

SENECA COUNTY BOARD OF SUPERVISORS

REGULAR MEETING

September 28, 2010

8:00 p.m.

Papa Bear Building, Ovid, New York

Call to Order

Chairman Lafler called the meeting to order at 8:00 p.m.

Roll Call of Members by the Clerk

All member of the Board of Supervisors answered roll call.

Pledge of Allegiance and Moment of Silence

Presentation

Dan Motill, Vice-President, Friends of the Three Bears, gave an update on the work in progress for the restoration of the Three Bears, including the restoration of the 300-pound bell that hung in the courthouse bell town since 1845. It now is on display on the first floor of the Papa Bear Building.

Petitioners

J. Barry O'Neill and Steven J. Getman, Directors, Seneca Lake Byway, Inc. gave an update on the Seneca Lake Scenic Byway Nomination Package and Corridor Management Plan for State Route 414 from the Village of Lodi to the southern boundary of the Town of Hector.

Unsafe Building Hearing

Caroline Majewski, representing Zbigniew Majewski, property owner of 8392 Main Street, Interlaken, New York 14847, Seneca County Tax Map No. 01-2-21, appeared before the Board of Supervisors concerning said property with a plan to improve the condition of the property. They met with Mitch Rowe, Director of Codes and signed a Letter of Intent. Work has begun on the building and they requested ninety days to complete the projects before the code inspection. It was the pleasure of the Board of Supervisors to take no action at this time on the demolition and removal of said property.

Reports of Standing Committees

Planning, Development, Agriculture & Tourism Committee – Mrs. Amidon reported that the committee approved the following issues: (1) the appointment of Mr. Kyle Collinsworth to the Seneca County Revolving Loan Fund Committee; (2) the reappointment of Mr. David Haines, Mr. Paul Richardson, Mr. Robert Pfeiff and Mr. Robert Skinner to the Finger Lakes Regional Airport Advisory Committee and the new appointment of Dr. Hunter A. Mollin; (3) payment of \$1,800 to the Twin Lakes Snowmobile Association; (4) appropriation of \$60,000 in funds to the Seneca County IDA for professional staff to promote economic development and improve the County's economic condition.

Public Safety Committee – Mr. Davidson reported that the committee recommended the abolishment of the position of paralegal in the District Attorney office effective October 9, 2010.

Personnel & Technology Committee – Mr. Same reported that the committee met in executive session pursuant to §105(1)(e) Public Officers Law concerning contract negotiations. The bargaining unit is the PBA (Deputy Sheriff Unit). Recently the committee has received another proposal involving wages and other benefits. The committee also will bring a resolution before the board to abolish the position of paralegal in the District Attorney’s Office.

Environmental Affairs Committee – Mr. Churchill reported that the committee recommended a board resolution for the October 12 meeting, supporting its efforts in urging the Governor and legislature to apply the same standards that the DEC has indicated it will apply to the New York City and Syracuse Watersheds in relation to hydrofracking.

Public Health Services Committee – Mr. Hayssen reported that the committee approved the following issues: (1) Contract with the New York State Department of Health for the Water Enhancement Grant (WEG) for acceptance of \$95,207 for the period April 1, 2010 through March 31, 2011; (2) Contract with Health Research, Inc. (HRI) for the Public Health Emergency Preparedness Grant for acceptance of \$35,750 for the period August 10, 2010 to August 9, 2011; (3) Contracts with Service Providers for the Early Intervention and 3-5 Programs; (4) a contract with Rochester Primary Care Network to provide all children enrolled in first and fourth grades are offered a dental screening, cleaning and fluoride treatment, tooth brushing and flossing instructions; (5) Contract Extension with the New York State Department of Health for the Tobacco Program for acceptance of \$25,917 for the period October 1, 2010 to September 30, 2011

Chairman’s Remarks

Chairman Lafler thanked everyone for their support and donation to the Geneva Lock-Up Muscular Dystrophy Fundraiser.

Communications

145. A copy of the Seneca County Federation of Sportsmen’s Clubs, Inc. June 15, 2010 meeting minutes.

146. A copy of the Seneca County Board of Health September 15, 2010 meeting minutes.

147. A copy of the Seneca County Soil & Water Conservation District August 23, 2010 meeting minutes.

148. An email from Phil Ciancioto, President, Seneca Lake Pure Waters Association, requesting a supporting resolution from the Board of Supervisors to the Governor and New York State Legislature to apply the same standards to the Finger Lakes Watersheds that the DEC will apply to the New York City and Syracuse Watersheds. Referred to the Environmental Affairs Committee.

149. An email from Cynthia L. Adler, Montezuma, NY, requesting that action be taken and/or a resolution expressing opposition to mass euthanasia by animal breeders that is not an accepted method as determined by USDA regulations. Referred to the Public Health Services Committee.

RESOLUTIONS AND MOTIONS

**CHAIRMAN OF THE BOARD OF SUPERVISORS AUTHORIZED AND DIRECTED TO SIGN
A CONTRACT WITH THE NEW YORK STATE DEPARTMENT OF HEALTH FOR THE
WATER ENHANCEMENT GRANT**

RESOLUTION NO. 204-10, moved by Mr. Hayssen, seconded by Mr. Kaiser and adopted.

