

Seneca County Board of Supervisors

Board Meeting

Tuesday, October 11, 2016

Ovid, New York

Call to Order

Chairman Westfall called the meeting to order at 6:00 p.m.

Roll Call of Members by the Clerk

Thirteen members of the Board of Supervisors answered roll call. Supervisor Kaiser was present shortly after.

Pledge of Allegiance and Moment of Silence

Public Hearing

To receive comments on proposed Local Law E of 2016, "The Seneca County Hotel or Motel Occupancy Tax". Sprvr. Reynolds moved the floor open to receive public comments. No comments were received. Sprvr. Davidson moved the floor closed to receive public comments.

Petitioners

Phyllis Motill, Friends of the Three Bears welcomed the Board of Supervisors. Mrs. Motill gave a brief history of the Three Bears, noting that Seneca County is a half-shire county, with the original one county seat in Ovid. The three buildings that comprise the Seneca County Courthouse Complex in Ovid, NY, was added to the National Register of Historic Places in 1976. According to the Preservation League of New York State, these three brick structures are unique in the entire United States as the only set of three intact adjacent public buildings in Greek Revival-style architecture. The Landmark Society named the "Friends of the Three Bears" as the newest recipient of the Paul Malo Award for their outstanding advocacy for the restoration of the "Three Bears". In 1857, Horace Greely, editor of the New York Times, gave a lecture at the Papa Bear. The back porch and stairway to the back entrance of Papa Bear has been deemed unsafe and unusable by Codes Enforcement. There is a bazaar scheduled for November. Mrs. Motill asked that repairs to the back entrance be made prior to the bazaar. She urged the Board of Supervisors to create an account line in the budget dedicated to the repairs and maintenance of the Three Bears and grounds.

Mrs. Motill also appealed to the Board of Supervisors to focus on economic development in the south end of the county. One third of the county population resides in the south end of the county. There are 235 active businesses. The Chamber as the Tourism Promotion Agency for the county could do more to promote the south end.

Facilities Superintendent Stuck said because the building is designated as historic, there are specific regulations when making repairs to the structure. He does not believe the process would be

completed in time for the bazaar. He will do what he can to make the back porch and entranceway safe during in time for the bazaar.

Shannon O’Connor, Director of the Edith B. Ford Memorial Library highlighted the services that they offer to the community: online classes; free Wi-Fi; story time; after school outreach programs; resources for home schooling. She stressed the necessity of the library in a rural community because many residents may not have computers or internet access or can’t afford it. Students will go to the library after school to take advantage of the programs offered, or just for a place to go until the parents return home after work. The library is a central resource, free to all residents. The funding provided by the Board of Supervisors ensures that the libraries will remain serving the community.

David Duprey, Trustee, Waterloo Village Board addressed the Board of Supervisors, in support of the county sharing sales tax revenues with the ten towns and four villages due to the hardship NYS imposes with its tax cap of 2% and failure to provide an increase in general purpose aid. On behalf of the Waterloo Village Board, he proposed that the dollar amount of sales tax revenue collected by the county in 2017, over the amount currently collected by the county, be split with 50% going directly to the County and 50% split 14 ways between the towns and villages. A copy of his remarks is included herewith.

Approval of meeting minutes

Minutes for the September 13, 2016 were approved as presented.

Submission of Claims for Audit

Supervisor Prouty moved the following vouchers, having gone through the proper auditing process be approved for payment.

Supervisors vouchers	totaling	\$	815,580.90
Workforce Development vouchers	totaling	\$	25,672.18
Self-Insurance vouchers	totaling	\$	4,409.35
County Airport vouchers	totaling	\$	6,109.90
Highway Transportation vouchers			
Maintenance & State Snow	totaling	\$	299,593.91
Highway Machinery	totaling	\$	234,547.38
	Highway Total	\$	534,141.29
Water 1	totaling	\$	15,358.54
Sewer 1	totaling	\$	25,316.35
Sewer 2	totaling	\$	47,934.02
Capital Project – Airport	totaling	\$	144,257.62
Capital Project – BonaDent Building	totaling	\$	8,050.00

Capital Project – Water & Sewer Projects totaling \$ 420.60

Reports of Standing Committees

Public Health Services Committee – Supervisor McGreevy, Chairman. There are three appointments to the Board of Health. Two are re-appointments: Andrew Reese, M.D. and Tim Ryan, M.D., their term expired on Dec. 31, 2015. Phyllis Motill is interested in sitting on the Board of Health. She is a resident of Ovid. All three appointments are for a six-year term. The committee approved a resolution for the board to appoint Phyllis Motill and reappoint Dr. Reese and Dr. Ryan to the Board of Health, each for a six-year term to expire on December 31, 2016.

The Annual Household Hazardous Waste Drop off Day event is scheduled for November 5, 2016. You may register to drop off waste until October 26 by contacting the Public Health Department. This year we will not be accepting tires and electronic waste.

Public Safety Committee - Supervisor Davidson, Chairman. The committee voted in favor of refilling vacancies as recommended by the Vacancy Committee. A Lieutenant Investigator position, which will be refilled internally, thus the committee authorized refilling the position vacated due to the promotion. In the District Attorney's Office, the committee authorized refilling the position for Staff Resource Assistant.

The committee also approved a board resolution directing the county manager to execute necessary documents to accept grant funding in the amount of \$29,200 from the NYS Division of Criminal Justice Services for the 2016-2017 Aid to Prosecution Program in the District Attorney's Office for the purpose of maintaining experienced prosecution personnel to prosecute felony offenders. No county match is required; and approved a board resolution directing the county manager to execute necessary documents enter into a Memorandum of Understanding with ten participating counties for the purpose of establishing the framework of the Regional Public Safety Digital Network to develop a high speed digital network needs to be implemented. There is no expectation of additional funds anticipated. Joining with other counties for grant funding gives the counties an edge to be awarded funding.

The committee also approved board resolutions directing the Chairman of the BoS to execute necessary documents for contract regarding the Public Defender's Office. To extend the grant contract with NYS Indigent Legal Services for the purpose of upstate quality improvement and caseload reduction with the expiration date of December 31, 2017 for the Public Defender's Office; and a board resolution authorizing the extension of an agreement with Public Defense Case Management for case management system maintenance and software support for six years. Seeking to extend the software / support service agreement for an additional year to expire on October 3, 2017.

Human Services Committee – Supervisor Lazzaro, Chairman. HSC Vice-Chair Hayssen reported that at its meeting on September 27, the committee voted to refill a vacant position for a caseworker in

Preventive / Foster Care and to refill a vacant position for Account Clerk/Typist in Child Support Enforcement.

The Resource Allocation Plan is an annual plan that is submitted to the New York State Office of Children and Family Services to receive state aid funding for youth programs. The 2016 allocation is \$52,327.00. This is the first year we received an increase in the annual funding amount. There is no cost to the county. The committee voted in favor of a board resolution to authorize and direct the County Manager to sign all necessary documentation for the Resource Allocation Plan for State Aid Funding for Youth Programs.

The Division of Human Services would like to renew the agreement with the Youth Advocate Program, Inc. (YAP) for the Seneca County Reintegration Project. The agency is proposing to serve up to 10 youth at any one time with up to 10.5 youth receiving services annually. YAP will successfully return 85% of the youth back into the community. The proposed operating budget for the program is not to exceed \$258,483.00. The Committee voted in favor of a board resolution authorizing the County Manager to sign all necessary documentation with the Youth Advocate Program, Inc. for the Seneca County Reintegration Project.

Personnel Committee – Supervisor Lazzaro, Chairman. Sprvr. Trout, Vice-Chair reported that the committee voted in favor for a board resolution to authorize the county manager and county treasurer to select a method of electronic payment for collecting application fees online from civil service examinations and applications.

Mental Health Services Committee – Supervisor Hayssen, Chairman. Scott LaVigne will resign from his position as Director of Community Services / Mental Health Services effective November 2016. NYS Mental Hygiene Law requires that each county in NYS have an identified Director of Community Services. To comply with regulations, a designated Interim Director of Community Services, approved by NYS, must be in-place while the Community Services Board and Seneca County begin the search for the next full-time, permanent Director of Community Services. The Seneca County Community Services Board (CSB) moved to recommend Robert Dinan, LCSW-R to serve as Interim Director of Community Services and Tammy Orlopp, LMSW, CASAC to serve in a capacity similar to an interim Deputy Director of Community Services. The committee voted in favor of a board resolution to appoint Robert Dinan, LCSW-R to serve as Interim Seneca County Director Community Services, and to appoint Tammy Orlopp, LMSW, CASAC as a deputy-level manager, for terms that shall end upon the appointment of the next Full-time, Permanent Seneca County Director of Community Services; and authorize an increase in the management hiring step of each position temporarily as such: \$75, 480 for Mr. Dinan and \$66,000 for Ms. Orlopp.

