



Cortland County Legislature

Legislative Session

Legislative Chambers
Cortland, NY 13045
<http://www.cortland-co.org>

~ Agenda ~

Thursday, September 28, 2023

6:00 PM

Board Room

WebEx Meeting Information

<https://cortlandny.webex.com/cortlandny/j.php?MTID=m3dd334bba16a816ef32634a595edb22e>

Thursday, September 28, 2023 6:00 PM | 2 hours | (UTC-04:00) Eastern Time (US & Canada)

Meeting number: 2341 321 3864

Password: Y796RmtP4cm

Join by phone

+1-415-655-0001 US Toll

Access code: 234 132 13864

Public Hearing

1. Local Law "G" of 2023 - a Local Law Creating an Exception to the Residency Requirements for Public Defender of Cortland County, Chief Assistant Public Defender of Cortland County, and Assigned Counsel Plan Administrator of Cortland County

Salute to the Flag

Call to Order

Roll Call

Attendee Name	Present	Absent	Late	Arrived
Legislator Douglas Bentley	☐	☐	☐	
Minority Leader Beau Harbin	☐	☐	☐	
Legislator Cathy Bischoff	☐	☐	☐	
Legislator Ronald J. Van Dee	☐	☐	☐	
Legislator Susan Wilson	☐	☐	☐	
Legislator Richard Stock	☐	☐	☐	
Legislator Ann Homer	☐	☐	☐	
Chair of the Legislature Kevin Fitch	☐	☐	☐	
Legislator Linda Jones	☐	☐	☐	
Legislator Kelly L. Fairchild-Preston	☐	☐	☐	
Legislator Christopher Newell	☐	☐	☐	
Legislator Joseph Nauseef	☐	☐	☐	
Legislator Eugene Waldbauer	☐	☐	☐	
Legislator Sandra Price	☐	☐	☐	
Majority Leader George Wagner	☐	☐	☐	
Legislator Paul Heider	☐	☐	☐	
Legislator Mitchel Eccleston	☐	☐	☐	

Approval of Minutes

1. Cortland County Legislature - Legislative Session - Aug 24, 2023 6:00 PM

Presentations

1. Update from Dairy Ambassador, Mandi Waltz
2. Presentation of the 2024 Cortland County Tentative Budget by County Administrator Rob Corpora

Privilege of the Floor

Proclamations & Recognitions

Presentation of Petitions, Communications, and Notice

Receive and File

1. Receive and File 2024 Tentative Budget

Reports of Standing, Special and Ad Hoc Committees

Articles Postponed to Day Certain

Unfinished Business

New Business

Resolutions

Referred from Government Operations Committee

ON MOTION OF STOCK

AGENDA ITEM NO. 1

Adopt of Rules of Order - Cortland County Legislature

WHEREAS, Local Law No. 2 for year 1972, Section 202, Paragraph 5 established that the Cortland County Legislature is empowered to enact rules governing the conduct of the members at its sessions and the manner of transacting business thereat, AND

WHEREAS, County Law Section 153[8] empowers the County Legislature to determine the rules of its own proceedings, AND

WHEREAS, the Government Operations Committee has reviewed and approved the recommended changes to the Rules of Order, NOW THEREFORE BE IT

RESOLVED, that the "Rules of Order for the Cortland County Legislature" are hereby adopted, AND BE IT FURTHER

RESOLVED, that all resolutions, which amend, repeal or in any manner affect these rules shall include proper reference to section, subsection or paragraph to maintain an orderly codification of these rules, AND BE IT FURTHER

RESOLVED, that the rules shall be published on the Cortland County website, AND BE IT FURTHER

RESOLVED, that Article 7 (A) be and hereby is removed and replaced with the following:

“A. Finance, Administration and Economic Development - A seven (7) member Committee shall review the tentative budget filed by the Budget Officer and shall consider and recommend appropriations required for all purposes and prepare and report the annual estimates for the tax levy.

The Committee shall oversee:

The Finance Department, Administration Office, Office of the Manager of Audit and Financial Projects, the Department of Real Property Tax Services, occupancy tax, Tompkins Cortland Community College (TC3), Industrial Development Agency and Business Development Corporation, and the agency that provides promotional and tourism service. The Finance and Administration Committee shall serve as the Audit Committee.”