WHEREAS, the Health Department has been awarded \$95,207 for administration of the Water Enhancement Program; and

WHEREAS, the period for this grant is April 1, 2010 through March 31, 2011; and

WHEREAS, the grant funding allows for additional water sampling for county residents and enhances the Department's ability to assist with the development and monitoring of vulnerability assessments; and

WHEREAS, the funding is included in the Public Health budget 10-115-5-4016; and

WHEREAS, the Public Health committee has approved this grant; and

WHEREAS, it is necessary for the Chairman of the Board of Supervisors to sign this grant to receive the funding; now, therefore be it

RESOLVED, that the Chairman of the Board of Supervisors is hereby authorized and directed to sign a contract with the New York State Department of Health for the Water Enhancement Grant.

**CHAIRMAN OF THE BOARD OF SUPERVISORS AUTHORIZED AND DIRECTED TO SIGN
A CONTRACT WITH HEALTH RESEARCH, INCORPORATED FOR THE 2010-2011
PUBLIC HEALTH EMERGENCY PREPAREDNESS GRANT**

RESOLUTION NO. 205-10, moved by Mr. Hayssen, seconded by Mr. Mooney and adopted.

WHEREAS, the Seneca County Health Department has been awarded a Public Health Emergency Preparedness Grant for the period 8/10/10 to 8/09/2011; and

WHEREAS, the grant amount is \$35,750, and is included in the Public Health Budget 10-115-5-4014; and

WHEREAS, in order to receive these grant funds, it is necessary to have a signed contract with Health Research, Inc. (HRI); now, therefore be it

RESOLVED, that the Chairman of the Board of Supervisors is hereby authorized and directed to sign this contract with HRI.

Mr. Shipley stated that concerning the following resolution, he received a letter from New York State that he read aloud. Since the tax collection issue is currently in the courts, he suggested the resolution be laid on the table.

Mrs. Garlick Lorenzetti made the motion to lay on the table the following resolution. Mr. Kaiser seconded the motion. The motion to lay the resolution on the table was deemed lost do to a even number of aye and nay votes.

Discussion continued on whether to refer the resolution back to committee or vote on the resolution. Chairman Lafler called for a vote.

**BOARD OF SUPERVISORS AMENDS 2010 COUNTY BUDGET TO WITHHOLD PAYMENT
TO NEW YORK STATE OF COUNTY SHARE OF MEDICAID (DEFEATED)**

RESOLUTION NO. 206-10, moved by Mr. Shipley, seconded by Mr. Mooney and defeated by 668 (Shipley, Mooney, Reynolds, Serven, Davidson, Prouty, Kaiser, Same, Lafler, Churchill, Amidon, Hayssen, Kubasik) nays and 82 ayes (Garlick Lorenzetti).

WHEREAS, the Cayuga Indian tribe has engaged in retail sales, including sales of tobacco products and gasoline in Seneca County since in or about 2003; and

WHEREAS, the Cayuga Indian tribe has failed and refused to pay the justly and lawfully due excise and sales taxes on such sales; and

WHEREAS, the State of New York has, for over twenty years failed to take steps to collect such tax payments resulting in multiple millions of dollars in lost revenue to the State and to Seneca County; and

WHEREAS, the State of New York has, during the same period imposed upon the counties of the State of New York ever increasing mandated costs for the administration of the State's Medicaid program without providing State funding for such costs; and

WHEREAS, the County's share for such Medicaid payments to the State are accounted for under line 6102.470 of the Seneca County budget for 2010; and

WHEREAS, this resolution has been approved by the Board of Supervisors Indian Affairs Committee; now, therefore be it

RESOLVED, that the Board of Supervisors authorizes and directs that the Seneca County Budget for the year 2010 be amended as follows: Reduce line 6102.470 by \$1,990,925; and it is further

RESOLVED, that no further sums are appropriated by the County for payments to the State of New York under §367-b of the New York State Social Services Law for the fiscal year 2010.

**AUTHORIZE CHAIRMAN OF THE BOARD TO SIGN CONTRACT BETWEEN SENECA
COUNTY AND NYS DIVISION OF PROBATION AND CORRECTIONAL ALTERNATIVES
FOR THE PROBATION ELIGIBLE DIVERSION PROGRAM**

JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

RESOLUTION NO. 207-10, moved by Mr. Davidson, seconded by Mrs. Amidon and adopted.

WHEREAS, New York State has enacted laws to promote more efficient jail population and prison population management and the development of Alternatives to Incarceration projects; and

WHEREAS, the State Legislature has appropriated funds for the continuation of existing Probation Eligible Diversion programming services for certain offenders throughout the State; and

WHEREAS, the application for said funds submitted by the Seneca County Probation Department was approved by New York State Division of Probation and Correctional Alternatives for funding not exceeding \$5,668.00; and

WHEREAS, the Board of Supervisors Public Safety Committee approved this resolution at its meeting on September 14, 2010; now therefore be it

RESOLVED, that the Chairman of the Board of Supervisors be authorized and directed to sign the contract between NYS Division of Probation and Correctional Alternatives and Seneca County for the Probation Eligible Diversion Program.

CHAIRMAN OF THE BOARD OF SUPERVISORS AUTHORIZED TO SIGN GRANT DOCUMENTS FOR ALTERNATIVES TO INCARCERATION CLASSIFICATION FUNDING

RESOLUTION NO. 208-10, moved by Mr. Davidson, seconded by Mr. Same and adopted.

