party to any action or proceeding under the provisions of this local law when the returns or facts shown thereby are directly involved in such action or proceeding. In any of these events the Court may require the production of any may admit into evidence as much of said returns or the facts shown thereby as are pertinent to the action or proceeding, and no more. Nothing herein shall be construed to prohibit the delivery to the taxpayer or his duly authorized representative of a certified copy of any return filed in connection with his or her tax, nor to prohibit the publication of statistics classified so as to prevent the identification of particular returns and the items thereof. In addition, nothing herein shall be construed to prohibit the inspection by the County Attorney or other legal representatives of the County of the return of the taxpayer who shall bring action to set aside or review the tax based thereon, or against who an action or proceeding has been instituted for the collection of a tax or penalty. Returns shall be preserved for three years and thereafter until the County Chairman permits them to be destroyed.

b. Any violation of part (a) of this subdivision shall be punishable by a fine not exceeding one thousand dollars ($1000), or by imprisonment not exceeding one (1) year, or both such fine and imprisonment in the discretion of the Court. If the offender is an officer or employee of the County, he or she shall be dismissed from office and be incapable of holding any public officer for a period of five years thereafter.

21. NOTICES AND LIMITATIONS OF TIME:

a. Any notice authorized or required under the provisions of this local law may be given by mailing the same to the person for whom it is intended in a postpaid envelope addressed to such person at the address given in the last return filed by him pursuant to the provisions of this local law, or in any application made by him or her. If no return has been filed nor application made, then notice may be given by mailing same to such address as may be obtainable. Mailing of such notice shall be presumptive evidence of the receipt of same by the person to whom it is addressed. Any period of time which is determined according to the provisions of this local law by the giving of notice shall commence to run from the date of mailing of such notice.

b. The provisions of the Civil Practice Law and Rules or any other law relative to the limitations of time for the enforcement of a civil remedy shall not apply to any action or proceeding taken by the County to levy, appraise, assess, determine, or enforce the collection of any tax or penalty provided by this local law. However, except in the case of a willfully false or fraudulent return with the intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three (3) years from the date of filing of a return; provided, however, that where no return has been filed as provided by law, the tax may be assessed and collected at any time.

c. Where a taxpayer has consented in writing, before the expiration of the period prescribed herein for the assessment of an additional tax, that such period be extended, the amount of such additional tax due be determined at any time within the extended period. The period so extended may be further extended by subsequent consents in writing made before the expiration of the extended period.

22. SEPARABILITY:

If any provision of this local law, or the application thereof to any person or circumstances, is held to be invalid the remainder of this local law and the application of its provision to other persons or circumstances shall not be affected thereby.

SECTION 5. EFFECTIVE DATE:

This local law shall take effect upon filing in the Office of the Secretary of State as provided by Section 27 of the Municipal Home Rule Law.

AGENDA ITEM NO. 3 – Requesting Special Legislation to Amend New York State Tax Law, in Relation to Expanding the Use of Occupancy Tax Dollars

RESULT:	**POSTPONED [UNANIMOUS]** **Next: 10/14/2025 9:00 AM**
MOVER:	Joseph Nauseef, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Nauseef, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Beau Harbin, Linda Jones

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Requesting Special 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 (9) presently authorizes Cortland County to adopt and amend local laws 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. The revenue derived from such tax, after deducting the amount provided for administering such tax, as so authorized by local law, shall be allocated to enhance the general economy of Cortland County, its cities, towns, and villages, through promotion of tourist activities, conventions, trade shows, special events, and other directly related and supporting activities; AND

WHEREAS, the current use of occupancy tax revenue is limited to the above stated uses referenced in the preceding paragraph; 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 enhance local workforce development, business attractions, and related initiatives that directly or indirectly benefit tourism and the County's economy 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. Expand the permissible uses of occupancy tax revenues to include funding of economic development initiatives, including but not limited to: economic development, to include tourism and recreation related activities, the development, operation, and maintenance of tourist activities that occur at county-owned parks, and such other programs for the benefit of the County's economic development as determined by the majority of the County Legislature;

; AND IT BE 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 Assemblymember Anna Kelles, and Assemblymember Jeff Gallahan in order to request the introduction of Home Rule Legislation regarding this matter.

Discussion Items Cont.