, AND BE IT FURTHER

RESOLVED, that Article 7(D) and (E) are hereby removed and replaced with the following:

“D. Public Works Committee - Not less than five (5) nor more than seven (7) members who shall oversee:

County Highway Department, Buildings and Grounds Department and Information Technology Department.”

, AND BE IT FURTHER

RESOLVED, that this resolution and changes to the Cortland County Legislature’s Rules of Order shall take effect January 1, 2024.

ON MOTION OF STOCK

AGENDA ITEM NO. 2

Set Self Insurance Rates – Cortland County Health Insurance Program

WHEREAS, the County sets premium equivalent rates to be charged to employees, retirees and/or County agencies participating in the County’s Health, Dental and Vision Insurance programs, AND

WHEREAS, said premiums are based upon claims experience within each program, AND

WHEREAS, Assured Partners has recommended premium equivalents based upon projected claims during the period January 1, 2023 through December 31, 2023, NOW THEREFORE BE IT

RESOLVED, that effective January 1, 2024, the premium equivalents to be charged to the employees, retirees and/or County agencies participating in the Cortland County Health Insurance Program shall be in accordance with the schedule below.

MONTHLY INSURANCE PREMIUM EQUIVALENT RATES

HEALTH INSURANCE RATES - TRADITIONAL PLAN

<u>2023</u>		<u>2024</u>	10.4% increase
Individual	\$ 810.04	\$ 894.28	
Family	\$1970.30	\$ 2175.21	

HEALTH INSURANCE RATES - PPO PLAN

(For all employees hired in the General, Corrections, Civilian, and Department of Emergency Response and Communications Unions 1/1/2020 and after, employees hired in the CPAC union 1/1/2022 and after, and employees hired in the NYSNA union and Management Compensation Plan 1/1/2023 and after)

<u>2023</u>		<u>2024</u>	10.4% increase
Individual	\$729.03	\$804.85	
Family	\$1773.27	\$1957.69	

DENTAL INSURANCE RATES

<u>2023</u>		<u>2024</u>	NO CHANGE
Individual	\$15.04	\$15.04	
Family	\$60.17	\$60.17	

VISION INSURANCE RATES

<u>2023</u>		<u>2024</u>	NO CHANGE
Individual	\$3.25	\$3.25	
Family	\$13.00	\$13.00	

ON MOTION OF STOCK

AGENDA ITEM NO. 3

Local Law "G" of 2023 - a Local Law Creating an Exception to the Residency Requirements for Public Defender of Cortland County, Chief Assistant Public Defender of Cortland County, and Assigned Counsel Plan Administrator of Cortland County

WHEREAS, the positions of Public Defender, Chief Assistant Public Defender and Assigned Counsel Plan Administrator require a combination of specialized education and experience, AND

WHEREAS, it is becoming increasingly difficult to find qualified candidates who also reside in Cortland County, AND

WHEREAS, it is the desire of the Legislature to have the ability to consider all qualified applicants regardless of residency, AND

WHEREAS, the Government Operations Committee of the Cortland County Legislature has recommended changes to the residency requirements for the positions of Public Defender, Chief Assistant Public Defender and Assigned Counsel Plan Administrator, AND

WHEREAS, a public hearing was held on September 28, 2023 before the Cortland County Legislature, AND

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

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

SECTION 1.

Preface: It is a strong desire of the Cortland County community to install Cortland County residents in the positions of Public Defender, Chief Assistant Public Defender and Assigned Counsel Plan Administrator in Cortland County. It is a strong belief of Cortland County that Cortland County residents are knowledgeable about and concerned with the affairs of Cortland County. As has been recognized by

the Courts, we believe that a resident of our County has a stake in the life of this community that is not necessarily shared by a non-resident. A resident is more likely to be familiar with local problems, conditions and needs, and is better qualified to perform the duties of the relevant office(s) in question. *DeHond v. Nyquest*; (65 Misc. 2d 526, 529 - 530, 318 NYS2d [1971]). At the same time, however, the complexity and breadth of Cortland County Government present a challenge with respect to staffing and recruitment. We recognize that the pool of candidates from which we draw in our County is responsible and caring; however, it is sometimes difficult to staff an office from the pool in Cortland County. This law is being passed based upon the existence of the residency requirement in New York State Public Officer's Law §3.