Planning, Development, Agriculture & Tourism Committee – Supervisor Churchill, Chairman.

The committee met with Bill Bordeau, Director of Planning & Community Development and with Pat Nicoletta of MRB Engineers. The completion of Section 1 of the Cayuga-Seneca Canal Trail requires permitting and agreements with several state agencies and the Finger Lakes Railway. The Committee voted in favor of a board resolution authorizing the county manager to sign all permit applications, documents and related agreements to allow for the construction of Section 1 of the Cayuga-Seneca Canal Trail.

Environmental Affairs Committee – Supervisor Churchill, Chairman. The committee discussed preserving and protecting Cayuga Lake. A motion was carried directing the county manager to include \$25,000 in the 2017 county budget to be earmarked for projects that focus on the protecting the waterways of Seneca County.

Government Operations Committee – Supervisor Garlick Lorenzetti, Chairwoman. Keeping in line with the reorganization of the fiscal services in the county, the committee agreed that upon the expiration of the current Treasurer's term, the starting annual salaried compensation for the Seneca County Treasurer will be \$35,000.00, the office designated as part-time and per policy, not eligible for fringe benefits.

The Committee also referred a resolution for tonight's meeting to form a Special Committee regarding Sales Tax Sharing with the towns and villages – members to be appointed by the Chairman of the Board of Supervisors.

Public Works Committee – Supervisor Trout, Chairman. In addition to the resolutions on the agenda for tonight, the Public Works Committee also approved appointing three positions for Motor Equipment Operators, temporarily, due to staff medical leave. No board resolution is necessary.

Report of Special Committees

Seneca County Cornell Coop Extension – Sprvr. Churchill reported that Ave Bauder was re-appointed as the Director for SCCCE for a four year term. They are interested in obtaining space at the former BonaDent building or at vacated space at the county office building. There is an Agriculture Tour scheduled for the supervisors on October 18, 2016.

Seneca County Advisory Committee on Tourism (SCACOT) – Sprvr. Shipley said they are going to again petition that the New York State legislature will allow Seneca County to increase he occupancy tax by 1% or 2%.

Soil & Water Conservation District – Sprvr. Reynolds said the SWCD board toured some projects the District has done throughout Seneca County. County Manager Sheppard joined the tour. The tour included a demonstration of one of their weed harvesters in action at Cayuga Lake State Park; the Autumn Harvest Farm, George Farm, Standing Stone Vineyards, and Schrader Farm. The history of each place was explained; and they also talked about the projects that were completed on each

farm/vineyard and what grant money was used for each project.

County Manager's Remarks

County Manager Sheppard filed the Tentative Budget for the County of Seneca for the fiscal year 2017. The tentative budget has a 2.8% increase in spending or \$2.01 million from 2016 with the majority of the increases in the general fund; and due to the two percent salary increases for employees. The tax levy is up \$142,358, or 1.5 percent. The budget is compliant with NYS tax cap. If all 10 towns were assessed at 100 percent of full market value, the county tax rate per \$1,000 of assessed value would be \$4.50 in 2017. Last year, it was \$5.38.

Communications

139. A copy of a resolution adopted by the Town Board of Junius, resolving that, "The Town of Junius join with the other townships in Seneca County to request that beginning in 2017, Seneca County share any County sales tax revenue collected in excess of the County sales tax collected in 2016 with the towns in proportion to each town's equalized tax assessments".

140. From Supervisor Trout, a copy of a map from the NYS Cancer Registry showing Age-Adjusted Incidence Rates / All Invasive Malignant Tumors for Both Males and Females in NYS by County for the years 2009-2013 with Seneca County at the lower end of cancer incidents compared to the other NYS counties.

141. From Brian M. Kolb, State Assembly Minority Leader, 131st Assembly District, a letter of dated September 23, 2016 acknowledging receipt of Seneca County Resolution No. 202-16 urging the Governor of NYS to sign the Public Defense Mandate Relief Act (S8114/A10706) to relieve the taxpayers of Seneca County of funding this state mandate.

142. A copy of the official resolutions adopted by the county delegates at the NYSAC 2016 Annual Meeting in Niagara County.

143. A copy of Resolution No. 283 adopted by the Schuyler County Legislature, "Calling on Governor Andrew M. Cuomo and the State Legislature to Work with New York's Congressional Delegation to Amend and Improve the Family First Prevention Services Act of 2016 to ensure essential Fiscal Resources are Maintained to Support Families in Need".

144. A copy of Resolution No. 2016222 adopted by the Dutchess County Legislature in support of the, "Think Differently Initiative", and urging state and county officials, business owners and residents, to adopt the "Think Differently" Initiative.

145. A copy of Resolution Act No. 436-2016 adopted by the Cattaraugus County Legislature, "Calling for an Official Investigation into the Price Gouging of Epipens".

146. A copy of Resolution No. 265 adopted by the Essex County Board of Supervisors, "In Support of the Access Adirondacks Memorandum of Understanding Among Public and Private

Organizations regarding Recreational Access to Adirondack State Lands”.

147. A copy of minutes of the Seneca County IDA meeting on September 1, 2016.

148. A copy of minutes of the Seneca County Board of Health meeting on August 17, 2016.

149. A request to include \$58,500 in the 2017 county budget to fund the five libraries located in Seneca County. Referred to the Chairman of the Finance Committee and the Budget Officer.

150. A request to include \$352,349 in the 2017 county budget to fund Seneca County Cornell Cooperative Extension. Referred to the Finance Committee and the Budget Officer.

151. A copy of a letter from Dennis A. Fagan, Chairman, Schuyler County Legislature to Supervisor Stephen Churchill, Seneca County Board of Supervisors and Chairman of the Environmental Affairs Committee, dated September 12, 2016, regarding the Schuyler County Legislative support for Crestwood LPG Storage project; and Supervisor Churchill expressing his concerns at the Schuyler County Legislative meeting on August 8, 2016; and encouraging Supervisor Churchill to contact Chairman Fagan or members of the Schuyler County Legislature to discuss the Crestwood LPG Storage project.

152. A copy of the Tentative Budget for the County of Seneca for fiscal year 2017.

RESOLUTIONS AND MOTIONS

SUPERVISORS AUTHORIZE TREASURER TO TRANSFER FUNDS TO FILL FINANCE DEPARTMENT POSITION

RESOLUTION NO. 207-16, moved by Sprvr. Prouty, seconded by Sprvr. Churchill and adopted by 614 ayes and 136 nays (Lazzaro, Churchill).

WHEREAS, Resolution 105-16 directs the creation of the Finance Department; and

WHEREAS, the position of Principal Account Clerk has been moved out of the Public Health Department and into the Finance Department to the Accountant position; and

WHEREAS, the New York State Department Health has advised the Public Health Director that the Principal Account Clerk’s salary is to be removed from the Public Health Department’s Budget; and

WHEREAS, services provided by the Principal Account Clerk that are directly related to the administration of Public Health funds will be reimbursed from the New York State Department of Health; and

WHEREAS, this resolution was approved by the Finance, Assessment & Insurance Committee on September 27, 2016; now, therefore be it

RESOLVED, the County Treasurer is authorized to transfer the following funds:

DECREASE:	104010-51100 (Public Health - Salaries)	\$ 13,676.00
DECREASE:	104010-58100 (Public Health - Retirement)	\$ 1,272.00
DECREASE:	104010-58300 (Public Health - Social Security)	\$ 848.00

DECREASE:	104010-58400 (Public Health - Workers Comp)	\$ 274.00
DECREASE:	104010-58600 (Public Health - Health Insurance)	\$ 5,329.00
DECREASE:	104010-58700 (Public Health - Medicare)	\$ 198.00
INCREASE:	101310-51100 (Finance Department - Salaries)	\$ 13,676.00
INCREASE:	101310-58100 (Finance Department - Retirement)	\$ 1,272.00
INCREASE:	101310-58300 (Finance Department - Social Security)	\$ 848.00
INCREASE:	103640-58400 (Finance Department - Workers Comp)	\$ 274.00
INCREASE:	101310-58600 (Finance Department - Health Ins)	\$ 5,329.00
INCREASE:	103640-58700 (Finance Department - Medicare)	\$ 198.00

SUPERVISORS AUTHORIZE TRAVEL REIMBURSEMENTS

RESOLUTION NO. 208-16, moved by Sprvr. Prouty, seconded by Sprvr. Kronenwetter and adopted.

