

FINANCE COMMITTEE Agenda

March 7, 2017 5:00 p.m.

Location: Legislative Chambers

Committee members: Doug Paddock, Jim Smith, Ed Bronson, Bill Holgate, Mark Morris, Taylor Fitch.

- Doug and Mark will do the audit this month
- Approve minutes of the February meeting
- Public Comment

Real Property – Patricia Brede

Resolution:

- Authorize Chairman To Sign Contract (Office Equipment Source, Inc.)

Planning – Tim Cutler

- Yates County Planning Board
- Yates County Open Access Network
- Penn Yan Marine
- Transportation
- Yates County Eastern Corridor Region Water System
- CDBG
- Local update for Census Addresses

Resolutions:

- Resolution Urging The Governor And State Lawmakers To Provide Funding For Local Update Of Census Addresses (LUCA)
- Resolution to Appoint Members To The Yates County Planning Board (Wilson Simmons)

Treasurer – Nonie Flynn/Budget Officer

Discussion:

- 2017 Appropriations
- Sales Tax Report
- Treasurer's Office Report for February
- 2017 Foreclosure List

Clerk of the Legislature – Connie Hayes

Resolutions:

- Request Home Rule Legislation To Renew The Increase Mortgage Tax
- Resolution Of The Legislature Of The County Of Yates, Increasing Taxes On Sales And Uses Of Tangible Personal Property And Of Certain Services, On Occupancy Of Hotel Rooms And On Amusement Charges, Pursuant To Article 29 Of The Tax Law Of The State Of New York. **(This is a renewal of what we currently have, it is not a new tax)**

Taylor Fitch

- Airport

Executive Session – if needed

**AUTHORIZE CHAIRMAN TO SIGN CONTRACT
(Office Equipment Source, Inc.)**

RESOLVED, that the Chairman of the Legislature is hereby authorized to sign the Purchase Agreement with Office Equipment Source, Inc. in the amount of \$15,200.00, for a new OCE Plotwave 345, and be it further

RESOLVED, that copies of this resolution be given to the County Administrator, the Treasurer, and the Real Property Tax Services Director.



YATES COUNTY PLANNING DEPARTMENT

417 Liberty Street
Penn Yan, NY 14527
315-536-5153
Fax 315-531-3209

TO: Finance Committee Members
FROM: Timothy P. Cutler - County Planning Department
DATE: March 1, 2017
RE: February 2017- Monthly Departmental Report

Yates County Planning Board

The County Planning Board held its meeting on February 23rd. Four referrals were reviewed; 2 from Penn Yan (including the Village's Comprehensive Plan), 1 from Milo, and 1 from Torrey. All were approved. Wilson Simmons from the Town of Potter attended and is expected to be Potter's representative on the County Planning Board. It is anticipated that the Town Board will appoint him at their March 9th meeting. A resolution is attached assuming the Town appoints.

The Planning Board also reviewed its role under GML 239 and also discussed process for establishing agreements with all the Towns and Villages of Yates County for "Exempting Certain Minor Land Use Actions from County Planning Board Review" as permitted under GML 239. Currently 8 of the 13 municipalities have an agreement in place.

Yates County Open Access Network

We received feedback from Empire State Development regarding our Grant Disbursement Request in the amount of \$2,242,519 (80% is \$1,794,015). Besides one arithmetic error on my part, we were also requested to provide detailed address information on all anchor institutions, all 1438 businesses and all 18669 households that were totaled in the Key Project Indicators Exhibit. ESD did give us some relief on that last item if we could provide a shapefile of the network as built. ECC was able to provide the shapefile and kml files on February 27th.

Invoices have been submitted for audit for Sherman Hill Tower and Angus Road Tower extensions and the last FLCH invoices have been received. It is hoped that we can make our final submission in March.

Penn Yan Marine

I haven't received word on proposed revisions to the Development Agreement as discussed last month.