SECTION 2.

Definitions:

Public Defender - The person holding such office pursuant to appointment by the Cortland County Legislature pursuant to Local Law Number 2 of 1966 as amended by Local Law 6 of 2021.

Chief Assistant Public Defender - The person holding such office as appointed by the Public Defender.

Assigned Counsel Plan Administrator - The person holding such office pursuant to appointment by the Cortland County Legislature in accordance with the Cortland County Assigned Counsel Plan (18-B Plan).

SECTION 3.

Purpose: It is the purpose of this Local Law to confirm the commitment of Cortland County to hire residents who have the necessary qualifications and skills to meet the requirements of the positions for Public Defender of Cortland County, Chief Assistant Public Defender of Cortland County, and Assigned Counsel Plan Administrator of Cortland County. This Law will permit Cortland County to alleviate the problem of staffing and recruitment by permitting Cortland County to solicit candidates for the offices of Public Defender of Cortland County, Chief Assistant Public Defender of Cortland County, and Assigned Counsel Plan Administrator of Cortland County from the Counties contiguous to Cortland County in the event of an inability to recruit a sufficient number of qualified candidates from within Cortland County for the position.

SECTION 4.

Authority: Under the Municipal Home Rule Law, Section 10, the County of Cortland has the authority to authorize a non-resident to hold the positions of Public Defender of Cortland County, Chief Assistant Public Defender of Cortland County, and Assigned Counsel Plan Administrator of Cortland County.

SECTION 5.

Authority of Cortland County to Hire Applicants for the Position of Public Defender of Cortland County and Assigned Counsel Plan Administrator: Upon a determination by the Personnel Officer that all recruitment efforts have been adequately pursued, including soliciting applicants from the Cortland County Bar Association, the Legislature shall be authorized to consider and hire applicants who are residents from any contiguous Counties to Cortland County to the positions of Public Defender and Assigned Counsel Plan Administrator.

Authority of Cortland County to Hire Applicants for the Position of Chief Assistant Public Defender of Cortland County: Upon written request from the Public Defender to consider non-Cortland County residents for the position of Chief Assistant Public Defender, the Personnel Officer shall determine if all recruitment efforts have been adequately pursued, including soliciting applicants from the Cortland County Bar Association, and provide the Public Defender with an approval/denial to hire a non-Cortland County resident. Upon receiving the Personnel Officer's approval, the Public Defender shall be

authorized to consider and hire applicants who are residents from any contiguous Counties to Cortland County to the position of Chief Assistant Public Defender.

SECTION 6.

Severability: If any section of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof that can be given effect without the invalid provision, but shall be confined in its operation to the section thereof directly involved in the controversy in which such judgment shall have been rendered.

SECTION 7.

Effect: 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.

Resolutions from the Chair

ON MOTION OF FAIRCHILD-PRESTON

AGENDA ITEM NO. 4

Appoint Cortland County Public Defender

WHEREAS, the Cortland County Legislature has a vacant position of Public Defender, AND

WHEREAS, Legislators Cathy Bischoff, Eugene Waldbauer, and Kelly Preston, County Attorney Victoria Monty, County Administrator Robert Corpora and Personnel Officer Laurie Leonard conducted interviews and offered a recommendation for this appointment, AND

WHEREAS, the County Legislature has received the recommendation for appointment of _____ as Public Defender, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature does hereby appoint _____ as Public Defender at an annual salary of \$100,948 (Grade 3, Step 2, Management Compensation Plan, exempt class) effective upon the filing of the local law removing the residency requirement for this position through December 31, 2023.

ON MOTION OF FITCH

AGENDA ITEM NO. 5

Set Public Hearing Date for Tentative 2024 Budget

WHEREAS, the Cortland County Administrator has prepared and filed with the Cortland County Legislature a Tentative Budget for the fiscal year commencing January 1, 2024 and ending December 31, 2024, AND

WHEREAS, New York State County law §359 requires that a Public Hearing be held before the adoption of the final budget, NOW THEREFORE BE IT

RESOLVED, that a Public Hearing upon the 2024 Tentative Budget be held on October 26, 2023, at 6:00 p.m. in the Legislative Chambers of the Cortland County Office Building, 60 Central Avenue, Room 308, Cortland, New York 13045, and direct the Clerk of the Legislature to properly advertise said meeting in the County's designated newspaper.