1. Contract Process for Cortland County Convention & Visitor's Bureau

RESULT:	**POSTPONED TO DATE CERTAIN (NO VOTE)** **Next: 10/14/2025 9:00 AM**

2. 2026 Cortland County Budget

RESULT:	**POSTPONED TO DATE CERTAIN (NO VOTE)** **Next: 10/14/2025 9:00 AM**

Adjournment

The meeting was closed at 11:19 AM

TOMPKINS CORTLAND COMMUNITY COLLEGE | Office of the President

Fall 2025 Progress Update

- The 2025-26 Academic Year began on Monday, August 25, 2025. Core enrollment (non-high school/concurrent enrollment) for the fall 2025 semester is currently up by 11% in full-time equivalent (FTE) students and 10.3% in headcount. This is the highest enrollment increase in more than a decade.
- Of the incoming (new) students for fall 2025, the majority (52%) are from Cortland and Tompkins Counties. The second largest group is the “donut” (contiguous) counties accounting for 25% of students in the incoming class.
- TC3 has re-engineered its new student onboarding and enrollment process to fully integrate technology, prioritize staff time and track data to provide just-in-time, personalized checklists and information to students, easing the enrollment and financial aid processes.
- The SUNY Reconnect program, which provides free community college tuition for a first degree for adults ages 25-55 enrolled in one of 12 high-demand, high-needs programs at TC3, has resulted in more than 400 applications and 200 adult students enrolled this fall.
- The College is actively rightsizing its physical footprint to be commensurate with institutional needs by divesting assets held by the TC3 Foundation. This includes the listing in August 2025 of three residence halls with commercial real estate broker CBRE, the closure of Coltivare restaurant in Ithaca in January 2025 and the pending sale of the Cortland Extension Center to SUNY Cortland (expected to be complete by 12/31/25).
- TC3’s successor 2025-28 Strategic Plan: *Sustaining a Vibrant Community*, was approved by the College Board of Trustees in June 2025. The three-year Strategic Plan was developed over a year-long process that included students, staff, employers, school districts and the broader community.
- The College commissioned its first Facilities Master Plan in more than a decade this year. The plan, which will be considered by the College Board of Trustees in October, prioritizes spaces for teaching and learning, including the necessary infrastructure and technology for new and growing programs to meet employer needs and drive the local workforce.
- TC3’s Academic Primary Plan prioritizes the development of new programs that meet local workforce needs. A new Health Sciences AS transfer degree was developed this year in partnership with SUNY Upstate Medical University and SUNY Cortland (currently pending SUNY and NYS Education Department review and approval).
- TC3 was accepted this year into Achieving the Dream (ATD), a national network of 300+ community colleges focused on transformative practices that advance student success, close opportunity gaps and embed best practices that result in strong outcomes for students in jobs and transfer.
- The College is preparing for its Middle States Commission accreditation visit in fall 2026. This process, which encompasses a 3-year preparation period, occurs every seven years.