Transportation

Bob Lawton received an update on YTS' first month. In summary:

There were a total of 3,652 rider counts with 101 of those being public riders not served or connected to the Arc of Yates. Keuka College and Finger Lakes Health are planning to add trips. The schedules will be updated quarterly to reflect new times and additions. Economic development has requested additional

routes and trips be priced out for employers and for tourism. The Yates Community Transportation Committee will continue to meet and will be called together in March to provide advisement.

Yates County Eastern Corridor Region Water System

A meeting has been scheduled for March 7th for parties representing Milo, Himrod, Benton and Starkey and Dundee to better understand the requirements and plans in these areas.

CDBG

We have received the final Monitoring Report from New York State Homes & Community Renewal (NYSHCR). We had no findings, two concerns and one recommendation. We have responded to the concerns by making procedural changes in documentation at KHC.

Local Update for Census Addresses (LUCA)

County has received initial materials for the LUCA process for the 2020 decennial census from the US Census Bureau. Workshops for completing the address file updates begin in March. Attached is a resolution offered to the Legislature urging the Governor and State Legislature to provide modest funding for LUCA. All counties in the Genesee Finger Lakes Region are being requested to provide this so that G/FLRPC can provide a consolidated update for the region to the US Dept of Commerce.

**RESOLUTION URGING THE GOVERNOR AND STATE LAWMAKERS
TO PROVIDE FUNDING FOR LOCAL UPDATE OF CENSUS ADDRESSES (LUCA)**

WHEREAS, The U.S. Census Bureau's Local Update of Census Addresses Program (LUCA) is the only opportunity offered to tribal, state, and local governments to review and comment on the U.S. Census Bureau's residential address list that will be used to solicit 2020 Census input within their respective jurisdictions; and

WHEREAS, The U.S. Census Bureau relies on a complete and accurate address list to ensure complete distribution of 2020 Census survey material to obtain a full count of the resident population of each jurisdiction; and

WHEREAS, The Decennial Census counts are used by the Federal government to distribute more than \$400 billion in annual aid for infrastructure, programs, and services; and

WHEREAS, The Decennial Census information is used to determine eligibility for targeted funding programs and grants by the state and federal governments; and

WHEREAS, The data derived from the decennial census helps local communities plan for future needs in infrastructure and programs; and

WHEREAS, The Decennial Census population counts affect state and federal congressional representation and redistricting, and impacts County weighted voting systems; and

WHEREAS, By participating in the LUCA Program local jurisdictions can provide valuable input and help ensure that the 2020 Census reaches the maximum number of residents and provides a full and accurate accounting of the resident population in each jurisdiction, thus ensuring that the Census is accurate state wide; and

WHEREAS, The New York State Association of Counties supports the allocation of funds from the state of New York to regions and counties that wish to participate in the LUCA Program; and

WHEREAS, The members of the Genesee\Finger Lakes Regional Planning Council have banded together and collectively identified \$150,000 to be allocated to the estimated \$200,000 cost of using real property tax, master street address guides, and other address related local governmental data to update the U. S. Census Bureau residential address lists in a consistent and comprehensive manner for our entire region; and

WHEREAS, The Planning and Environmental Quality Committee recommends adoption of this resolution; now, therefore, be it

RESOLVED, The Yates County Legislature calls on Governor Cuomo, the New York State Senate and New York State Assembly and their leadership to provide funding statewide to support local regional, county, and municipal participation in the LUCA Program as being in the best interest of the State of New York; and further

RESOLVED, That the Yates County Legislature calls upon the Governor and State Legislature to provide \$50,000 in funding to the Genesee/Finger Lakes Regional Planning Council to complete the funding necessary to complete a comprehensive LUCA review on behalf of the Counties of Genesee, Livingston, Monroe, Ontario, Orleans, Seneca, Wayne, Wyoming, and Yates, and the City of Rochester; and further

RESOLVED, That certified copies of this resolution be sent by the Clerk of this Board to Governor Andrew Cuomo, Senate Majority Leader John Flanagan, Assembly Speaker Carl Heastie, Assembly Minority Leader Brian Kolb, Senator Thomas O'Mara and Assemblyman Philip Palmesano, the chief elected official of each member of the Genesee/Finger Lakes Regional Planning Council, the Executive Director of the Genesee/Finger Lakes Regional Planning Council, and the New York State Association of Counties.