Referred from Agriculture/Planning/Environment Committee

Referred from Building & Grounds Committee

ON MOTION OF HEIDER

AGENDA ITEM NO. 6

111 Port Watson Street Additional Engineering and Architectural - Mental Health Department

WHEREAS, Cortland County is currently under contract with Bell and Spina Architects located at 215 Wyoming Street, Syracuse NY for architectural and engineering services for the Mental Health building project at 111 Port Watson St, Cortland NY (Contract No. 155-22, Resolution No. 132-22), AND

WHEREAS, Bell and Spina has submitted a change order for engineering and architectural design for an additional space request which was not part of the original request, AND

WHEREAS, the Cortland County Legislature's Buildings and Grounds Committee has reviewed the proposal and has recommended moving forward with this proposal with funding to be paid from the Office of Mental Health Building Fund, A43115.52320.ARP, NOW THEREFORE BE IT

RESOLVED, that the Cortland Legislature hereby authorizes the County Administrator, upon review and approval of the County Attorney or Designee, to approve this additional change order for design and engineering for additional space at a cost not to exceed \$43,900.

ON MOTION OF HEIDER

AGENDA ITEM NO. 7

Authorize Agreement with Sixth Judicial District for Court Cleaning and Maintenance Services - Buildings and Grounds Department

WHEREAS, 1996 New York State Legislation, Senate Bill # 4428-b, allowed for changes in Section 39-b of the Judiciary Law and amends Sections 54-j and 94920 of the State Financial Law affecting the Maintenance & Operating procedures for the New York State Unified Court System 6th Judicial Court District as it relates to Cortland County, AND

WHEREAS, the New York State Unified Court System 6th Judicial District has presented a new 5-year agreement to the County covering the period of April 1, 2023 through March 31, 2028, AND

WHEREAS, the New York State Unified Court System 6th Judicial District has submitted an annual contract renewal letter dated August 1, 2023, which reflects a 2023-2024 contract amount of \$751,427.00, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the County Administrator, upon review of the County Attorney or designee, to execute the proposed renewal agreement presented by the New York State Unified Court System 6th Judicial District.

ON MOTION OF HEIDER

AGENDA ITEM NO. 8

Authorize Use of Buildings and Grounds Reserve for New Elevator at Dwyer Memorial Park Main Pavilion - Buildings and Grounds

WHEREAS, the elevator at Cortland County's Dwyer Memorial Park Main Pavilion has reached the end of its useful life, AND

WHEREAS, the Cortland County Legislature's Buildings and Grounds Committee recognizes the need to replace the elevator to provide access to the main pavilion to all Cortland County residents, AND

WHEREAS, it is the recommendation of the Cortland County Legislature's Buildings and Grounds Committee to utilize the Buildings and Grounds Reserve funds for the replacement of the elevator, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby approves the use of the Buildings and Grounds Reserve for the replacement of the elevator at the Dwyer Memorial Park Main Pavilion for a cost not to exceed \$100,000, AND BE IT FURTHER

RESOLVED, the 2023 budget is hereby amended as follows:

Increase:

<u>Account</u>	<u>Amount</u>
A16205.52320 Building Improvements	\$100,000
A351100 Appropriated Reserves	\$100,000

Referred from Highway Committee

ON MOTION OF NEWELL

AGENDA ITEM NO. 9

Create Four (4) Temporary Motor Equipment Operators - Highway Department

WHEREAS, the needs of the Highway Department will be better served by creating four (4) Motor Equipment Operators (temporary, not to exceed six months), AND

WHEREAS, the Cortland County Legislature's Highway Committee recommends the creation of these positions, NOW THEREFORE BE IT

RESOLVED, that four (4) Motor Equipment Operators (Grade 14, \$20.6041-\$26.0742/hour, non-competitive class, full time, temporary, not to exceed six months, no benefits) be created with permission to fill effective November 1, 2023.