NY Counties Occupancy Tax Law: Economic Development and Tourism Language

X Denotes counties with in-house tourism function or unit

County	NY Law		Notes
Broome	Three-Fifths of revenues resulting from the imposition of the tax under this article is to be paid into the treasury of the county and is credited to and deposited in the general fund of the county and is thereafter to be allocated at the discretion of the Broome County Legislature for any county purpose in order to increase conventions, trade shows and tourist business. Two-Fifths of revenues resulting from the imposition of said tax is to be deposited in a special account known as the county economic development initiative fund and is to be marked separate and apart from any other funds and accounts of the county. The Broome County Legislature shall designate the specific purpose for which these funds may be used.	X	Overseen by the County's Planning Department and use in part an RFP process. Distributed through a dedicated "Hotel/Motel" fund. 3% portion of tax goes to contract agencies to promote tourism and tourist activities. 2% portion of tax is directed towards economic development and marketing such as the small community fund which provides grants for community improvement projects.
Cattaraugus	All revenues resulting from the imposition of tax under the local laws shall be paid into the treasury of Cattaraugus County and shall be credited to and deposited into the general fund of the county, thereafter to be allocated at the discretion of the county legislature of the county of Cattaraugus for the purposes of tourism and economic development	X	Administered by the County's Economic Development, Planning and Tourism Office. Provides funding to several Chambers of Commerce, a competitive grant program for business associations, non-profit organizations, events, festivals. Department of Economic Development, Planning and Tourism (EDPT) also directly receives funding to support county economic development initiatives as well as county's tourism website, EnchantedMountains.com,
Chenango	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the county of Chenango and shall be credited to and deposited in the general fund of the county, thereafter to be allocated for the promotion of tourism development, economic development, and other directly related and supporting activities.		Board of Supervisor directed, tourism promotion monies primarily channeled through Chamber of Commerce
Franklin	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the county of Franklin and shall be credited to and deposited in the general fund of the county, thereafter to be allocated for the promotion of tourism development, economic development, and other directly related and supporting activities;	X	In county government, Economic Development and Tourism. County uses tax mostly for tourism promotion, visitor experience enhancement, and developing tourism amenities, with funds allocated according to a strategic marketing plan approved by the County Legislature. A Tourism Advisory Committee develops this plan, and the funds are distributed to the County's Tourism Promotion Agent for implementation.
Fulton	All revenues resulting from the imposition of the tax under this local law shall be paid into the Treasury of the County of Fulton and shall be credited to and deposited in the general fund of the County, thereafter to be allocated only for tourism development, economic development and other directly related and supporting activities, however, that a portion of such revenue may be specifically allocated to the expense of the County in administering such tax.	X	In-county government Planning Department's Tourism Coordinator oversees and coordinates disposition of funds designated for tourism promotion with outside agency.
Nassau	Seventy-five percent thereof shall be distributed as appropriated by the legislative body under the following formula: (i) twenty-five percent of such seventy-five percent of revenues shall be paid into the treasury of the county of Nassau and shall be dedicated to the fulfillment of the general obligations of such county and (ii) seventy-five percent of such seventy-five percent of revenues shall be utilized by the county of Nassau, acting through its county department of parks, recreation and museums, to improve and advance the marketability of cultural and historic attractions located throughout the county of Nassau.	X	in-county government distributed over several functions. In addition to law description, 25 % is allocated to tourism promotion, preservation and maintenance of cultural sites and cultural programs

Oneida	Revenues resulting from the imposition of tax authorized by this section shall be paid into the treasury of the county of Oneida and shall be credited to and deposited in the Oneida County trust and agency fund; the net collections therefrom shall thereafter be allocated by the county legislature of Oneida and shall be used for the promotion of tourism development, economic development, and other directly related and supporting activities by a not-for-profit and/or public benefit corporation under contract with the county.	X	Contract out with a not-for-profit or public benefit corporation, under contract with the county, carries out the actual promotion and development activities. In addition, a portion of occupancy tax monies used separately for economic development with a focus on the Nexus Center.
Otsego	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of Otsego county and shall be credited to and deposited in the general fund of the county; the net collections therefrom shall thereafter be allocated by the board of representatives of Otsego county in an amount not to exceed two hundred thousand dollars for the promotion, planning and development of tourism in Otsego County and the remaining net collections therefrom may be allocated by the board of representatives of Otsego county for any county purpose.		A portion of the revenue, up to a $200,000 annual cap, is specifically earmarked for tourism promotion, planning, and development. The county contracts with the DMC, a non-profit organization, to act as its Tourism Promotion Agency. The DMC receives funding from the occupancy tax to promote tourism in the region, including marketing efforts, cooperative investments, and leveraging state grants. The remaining net collections from the tax can be allocated for any general county purpose. This may include covering the increased costs of infrastructure repair and maintenance that come with heavy tourism.
Saratoga	Revenues resulting from the imposition of tax authorized by this section shall be paid into the treasury of the county of Saratoga and shall be credited to and deposited in the general fund of the county; the net collections therefrom shall thereafter be allocated by the board of supervisors of Saratoga County fifty percent for the promotion of tourism and conventions and fifty percent to the Saratoga County Prosperity Partnership, Inc. for the promotion of tourism and other economic development-related purposes		General capital campaign to expand and renovate the City Center and surplus used for the operational running of City Center. Occupancy tax tourist promotion monies contracted out to various non-for-profits, primarily with Saratoga Convention & Tourism Bureau.
Schoharie	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of Schoharie county and shall be credited to and deposited in the general fund of the county; provided, however, that such local laws shall provide that: (a) the county shall be authorized to dedicate a portion of such revenue to promote tourism and other forms of business in the county;	X	In-county government Economic Development Coordinator (which oversees tourism)Contract out advertising campaigns to attract visitors to the county and its attractions, funding local festivals, fairs, and other events. Enhancements to roads, parks, and other public facilities that appeal to tourists. Economic development: Initiatives that assist local businesses that cater to tourists.
Seneca	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of Seneca county and shall be credited to and deposited in the general fund of the county and shall be made available thereafter for the promotion of tourism and tourist attractions in Seneca county and any other directly related or supporting activities as related to tourism including, but not limited to, programs to improve public infrastructures; to develop, operate and maintain public parks and recreational facilities; to maintain and enhance the water resources of Seneca county, including lakes and tributary streams; and for environmental conservation		County uses occupancy tax to support tourism promotion and development, including conventions, trade shows, special events, and related activities which include infrastructure, parks, and recreational facilities, and environmental conservation to further boost the local economy. Contracts with Chamber of Commerce for tourism promotion portion.
Suffolk	Six million dollars per fiscal year, shall be delivered to a not-for-profit tourism promotion agency that has experience with tourism promotion in the Long Island region...two hundred fifty thousand dollars per fiscal year shall be utilized ...for the promotion of the county of Suffolk as a film friendly location through the county department of economic development and planning; three million two hundred fifty thousand dollars per fiscal year shall be deposited into the general fund of the county of Suffolk to be utilized for general park purposes;	X	Overseen by the Economic Development and Planning Department. In addition to tourism promotion dollars portion of revenue is deposited into a special fund called the "Suffolk County Infrastructure Fund," representing the economic development portion of their law. The law is quite extensive. Contract out tourism portion to a not-for-profit organization