WHEREAS, the Seneca County Board of Supervisors (BOS) policy 101.409 requires prior authorization of all County Officials and employees for travel outside the designated area be obtained from the County Manager or all related vouchers will be denied; and

WHEREAS, a member of the Seneca County Board of Elections (BOE) submitted vouchers for travel outside of the designated area without first obtaining County Manager approval; and

WHEREAS, the BOE travel was for official purposes, advantageous in the realm of BOE administrative training and within the adopted BOS 2016 budget requiring no new appropriations; and

WHEREAS, the County Manager recommends an exception to the existing travel policy in this instance due to mere oversight of process; and

WHEREAS, this resolution was approved by the Finance, Assessment & Insurance Committee on September 27, 2016; now, therefore be it

RESOLVED, that the County Manager is authorized to include the BOE, travel voucher reimbursement into the next scheduled BOS warrant process.

**SUPERVISORS AUTHORIZE REQUEST FOR PROPOSALS FOR THIRD PARTY
ADMINISTRATION SERVICES RELATED TO THE SELF-INSURED WORKERS
COMPENSATION PROGRAM**

RESOLUTION NO. 209-16, moved by Sprvr. Prouty, seconded by Sprvr. Kaiser and adopted 649 ayes and 101 nays (Lazzaro, Wadhams).

WHEREAS, the Seneca County Board of Supervisors recognizes the need to control the costs of increasing medical and compensation benefits for injured workers; and

WHEREAS, the Workman's Compensation administrative computer application is beyond useful life and at risk of continued function considering the impending loss of IT staff continuity; and

WHEREAS, the Seneca County Finance Committee approved this resolution at the September

27, 2016 meeting; now, therefore be it

RESOLVED, that the Seneca County Board of Supervisors does hereby authorize the Seneca County Risk Manger to send out an RFP for Third Party Administration Services to assist in administrating the Seneca County Self-Insurance Workers Compensation Program.

Under discussion regarding Resolution No. 209-16, Sprvr. Wadhams said he was opposed because DHS handles a much heavier workload of cases than Workers Compensation, and we aren't increasing the staff in DHS.

**SUPERVISORS ACCEPT CONTRACT WITH
AUCTIONS INTERNATIONAL FOR COUNTY TAX SALES**

RESOLUTION NO. 210-16, moved by Sprvr. Prouty, seconded by Sprvr. Wadhams and adopted.

WHEREAS, the Seneca County Treasurer recommends hiring professional auctioneer services for the annual county tax sale auction to maximize proceeds for the county; and

WHEREAS, Auctions International presented the most cost effective proposal for three years with no cost to the County; as all of their costs are paid by the bidder at 6% of the successful bid; and

WHEREAS, this resolution was approved by the Finance, Assessment & Insurance Committee at a meeting on September 27, 2016; now, therefore be it

RESOLVED, that the Seneca County Board of Supervisors does hereby approve a contract with Auctions International, for auctioneer services for the annual county tax sale auction for the years 2017, 2018, and 2019; and be it further

RESOLVED, the Seneca County Board of Supervisors authorizes and directs the County Treasurer to sign all necessary documents for said contract.

**SUPERVISORS ABOLISH (1) FULL-TIME ACCOUNT CLERK POSITION AND
CREATE AND AUTHORIZE FILLING OF (1) CLERK POSITION IN THE
HIGHWAY DEPARTMENT EFFECTIVE IMMEDIATELY**

RESOLUTION NO. 211-16, moved by Sprvr. Trout, seconded by Sprvr. Davidson and adopted by 708 ayes and 42 nays (Hayssen).

WHEREAS, there is a vacant Account Clerk position in the Highway Department; and

WHEREAS, there is no longer a need for the Account Clerk position in the Highway Department due to those job duties moving to the Finance Department; and

WHEREAS, there is a need for a clerical position in support of Highway Department functions and to accept Water/Sewer bill payments; and

WHEREAS, the Public Works Committee approved abolition of the Account Clerk position and creation of the Clerk position in the Highway Department on September 27, 2016; now, therefore be it

RESOLVED, that the Seneca County Board of Supervisors hereby abolishes one (1) Full-time

Account Clerk position and creates and authorizes filling one (1) Clerk position in the Highway Department effective immediately.

**BOARD OF SUPERVISORS AUTHORIZES COUNTY MANAGER TO SIGN 2016-17
CONTRACT WITH UNIFIED COURT SYSTEM FOR CLEANING AND MINOR REPAIRS**

RESOLUTION NO. 212-16, moved by Sprvr. Trout, seconded by Sprvr. Prouty and adopted.

WHEREAS, Seneca County has an annual agreement with New York State Unified Court System for court cleaning and minor repairs of the courthouse located at 48 West Williams Street, Waterloo New York; and

WHEREAS, said agreement is required to receive reimbursements from the Unified Court System; and

WHEREAS, said agreement will allow for maximum reimbursement of \$77,462 from the Unified Court System for the State Fiscal year 2016-2017; and

WHEREAS, the Public Works Committee approved this resolution at its meeting on September 27, 2016; now, therefore, be it

RESOLVED, that the County Manager is hereby authorized and directed to sign the renewal agreement with New York State Unified Court System and the County of Seneca for Court cleaning and minor repairs for the Seneca County Courthouse located at 48 West Williams St., Waterloo, NY.

**SUPERVISORS AUTHORIZE COUNTY MANAGER TO NEGOTIATE AND
LEASE OFFICE SPACE TO GLOVE HOUSE, INC.**

RESOLUTION NO. 213-16, moved by Sprvr. Trout, seconded by Sprvr. Wadhams and adopted by 682 ayes and 68 nays (Churchill).

WHEREAS, Seneca County joined with Bruce Henry Properties LLC., in both a Purchase and Sales Agreement and a Possession Agreement of 2465 North Road, Seneca Falls, NY; and

WHEREAS, Glove House, Inc. is joined with Seneca County in an existing contract to provide Foster Parenting, Preventative and Re-Integration services; and

WHEREAS, Glove House Inc. is near the expiration of their current lease at 21 East Main Street, Waterloo, NY and is interested in leasing office space within the 2465 North Road building; and

WHEREAS, Seneca County is obligated to coordinate and seek written approval from Bruce Henry LLC prior to leasing or modifying any portion of 2465 North Road; and

WHEREAS, this resolution was approved by the Public Works Committee on September 27, 2016; now, therefore be it

RESOLVED, that the County Manager is directed and authorized to pursue, negotiate and, if possible, join Seneca County, Glove House, Inc. and Bruce Henry LLC in a leased arrangement whereby Glove House, Inc. occupies a portion of 2465 North Road at a fair market value.

Under discussion regarding Resolution No. 213-16, Sprvr. Churchill said he would vote nay because the facilities assessment plan hasn't been completed. Entering into contracts for leased space is putting the cart before the horse.

**BOARD OF SUPERVISORS APPROVES APPLICATION FOR COMPTROLLER APPROVAL
OF THE FORMATION OF THE ROUTE 318 CORRIDOR
SEWER IMPROVEMENT DISTRICT**

RESOLUTION NO. 214-16, moved by Sprvr. Trout, seconded by Sprvr. Shipley and adopted by 717 ayes and 33 nays (Wadhams).

WHEREAS, the Board of Supervisors of Seneca County has approved formation of the Route 318 Sewer Improvement District by Resolution 131-16; and

WHEREAS, the Board of Supervisors has directed in furtherance of the establishment of such District, application pursuant to Chapter III of Title 2 of New York State Regulations to the New York State Comptroller for approval of the said District; and

WHEREAS, this Resolution has been approved by the Public Works Committee of the Board of Supervisors on September 27, 2016; now, therefore, be it

RESOLVED, that the Board of Supervisors affirms that the Application to the New York State Comptroller pursuant to 2 NYCRR 85.3 for approval of the Comptroller of Seneca County's Route 318 Corridor Sewer Improvement District annexed hereto as "Exhibit A" was prepared at the direction of the Seneca County Board; and be it further

RESOLVED, that the Board of Supervisors believes the contents of "Exhibit A" to be accurate; and be it further

RESOLVED, that the Board of Supervisors has determined that the District for which permission is sought is in the public interest and will not constitute an undue burden on the property which will bear the cost thereof; and be it further

RESOLVED, that all real property against which the costs of the improvements will be assessed, either in whole or in part, will be benefitted by the improvements; and be it further

RESOLVED, that no benefitted property has been excluded.