Referred from Health & Human Services Committee

ON MOTION OF PRICE

AGENDA ITEM NO. 10

Amend Budget and Transfer Funds to Safety Net Account - Department of Social Services

WHEREAS, expenditures for Safety Net cases and temporary housing are trending higher this year and are expected to exceed the amount appropriated in our 2023 budget, NOW THEREFORE BE IT

RESOLVED, that the 2023 County Budget be and hereby is amended as follows:

Decrease:

Child Care (Raise The Age)	
A60105.56119.RTA Current 738,000.00 Decrease (\$600,000)	New = \$138,000.00

Increase:

Safety Net
A60105.56140 Current \$2,183,200,000.00 Increase +\$600,000 New = \$2,783,200.00

ON MOTION OF PRICE

AGENDA ITEM NO. 11

Amend Budget Other Compensation and Raises - Department of Social Services

WHEREAS, expenditures for vacation payouts have increased due to staff turnover, AND

WHEREAS, expenditures for Child Protective Services on-call pay are trending higher this year,
AND

WHEREAS, our expenses in the Other Compensation and Raises account are expected to exceed the amount appropriated in our 2023 budget, NOW THEREFORE BE IT

RESOLVED, that the 2023 County Budget be and hereby is amended as follows:

DECREASE:

Personal Service:

A60105.51005 Current 5,637,848.00 DECREASE (\$40,000) New = \$5,597,848.00

INCREASE:

Other Compensation and Raises:

A60105.51035 Current \$175,000.00 INCREASE +\$40,000 New = \$215,000.00

ON MOTION OF PRICE

AGENDA ITEM NO. 12

**Accept Funds Resource Allocation Plan New York State Office of Children and Family Services
Youth Bureau Sports Funding - Youth Bureau/Health Department**

WHEREAS, the New York State (NYS) Office of Children and Family Services, through the Resource Allocation Plan, has made available the sum of \$68,687 to Cortland County through the Youth Bureau, AND

WHEREAS, the NYS Office of Children and Family Services, through the Resource Allocation Plan, has made available the sum of \$23,440 to Cortland County Youth Bureau for Youth Sports and Education, AND

WHEREAS, the NYS Office of Children and Family Services, through the Resource Allocation Plan, has made available the sum of \$21,231 to Cortland County Youth Bureau for Youth Sports Allocations, AND

WHEREAS, each municipal youth bureau will receive an allocation for the Sports Opportunity Funding to serve children and youth ages 6-17 based on the population of eligible youth in the County, AND

WHEREAS, the County Youth Bureau has designated the funds to the various County municipalities and agencies for the year October 1, 2023 through September 30, 2024 and for which a copy is in the County Youth Bureau Office, AND

WHEREAS, \$92,669 will be allocated to Cortland County municipalities and \$20,689 will be allocated to the Cortland County Youth Bureau administration, AND

WHEREAS, the 2023 County Budget will need to be amended as follows:

<u>Revenue:</u>		<u>(Inc)/Dec</u>
A73125.43820.YB	Youth Bureau	(\$113,358)
A40105.43401.4000	Article Six State Aid	<u>\$3,689</u>

<u>Expenditure:</u>		<u>Inc/Dec</u>
A73125.54815	Contracted Services	\$92,669
A73125.51005	Personnel Services	\$20,689

, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review by the County Attorney or designee, be and hereby is authorized to execute the Resource Allocation Planning Agreement with the NYS Office of Children and Family Services and contract with approved agencies, AND BE IT FURTHER

RESOLVED, that the Treasurer's/Finance Office is authorized to pay from the appropriate expense account and that in the event that the county does not receive the appropriate funds from the NY State Office of Children and Family Services, the County shall not be liable to pay any of its own funds to meet any deficiency under the terms of the contract.

ON MOTION OF PRICE

AGENDA ITEM NO. 13

Award Bid/Authorize Agreement for the Development of a Cortland County Prevention Program with the Cortland County Mental Health Department

WHEREAS, Cortland County submitted a Request for Proposals for the Development of a Cortland County Prevention Program with the Cortland County Mental Health Department, AND

WHEREAS, all proposals were solicited in accordance with County policy, AND

WHEREAS, one proposal was received in response to the request for proposals as follows:

Company	Address	Amount
Family & Children's Counseling Services	165 Main Street, Suite A Cortland, New York 13045	\$102,216

, AND

WHEREAS, based upon the results of the bid, the Health and Human Services Committee recommends that bid be awarded to the lowest responsible bidder, AND

WHEREAS, the Health and Human Services recommends the bid be awarded to Family & Children's Counseling Services, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to enter into an agreement with Family & Children's Counseling Services for the Development of a Cortland County Prevention Program with the Cortland County Mental Health Department at a cost not to exceed \$102,216.