Yates	All revenues resulting from the imposition of the tax under this local aw shall be paid into the treasury of Yates County and shall be credited to, and deposited in, the General Fund of the County... shall be equally divided for the purpose of i) promoting tourism in the County (Yates County Tourism) and ii) the enhancement of the general economy in the County, its towns and villages (Yates County General Fund).	X	Overseen by Planning and Development Department; Tourism Advisory Committee (TAC): Half of the revenue is managed by the TAC, which awards grants to local businesses and organizations. These grants fund projects that enhance visitor experiences, promote tourism, and increase visitation to the county. A portion of the revenue is allocated to a natural resources grant. This supports improvements to parks, trails, playgrounds, and other outdoor activities to enhance the experience for both tourists and residents. The remaining funds are used to enhance the general economy of the county, its towns, and its villages.

NY Counties Occupancy Tax Law - General fund language or no language

X Denotes counties with an in-house tourism function or unit

County	NY Law		Notes
Allegany	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of Allegany county and shall be credited to and deposited in the general fund of the county; The revenue derived from the tax, after deducting the amount provided for administering such tax, as so authorized by local law, shall be allocated to enhance the general economy of Allegany County, its cities, towns, and villages.	X	Located in county government in Economic and Community Development. Director of Tourism. The funds are allocated to support cultural and recreational facilities, maintain infrastructure, and improve services.
Columbia	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the county of Columbia and shall be credited to and deposited in the general fund of the county thereafter to be used for any lawful purpose.	X	Located in county government; in-house tourism department Budget about $366,000
Delaware	All revenues from the imposition of the tax under the local laws shall be paid into the treasury of the county of Delaware and shall be credited to and deposited in the general fund of the county.	X	In 2022 county brought in-house to Department of Economic Development. Roughly 50% for promotion and 50% for initiatives to grow industries. Provided funds previously through contract with the Chamber.
Lewis	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the county of Lewis and shall be credited to and deposited into the general fund of the county.		Used a portion of $150000 in occupancy tax for a match with I Love NY with Chamber of Commerce and uses a portion for infrastructure activities like trail maintenance
Onondaga	All revenues resulting from the imposition of the tax under this local law shall be paid into the treasury of the county and shall be credited to and deposited in the general fund of the county;		Contracts with the Visit Syracuse to assist in the promotion of the County. It is housed within the Centerstate Corporation for Economic Opportunity (CEO). County uses funds to leverage related development such as convention sites, attractions such as proposed Aquarium, capacity building such as hotels/motels
Orange	All revenue resulting from the imposition of the tax under this local law shall be paid into the Treasury of Orange County and shall be credited to and deposited in the general fund of the County.	X	In county government Tourism and Film Office
Orleans	All revenues resulting from the imposition of the tax under the local law shall be paid into the treasury of Orleans County and shall be credited to and deposited in the general fund of the county.	X	In-county government. Tourism Director and part-time sportfishing coordinator
Rensselaer	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of Rensselaer County and shall be credited to and deposited in the general fund of such county and shall be available thereafter for any county purpose.	X	In-county government Tourism Office