ATTACHMENT

APPLICATION FOR COMPTROLLER'S APPROVAL OF
SENECA COUNTY ROUTE 318 CORRIDOR
SEWER IMPROVEMENT DISTRICT

Gary Westfall, Chairman of the Seneca County Board of Supervisors, with offices at 1 DiPronio Drive, Waterloo, New York 13165 and as such, a person authorized to make this application pursuant to 2 NYCRR 85.3, makes application hereby for approval of the New York State Comptroller of Seneca County's Route 318 Corridor Sewer Improvement District as required under §258(1) New York State County Law as follows:

1. That submitted heretofore are the Facilities Plan and Map, Plan & Report prepared by the consulting engineering firm of Barton and Loguidice and a certified copy of Seneca County Board of Supervisors Resolution 131-16 establishing the District.
2. That submitted herewith, are the Affidavits of Publication of Notice of Hearing of the Reveille Between the Lakes and the Ovid Gazette, the duly designated official newspapers of the County of Seneca, showing due and proper notice of the hearing held herein on June 14, 2016.
3. The proposed improvements will include the following components:
 - Installation of approximately 18,000 linear feet of sanitary sewer force main (6” – 10” diameter) along Route 318
 - Installation of approximately 19,000 lf of gravity sewer (8” diameter) along Route 318
 - Installation of approximately 50 sanitary manholes along Route 318
 - Installation of approximately 3 air release manholes along Route 318
 - Installation of 5 new suction-lift pump stations across Route 318 corridor
 - Installation of approximately 1,600 lf new 6” diameter force main from Waterloo Outlet Mall pump station to Route 318
 - Installation of new Waterloo Outlet Mall pump station
 - Decommissioning of the Town of Junius WWTP

A description of the area to be included within the District is annexed hereto and marked “Schedule A”

4. The maximum cost of the proposed improvements is estimated to be Ten Million Twenty-Eight Thousand Dollars (\$10,028,000).
5. The following considerations were used by the Seneca County Board of Supervisors in determining that the project is in the public interest: The Route 318 Corridor extending from west of Nine Foot Road in the Town of Junius to New York State Route 414 in the Town of Tyre is an area with great potential for development since arrival of the Waterloo Premium Outlets mall in the 1990’s. That potential has increased enormously with the anticipated opening of the del Lago casino only a few hundred yards north of the intersection of Route 318 with Route 414 in or about February, 2017. The scope of any such development however is limited so long as wastewater treatment is unavailable to the properties adjacent to State Route 318. The existing Junius Town Sewer District, servicing only the Outlet mall has reached the end of its useful design life. The Department of Environmental Conservation has cited the facility for SPEDES permit excursions and issued directives for required repair and improvement with which the Junius District and its operating authority, the Town of Junius are unable to comply. The proposed project is necessary in order to maintain the long term viability of the Outlet mall and to facilitate further development on Route 318 as well as encouraging outlying business within designated commercially zoned areas along the 318 corridor.
6. The proposed method of assessment of the cost:
The per-user costs include debt service, transportation and treatment costs, and operations and maintenance costs. These costs are broken down as follows:

Debt Service:

The estimated maximum amount to be expended by the proposed County Sewer District is \$10,028,000. With current grants and capital commitments from the County, the estimated remaining balance to be financed by Seneca County on behalf of the District is \$6,022,400. The County is proposing to finance the capital cost balance through conventional bonding for a term of 20-years. Using an estimated interest rate of 2.5-percent, and assuming levelized annual payments and an A/P = 0.0641, the estimated first year annual debt service payment would be approximately \$384,000. This annual debt could be reduced to \$368,400 if the first year payment of \$275,000 from del Lago Casino were applied toward reducing the project capital cost to \$5,747,000.

Estimated Debt Service Calculation

<p>Maximum Amount to be Expended: \$10.02 million</p> <p>Current Funding: \$2.5 M CFA Grants w/ 20% Reimbursement <input type="checkbox"/> \$10.02 M project \$2 M commitment from Seneca County Deduct Year 1 del Lago payment (\$275K)</p> <p>Remaining Capital Cost: \$5.7 million</p> <p>Assumed Debt Retirement: 20 yrs. @ 2.5%; assume levelized</p> <p>Est. Annual Debt Service: \$368,400</p>
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The del Lago casino development has committed funds for the Route 318 project. These funds will be used by the County to offset debt service payments. The committed funds by del Lago are as follows:

- Years 1-5: \$275,000/year
- Years 6-15: \$375,000/year
- Years 16-20: \$275,000/year

Initially, total debt service payments will be reduced by the committed del Lago funds. Assuming the first year debt service is not paid down and total annual debt service remains at \$384,000 for the first year payment, this would result in a total debt service, after del Lago payment, as follows:

Total Debt Service:	\$384,000
Minus del Lago Payment:	\$275,000
Total Remaining Debt Service:	\$109,000

For a given year, the debt service would be apportioned between the users based on the anticipated flow contribution. Initially, the total remaining debt service would be apportioned between the users. The distribution of the del Lago funds to offset debt service in subsequent years would be determined by the County, based upon the number of users who are tied into the system.

Treatment/Transportation Costs:

Treatment and transportation costs would be assessed to individual users based upon the actual wastewater flows. Wastewater unit treatment costs are estimated to be \$778/EDU, which is the rate charged by the Town of Seneca Falls to out-of-district (Seneca Falls) users. It is anticipated that as flows to the wastewater treatment plant increase, the associated unit costs to EDUs will decrease accordingly. Wastewater flows would be determined based on water meter usage or direct metering of wastewater flows.

Operations & Maintenance Costs:

Estimated Operations & Maintenance (O&M) Costs include the following components:

- Electricity
- Labor/Equipment
- Annualized Short-Lived Assets

The total estimated annual O&M cost for the system is approximately \$50,000. O&M costs for the entire Sewer District would be assessed based on the total contribution of flow and would be apportioned between users based upon the users total flow contribution.

7. There is only one assessed parcel within the District, that being the Waterloo Premium Outlet mall, the assessed value of which is noted in Paragraph 12 below.
8. There will not be multiple zones of assessment within the District.
9. The average full valuation of taxable real property in Seneca County is One Billion, Nine Hundred Fifty-Four Million Nine Hundred Fifty-Seven Thousand Forty-One Dollars (\$1,954,957,041).
10. The County Board of Supervisors has authorized and issued bonds for the following purposes and in the following amounts: District Attorney Office renovation and jail demolition – outstanding balance: Three Million, Four Hundred Seventy Thousand Dollars (\$3,470,000), Construction of Sheriff’s Office and Jail – outstanding balance: Eleven Million, Five Hundred Fifty Thousand Dollars (\$11,550,000), County Water and Sewer District maintenance and repair – outstanding balance: Two

Million, One Hundred Ninety Thousand Two Hundred Sixty-Six Dollars (\$2,190,266). There is no authorized, unissued debt of the County.

11. Appropriations made for payment of debt principal during 2016 were Two Hundred Thirty-Five Thousand Dollars (\$235,000) attributable to the District Attorney/jail demolition project bonds and Nine Hundred Seventy Thousand Dollars (\$970,000) attributable to the Sheriff's Office jail construction bonds. No appropriation was made during 2016 on Water and Sewer maintenance and repair bonds as those payments will not begin until 2017. There are no State or Federal contributions toward payment of these bonds and none are excludable under Article VIII of the State Constitution.
12. The sole taxable property which will be located within the District will be that which is occupied by Waterloo Premium Outlets, owned by CPG Partners, LP, and consists of two tax map numbers, assessed as follows: Tax Map number 14-1-01 - \$25,469,900 and Tax Map number 14-1-01./2015 - \$8,763,000 with no exemptions. (There is a Pilot agreement with the Seneca County IDA in place).
13. Tax Rates attributable to the property are as follows:

2016 Junius Town Tax:	\$4.26/\$1,000 assessed value
2016 County Tax:	\$5.25/\$1,000 assessed value
14. Since the Outlet mall is the only taxable property within the district, its assessment represents that attributable to the typical property within the District.
15. See paragraph 6 for a recital of the anticipated and maximum amount anticipated to be paid by the property owners and any out-of-district users during the first year of operation. Other users of the District would include any residence, commercial or retail facility that connected as an out-of-district user to the collection and conveyance system upon receiving permission and approval of the Seneca County Board of Supervisors.
16. Although the District will extend through State owned lands constituting the State Route 318 right-of-way, none of the State owned property is expected to bear the cost of the project.
17. It is not anticipated that the Agricultural District within which the District is proposed will be affected in terms of its tax base.
18. There are no residential properties within the proposed District and consequentially, neither one nor two-family residences will be affected.
19. There is no vacant land within the proposed District other than that described above and constituting the State's Route 318 right-of-way.
20. For a statement of the proposed price of services to out-of-district users, see Paragraph 6 above.
21. Upon information and belief, there are no State or Federal agency or Court orders related to the proposed District nor are there any pending administrative or judicial proceedings related to the District.
22. The project has been discussed at length with the sole property owner within the District.
23. The County has received no notification of objection to the formation of the District from any source.

Gary Westfall
Chairman, Seneca County
Board of Supervisors

VERIFICATION

STATE OF NEW YORK)
COUNTY OF SENECA) SS.:

Gary Westfall, being duly sworn, deposes and says that he is the Chairman of the Board of Supervisors of Seneca County, the corporation named in the within entitled action; that he has read the foregoing application and knows the contents thereof; and that the same is true to his own knowledge, except as to the matters therein stated to be alleged upon information and belief, and as to those matters he believes it to be true.