Referred from Judiciary & Public Safety Committee

ON MOTION OF FAIRCHILD-PRESTON

AGENDA ITEM NO. 14

Authorize Agreement with Motorola - Edge Availability - Department of Emergency Response and Communications

WHEREAS, Cortland County's Department of Emergency Response and Communications was awarded a grant from New York State Department of Homeland Security in the amount of \$5,000,000 in support of improvements to the County's radio system, AND

WHEREAS, the County has received a proposal from Motorola, Incorporated to upgrade the County's radio system to include Edge Availability that will run the County's radio system in the event of a network or system core failure, in the amount of \$254,713, AND

WHEREAS, this expense is in support of the grant award and funds are budgeted in A30205.52015.27SIC, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon approval of the County Attorney or designee, is authorized to execute a contract with Motorola, Incorporated for Edge Availability upgrade to the County's radio system in the amount of \$254,713.

ON MOTION OF FAIRCHILD-PRESTON

AGENDA ITEM NO. 15

Authorize Agreement for Preventative Maintenance with Motorola Solutions - Department of Emergency Response

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

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

WHEREAS, Motorola is the sole source vendor providing these upgrades based on the awarded RFP by Cortland County in 2011, AND

WHEREAS, Motorola has been providing preventative maintenance on the County's radio system since 2018 under resolution 248-18, AND

WHEREAS, Motorola has agreed to keep the expenses related to this project to a fixed cost for the duration of the contract as long as funding is approved from the Department of Homeland Security, AND

WHEREAS, the cost of this project is \$673,783 for 2024 with options to renew for the years 2025-2028, grant funding dependent, AND

WHEREAS, should funding not be approved by the Department of Homeland Security the contract between Motorola and the County will have an opt out clause at any point of the contract without penalty, AND

WHEREAS, funds previously allocated under the grant award to Cortland County's Department of Emergency Response & Communications from the New York State Department of Homeland Security Office of Interoperable Emergency Communications in the amount of \$5,000,000 will allow for this expense and the net county cost is zero and are budgeted in A30205.52015.27SIC, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or her designee and subject to appropriation of funding, be and hereby is authorized to sign the upgrade and preventative maintenance contract with Motorola at an amount not to exceed \$673,783 per year for

the years of 2024-2028.

Referred from Finance & Administration Committee

ON MOTION OF WAGNER

AGENDA ITEM NO. 16

Abolish Assistant Director of Finance/Create Deputy Director of Finance County Administration

WHEREAS, the needs of the office will be better served by abolishing one (1) full-time Assistant Director of Finance position and creating one (1) full-time Deputy Director of Finance position in County Administration, AND

WHEREAS, the Finance and Administration Committee recommends the abolition and creation of these positions, NOW THEREFORE BE IT

RESOLVED, that one (1) position of Assistant Director of Finance (Grade 6, \$73,873-98,324/year, Management Compensation Plan, competitive class, full-time, 35 hours/week with benefits) be and hereby is abolished effective September 28, 2023 at midnight, AND BE IT FURTHER

RESOLVED, that one (1) position of Deputy Director of Finance (Grade 6, \$73,873-98,324/year, Management Compensation Plan, competitive class, full-time 35 hours/week with benefits) be created with permission to fill effective September 29, 2023 at 12:01 am.

ON MOTION OF WAGNER

AGENDA ITEM NO. 17

Resolution of the Legislature of the County of Cortland, Extending Taxes on Sales and Uses of Tangible Personal Property and of Certain Services, and on Occupancy of Hotel Rooms and Amusement Charges, Pursuant to Article 29 of the Tax Laws of the State of New York

WHEREAS, New York State Tax Law §1210(i)(12) as last amended by Laws of 2023, Chapter 256, on July 28, 2023 authorizes Cortland County to adopt and amend local laws, ordinances or resolutions imposing taxes at a rate which is one percent additional to the three percent rate authorized for the County for a period beginning September 1, 1992 and ending November 30, 2025, AND

WHEREAS, the tax previously authorized by Cortland County Resolution No. 237 of 2020 will expire November 30, 2023, AND