Attachment: NY Counties Occupancy Tax Law - General Fund Language or no language (13277 :

Rockland	Revenues resulting from the imposition of tax authorized by this section shall be paid into the treasury of the county of Rockland and shall be credited to and deposited in the general fund of the county; and may thereafter be allocated at the discretion of the board of legislators of the county of Rockland for any county purpose.	X	in-county government Economic Development & Tourism office. The occupancy tax provides a direct funding stream for the county's tourism promotion agency; can be used to support local businesses, cultural attractions, and special events; can be used to maintain and improve the public infrastructure, such as roads and parks; can be used to fund important county services and reduce the burden on property taxpayers
St. Lawrence	Revenues resulting from the imposition of tax authorized by this section shall be paid into the treasury of the county of St. Lawrence and shall be credited to and deposited in the general fund of the county; and may thereafter be allocated at the discretion of the board of legislators of the county of St. Lawrence for any county purpose.		Contracts with Chamber of Commerce promotion; spends a portion on infrastructure projects
Ulster	All revenues resulting from the imposition of the tax under this article shall be paid into the treasury of the County and shall be credited to and deposited in the general fund of the County, and thereafter such amount as may be hereafter required to defer necessary expenses of the County in administering such tax shall be applied annually for such purpose	X	In-county government Tourism Department, Director of Tourism, Integrated workforce development, economic development and tourism approach
Westchester	Revenues resulting from the imposition of tax authorized by this section shall be paid into the treasury of the county of Westchester and shall be credited to and deposited into the general fund of the county; and may thereafter be allocated at the discretion of the board of legislators of the county of Westchester for any county purpose.	X	In-county government Tourism & Film Office
Wyoming	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of Wyoming County and shall be credited to and deposited in the general fund of the county; The revenue derived from the tax, after deducting the amount provided for administering such tax, as so authorized by local law, shall be allocated to enhance the general economy of Wyoming County, its cities, towns, and villages		Contract with the Wyoming County Chamber of Commerce for tourism promotion
No Occupancy Tax			
Herkimer			Tourism principally conducted by Chamber of Commerce and other tourist attractions in the county
Greene		X	In-county government Economic Development , Director of Tourism. Budget $1.6 million doesn't include revenue matches for I Love NY
Putman		X	In-county government Director of Tourism. Budget $270,000 plus I Love NY Match; one town imposed tax goes to general fund
Hamilton			Contract with the Regional Office of Sustainable Tourism

NY County Impact of Tourism Report for FY 24*

Tax Language: General Fund & Economic Development and Tourism Counties
27 Counties

County	Annual Financial Impact for FY 24	Growth over FY 23
Allegany	$84.8 million	2.30%
Columbia	$253.3 million	0.30%
Delaware	$155 million	5.40%
Dutchess	$811 milllion	7.30%
Lewis	$64.9 million	3.60%
Onondaga*	$1.29 billion	3.00%
Orange	$1.32 billion	3.90%
Orleans	$43.3 million	3.20%
Rensselaer	$188 million	6.00%
Rockland	$596 million	7.20%
St. Lawrence	$186.60 million	9.90%
Ulster	$1.12 billion	8.80%
Westchester	$2.37 billion	7.80%
Wyoming	$68.7 million	-3.60%
Broome	$428.1 million	5.20%
Cattaraugus	$431.3 million	9.30%
Chenango	$48.4 million	8.90%
Franklin	$222 million	0.00%
Fulton	$83.8 million	4.50%
Nassau	$3.2 billion	-0.40%
Oneida	$2 billion	6.40%
Otsego	$421.2 million	8.40%
Saratoga	$902 million	3.00%
Schoharie	$105.7 million	0.20%
Seneca	$186 million	7.90%
Suffolk	$4.6 billion	7.00%
Yates	$102 million	-1.20%
Total Percent		124.30%
Average Percent Growth for FY 24		**4.60%**
No Countywide	**Occupancy Tax**	
Herkimer	$155.2 million	2.30%
Greene	$318 million	4.40%
Putnam County	$88.3 million	3.10%
Hamilton County	$108.9 million	-1.08%