WHEREAS, the Director of the Seneca County Probation Department and the Chairperson of the Criminal Justice Advisory Board requests permission to submit an application to the New York State Division of Probation and Correctional Alternatives, in order to receive grant funds in the amount of \$6,345.00; and

WHEREAS, the Public Safety Committee approved this resolution at its meeting on September 14, 2010; now, therefore be it

RESOLVED, that the Chairman of the Board of Supervisors is hereby authorized and directed to execute and submit an application to the NYS Division of Probation and Correctional Alternatives, 80 Wolf Road, 5th Floor, Albany, NY 12205, for receipt of grant funds in the maximum amount of \$6,345 for Alternatives to Incarceration funding for a term commencing January 1, 2010 and terminating December 31, 2010; and, be it

FURTHER RESOLVED, that upon notification of the award of said grant funds, the Chairman of the Seneca County Board of Supervisors is hereby authorized and directed to execute any and all grant documents on behalf of the County of Seneca relative to the above.

BOARD OF SUPERVISORS AUTHORIZES TRANSFER OF FUNDS FOR CRIMINAL INVESTIGATION

RESOLUTION NO. 209-10, moved by Mr. Davidson, seconded by Mr. Reynolds and adopted.

WHEREAS, the District Attorney has advised the Board of Supervisors in executive session of the need for expenditures to fund a criminal investigation; and

WHEREAS, the District Attorney has realized significant savings within his budget due to personnel cuts and vacancies during the 2010 fiscal year; and

WHEREAS, the Board of Supervisors Public Safety Committee has approved this resolution; now, therefore be it

RESOLVED, that the District Attorney and the Seneca County Treasurer are authorized and directed to transfer from line 10-1015-1165-1100 within the 2010 budget for the Seneca County District Attorney's Office to line 10-1015-1165-4390 of such budget sums deemed necessary by the District Attorney for purposes of conducting a certain criminal investigation as presented to the Board of Supervisors Public Safety Committee in executive session and not to exceed Forty Thousand Dollars.

**BOARD OF SUPERVISORS AUTHORIZES AGREEMENT TO REPAIR AND IMPROVE
PRIVATE SEWER LINE AND TO ACCEPT DEDICATION OF SUCH
SEWER LINE TO SEWER DISTRICT NO. 2**

RESOLUTION NO. 210-10, moved by Mr. Davidson, seconded by Mr. Prouty and adopted.

WHEREAS, it has come to the attention of the Board of Supervisors that an existing privately owned sewer line located in the "Colonel's Row" area in the Town of Romulus and within the boundary of Sewer District No. 2 was constructed in or about 2001 by Aspen Development, the developer of the Lakeshore Landing development; and

WHEREAS, the said sewer line currently serves eight residential buildings located in the "Colonel's Row" area and as such, is not permitted to continue as a private sewer line; and

WHEREAS, it appears that such sewer line was never previously dedicated and turned over to the County Sewer District as originally intended; and

WHEREAS, it further appears that said sewer line does not meet the code requirements necessary to permit acceptance of such dedication by the District; and

WHEREAS, the Board finds it desirable, in order to better serve the sewer needs of the residents of the Sewer District that such sewer line be incorporated into the Sewer District No. 2 sewer system, and

WHEREAS, the developer of the Lakeshore Landing development, responsible for and owner of said sewer line has expressed a willingness to cooperate with the District in bringing the line to code specifications and turning over ownership of and responsibility for said line to the District; and

WHEREAS, the Public Works Committee of the Board of Supervisors has approved this resolution; now, therefore be it

RESOLVED, that the Chairman of the Board of Supervisors is authorized and directed to enter into an agreement with the Aspen Development company to make all necessary improvements to the

sewer line located in the “Colonel’s Row” area to its connection with the force main running along the East Lake Road in order to bring such sewer line to compliance with all appropriate code provisions and to transfer such sewer line to Sewer District No. 2; and it is further

RESOLVED, that such agreement shall require that all materials necessary to complete such project shall be supplied by the Aspen Development company and shall be installed by the County utilizing personnel and equipment of Sewer District No. 2 for such purpose; and it is further

RESOLVED, that such agreement shall require that such project shall be completed in compliance with all applicable laws and regulations governing public sewer construction in the State of New York, Seneca County and the District; and it is further

RESOLVED, that such agreement shall further require that following completion of such project and approval by all required authorities, Aspen Development Company shall execute all necessary documents to turn over and dedicate to Seneca County Sewer District No. 2, such sewer line and all rights and easements appurtenant thereto.

**SUPERVISORS SUPPORT THE EFFORTS OF THE FRIENDS OF SAMPSON STATE PARK
TO RESTORE THE PARK MARINA**

RESOLUTION NO. 211-10, moved by Mr. Davidson, seconded by Mr. Shipley and adopted.