WHEREAS, in the current economic climate it would create financial hardship for Cortland County if this source of revenue was to expire, and such loss would result in a substantial burden on County property owners through increased property taxes or loss of essential services;

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

SECTION 1. The first sentence of section two of Resolution No. 216 as enacted in nineteen hundred sixty-seven, as last amended by Resolution No. 237 for the year 2020, is amended to read as follows:

SECTION 2. IMPOSITION OF SALES TAX

On and after March first, nineteen hundred sixty eight, there is hereby imposed and there shall be paid a tax of three percent upon, and for the period commencing September 1, 1992, and ending November 30, 2025, there is hereby imposed and there shall be paid an additional tax of one percent upon:

“SECTION 2. Subdivision (f) of section three of Resolution No. 216 as enacted in nineteen hundred sixty-seven, as amended, is amended to read as follows:

(f) with respect to the additional tax of one percent imposed for the period commencing September 1, 1992, and ending November 30, 2025, the provisions of subdivisions (a), (b), (c), (d), and (e) of this section apply, except that for the purposes of this subdivision, all references in said subdivisions (a), (b), (c) and (d) to an effective date shall be read as referring to September 1, 1992, all references in said subdivision (a) to the date four months prior to the effective date shall be read as referring to May 1, 1992 and the reference in subdivision (b) to the date immediately preceding the effective date shall be read as referring to August 31, 1992. Nothing herein shall be deemed exempt from tax at the rate in effect prior to September 1, 1992 any transaction which may not be subject to the additional tax imposed effective on that date.”

SECTION 3. Section four of Resolution No. 216 as enacted in nineteen hundred sixty-seven, as amended, is amended to read as follows:

“SECTION 4. IMPOSITION OF COMPENSATING USE TAX

- (a) Except to the extent that property or services have already been or will be subject to the sales tax under this enactment, there is hereby imposed on every person a use tax for the use within this taxing jurisdiction on and after September 1, 1992, except as otherwise exempted under this enactment,
 - (A) of any tangible property purchased at retail,
 - (B) of any tangible personal property (other than computer software used by the author or other creator) manufactured, processed or assembled by the user,
 - (i) if items of the same kind of tangible personal property are offered for sale by him in the regular course of business, or
 - (ii) if items are used as such or incorporated into a structure, building or real property, by a contractor, subcontractor or repairman in erecting structures or buildings, or building on, or otherwise adding to, altering, improving, maintaining, servicing or repairing real property, property or land, as the terms real property, property or land are defined in the Real Property Tax Law, if items of the same kind are not offered for sale as such by such contractor, subcontractor or repairman or other user in the regular course of business,
 - (C) of any of the services described in paragraphs (1), (7) and (8) of subdivision (c) of section two,
 - (D) of any tangible personal property, however acquired, where not acquired for purposes of resale, upon which any of the services described under paragraphs (2), (3) and (7) of subdivision (c) of section two have been performed,
 - (E) of any telephone answering service described in subdivision (b) of section two and,
 - (F) of any computer software written or otherwise created by the user if the user offers software of a similar kind for sale as such or as a component part of other property in the regular course of business.
- (b) For purposes of clause (A) of subdivision (a) of this section, for the period commencing September 1, 1992, and ending November 30, 2025, the tax shall be at the rate of four percent, and on and after December 1, 2025, the tax rate shall be at the rate of three percent, of the consideration given or contracted to be given for such property, or for the use of such property, including any charges for shipping or delivery as described in paragraph three of subdivision (b) of section one, but excluding any credit for tangible personal property accepted in part payment and intended for resale.
- (c) For purposes of sub-clause (i) of clause (B) of subdivision (a) of this section, for the period commencing September 1, 1992, and ending November 30, 2025, the tax shall be at the rate of four percent, and on and after December 1, 2025, the tax shall be at the rate of three percent, of the price at which items of the same kind of tangible personal property are offered for sale by the user, and the mere storage, keeping, retention or withdrawal from storage of tangible personal property by the person who manufactured, processed or assembled such property shall not be deemed a taxable use by him.