NY County Impact of Tourism Report for FY 24*

Tax Language: Tourism and Other Related Activities & Activites limited to Tourism Counties
26 Counties

County	Annual Financial Impact for FY 24	Growth over FY 23
Albany	$1.04 billion	-2.02%
Chautuaqua	$312.7 million	-0.40%
Chemung	$116.6 million	3.10%
Cortland	$104.8 million	0.60%
Genesee	$144.5 million	3.00%
Monroe	$1.45 billion	-2.20%
Montgomery	$82.4 million	4.90%
Oswego	$235 million	3.00%
Schuyler	$80.6 million	5.30%
Steuben	$208.4 million	10.60%
Tioga	$42.8 million	0.70%
Tompkins**	$320.2 million	6.40%
Wayne	$44.7 million	-0.40%
Cayuga	$168.6 million	7.60%
Clinton	$205 million	6.50%
Erie	$2.65 billion	7.20%
Essex	$963.5 million	5.90%
Jefferson	$348.3 million	5.30%
Livingston	$81.1 million	4.90%
Madison	$146.4 million	6.30%
Niagara	$1.16 billion	6.40%
Ontario	$377.7 million	3.70%
Schenectady	$582.5 million	5.70%
Sullivan	$1.03 billion	6.40%
Warren	$928.2 million	4.50%
Washington	$44.4 million	12.80%
		115.78%
	Average Percent Growth for FY 24	**4.45%**

57 NY counties represented out of a total 57 non-NYC counties.

* Source: 2024 Economic Impact of Visitors to New York : Statewide Report;Tourism Economics, An Oxford Economic Company
** 60% on Marketing and Advertising and 40% on Product Development

Cortland County Finance & Administration Committee Meeting 9 23 2025

Discussion Agenda

Overview of contract preparation for external marketing and promotion agency

Current Contract Language– only reference to CVB tourism activities in the contract

Article 1 Work to be done and consideration therefore – The Cortland County Convention & Vistors for the disbursement of 2025 Occupancy Tax dollars to the various eligible agencies outlined in Cortland County Legislative Resolution 171 24, 172 24 and 227-24

Current Resolution Language - Key sections are list separately

- Whereas Section 224 of County Law provides the County may contract with any non-profit organizations, other corporation, associations and agencies within the county to provide such publicity
- The CVB shall provide the County with its services and shall promote and publicize the advantages of Cortland County in such a mode and manner as it deems appropriate, including but not limited to, all media, print, radio, television, direct contact, event publicity, contests or promotional devices
- The CVB shall be responsible for the distribution of occupancy funds as outline in the Cortland County Occupancy Tax Funding Request Guidelines. (In another resolution it is called Cortland County Tourism Marketing Grant Guidelines)
- Within (30) days of termination of the agreement, CVB shall provide and render to the county a verified account of the disbursements of such organization with verified or certified vouchers therefore attached.

Current Contract Language - sets a different basis for payment

Article 3 Acceptance and Final Payment

In consideration of the services to be performed by the contractor as set forth by above, the County agrees to pay the Contractor the sum of $764,234.95 upon receipt by the Cortland County Finance Department of a verified account of the disbursements made, with verified and certified vouchers attached showing that the sums advanced were disbursed for the services outlined in this agreement.

Actual practice: CVB awarded in advance the entire payment as one lump sum and vouchers are not submitted.

Key objectives to be incorporated into a new contract:

Submission of a promotion and marketing plan which includes objectives and a full budget to F & A for review and consensus prior to commencement of activities.

A list of County expectations/specific deliverables – one of which will be the grant distribution of funds to third parties.

Set a minimal amount of grant monies to third parties for advertising and marketing

Set a maximum amount for administrative costs

Establish a progress report and final report schedule

Full contract payment occurs with signing of contract. Contract is not cost reimbursable. Interim financial account report with documentation by September 1st with a final accounting submitted 30 days after termination of the agreement.