RESOLUTION NO. _____

**APPOINT MEMBERS TO THE YATES COUNTY PLANNING BOARD
(Wilson Simmons, Town of Potter)**

WHEREAS, Wilson Simmons (1112 Mothersell Road, Middlesex), has been recommended by his respective municipality to be their representation on the Yates County Planning Board,

NOW, THEREFORE, BE IT RESOLVED, that *Wilson Simmons* is hereby appointed as a member of the Yates County Planning Board, representing the *Town of Potter*, to a term to expire on March 13, 2021, and, be it further

RESOLVED, that copies of this resolution be given to Wilson Simmons, the County Planner, the Town of Potter, and a copy filed with the County Clerk.

2017 Appropriations:

General Fund:

Grants:

Department	Grant Name	Amount	Carryover	Res. #	Balance
Public Health	Medical Reserve Corp	5,912.88	Yes	25-17	
Public Health	Lead Grant	16,881.95	Yes	26-17	
Public Health	Rural Health Network	58,750.03	Yes	27-17	
Public Health	Disaster Planning	32,955.09	Yes	28-17	
Public Health	Health Systems Learning Grant	2,142.89	Yes	29-17	
Public Health	Immunization Action Plan Grant	7,676.46	Yes	30-17	
Community Services	Mental Health Grant	5,184.00	Yes	31-17	
Community Services	Community Health Grant	13,464.97	Yes	32-17	
Sheriff	Public Safety Answering Point	175,108.00	Yes	33-17	
Sheriff	Homeland Security - SLETPP	6,458.59	Yes	34-17	
Sheriff	NYS Dept. of Criminal Justice - DCJS Grant	2,500.00	Yes	35-17	
Sheriff	Governor's Traffic Safety Committee	500.00		36-17	
Sheriff	Drug Enforcement Grant	24,806.00		37-17	
					352,340.86

Other Appropriations:

Department	Source	Amount	Resolution #
Various	Purchase Order Encumbrances	401,010.85	
		<u>401,010.85</u>	753,351.71

Contingent Fund: A1990 Beginning Balance: 675,000.00

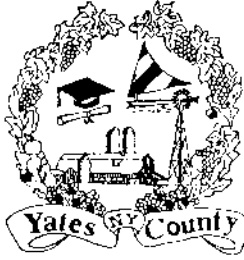
Road:

Various Purchase Order Encumbrances 421,663.85 421,663.85

Road Machinery:

Various Purchase Order Encumbrances 69,619.75 69,619.75

2015 Date	Sales Tax Amount	Month Total Year to Date	% Change Over Prior Year	2016 Date	Sales Tax Amount	Month Total Year to Date	% Change Over Prior Year	2017 Date	Sales Tax Amount	Month Total Year to Date	% Change Over Prior Year
2/6/2015	510,027.61	645,917.03	8.43%	2/5/2016	473,307.90	613,652.42	-5.00%	2/6/2017	555,750.76	680,714.08	10.93%
2/13/2015	135,889.42	645,917.03	8.43%	2/16/2016	140,344.52	613,652.42	-5.00%	2/13/2017	124,963.32	680,714.08	10.93%
3/6/2015	421,627.35	541,667.96	8.96%	3/7/2016	412,540.83	525,980.81	-2.90%	3/6/2017	-	-	-100.00%
3/13/2015	120,040.61	1,187,584.99	8.67%	3/14/2016	113,439.98	1,139,633.23	-4.04%	3/13/2017	-	680,714.08	-40.27%
4/6/2015	544,036.01	976,183.18	-11.55%	4/7/2016	558,330.04	1,288,708.26	32.02%	4/6/2017	-	-	-100.00%
4/13/2015	432,147.17	2,163,768.17	-1.49%	4/13/2016	730,378.22	2,428,341.49	12.23%	4/13/2017	-	680,714.08	-71.97%
5/6/2015	538,218.96	686,279.34	-1.14%	5/6/2016	565,024.31	701,486.15	2.22%	5/5/2017	-	-	-100.00%
5/13/2015	148,060.38	2,850,047.51	-1.40%	5/13/2016	136,461.84	3,129,827.64	9.82%	5/15/2017	-	680,714.08	-78.25%
6/8/2015	556,207.35			6/7/2016	557,187.00			6/6/2017	-		
6/12/2015	174,367.06	964,574.41	-21.73%	6/13/2016	125,694.52	1,424,431.96	47.67%	6/13/2017	-	-	-100.00%
6/30/2015	234,000.00	3,814,621.92	-7.48%	6/30/2016	741,550.44	4,554,259.60	19.39%	6/30/2017	-	680,714.08	-85.05%
7/1/2015	396,069.50	1,068,484.32	38.08%	7/1/2016	376,522.24	711,042.43	-33.45%	7/3/2017	-	-	-100.00%
7/13/2015	672,414.82	4,883,106.24	-0.28%	7/13/2016	334,520.19	5,265,302.03	7.83%	7/13/2017	-	680,714.08	-87.07%
8/6/2015	705,591.38	918,898.03	9.13%	8/5/2016	719,347.40	878,853.17	-4.36%	8/7/2017	-	-	-100.00%
8/13/2015	213,306.65	5,802,004.27	1.10%	8/15/2016	159,505.77	6,144,155.20	5.90%	8/14/2017	-	680,714.08	-88.92%
9/8/2015	697,563.98	884,129.84	10.18%	9/7/2016	699,027.98	834,915.55	-5.57%	9/7/2017	-	-	-100.00%
9/14/2015	186,565.86	6,686,134.11	2.22%	9/13/2016	135,887.57	6,979,070.75	4.38%	9/13/2017	-	680,714.08	-90.25%
10/6/2015	681,495.57	1,486,745.43	-8.49%	10/6/2016	1,119,851.36	1,478,600.25	-0.55%	10/6/2017	-	-	-100.00%
10/13/2015	805,249.86	8,172,879.54	0.09%	10/13/2016	358,748.89	8,457,671.00	3.48%	10/13/2017	-	680,714.08	-91.95%
11/6/2015	604,494.97	723,384.04	-0.98%	11/7/2016	647,925.53	785,718.91	8.62%	11/7/2017	-	-	-100.00%
11/13/2015	118,889.07	8,896,263.58	0.00%	11/14/2016	137,793.38	9,243,389.91	3.90%	11/13/2017	-	680,714.08	-92.64%
12/7/2015	585,770.75	727,380.30	-3.75%	12/6/2016	651,222.01	765,733.69	5.27%	12/7/2017	-	-	-100.00%
12/14/2015	141,609.55	9,623,643.88	-0.30%	12/13/2016	114,511.68	10,009,123.60	4.01%	12/13/2017	-	680,714.08	-93.20%
12/31/2015	472,000.00			12/30/2016	778,762.29			12/29/2017	-		
1/4/2016	287,839.74	1,309,855.17	2.83%	1/3/2017	327,006.06	1,476,204.37	12.70%	1/2/2018	-	-	-100.00%
1/13/2016	550,015.43	10,933,499.05	0.07%	1/12/2017	370,436.02	11,485,327.97	5.05%	1/11/2018	-	680,714.08	-94.07%
Total		10,933,499.05		Total		11,485,327.97		Total		680,714.08	
Budget Estimate		10,800,000.00		Budget Estimate		11,000,000.00		Budget Estimate		11,125,170.00	
\$ Over/Under Budget		133,499.05		\$ Over/Under Budget		485,327.97		\$ Over/Under Budget		(10,444,455.92)	
\$ Over/Under 2014		7,555.93		\$ Over/Under 2015		551,828.92		\$ Over/Under 2016		(10,804,613.89)	