- (d) For purposes of subclause (ii) of clause (B) of subdivision (a) of this section, for the period commencing September 1, 1992, and ending November 30, 2025, the tax shall be at the rate of four percent, and on and after December 1, 2025, the tax shall be at the rate of three percent of the consideration given or contracted to be given for the tangible personal property manufactured, processed or assembled into the tangible personal property the use of which is subject to tax, including any charges for shipping or delivery as described in paragraph three of subdivision (b) of section one.
- (e) Notwithstanding the foregoing provisions of this section, for purposes of clause (B) of subdivision (a) of this section, there shall be no tax on any portion of such price which represents the value added by the user to tangible personal property which he fabricates and installs to the specifications of an addition or capital improvement to real property, property or land, as the terms real property, property or land are defined in the Real Property Tax Law, over and above the prevailing normal purchase price prior to such fabrication of such tangible personal property which a manufacturer, producer or assembler would charge an unrelated contractor who similarly fabricated and installed such tangible personal property to the specifications of an addition or capital improvement to such real property, property or land.
- (f) For purposes of clauses (C), (D) and (E) of subdivision (a) of this section, for the period commencing September 1, 1992 and ending November 30, 2025, the tax shall be at the rate of four percent, and on and after December 1, 2025, the tax shall be at the rate of three percent, of the consideration given or contracted to be given for the service, including the consideration for any tangible personal property transferred in conjunction with the performance of the service and also including any charges for shipping and delivery of the property so transferred and of the tangible personal property upon which the service was performed as such charges are described in paragraph three of subdivision (b) of section one.
- (g) For purposes of clause (F) of subdivision (a) of this section, for the period commencing September 1, 1992, and ending November 30, 2025, the tax shall be at the rate of four percent, and on and after December 1, 2025, the tax shall be at the rate of three percent, of the consideration given or contracted to be given for the tangible personal property which constitutes the blank medium, such as disks or tapes, used in conjunction with the software, or for the use of such property, and the mere storage, keeping, retention or withdrawal from storage of computer software described in such clause (F) by its author or other creator, shall not be deemed a taxable use by such person.”

SECTION 4. Paragraph (B) of subdivision (1) of section eleven of Resolution No. 216 as enacted in nineteen hundred sixty-seven, as amended, is amended to read as follows:

- (B) With respect to the additional tax of one percent imposed for the period beginning September 1, 1992, and ending November 30, 2025, in respect to the use of property used by the purchaser in this County prior to September 1, 1992.

SECTION 5. Paragraph (1) of subdivision (c) of section fourteen of Resolution No. 216 as enacted in nineteen hundred sixty-seven, as amended, is amended to read as follows:

(c)(1) Notwithstanding any other provision of law, net collections distributed to the County by the State Comptroller pursuant to subdivision (c) of section 1261 of the Tax Law of the State of New York, including net collections attributable to the additional one percent sales and compensating use taxes, shall be disposed of in accordance with the sales tax allocation and distribution agreement entered into by Cortland County and the City of Cortland on August 9, 2018, and approved by the State Comptroller pursuant to section 1262 (c) of the Tax Law, during the period that such agreement is in effect as follows:

- (1) Term: This agreement shall commence on January 1, 2019 and shall continue until December 31

2028. Either party may cancel this contract at any time after June 1st, 2023 upon giving the other party a six month notice to terminate so authorized by a two-thirds majority vote of the terminating party's total governing board.

(2) Deduction of the Fixed Sum Certain Annual Amounts: There shall be deducted from the annual gross distribution of sales tax received from the State of New York the following fixed sum in annual amounts: \$1.5 Million for County purposes;

Beginning January 1st 2019 - December 31st, 2023:

For County Purposes- 54%

For City Purposes - 17.75%

For Towns and Village Purposes - 28.25%

Beginning January 1st, 2024 - December 31st, 2028:

For County Purposes- 55%

For City Purposes - 17.38%

For Towns and Village Purposes - 27.62%

Distribution of net sales and compensating use taxes will be prepared and processed for the Cortland County Legislature's Finance and Administration Committee meeting following thirty (30) days after the end of each quarter. After approval by the Finance and Administration Committee and the approval of the full Cortland County Legislature, payment will be released to the respective municipalities the first working day following the County Legislative session (session is normally held the last Thursday of each month). Tentative scheduled releases will be May, August, November, and February.

SECTION 6. This enactment shall take effect December 1, 2023.

Announcements

Adjournment