Other key points to be incorporated based on the audit report:

ATTACH AGENCY APPLICATIONS TO GRANT CONTRACTS

it was noted that these proposals are not included or referenced in CVB's contracts with the recipient agencies. This could create a challenge with respect to holding agencies accountable to using grant funds consistently with what is detailed in their proposals. It is recommended that CVB ensure agency proposals are directly included in the contracts between CVB and the agencies.

CONSISTENT PROCESS FOR GRANT VOUCHERS

Some agencies submit vouchers consistently on a regular basis throughout the year while other agencies just submit one voucher at the end of the year. This inconsistent timing could create challenges with respect to the review and processing of agency vouchers. It is recommended that CVB create a schedule for vouchering that all agencies are held accountable to. The Audit office discussed this matter with Michelle Enright who agreed with the recommendation.

COLLECT DATA ON RESULTS OF MARKETING EFFORTS During review procedures performed, it was noted that several agencies provided limited or no data as to the results of events promoted through the tourism marketing grants. There was often minimal or no data as to how many tourists traveled to Cortland County to attend the events being promoted. Additionally, the agencies are not required to track or produce such data as part of the grants. It is recommended that a clause be added to the contracts with agencies to require regular data as to the impact of events being promoted. The Audit office discussed this recommendation with Michelle Enright who was in agreement with the recommendation.

FY 26 Cortland County Projected Defict as of September 23 2025*

Tenative Budget Deficit	**$**	**8,841,081.32**	
Proposed Reduction Options	$	(961,991.66)	10 FTE vacancies set aside as unfunded
	$	(500,000.00)	BDC
	$	(1,000,000.00)	Additional DSS savings
	$	(2,000,000.00)	Fund balance
	$	(2,500,000.00)	Use of retirement reserve
	$	(500,000.00)	Jail Reserve
	$	(40,000.00)	Dwyer
	$	(175,000.00)	Public Safety
	$	(82,373.76)	Solid Waste share of Retiree Health Insurance
Budgetary Readjustment	$	973,411.87	8% Health Insurance Premium County Share increase
Projected Deficit 9 23 2025	**$**	**2,055,127.77**	

Tentative Tax Levy	5.05%
Budgeted Tax Levy	3.27%
Total Tentative and Budgeted Tax Levy	**8.32%**

* All departmental personnel requests removed except DSS caseworker reallocation, new payroll coordinator position and changing status of Fire Emergency trainers from 1099 consultants to part-time.

FY 26 Departmental Personnel Requests - New Positions, Abolish/Create and Reallocations

Department	Requested Change	Position	Grade	Step	Grade	Step	Total Cost
District Attorney	Create	Investigator			7H	1	$ 83,696.76
	Create	Paralegal			6H	1	$ 79,354.28
County Clerk/DMV	Reallocation	Senior Motor Vehicle Clerk	11	3	13	3	$ 3,451.75
County Attorney	Abolish/Create	FT Assistant County Attorney	2	1	2	1	$ 147,416.97
Personnel	Create	Human Resources Generalist			6H	1	$ 67,844.32
	Create	Human Resources Manager			7	4	$ 88,619.96
Aging	Reallocation	Aging Services Coordinator	17	5	18	5	$ 2,175.28
			17	6	18	6	$ 282.79
		Aging Services Coordinator	17	4	18	4	$ 2,353.08
		Aging Services Coordinator (100% Grant Funding)	17	1	18	1	$ 2,092.03
Planning	Abolish/Create	GIS Planner	19	3	24	1	$ 5,981.92
			19	4			
Mental Health	Create	Senior MH Clinician -PD (Up to 17 hrs)			28	1	$ 43,581.53
	Create	Mental Health Practioner - PT			Off Scale		$ 101,103.98
	Abolish/Create	Sr Mental Health Clinician/ Deputy Clinical Director	28	1			$ 18,324.25
		Total Departmental Requests					$ 646,278.91

Remain in Budget	DSS	Reallocation	Caseworkers, Sr. Caseworkers, Grade B Supervisors (41) (35% County Funding)	$ 72,209.65
Remain in Budget	DERC	1099 to Part-Time	County Fire Instructor -PT Emergency Medical Technician -PT Deputy Fire Coordinator -PT	
Remain in Budget	Finance		Payroll Clerk	$ 63,805.65