WHEREAS, Sampson State Park consists of 1900 acres located on the shore of Seneca Lake offering 308 campsites, picnic grounds, pavilions, and swimming; and

WHEREAS, Sampson State Park is home to a Navy and Air Force Veterans Museum; and

WHEREAS, Sampson State Park is the only weigh station for the Annual National Lake Trout Derby providing weigh in, boat launch, camping and docking facilities with its multi-use marina; and

WHEREAS, the marina is the only mid-Seneca Lake “Safe Harbor” during storms and emergencies; and

WHEREAS, the marina, constructed in the mid-1960s is in need of reconstruction, for which a plan, developed in 2008, which plan would correct the condition of the marina, was placed on indefinite hold status due to budget constraints, and

WHEREAS, the Friends of Sampson State Park are campaigning to save the Sampson State Park Marina by developing a long-term plan to complete the reconstruction, upgrade the infrastructure upgrades, creating wave attenuation, dredging, repairing or replacing piers and docks to structurally sound and safe conditions and creating ADA access to the marina; and

WHEREAS, the Friends of Sampson State Park believes the reconstruction of the marina will generate an increase in public use of the marina by boaters, fisherman, campers, and tourist; and

WHEREAS, greater use of the marina will potentially increase revenue by one hundred thousand dollars to New York State Office of Parks, Recreation and Heritage Preservation and also potentially forty-five hundred dollars in local revenue; now therefore be it

RESOLVED, that the Seneca County Board of Supervisors does hereby support the Friends of Sampson State Park in its efforts to raise public awareness and in contacting local and state officials about the current condition of the marina and to ultimately restore the Sampson State Park Marina to its full potential.

A discussion followed the motion to fund \$5,000 to the Chamber of Commerce for the Cork and Fork event. Mr. Churchill made the motion, seconded by Mr. Davidson, to amend the resolution by replacing the \$5,000 with \$2,500, as that was the dollar amount that was needed to bring balance the Chamber's budget for the event. The motion to amend was defeated by 577 nays and 173 ayes.

There was also concern expressed that some businesses that planned to participate were unhappy that outside county vendors were being show cased at the event.

It was pointed out that the \$5, 000 was necessary to help pay for the cost of the even, and the request was not to balance the budget for the Chamber but to help sponsor the event, the money was needed to continue organizing and planning for the event. Inviting outside county vendors would help to highlight Seneca County and the surrounding areas, which promotes tourism of the whole Finger Lakes area.

**BOARD OF SUPERVISORS AUTHORIZES AMENDMENT TO CONTRACT WITH
CHAMBER OF COMMERCE**

RESOLUTION NO. 212-10, moved by Mrs. Amidon, seconded by Mr. Kubasik and adopted by 617 ayes (Amidon, Kubasik, Garlick Lorenzetti, Davidson, Kaiser, Same, Lafler, Churchill, Hayssen, Mooney, Shipley) and 133 nays (Reynolds, Serven, Prouty).

WHEREAS, the Board of Supervisors entered into a contract with the Seneca County Chamber of Commerce dated January 1, 2010 for the Chamber to provide public relations and promotional services for the County; and

WHEREAS, in the process of providing such promotional and public relations services, the Chamber recommends co-sponsorship of a promotional event designed to highlight Seneca County agricultural and wine production businesses; and

WHEREAS, co-sponsorship of this event, entitled the Finger Lakes Cork and Fork, entails expenditures beyond those envisioned by the original contract for such services; and

WHEREAS, this resolution has been approved by the Board of Supervisors Planning and Development Committee; now, therefore be it

RESOLVED, that the Chairman of the Board of Supervisors is authorized and directed to execute an amendment to the Contract between the County of Seneca and the Seneca County Chamber of Commerce to provide for an additional payment by the County to the Chamber of Commerce in the amount of five thousand dollars (\$5,000.00) for purposes of sponsoring the Finger Lakes Cork and Fork event; and it is further

RESOLVED, that the Treasurer is directed to transfer funds in such amount from the general fund, budget line 1990-4700 to budget line 8020-4700 for purposes of funding the amendment to the said contract.

COUNTY OF SENECA OF LOCAL LAW NO.5, OF THE YEAR 2010, THE SENECA COUNTY HOTEL OR MOTEL OCCUPANCY TAX

RESOLUTION NO. 213-10, moved by Mrs. Amidon, seconded by Mr. Same and adopted by 699 ayes (Amidon, Same, Reynolds, Garlick Lorenzetti, Serven, Davidson, Kaiser, Lafler, Churchill, Hayssen, Mooney, Shipley, Kubasik) and 51 nays (Prouty).

WHEREAS, a resolution was duly adopted by the Board of Supervisors of the County of Seneca for a Public Hearing to be held by said County on September 14, 2010 at 8:00 p.m. at the Seneca County Office Building, Waterloo, NY, to hear all interested parties on a proposed Local Law entitled "The Seneca County Hotel or Motel Occupancy Tax"; and

WHEREAS, notice of said public hearing was duly advertised in the official newspapers of the County of Seneca; and

WHEREAS, said public hearing was duly held on September 14, 2010 at 8:00 p.m. at the Seneca County Office Building, Waterloo, NY, and all parties in attendance were permitted an opportunity to speak on behalf of or in opposition to said proposed Local Law, or any part thereof; and

WHEREAS, the Board of Supervisors of the County of Seneca, after due deliberation, finds it in the best interests of the County of Seneca to adopt said Local Law;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of Seneca hereby adopts Local Law No. 5 of the year 2010, as follows:

SECTION 1. SHORT TITLE

This local law shall be known as the Seneca County Hotel or Motel Room Occupancy Tax.