Gary Westfall

Sworn to before me this
_____ day of July, 2016

Notary Public

SCHEDULE A

A description of the area to be included within the proposed district:

The Seneca County Route 318 Sewer District, situated in the Towns of Junius and Tyre, Seneca County, State of New York, being more particularly described as follows:

- 1) Commencing at a Point of Beginning, said point being the intersection of the northeastern property corner of Parcel 15-1-02, also known as the southern boundary of New York State Route 318, with the western boundary of New York State Route 414; thence
- 2) proceeding westerly along the southern boundary of New York State Route 318 across Parcels 15-1-02, 15-1-01.1, 15-1-01.2, 15-2-37, 15-2-38.1, 15-2-38.2, and 15-2-39.11 to the northwestern property corner of Parcel 15-2-39.11, also known as the intersection between the eastern boundary of County Road 106 (Burgess Road), with the southern boundary of New York State Route 318; thence
- 3) proceeding in a westerly direction across County road 106 (Burgess Road) to the northeastern property corner of Parcel 15-2-10.1; also known as the intersection of the southern boundary of New York State Route 318 and the western boundary of County Road 106 (Burgess Road); thence
- 4) proceeding westerly along the southern boundary of New York State Route 318 across Parcels 15-2-10.1, 15-2-08, 15-2-07, and 15-1-28, to the northwestern property corner of Parcel 15-1-28; thence
- 5) proceeding southwestwardly along the southeastern boundary of New York State Route 318 across Parcels 15-1-26.2, 15-1-21.111, 15-1-57, and 15-1-22 to the western-most property corner of Parcel 15-1-22, also known as the intersection of the northern boundary of Gassner Road and the southern boundary of New York State Route 318; thence
- 6) westerly across Gassner Road to the northern-most property corner of Parcel 15-1-03.111, also known as the intersection of the southern boundary of Gassner Road and the southern boundary of New York State Route 318; thence
- 7) westerly along the southern boundary of New York State Route 318, across Parcels 15-1-03.111, and 15-1-51.1 to the northwestern property corner of Parcel 15-1-51.1, also known as the intersection of the eastern boundary of Mills Road and the southern boundary of New York State Route 318; thence
- 8) westerly across Mills Road to the northeastern property corner of Parcel 14-1-09.2, also known as the intersection of the western boundary of Mills Road and the southern boundary of New York State Route 318; thence
- 9) westerly along the southern boundary of New York State Route 318 across Parcels 14-1-09.2, 14-1-09.1, 14-1-10, 14-1-08, 14-1-27, and 14-1-07.11 to the northwestern property corner of Parcel 14-1-07.11, also known as the intersection of the eastern boundary of County Road 107 (Whiskey Hill Road) and the southern boundary of New York State Route 318; thence

- 10) westerly across Whiskey Hill Road to the northeastern property corner of Parcel 14-1-04.111, also known as the intersection of the western boundary of County Road 107 (Whiskey Hill Road) and the southern boundary of New York 318; thence
- 11) westerly along the southern boundary of New York State Route 318 across Parcels 14-1-04.111, 14-1-04.12, 14-1-02.6, 14-1-02.5, 14-1-02.4, 14-1-02.3, 14-1-24, 14-1-02.2, 14-1-23, 14-1-22, and 14-1-21 to the northwestern property corner of Parcel 14-1-21, also known as the intersection of the eastern boundary of County Road 108 (Nine Foot Road) and the southern boundary of New York 318; thence
- 12) westerly across County Road 108 (Nine Foot Road) to the northeastern property corner of 13-1-19.22, also known as the intersection of the western boundary of Nine Foot Road and the southern boundary of New York 318; thence
- 13) westerly across the southern boundary New York State Route 318 across Parcels 13-1-19.22, 13-1-19.21, 13-1-20.1, 13-1-20.2, 13-1-11; 13-1-21; 13-1-22, and 13-1-11, to the northwest property corner of Parcel 13-1-11, also known as the intersection of the western boundary of Parcel 13-1-11 and the southern boundary of New York 318; thence
- 14) northerly across New York State route 318 to the southeastern property corner of Parcel 13-1-11, also known as the intersection of the western property boundary of Parcel 13-1-11 and the northern boundary of New York State Route 318, thence
- 15) easterly along the northern boundary of New York State Route 318, across Parcels 13-1-11, 13-1-12, 13-1-13, 13-1-16, 13-1-15, 13-1-17.1 and 13-1-18 to the southeastern property corner of Parcel 13-1-17.1, also known as the intersection of the western boundary of County Road 108 (Nine Foot Road) and northern boundary of New York State Route 318; thence
- 16) easterly across County Road 108 (Nine Foot Road) to the southwestern property corner of Parcel 14-1-01, also known as the intersection of the eastern boundary of County Road 108 (Nine Foot Road) and the northern boundary of New York State Route 318; thence
- 17) northerly along the western property boundary of Parcel 14-1-01 to the northwestern property corner of said parcel; thence
- 18) easterly along the northern property boundary of Parcel 14-1-01 to the northeastern property corner of said parcel; thence
- 19) southerly along the eastern property boundary of Parcel 14-1-01 to the southwestern property corner of Parcel 14-1-02.8, also known as the intersection of the eastern boundary of Parcel 14-1-01 and the northern boundary of New York State Route 318; thence
- 20) easterly along the northern boundary of New York State Route 318 across Parcels 14-1-02.8, 14-1-02.9, 14-1-02.71, 14-1-26, 14-1-01.112, 14-1-04.111, 14-1-03, and 14-1-04.2 to the southeastern corner of Parcel 14-1-04.2, also known as the intersection of the western boundary of County road 107 (Whiskey Hill Road) and the northern boundary of New York State Route 318; thence
- 21) easterly across County road 107 (Whiskey Hill Road) to the southwestern corner of Parcel 14-1-07.2, also known as the intersection of the eastern boundary of County Road 107 (Whiskey Hill Road) and the northern boundary of New York State Route 318; thence
- 22) easterly along the northern boundary of New York State Route 318 across Parcels 14-1-07.2, 14-1-07.11, 15-1-01.12, 15-1-01.111, 15-1-01.112, 15-1-01.2, 15-1-02.2, 15-1-02.1, 15-1-18, 15-1-19.2 and 15-1-19.1, to the eastern-most property corner of Parcel 15-1-19.1, also known as the intersection of the western boundary of Old State Road Extension and the northern boundary of New York State Route 318; thence
- 23) northeasterly across Old State Road Extension to the southwestern property corner of Parcel 15-1-03.111, also known as the intersection of the eastern boundary of Old State Road Extension and the northern boundary of New York State Route 318; thence
- 24) northeasterly along the northern boundary of New York State Route 318 across Parcel 15-1-03.111 to the eastern property corner of Parcel 15-1-03.111, also known as the intersection of the

- western boundary of Stone Church Road and the northern boundary of New York State Route 318; thence
- 25) northeasterly across Stone Church Road to the southwestern property corner of Parcel 15-1-21.12, also known as the intersection of the eastern boundary of Stone Church Road and the northern boundary of New York State Route 318; thence
 - 26) northeasterly along the southeastern property boundaries of Parcel 15-1-21.12, 15-1-21.2, and 15-1-26.1 to the southeastern property corner of Parcel 15-1-26.1; thence
 - 27) northerly along the eastern property boundary of Parcel 15-1-26.1 to the northeastern property corner of Parcel 15-1-26.1, also known as the intersection of the southern boundary of Old State Road Extension and the northern property boundary of New York 318; thence
 - 28) northeasterly across Old State Road Extension to the southwestern property corner of Parcel 15-1-16.1, also known as the intersection of the western property boundary of Parcel 15-1-16.1 and the northern boundary of New York State Route 318; thence
 - 29) easterly along the norther boundary of New York State Route 318 across Parcels 15-1-16.1, 15-1-16.21, 15-1-17, 15-2-01, and 15-2-02.11 to the southeastern property corner of Parcel 15-2-02.11, also known as the intersection of the western boundary of County Road 106 (Birdsey Road) and the northern boundary of New York 318; thence
 - 30) easterly across County Road 106 (Birdsey Road) to the southwestern property corner of Parcel 15-2-02.12, also known as the intersection of the eastern boundary of County Road 106 (Birdsey Road) and the northern boundary of New York 318; thence
 - 31) easterly along the southern property boundaries of Parcel 15-2-02.12, 15-2-04, 15-2-05, 15-2-06.2, 15-2-03.2, 15-2-03.11, 15-2-03.12, 12-1-34.1, 12-1-33.2, 12-1-33.1, 12-1-32.1, and 12-1-32.2 to the southeastern corner of 12-1-32.2, also known as the intersection of the northern boundary of New York State Route 318 and the western boundary of New York State Route 414; thence
 - 32) southerly across New York State Route 318 to the northeastern property corner of Parcel 15-1-02, said point also being the Point of Beginning, encompassing all parcels within said boundary.