OFFICE OF THE
YATES COUNTY TREASURER
417 LIBERTY STREET, SUITE 1081
PENN YAN, NEW YORK 14527-1122
(315) 536-5192

Winona B. Flynn
TREASURER

Deborah S. Rogers
DEPUTY TREASURER

To: Finance Committee

From: Nonie Flynn

Re: Treasurer's Office Report for February 2017

Tax Enforcement – There are 13 parcels that have 2015 property taxes remaining unpaid. The foreclosure process began on these parcels on 2/1/17. The properties have been photographed by Real Property and reviewed by the County Attorney. The judge has been given the deeds to sign over to the County. The list of parcels follows this report. We are anticipating having the auction June 21st. The owners will still have up to 30 days prior to the auction to purchase back their property by paying all back taxes plus \$1,500.00.

On 3/1/17, courtesy letters went to owners of 225 parcels with 2016 taxes still outstanding. If not paid by 4/1/17, an additional charge of \$150.00 is added to each parcel for a title search.

Audit Committee – The auditors were here all through February and the first week of March. The 2016 financials will be presented at the Audit Committee meeting April 19th at 2:00 p.m.

NYS County Treasurer's Winter Meeting – I attended the meeting in Syracuse on February 16, 2017. The NYS property tax cap for 2018 is projected to be approximately 1.8386% depending on the inflation rate for the January 2017 through June 2017 period.

Health Care Reform Reporting – The required 1095-C forms were distributed to each full-time employee by February 28, 2017 from the Treasurer's office. This form reports on anyone enrolled in the County's health insurance anytime during 2016 and the amount of the employee's share of the premium.

Tax Stabilization Assignment – I have been working with the auditors on the correct and appropriate assignment of funds for future budgets as was discussed during the 2017 Budget Workshop. I will be presenting the resolution for this, as well as a corresponding background memo of target values for applicable budget items at the April Finance meeting.

2015 Foreclosure List

Name (from tax program) & parcel address:

Benton

8.50-1-10 Kriegar, Ricky E.
148 Pre-Emption Rd.
Benton, NY 14415

Italy:

44.04-1-8 Shay, Stanley
3191 Flint Hill Rd.
Naples, NY 14512

56.01-1-4 Shay, Stacey
3345 Shay Rd.
Naples, NY 14512

Middlesex:

21.04-1-2 Sullivan, Martha
View Board Rd.
Middlesex, NY 14507

22.02-1-16 Gysel, Julie
979 Hadsell Rd.
Middlesex, NY 14507

Milo:

49.59-1-24 Debolt, Joanne
112 Clinton St.
Penn Yan, NY 14527

50.62-1-11 Lane, Floyd
Hydway Lane
Penn Yan, NY 14527

Potter:

24.64-1-13 Giguere, John
1173 W. Swamp Rd.
Middlesex, NY 14507

Starkey:

120.24-1-16 Anthos, Jean
11 Union St.
Dundee, NY 14837

120.27-1-13 Arthurs, James
94 Hollister St.
Dundee, NY 14837

120.41-1-17 Hill, Christy
12 Saunders St.
Dundee, NY 14837

114.04-1-24 Hoyt, Matthew
4763 Lakemont-Himrod Rd.
Dundee, NY 14837

131.01-1-1 Brothers, Fletcher
572 Rock Stream Rd.
Dundee, NY 14837

**YATES COUNTY LEGISLATURE
INTER-OFFICE MEMO**

TO: Finance Committee

FROM: Connie Hayes, Clerk of the Legislature

DATE: March 1, 2017

RE: Mortgage tax and sales tax renewals

It's that time again when we have to renew the increase for mortgage tax and sales tax. I have attached a resolution requesting Home Rule for the mortgage tax as this has to be done by local law. If you remember, the process is, we pass this resolution and it is sent to the Senate and Assembly. Once bill numbers have been assigned, you will then see another resolution that looks exactly like this one but it will have the bill numbers in it, you will need to pass this resolution. Then I have to do home rule forms and send everything back to the Senate and Assembly. Once they have passed the bills and the Governor signs them, we can set the date for a public hearing and so on.