SECTION 2. INTENT

The intent of this local law shall be to promote Seneca County in order to increase convention, trade show and tourist business in the County.

SECTION 3. TEXT

1. Definitions
2. Imposition of Tax

3. Transitional Provisions
4. Exempt Organizations
5. Territorial Limitations
6. Registration
7. Administration and Collection
8. Records to be kept
9. Returns
10. Payment of Tax
11. Determination of Tax
12. Disposition of Revenues
13. Refunds
14. Reserves
15. Remedies Exclusive
16. Proceedings to Recover Tax
17. General Powers of the Treasurer
18. Administration of Oaths
19. Reference to Tax
20. Penalties and Interest
21. Returns to be Secret
22. Notices and Limitations of Time
23. Separability.
1. DEFINITIONS.

When used in this local law, the following terms shall mean:

(a) Person. 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.

(b) Operator. Any person operating a hotel or motel in the County of Seneca, 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 or motel.

(c) Hotel. A building or portion of it, which is regularly used and kept open as such for the lodging of guests. The term “hotel” or “motel” includes an apartment hotel, motor court or inn, boarding house or club, or similar hotel or motel type of accommodations by whatever name designated, whether or not meals are served and shall include those facilities commonly known as “bed and breakfast” and “tourist” facilities.

(d) Occupancy. The use or possession, or the right to use or possess any room in a hotel or motel.

(e) Occupant. A person who, for a consideration, uses, possesses, or has the right to use or possess, any room in a hotel or motel under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.

(f) Permanent Resident. Any occupant of any room or rooms in a hotel or motel for at least thirty (30) consecutive days shall be considered a permanent resident with regard to the period of such occupancy.

(g) Rent. The consideration received for occupancy valued in money, whether received in money or otherwise.

(h) Room. Any room or rooms of any kind in any part or portion of a hotel or motel, which is available for or let out for any purpose other than a place of assembly.

(i) Return. Any return filed or required to be filed as herein provided.

(j) Treasurer. The Treasurer of Seneca County.

2. IMPOSITION OF TAX.

On and after December 8, 2010, there is hereby imposed and there shall be paid a tax of three percent (3%) upon the rent for every occupancy of any room or rooms in a hotel, motel, or bed and breakfast in the County except that the tax shall not be imposed upon (1) permanent resident, or (2) exempt organizations as hereinafter set forth.

3 TRANSITIONAL PROVISIONS.

The tax imposed by this local law shall be paid upon any occupancy on and after December 8, 2010, although such occupancy is pursuant to a prior contract, lease or other arrangement. Where rent is paid on a weekly, monthly, or other term basis, the rent shall be subject to the tax imposed by this local law to the extent that it covers any period on and after December 8, 2010.

4. EXEMPT ORGANIZATIONS.

(a) Except as otherwise provided in this sub-section, any use or occupancy by any of the following shall not be subject to the tax imposed by this local law.

(1) The State of New York or any of its agencies, instrumentalities, public corporations (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, or any of its agencies and instrumentalities, insofar as it is immune from taxation;

(3) Any corporation, association, 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 on 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 subdivision

(b) Where any organization described in paragraph (3) of subdivision (a) of this Sub-section carries on its activities in furtherance of the purposes for which it was organized, in premises in which, as part of said activities, it operates a hotel or motel, occupancy of rooms in the premises and rents therefrom received by such corporation or association shall not be subject to tax hereunder.

5. TERRITORIAL LIMITATIONS.

The tax imposed by this local law shall apply only within the territorial limits of the County of Seneca.

6. REGISTRATION.

Within ten (10) days after the effective date of this local law, or in the case of operators commencing business after such effective date, within three (3) days after such commencement or opening, every operator shall file with the Treasurer a certificate of registration in a form prescribed by the Treasurer. The Treasurer shall within five (5) days after such registration 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 or duplicate shall state the hotel or motel to which it is applicable. Such certificates of authority shall be prominently displayed by the operator in such manner that it may be seen and come to the notice of all occupants and persons seeking occupancy. Such certificates shall be non-assignable and non-transferable and shall be surrendered immediately to the Treasurer 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 Treasurer or other fiscal officers of the County as he may designate by such means and in such manner as are other taxes which are now collected and administered by such officers or as otherwise are provided by this local law.

(b) The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted for and charged for, and upon every evidence of occupancy or any bill or statement or charge made for said occupancy issued or delivered by the operator, and the tax shall be paid by the occupant to the operator as trustee for and on account of the County, and the operator shall be liable for the collection thereof and for the tax. 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, and the operator shall have the same right in respect to collecting the tax from the occupant, or in respect to nonpayment of the tax by the occupant as

if the tax were a part of the rent for the occupancy payable at the time such tax shall become due and owing, including all rights and eviction, dispossession, repossession and enforcement of any innkeepers lien that he may have in the event of non-payment of rent by the occupant; provided, however, that the Treasurer or other fiscal officer or officers, employees or agents duly designated by him shall be joined as a party in any action or proceeding brought by the operator to collect or enforce collection of the tax.