The above described boundary is in accordance with the map entitled “Route 318 Corridor Sewer District Petition Plan”, Figure 9-1, prepared by Barton and Loguidice, D.P.C., dated April 2016 and having File No. 588.032, which map is available for inspection at the Seneca County Planning Department offices, third floor, Seneca County Office Building, 1 DiPronio Dr., Waterloo, New York during regular business hours.

**SUPERVISORS DETERMINATION OF THE
SENECA COUNTY TREASURER’S COMPENSATION**

RESOLUTION NO. 215-16, moved by Sprvr. Garlick Lorenzetti, seconded by Sprvr. Kaiser and adopted by 466 ayes (Garlick Lorenzetti, Kaiser, Wadhams, Davidson, Prouty, Kronenwetter, McGreevy, Westfall, Trout), and 254 nays (Reynolds, Lazzaro, Churchill, Hayssen, Shipley).

WHEREAS, Seneca County Board of Supervisors (BOS) Resolution No. 104-16 acknowledged the advantages of a consolidated, centralized staff and effort accomplishing the fiscal functions of the county and originated the position of Seneca County Finance Department Director; and

WHEREAS, the County Manager is best positioned to reorganize both personnel and assets to maximize the advantages of a centralized fiscal administrative effort; and

WHEREAS, the BOS placed a referendum on the November 8, 2016 general election ballot requesting the constituency define specific expectations of both the Office of Treasurer and the County Manager’s administration through the adoption of Local Law D of 2016; and

WHEREAS, the County Manager and staff will perform the predominance of fiscal functions of Seneca County either in support of the Treasurer within current statutory expectations or in accordance with Local Law D of 2016 if adopted; and

WHEREAS, the remaining duties of the Treasurer, after reorganization, and the required competencies expected of the Seneca County Treasurer have been objectively evaluated for a fair compensation; and

WHEREAS, this resolution was approved by the Government Operations Committee at its meeting on September 27, 2016; now, therefore be it

RESOLVED, that upon the expiration of the current Treasurer's term, the starting annual salaried compensation for the Seneca County Treasurer will be \$35,000.00, the office designated as part-time and per policy, not eligible for fringe benefits.

CREATION OF SPECIAL COMMITTEE OF THE SENECA COUNTY BOARD OF SUPERVISORS TO ASSESS SHARING SALES TAX REVENUE

RESOLUTION NO. 216-16, moved by Sprvr. Garlick Lorenzetti, seconded by Sprvr. Wadhams and adopted.

WHEREAS, the development of del Lago Casino and Resort will increase the sales tax revenue for Seneca County; and

WHEREAS, interest has been expressed by municipalities within Seneca County for the county to share the sales tax revenue with the towns and villages; and

WHEREAS, the creation of a Special Committee pursuant to Rule 27 of the Rules of Order will best serve the need to assess sharing sales tax revenue with county municipalities; and

WHEREAS, this resolution was approved by the Government Operations Committee on September 27, 2016; now, therefore be it

RESOLVED, that the Board of Supervisors supports the creation of a Special Committee on Sales Tax Revenue Sharing; and be it further

RESOLVED, that the Chairman of the Board of Supervisors shall appoint members to serve on said Special Committee.

BOARD OF SUPERVISORS AUTHORIZES AND DIRECTS COUNTY MANAGER TO SIGN NECESSARY DOCUMENTS REQUIRED TO CONSTRUCT CAYUGA-SENECA CANAL TRAIL (SECTION 1)

RESOLUTION NO. 217-16, moved by Sprvr. Churchill, seconded by Sprvr. Wadhams and adopted by 715 ayes and 35 nays (Davidson).

WHEREAS, the Seneca County Board of Supervisors has long supported the development of the Cayuga-Seneca Canal Trail to enhance recreational opportunities and quality of life for residents and

visitors of Seneca County; and

WHEREAS, a Cayuga-Seneca Canal Trail Master Plan was prepared in 2005; and WHEREAS, Seneca County negotiated a public trail easement agreement with New York State Electric & Gas (NYSEG) to allow trail development along NYSEG's utility access corridor on the south side of the Cayuga-Seneca Canal from the Village of Waterloo westward through the Town of Fayette; and

WHEREAS, Seneca County, the Town and Village of Waterloo, along with other community partners have completed the trail along the aforementioned section; and

WHEREAS, a Feasibility Study was prepared in 2014 to determine the best route for the trail to take from the Town of Fayette through the Town of Waterloo and entering the Seneca Lake State Park (referred to as Section 1); and

WHEREAS, completion of Section 1 of the Cayuga-Seneca Canal Trail will require permitting and agreements with various State agencies (including, but not limited to, the NYS Department of Transportation, Department of Environmental Conservation and Office of Parks, Recreation and Historic Preservation) and the Finger Lakes Railway; and

WHEREAS, this resolution has been reviewed and approved by the Planning, Development, Agriculture & Tourism Committee on September 27, 2016; now, therefore be it

RESOLVED, that the Seneca County Board of Supervisors authorizes and directs the County Manager to sign all permit applications, documents and related agreements to allow for the construction of Section 1 of the Cayuga-Seneca Canal Trail.

A RESOLUTION TO ADOPT LOCAL LAW 4, ENTITLED

“THE SENECA COUNTY HOTEL OR MOTEL OCCUPANCY TAX”

AS AUTHORIZED BY §1202-o OF THE NEW YORK STATE TAX LAW

RESOLUTION NO. 218-16, moved by Sprvr. Churchill, seconded by Sprvr. Shipley and adopted.

WHEREAS, a resolution was duly adopted by the Board of Supervisors of the County of Seneca directing a Public Hearing to be held by said County on October 11, 2016 at 6:00 p.m. at the Ovid County Seat, Papa Bear Building, Ovid, New York, 14521, 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 has been duly held on October 11, 2016 at 6:00 p.m. at the Ovid County Seat, Papa Bear Building, Ovid, New York, 14521, 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 Local Law 4 of 2016 entitled "The Seneca County Hotel or Motel Occupancy Tax " be and the same is hereby enacted by the Board of Supervisors to read 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 or Motel. any facility providing lodging on an overnight basis as well as for longer periods and shall include those facilities designated and commonly known as “bed and breakfast”, inns, cabins, condominiums, cottages, campgrounds, lodges, tourist homes, convention centers, and vacation rentals. The term condominium shall mean and include those units rented or leased directly by the owner or through a real estate agency or rental management agency. The provisions of this section relating to campgrounds, shall only apply to those leases and rentals in which the campground provides overnight shelter or lodging, and shall not apply to the provision of services by a campground when the customer provides his or her own shelter or lodging.

(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, 2016, 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, 2016, 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, 2016.

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, 2016, 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, 2016. 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, 2016. 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. Said Committee shall include two members who shall not be members of the Chamber of Commerce when appointed, to be appointed by the Board of Supervisors and to serve at the pleasure of the Board, one of whom shall be the owner of vacation rental property located in Seneca County in the vicinity of Seneca Lake and the other, the owner of vacation rental property located in Seneca County in the vicinity of Cayuga Lake. The determination of the vicinity within which such vacation rental properties resides and the determination of whether such property constitutes vacation rental property shall be entirely within the discretion of the Board of Supervisors.

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-o 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, 2016, upon filing in the office of the Secretary of State as provided by the Municipal Home Rule Law.

And be it further

RESOLVED, that this local law shall take effect upon filing with the Secretary of State pursuant to the New York State Municipal Home Rule Law.

Sprvr. Hayssen requested that the County take steps to collect occupancy tax from Air BnB. Sprvr. Shipley, Board representative member for the Chamber of Commerce Board and SCACOT Board, said it will be discussed.

SUPERVISORS APPROVE APPOINTMENT OF

INTERIM SENECA COUNTY DIRECTOR OF COMMUNITY SERVICES

RESOLUTION NO. 219-16, moved by Sprvr. Hayssen, seconded by Sprvr. Lazzaro and adopted.