For the sales tax renewal. I have also attached a resolution. This resolution will need to be passed by the Legislature then go on to the Senate and Assembly. Once it passes both houses the legislation goes to the Governor to sign. Once the Governor signs it we're set. This legislation has to be in place 90 days before its expiration. It is always held hostage during the budget discussions and the Governor never signs it on time therefore making me ask for waivers every time we go through this process. Also, this year our assigned Dept. of Taxation and Finance attorney that reviews all this before it even comes to you has retired so I was told 2 weeks ago and the Dept. of Taxation and Finance has not assigned us a new attorney as of the writing of this memo. Because time is of the essence on this and it is the same resolution, I am moving forward with the resolution. If changes need to be made they can be made at the next renewal.

REQUEST HOME RULE LEGISLATION TO RENEW THE INCREASE MORTGAGE TAX

WHEREAS, Yates County has identified a 0.25% increase in the County portion of the mortgage tax rate as a method for obtaining approximately \$200,000 per year in additional county revenue without imposing an additional burden on property owners through the property tax, and

WHEREAS, Yates County has identified a need to find new funding sources to help offset mandated costs such as Medicaid, and

WHEREAS, Local Law 3-14 which renewed Laws 2-11, 2-08, and 1-05 establishing an additional mortgage tax for mortgages on real property situated in Yates County expires on December 1, 2017,

NOW, THEREFORE, BE IT RESOLVED, that the Yates County Legislature hereby request home rule legislation to renew local law 3-14 which renews the additional mortgage tax for mortgages on real property situated in Yates County, and be it further

RESOLVED, that copies of this resolution be given to Assemblyman Phil Palmesano, Senator Tom O'Mara, the Yates County Administrator and the Yates County Treasurer.

RESOLUTION OF THE LEGISLATURE OF THE COUNTY OF YATES, INCREASING TAXES ON SALES AND USES OF TANGIBLE PERSONAL PROPERTY AND OF CERTAIN SERVICES, ON OCCUPANCY OF HOTEL ROOMS AND ON AMUSEMENT CHARGES, PURSUANT TO ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK.

Be it enacted by the Legislature of the County of Yates, as follows:

SECTION 1. Section 4-A of Resolution No. 112-67, enacted by the Yates County Legislature on November 20, 1967, imposing sales and compensating use taxes, as amended, is amended to read as follows:

SECTION 4-A. Imposition of additional rate of sales and compensating use taxes.

Pursuant to the authority of section 1210 of the Tax Law, in addition to the sales and compensating use taxes imposed by sections 2 and 4 of this resolution, there is hereby imposed and there shall be paid an additional one percent rate of such sales and compensating use taxes, for the period beginning September 1, 2003, and ending November 30, 2019. Such additional taxes shall be identical to the taxes imposed by such sections 2 and 4 and shall be administered and collected in the same manner as such taxes.

All of the provisions of this resolution relating to or applicable to the administration and collection of the taxes imposed by such sections 2 and 4 shall apply to the additional taxes imposed by this section, including the applicable transitional provisions, limitations, special provisions, exemptions, exclusions, refunds and credits as are set forth in this resolution, with the same force and effect as if those provisions had been incorporated in full into this section and had expressly referred to the additional taxes imposed by this section.

SECTION 2. Paragraph (B) of subdivision (1) of section 11 of Resolution No. 112-67, enacted by the Yates County Legislature on November 20, 1967, imposing sales and use taxes, as amended, is amended to read as follows:

(B)With respect to the additional tax of one percent imposed for the period beginning September 1, 2003, and ending November 30, 2019, in respect to the use of property used by the purchaser in this county prior to September 1, 2003.

SECTION 3. This enactment shall take effect December 1, 2017.