(c) Where the occupant has failed to pay and the operator has failed to collect a tax as imposed by this local law, then in addition to all other rights, obligations and remedies provided, such tax shall be payable by the occupant directly to the Treasurer, and it shall be the duty of the occupant to file a return thereof with the Treasurer and to pay the tax imposed thereon to the County Treasurer within fifteen (15) days after such tax was due.

(d) The Treasurer may, whenever he 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 Treasurer the tax herein imposed, at such times as returns are required to be filed and payment made over by the operator.

(e) The tax imposed by this local law shall be paid upon any occupancy on and after December 8, 2010, although such occupancy is had pursuant to a contract, lease or other arrangement made prior to such date. Where rent is paid or charged or 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 December 8, 2010. Where any tax has been paid hereunder upon any rent which has been ascertained to be worthless, the Treasurer may by regulation provide for credit and/or refund of the amount of such tax upon application therefore as provided in sub-section thirteen of this local law.

(f) 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, and 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 seven (d) of this sub-section, an occupant is required to file returns and pay directly to the Treasurer 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 four of this sub-section, 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 may further require that any occupant claiming exemption from the tax

furnish a copy of a certificate issued by the Treasurer certifying that the corporation or association therein named is exempt from the tax under subdivision four of this sub-section.

8. RECORDS TO BE KEPT.

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

9. RETURNS.

(a) Every operator shall file with the Treasurer a return of occupancy and of rents, and of the taxes payable thereon for the period ending the last day of February, May, August and November of each year, on and after December 8, 2010. Such returns shall be filed within twenty (20) days from the expiration of the period covered thereby. The Treasurer may permit or require returns to be made by other periods and upon such dates as he may specify. If the Treasurer deems it necessary in order to insure the payment of the tax imposed by this local law, he may require returns to be made for shorter periods than those prescribed pursuant to the foregoing provisions of this sub-section and upon such dates as he may specify.

(b) The forms of returns shall be prescribed by the Treasurer and shall contain such information as he may deem necessary for the proper administration of this local law. The Treasurer 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 Treasurer shall take the necessary steps to enforce the filing of such a 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 Treasurer the taxes imposed by this local law upon the 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 even though it be judicially determined that the tax collected is invalidly required to be billed shall be due from the operator and payable to the Treasurer on the date limited for the filing of the return for such period, without regard for whether a return is filed or whether the return which is filed correctly shows the amount of rents and the taxes due thereon. Where the Treasurer in his discretion 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 amount as the Treasurer may fix to secure the payment of any tax and/or penalties and interest due or which may become due from such operator. In the event that the Treasurer determines that an operator is to file such bond he shall give notice to such operator to that effect specifying the amount of the bond required. The operator shall file such bond within five (5) days after the giving of such notice, unless within such five (5) days the operator shall request in writing a hearing before the Treasurer at which the necessity, propriety and amount of the bond shall be determined by the Treasurer. Such determination shall be final and shall be complied with within fifteen (15) days after the giving of such notice thereof. In lieu of such bond, securities approved by the Treasurer or cash in such amount as he may prescribe, may be deposited which shall be kept in the custody of the Treasurer who may at any time without notice to the depositor apply them to any tax and/or interest or penalties due, and for that purpose the securities may be sold by him at public or private sale without notice to the depositor thereof.

11. DETERMINATION OF TAX.

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 Treasurer from such information as may be obtainable and, if necessary, the tax may be estimated on the basis of external indices, such as number of rooms, location, scale of rents, comparable rents, type 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 giving of notice of such determination, shall apply to the Treasurer for a hearing, or unless the Treasurer of his own motion shall re-determine the same. After such hearing, the Treasurer shall give notice of his determination to the person against whom the tax is assessed. The determination of the Treasurer shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by proceeding under article seventy-eight 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 determination. A proceeding under article seventy-eight of the Civil Practice Law and Rules shall not be instituted unless (a) the amount of any tax sought to be reviewed, with penalties and interest thereof, if any, shall be first deposited with the Treasurer and there shall be filed with the Treasurer an undertaking, 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 amount as a justice of the Supreme Court shall approve to the effect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of the proceeding, or (b) at the option of the applicant such undertaking filed with the Treasurer may be in a sum sufficient to cover the taxes, penalties and interest thereon stated in such determination plus the costs and

charges which may accrue against it in the prosecution of the proceeding, in which event the applicant shall not be required to deposit such taxes, penalties and interest as a condition precedent to the applicant.

12. DISPOSITION OF REVENUES.

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, thereafter to be allocated only for tourism, promotion and development in Seneca County. The revenues derived from said tax shall be allocated only to enhance the general economy of the County of Seneca, its towns and villages through promotion of tourist activities, conventions, trade shows, special events, and other directly related and supported activities. Pursuant to New York State Tax Law §1202-o(9), the Seneca County Advisory Committee on Tourism shall be empowered to advise, recommend and administer the activities funded by the revenues generated by this tax.