WHEREAS, the current Seneca County Director of Community Services anticipates resigning from the position effective in November of 2016; and

WHEREAS, NYS Mental Hygiene Law requires that each county in NY have an identified Director of Community Services; and

WHEREAS, in order to comply with regulations Seneca County must have a designated Interim Director of Community Services approved by NYS and in-place while the Community Services Board and Seneca County begin the search for the next full-time, permanent Director of Community Services; and

WHEREAS, in order to adequately execute the duties of a full-time Director with existing staff, it will be necessary to have a designated Interim Director and to also enlist the support of one additional current Mental Health Department manager to serve in a capacity similar to a deputy; and

WHEREAS, on September 20, 2016 the Seneca County Community Services Board (CSB) moved to recommend that, upon the resignation of the Current Seneca County DCS, that Robert Dinan, LCSW-R serve as Interim Director of Community Services and Tammy Orlopp, LMSW, CASAC serve in a capacity similar to an interim Deputy Director of Community Services; and

WHEREAS, the Board of Supervisors' Mental Health Committee supports and approves the Community Services Board's recommendation of appointing Robert Dinan, LCSW-R as Interim Director of Community Services (DCS), and Tammy Orlopp, LMSW, CASAC to serve in an interim capacity similar to a deputy director; and

WHEREAS, Robert Dinan, LCSW-R must be approved by the New York State Department of Mental Hygiene's Inter-Office Coordinating Committee (IOCC) prior to receiving official appointment as Interim Director of Community Services; and

WHEREAS, this resolution was approved by the Mental Health Services Committee on September 27, 2016; now, therefore be it

RESOLVED, that the Seneca County Board of Supervisors does hereby appoint Mr. Robert Dinan, LCSW-R to serve as Interim Seneca County Director Community Services, and Ms. Tammy Orlopp, LMSW, CASAC as a deputy-level manager, for terms that shall end upon the appointment of the next Full-Time, Permanent Seneca County Director of Community Services; and be it further

RESOLVED, that the County Manager is authorized to make budget accommodations for the fair compensation of additional services that are required, Robert Dinan, LCSW-R being temporarily moved

to the DCS management hiring step of \$72,480/year and Tammy Orlopp, LMSW, CASAC be temporarily moved to the Deputy-level management hiring step of \$66,000.

**BOARD OF SUPERVISORS TO APPROVE 2016 RESOURCE ALLOCATION PLAN
FOR STATE AID FUNDING FOR YOUTH PROGRAMS**

RESOLUTION NO. 220-16, moved by Sprvr. Hayssen, seconded by Sprvr. Lazzaro and adopted.

WHEREAS, the Resource Allocation Plan is an annual plan that is submitted to the New York State Office of Children and Family Services to receive state aid funding for youth programs; and

WHEREAS, the Youth Bureau received their 2016 allocation of \$52,327.00 and the Seneca County Youth Board approved the 2016 Resource Allocation Plan for state aid at their September 26, 2016 board meeting; and

WHEREAS, this plan has been reviewed and approved by the Human Services Committee on September 27, 2016; now, therefore be it

RESOLVED, the Seneca County Board of Supervisors authorizes and directs the County Manager to sign all necessary documentation for the Resource Allocation Plan for State Aid Funding for Youth Programs.

**CHAIRMAN OF THE BOARD TO SIGN 2017 SENECA COUNTY REINTEGRATION
PROJECT AGREEMENT WITH THE YOUTH ADVOCATE PROGRAMS, INC.**

RESOLUTION NO. 221-16, moved by Sprvr. Hayssen, seconded by Sprvr. Kaiser and adopted.

WHEREAS, the Division of Human Services would like to renew the agreement with the Youth Advocate Program, Inc. (YAP) for the Seneca County Reintegration Project; and

WHEREAS, the agency is proposing to serve up to 10 youth at any one time with up to 10.5 youth receiving services annually; and

WHEREAS, YAP will successfully return 85% of the youth back into the community; and

WHEREAS, the proposed operating budget for the proposed program is not to exceed \$258,483.00; and

WHEREAS, this funding is under project account 106070 54700 POS47, and planned for in the 2017 budget; and

WHEREAS, this agreement has been reviewed and approved by the Human Services Committee on September 27, 2016; now, therefore be it

RESOLVED, the Seneca County Board of Supervisors authorizes and directs the County Manager to sign all necessary documentation with the Youth Advocate Program, Inc. for the Seneca County Reintegration Project.

**RESOLUTION CALLING ON GOVERNOR ANDREW M. CUOMO AND
THE STATE LEGISLATURE TO WORK WITH NEW YORK'S CONGRESSIONAL
DELEGATION TO AMEND AND IMPROVE THE FAMILY FIRST PREVENTION
SERVICES ACT OF 2016 TO ENSURE ESSENTIAL FISCAL RESOURCES ARE
MAINTAINED TO SUPPORT FAMILIES IN NEED**

RESOLUTION NO. 222-16, moved by Sprvr. Hayssen, seconded by Sprvr. Lazzaro and adopted.

WHEREAS, the Family First Prevention Services Act of 2016, H.R. 5456, is moving rapidly through Congress with no public hearings and little debate; and

WHEREAS, the legislation is well intentioned in that it would for the first time allow federal Title IV-E reimbursement for some preventive services to help children at risk of neglect or abuse; and

WHEREAS, the federal legislation also requires extensive new reporting and information system requirements, eliminates federal funding for currently authorized services, imposes restrictive administrative and implementation barriers, puts in place punitive maintenance-of-effort funding requirements, among other shortcomings and oversights; and

WHEREAS, New York's Office of Children and Family Services estimates that New York State and its counties could lose up to \$250 million annually in currently available federal funds for child welfare; and

WHEREAS, the counties of New York fund a large percentage of these child welfare services with locally raised property taxes and other revenues; and

WHEREAS, New York State and its counties have provided prevention services for this population without any federal matching funds for decades and this bill would provide no credit to states like New York that were proactive and early adopters in providing prevention services for children and families at risk; and

WHEREAS, Governor Cuomo, on behalf of the New York State Office of Children and Family Services (OCFS) sent a recent letter to United States Senators' Charles E. Schumer and Kirsten E. Gillibrand notifying them of the harmful impact this legislation would have on New York, and also provided suggested amendments; and

WHEREAS, some of specific amendments requested related to expanding the 12- month time limit for Mental Health and Substance Abuse Prevention funding to not to exceed 24 months when certified by a qualified mental health or substance abuse clinician; Aid to Families with Dependent Children (AFDC) delinking; and placement settings for 16-17 year olds; and

WHEREAS, the loss of federal funding and the restrictions within the current bill will jeopardize child welfare services in New York State; and

WHEREAS, this resolution was approved by the Human Services Committee on September 27, 2016; now, therefore, be it

RESOLVED, that the Seneca County Board of Supervisors calls upon U.S. Senators Charles Schumer and Kirsten Gillibrand to work closely with New York's Congressional Delegation to amend and improve the Family First Prevention Services Act of 2016 so that early adopter states are not penalized by strict maintenance-of-effort provisions, that current federal reimbursement streams be maintained, and sufficient flexibility be provided to meet the unique circumstances in different states; and be it further

RESOLVED, that copies of this resolution be sent to the 62 counties of New York State encouraging member counties to enact similar resolutions; and be it further

RESOLVED, that copies of this resolution be sent to Governor Andrew M. Cuomo, the New York State Legislature, the New York State Congressional Delegation and all others deemed necessary and proper.

Under discussion regarding Resolution No. 222-16, County Manager Sheppard reported that the U.S. Senate went into recess without considering this legislation. It is his recommendation for the Board of Supervisors to take no action on this resolution. Sprvr. Kaiser said regardless that the session is closed, the Board could still oppose the legislation as a statement.

**SUPERVISORS AUTHORIZE COUNTY MANAGER TO PURSUE AND SELECT A
METHOD OF ELECTRONIC PAYMENT FOR EXAMINATION FEES**

RESOLUTION NO. 223-16, moved by Sprvr. Lazzaro, seconded by Sprvr. Kronenwetter and adopted.

WHEREAS, Resolution 145-16 authorized purchase of a Civil Service Software Product from Discover eGov, a Catalog and Commerce Solutions; and

WHEREAS, the Civil Service Software product includes an electronic application portal that allows candidates to apply for civil service examinations online; and

WHEREAS, the New York State Civil Service Department charges Seneca County a fee for administrative costs for every examination taken at Seneca County; and

WHEREAS, Seneca County charges an application fee to each examination candidate to offset the cost of charges paid to the New York State Civil Service Department; and

WHEREAS, the most efficient method of collecting application fees from online applicants is through acceptance of electronic payment; and

WHEREAS, Seneca County currently has no method of receiving electronic payments; and

WHEREAS, this resolution was approved by the Personnel Committee on September 27, 2016; now, therefore be it

RESOLVED, that the Seneca County Board of Supervisors hereby authorizes the County Manager, in collaboration with the County Treasurer, to pursue and select a method of electronic payment for collecting application fees from online applicants.

CONTRACT WITH NEW YORK STATE DIVISION OF CRIMINAL JUSTICE SERVICES FOR 2016-2017 AID TO PROSECUTION GRANT IN THE AMOUNT OF \$29,200

RESOLUTION NO. 224-16, moved by Sprvr. Davidson, seconded by Sprvr. Reynolds and adopted.