13. REFUNDS.

(a) In the manner provided in this sub-section, the Treasurer shall refund or credit, without interest, any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid if application to the Treasurer for such refund shall be made within one (1) year from the payment thereof. Whenever a refund is made by the Treasurer, he shall state his reason 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 Treasurer provided the application is made within one (1) year of the payment by the occupant to the operator, but no actual refund of monies shall be made to such operator until he shall first establish to the satisfaction of the Treasurer, under such regulations as the Treasurer may prescribe, that he has repaid to the occupant the amount for which the application for refund is made. The Treasurer may in lieu of any refund required to be made, allow credit therefore 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 Treasurer may receive evidence with respect thereto. After making this determination, the Treasurer shall give notice thereof to the applicant who shall be entitled to review of such determination by a proceeding pursuant to article seventy-eight of the Civil Practice Law and Rules, provided such proceeding is instituted within thirty (30) days after the giving of notice of such determination, and provided that a final determination of tax due was not previously made. Such a proceeding shall not be instituted unless an undertaking is filed with the Treasurer in such amount and with such sureties as a justice of the Supreme Court shall approve to the effect that if such proceedings be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.

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

14. RESERVES.

In cases where the occupant or operator has applied for a refund and has instituted a proceeding under article seventy-eight of the Civil Practice Law and Rules to review a determination adverse to him on his application for refund, the Treasurer shall set up appropriate reserves to meet any decision adverse to the County.

15. REMEDIES EXCLUSIVE.

The remedies provided by sub-sections eleven and thirteen of this local law shall be exclusive remedies available to any person for the review of tax liability imposed by this local law; and no determination or proposed determination of tax or determination on any application for refund shall be enjoined or reviewed by an action for declaratory judgment, an action for money had and received or by any action or proceeding other than a proceeding in the nature of a certiorari proceeding under article seventy-eight of the Civil Practice Law and Rules; provided, however, that a taxpayer may proceed by declaratory judgment if he institutes suit within thirty (30) days after a deficiency assessment is made and pays the amount of the deficiency assessment to the Treasurer prior to the institution of such suit and posts a bond for costs as provided in sub-section eleven of this local law.

16. PROCEEDINGS TO RECOVER TAX.

(a) Whenever any operator or any officer of a corporate operator or any occupant or other person shall fail to collect and pay over any tax and/or to pay any tax, penalty or interest imposed by this local law as therein provided, the County Attorney shall, upon the request of the Treasurer bring or cause to be brought an action to enforce the payment of the same on behalf of the County of Seneca in any court of the State of New York or of any other state or of the United States. If, however, the Treasurer 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

that any such tax or penalty will not be paid when due, he 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 Treasurer may issue a warrant, directed to the Sheriff commanding him to levy upon and sell the real and personal property of the operator or 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 Treasurer and to pay to him the money collected by virtue thereof within sixty (60) days after the receipt of such warrant. The Sheriff shall within five (5) days after the receipt of the warrant file with the County Clerk a copy thereof, and thereupon such Clerk shall enter in the judgment docket the name of the person mentioned in the warrant and the amount of the 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 for in respect to executions issued against property judgments of a court of record and for services in executing the warrant he shall be entitled to the same fees, which he may collect in the same manner. In the discretion of the Treasurer, a warrant of like terms, force and effect may be issued and directed to any officer or employee of the Treasurer and in the execution thereof such officer or employee shall have all the powers conferred upon the Sheriff, 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 satisfied in full, the Treasurer 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 therefore and execution thereon has been returned unsatisfied.

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

give notice to the Treasurer as required by the preceding paragraph or whenever the Treasurer shall inform the purchaser, transferee or assignee that a possible claim for such tax or taxes exists, any sums of money, property or causes 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 or thereafter determined to be due from the seller, transferor or assignor to the County, and the purchaser, transferee or assignee is forbidden to transfer to the seller, transferor or assignor any such sums of money, property or causes 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 six of the Uniform Commercial Code, shall 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, and such liability may be assessed and enforced in the same manner as the liability for tax under this local law.

17. GENERAL POWERS OF THE TREASURER.

(a) In addition to the powers granted to the Treasurer in this local law, he is hereby authorized and empowered:

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

2. To 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 computed at the rate of six percent (6%) per annum; and to compromise disputed claims in connection with the taxes hereby imposed;

3. To request information from the Tax Commissioner 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 such treasury department relative to any person, any other provision of this local law to the contrary notwithstanding;

4. To delegate his functions hereunder to a deputy Treasurer or any employee or employees of the Department of the Treasurer;

5. To prescribe methods for determining the rents for occupancy and to determine the taxable and non-taxable rents;

6. To require any operator within the County to keep detailed records of the nature and type of hotel maintained, nature and type of service rendered, the rooms available and rooms occupied daily, leases or 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 upon request to the Treasurer;

7. To assess, determine, revise and readjust the taxes imposed under this local law.

18. ADMINISTRATION OF OATHS AND COMPELLING TESTIMONY.

(a) The Treasurer or his employees or agents duly designated and authorized by him shall have 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 Treasurer 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 duties hereunder and of the enforcement of this local law and to examine them in relation thereto, and to issue commissions for the examination of witnesses who are out of the state or unable to attend before him or excused from attendance.

(b) A justice of the Supreme Court either in court or at chambers shall have power summarily to 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 Treasurer under this local law.

(c) Any person who shall refuse to testify or to produce books or records or who shall testify falsely in any material matter pending before the Treasurer 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 Treasurer and witnesses attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of record, except as herein otherwise provided. Such officers shall be the County Sheriff and his duly appointed deputies or any officers or employees of the Department of the Treasurer, designated to serve such process.