WHEREAS, the New York State Division of Criminal Justice Services has awarded Seneca County a \$29,200 grant through the 2016-2017 Aid to Prosecution Program for the purpose of enhancing the prosecution of repeat violent and serious felony offenders by maintaining experienced prosecution personnel to prosecute said offenders; and

WHEREAS, the total cost of the this grant provides one hundred percent of the cost of these services with no county match required; and

WHEREAS, the District Attorney's request was reviewed and approved by the Public Safety Committee of the Board of Supervisors on September 27, 2016; now, therefore be it

RESOLVED, that the Seneca County Board of Supervisors does hereby authorize and direct the county manager to sign all necessary paperwork to accept the 2016-2017 Aid to Prosecution Grant.

REGIONAL PUBLIC SAFETY DIGITAL NETWORK

MEMORANDUM OF UNDERSTANDING

RESOLUTION NO. 225-16, moved by Sprvr. Davidson, seconded by Sprvr. Wadhams and adopted.

WHEREAS, the Counties of Allegany, Genesee, Livingston, Monroe, Ontario, Orleans, Seneca, Steuben, Wyoming and Wayne operate Public Safety Answering Points (PSAPs); and

WHEREAS, PSAPs utilize 9-1-1 call taking, CAD, radio communication, record management, and related systems ("Public Safety Communication Systems"); and

WHEREAS, the counties recognize the need for a dedicated public safety high speed digital network to serve as the pipeline or backbone to support interoperable communications among their PSAP Public Safety Communication Systems; and

WHEREAS, a high speed digital network connecting PSAPs must be dedicated in order to ensure security and reliability of vital public safety communications; and

WHEREAS, a dedicated public safety high speed digital network may be composed of dedicated fiber optic, microwave, or other system capable of similar or superior speeds, security, and reliability; and

WHEREAS, certain counties have received grants to implement portions of the construction of the dedicated public safety high speed digital network; and

WHEREAS, the creation of a dedicated public safety high speed digital network will likely take many years to implement and develop, beginning with individual digital connectivity between individual counties; and

WHEREAS, this resolution was approved by the Public Safety Committee on September 27, 2016; now, therefore, be it

RESOLVED, that the Board of Supervisors authorizes and directs the County Manager to enter into a Memorandum of Understanding with the other participating counties for the purpose of establishing the framework of the Regional Public Safety Digital Network, subject to the approval by the County Attorney.

**SUPERVISORS AUTHORIZE TRANSFER OF FUNDS – SHERIFF’S OFFICE
ROAD PATROL BUDGET**

RESOLUTION NO. 226-16, moved by Sprvr. Davidson, seconded by Sprvr. Wadhams and adopted.

WHEREAS, a transfer of funds is necessary to cover costs for part-time road patrol salaries and road patrol uniforms; and

WHEREAS, available funds have been identified in the Sheriff’s Office Road Patrol Gas & Oil budget account;

WHEREAS, this resolution was approved by the Public Safety Committee on September 27, 2016; now, therefore be it

RESOLVED, the Seneca County Board of Supervisors does hereby authorize and direct the County Treasurer to amend the 2016 budget as follows:

DECREASE:	103113-54440	Sheriff Road Patrol-Gas & Oil	\$	22,234.00
INCREASE:	103113-54530	Sheriff Road Patrol-Uniforms & Clothing	\$	6,000.00
INCREASE:	103113-51200	Sheriff Road Patrol-Part Time	\$	16,234.00

**BOARD OF SUPERVISORS APPOINTS MEMBERS TO THE
SENECA COUNTY BOARD OF HEALTH**

RESOLUTION NO. 227-16, moved by Sprvr. McGreevy, seconded by Sprvr. Davidson and adopted.

WHEREAS, the Seneca County Department of Health currently has two members of the Board of Health whose terms have expired, as well as one vacancy on the Board due to the relocation of Dr. Jonathan Egan; and

WHEREAS, Board of Health members, Andrew Reese, M.D. and Timothy Ryan, M.D., whose terms expired December 31, 2015, have both expressed an interest to remain on the Board of Health; and

WHEREAS, Phyllis Motill, resident of the Town of Ovid, has expressed an interest to join the Board of Health; and

WHEREAS, all three appointments will be for a six-year term, with the term expiring December 31, 2021; and

WHEREAS, the Public Health committee has approved the re-appointment of Dr. Reese and Dr. Ryan and the appointment of Phyllis Motill to the Board of Health; and

WHEREAS, this resolution was approved by the Public Health Services Committee on September 27, 2016; now, therefore be it

RESOLVED, the Seneca County Board of Supervisors does hereby re-appoint Andrew Reese, M.D.; Timothy Ryan, M.D., and appoint Phyllis Motill, as members of the Seneca County Board of Health for a term each of six-years expiring December 31, 2021.

SUPERVISORS APPROVE TRANSFER OF FUNDS TO COVER EXPENSES IN EARLY INTERVENTION AND CHILDREN WITH SPECIAL NEEDS PRESCHOOL PROGRAMS

RESOLUTION NO. 228-16, moved by Sprvr. McGreevy, seconded by Sprvr. Wadhams and adopted.

WHEREAS, the Early Intervention (EI) and Children with Special Needs Preschool Program (Preschool) are mandated programs in the Public Health Department; and

WHEREAS, the costs associated with these programs vary depending on the number of children requiring services; and

WHEREAS, the cost for Preschool transportation for 2016 has been lower than in past years; and

WHEREAS, the cost for EI transportation and contractual, and Preschool contractual has been higher than in past years; and

WHEREAS, this resolution was approved by the Public Health Services Committee on September 27, 2016 now, therefore be it

RESOLVED, that the Board of Supervisors authorizes the transfer of funds from the Preschool transportation to EI transportation, EI contractual and Preschool contractual to cover the expenses for the remainder of 2016 as follows:

DECREASE	104149-54441 Preschool Transportation	\$	70,000.00
INCREASE	104149-54700 Preschool contractual	\$	50,000.00
INCREASE	104147-54441 EI Transportation	\$	15,000.00
INCREASE	104147-54700 EI Contractual	\$	5,000.00

New Business

Rule 29: Motion by Sprvr. Wadhams, second by Sprvr. Reynolds to introduce the following resolution without review by the standing committee.

Discussion regarding Rule 29 motion: Several members of the Board of Supervisors objected to the tentative budget being filed so early in the budget process; and without holding budget workshops. The deadline to file the tentative budget is November 15.

County Manager Sheppard said by filing the budget on this date, it allows plenty of opportunity for the Finance Committee to hold budget workshops, schedule a public hearing, and make amendments to the tentative budget prior to the adoption deadline of December 20.

The Board of Supervisors agreed to have a special meeting on October 22 at 9:00 a.m. to review the filed 2017 tentative budget for Seneca County.

The motion was carried to introduce the following resolution for consideration by the Board of Supervisors with 682 ayes / 68 nays (Lazzaro).

**CLERK OF THE BOARD AUTHORIZED AND DIRECTED TO ADVERTISE FOR
PUBLIC HEARING RE: 2017 SENECA COUNTY BUDGET**

RESOLUTION NO. 229-16, moved by Sprvr. Wadhams, seconded by Sprvr. Westfall and adopted by 426 ayes (Wadhams, Westfall, Reynolds, Davidson, Prouty, Kaiser, Kronenwetter, McGreevy, Trout) and 324 nays (Garlick Lorenzetti, Lazzaro, Churchill, Hayssen, Shipley).

RESOLVED, that the Clerk of the Board of Supervisors is hereby authorized and directed to advertise for a public hearing for all interested residents of Seneca County to offer oral and written comments regarding the Tentative 2017 Seneca County Budget; and said public hearing to be held on Tuesday, November 1, 2016 at or about 6:00 p.m. at the County Office Building in the Supervisors Board Room; and be it further

RESOLVED, the maximum amount of compensation that may be fixed and payable for 2017 fiscal year to each member of the Board of Supervisors of said County and to the Chairman thereof is as follows: 13 members - \$12,750.00 each, Chairman - \$16,460.00.

Supervisor Lazzaro asked why there wasn't a resolution on the agenda to include \$25,000 in the 2017 county budget, to be earmarked for the preservation and protection of waterways in Seneca County, as recommended by the Environmental Affairs Committee at its meeting on September 27. County Manager Sheppard explained that the \$25,000 could be included if that is the desire of the Board of Supervisors, by offering a resolution to amend the filed tentative budget.

Supervisor Shipley noted that based on information received from the county treasurer regarding a comparison of NYS counties sales tax derived from motor fuel - the average decrease between 2014 and 2015 for other counties is over 10 percent. Seneca County is only three percent decrease. This is due to the county gas sales tax cap at \$2.00.

Special Order of the Day

The meeting adjourned at 7:38 p.m.