19. REFERENCE TO TAX.

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

20. PENALTIES AND INTEREST.

(a) Any person failing to file a return or to pay over any tax to the Treasurer 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 percent (1%) of such tax for each month of delay excepting the first month after such return was required to be filed or such tax became due; but the Treasurer if satisfied that the delay

was excusable, may remit all or any part of such penalty, but not interest, at the rate of six percent (6%) per year. Such penalties and interest shall be paid and disposed of in the same manner as other revenues from this local law. Unpaid penalties and interest may be enforced in the same manner as the tax imposed by this local law.

(b) Any operator or occupant and 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, or making or causing to be made or giving or causing to be given any return, certificate, affidavit, representation, information, testimony or statement required or authorized by this local law, which is willfully false, and any operator and any officer of a corporate operator willfully failing to file a bond required to be filed pursuant to sub-section eleven of this local law, or failing to file a registration certificate and such date in connection therewith as the Treasurer may by regulation or otherwise require or to display or surrender the certificate of authority as required by this local law or assigning or transferring such certificate of authority and any operator and any officer of a corporate operator willfully failing to charge separately from the rent the tax herein imposed, or willfully failing to state such tax or any evidence or occupancy and on any bill or statement or receipt or rent issued or employed by the operator, or willfully failing or refusing to collect such tax from the occupant, and any operator and any officer of a corporate operator who shall refer or cause reference to be made to this tax in a form or manner other than that required by this local law, and any operator failing to keep the records required by subdivision eight of sub-section two of this local law, shall, in addition to the penalties herein or elsewhere prescribed, be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars (\$1000), or imprisonment for not more than one (1) year, or both such fine and imprisonment. 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.

(c) The certificate of the Treasurer 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.

21. RETURNS TO BE SECRET.

(a) Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the Treasurer or any officer or employee of the Department of the Treasurer to divulge or make known in any manner the rents or other information relating to the business of a taxpayer contained in any return required under 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 Treasurer 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 either of which events the court may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby, as are pertinent to the action or proceeding and no more. Nothing herein shall be construed to prohibit the delivery to a taxpayer or his duly authorized representative of a certified copy of any return filed in connection with his tax not to prohibit the publication of statistics so classified as to prevent the identification of particular returns and the items thereof, or the inspection by the County Attorney or other legal representatives of the County of the return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted for the collection of a tax or penalty. Returns shall be preserved for three (3) years and thereafter until the Treasurer permits them to be destroyed.

(b) Any violation of subdivision (a) of this sub-section shall be punishable by a fine not exceeding one thousand dollars (\$1,000), or by imprisonment not exceeding one (1) year or both, in the discretion of the court, and if the offender be an officer or employee of the County he shall be dismissed from office and be incapable of holding any public office for a period of five (5) years thereafter.

22. 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 post-paid 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 if no return has been filed or application made, then to such address as may be obtainable. The mailing of such notice shall be presumptive evidence of the receipt of the same by the person to whom 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 limitations of time for the enforcement of a civil remedy shall not apply to any proceeding or action 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 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 the filing of a return; provided, however, that where no return has been filed as provided by this local law, such tax may be assessed at any time.

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

23. SEPARABILITY.

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

SECTION 4. EXPIRATION DATE

Pursuant to Subdivision 10 of Section 1202-0 of the New York State Tax Law, this local law shall expire three (3) years from the date of its inception.

SECTION 5. EFFECTIVE DATE

This local law shall take effect December 8, 2010, upon filing in the office of the Secretary of State as provided by the Municipal Home Rule Law.

Unfinished Business

Chairman Lafler directed Ms. Sinclair, County Manager to follow-up on the status of payments to the five libraries and contracts with each library.

Ms. Sinclair, County Manager, said that an incident occurred involving the Sheriff's Office and E911. Backup was requested in the south end of the county and the call did not go through because of drop cell phone calls. Ms. Sinclair said there was a possibility that the Coast Guard Tower may be accessible to avoid any other dropped calls. A discussion followed and the issue would be brought up in the future after information was obtained.

New Business

Mr. Shipley moved the suspension of the rules to introduce the following resolutions.

AUTHORIZE PAYMENT TO SENECA COUNTY IDA

RESOLUTION NO. 214-10, moved by Mrs. Amidon, seconded by Mr. Mooney and adopted.

RESOLVED, that the Seneca County Board of Supervisors authorizes the appropriation of \$60,000 included in the 2010 Seneca County budget to fund the salary and fringe benefits for Seneca County IDA professional staff to promote economic development in Seneca County.

ABOLISH POSITION OF PARALEGAL IN DISTRICT ATTORNEY'S OFFICE

RESOLUTION NO. 215-10, moved by Mr. Same, seconded by Mr. Davidson and adopted.

WHEREAS, the District Attorney no longer requires the service of a paralegal; and

WHEREAS, this resolution has been approved by the Personnel Committee and Public Safety Committee of the Board of Supervisors; now therefore be it

RESOLVED, that the position of Paralegal to the District Attorney is abolished effective October 9, 2010.

Executive Session

At 9:05 p.m. the Board of Supervisors convened in executive session for the purpose of holding a discussion of matters leading to the discipline, suspension, dismissal or removal of a person from a position.

The Board of Supervisors reconvened in public session at 9:30 p.m.

Special Order of the Day

The meeting was adjourned at 9:30 p.m.