



AGENDA
WAYS & MEANS COMMITTEE
Wednesday, March 22, 2023, 5:30PM
Live Link: www.youtube.com/live/seyziMD2It4

CALL TO ORDER: By Hon. Hans Pecher, Chair

MEMBERS: Legislators James Basile, Elane Daly, Andy Dennison, Chris Petrus, Robert Shea, and Mark Strong

MINUTES TO APPROVE: February 15, 2023

APPOINTMENTS: None

DEPARTMENT UPDATES FOR COMMITTEE:

- **David Dempsey (Treasurer) -**
 - Continued registration of new room tax vendors and follow up of late 4th quarter room tax returns.
 - Collection of Town/County taxes is ongoing and we are working with 23 Town tax collectors to balance batches daily. Balancing of 1st installment tax payments with all towns and additional tax corrections and apportionments are being processed.
 - Continued collection of delinquent County/Town and Auburn School taxes and writing installment agreements.
 - Held an environmental and concerned parcels meeting on 2/23/23 for properties in the 2022-2023 foreclosure process.
 - Redemption day for 2022-2023 foreclosure properties was 3/3/23 and the office was very busy in the weeks and days up to the deadline.
 - Continued to answer questions for Finance Department as needed.
 - Hiring of a Real Property Clerk to replace an employee due to a resignation which left a vacancy. We are short staffed again.
 - Set dates with various towns for meetings to continue open conversations with town boards to help to develop communications between their Tax collection specialists and our county team. This will ensure future collaboration and good will and a county Team approach. Meetings are planned for all towns this calendar year.
 - Continued administration of estates by Treasurer with County Attorney's office. Filed annual report with NY State for open estates.
 - Reviewing a NY State budget issue with other Counties regarding the foreclosure process.

- **Grace Blowers (Finance) –**
 - Continuing to work on year-end work in preparation of our upcoming audit.
 - We have been working with the auditors on the Cayuga Tobacco Asset Securitization Corporation which should be complete by the end of March 2023
 - We just went through a successful MUNIS upgrade thanks to our IT Department.
 - Myself and Allison Collela, the Junior Accountant in the Finance Department participated in the online OSC Government Accounting School for 2 days.
 - The Finance Department continues to be down a Junior Accountant and a Grant Manager position. We will continue to work with HR on recruiting and interviewing in hopes to get these positions filled soon.

- **Jennifer Indelicato (Real Property) -**
 - Prepared Assessment Disclosure Notices for Moravia, Summerhill and Venice reassessment projects.
 - Continued collection and review of exemption applications for Assessment Towns in preparation for Tentative Roll.
 - Processed Splits/Merges of parcels.
 - Sent the State updated Board of Assessment Review information from Towns.
 - Provided Villages with current year taxable values needed for upcoming tax roll and bill processing.
 - Calculated omitted taxes and provided to Town Assessors for review and approval.
 - Attended Real Property Director conference in Albany.
 - Foreclosure and auction process is underway. Please direct all requests to purchase property outside the auction to me ASAP, so an appropriate form can be provided.
 - Requests from prior owners of record or party in interest are due no later than May 1, 2023.
 - Requests from all other parties for a negotiated sale are due no later than April 24, 2023.

The tax foreclosed real property auction has been scheduled with Auctions International as an online auction starting June 13, 2023 and closing June 23, 2023.

- Worked with the Veterans' Service Agency to analyze the impact of adopting the Cold War Veteran Exemption. There will be a presentation at this month's Legislative meeting.

- **Diann Ferris (Human Resources/Civil Service) – No updates**

RESOLUTIONS:

WAYS & MEANS:

HEALTH & HUMAN SERVICES:

- 3-23-HH-1 Authorizing the Chairman of the Legislature and the Public Health Director to accept funding from New York State Department of Health to participate in federally funded program Strengthening Public Health Infrastructure, Workforce and Data Systems
- 3-23-HH-2 Authorizing the Chairman of the Legislature and the Public Health Director to Contract with Multiple Service Agencies, School Districts and Individuals for the Provision of Services for Children Eligible for 3-5 Services (SED-4410 pre-school special education services).
- 3-23-HH-3 Authorizing the Public Health Director to Purchase Vehicle for the Health Department
- 3-23-HH-4 Authorizing the Chairman of the Legislature and the Commissioner of Social Services to Enter into a Contract with Booker T. Washington Community Center Inc.
- 3-23-HH-5 Authorizing the Chair of The Legislature to Extend A Contract With Housing Visions Consultants, Inc.
- 3-23-HH-6 Authorizing the Commissioner of Social Services to Fill 2 Human Services Examiner Position in the Department of Social Services
- 3-23-HH-7 Authorizing the Commissioner of Social Services to Purchase Three Vehicles for Department of Social Services
- 3-23-HH-8 Authorize the Chair of the Cayuga County Legislature and the Director of Community Services to enter into a contract for mental health counseling
- 3-23-HH-13 Authorizing the Director of Community Services to fill a Senior Clerk Position at the Community Mental Health Center of Cayuga County due to the reclassification of a position by the Cayuga County Civil Service Commission
- 3-23-HH-9 Authorization to fill a Food Service Helper position in the Office for the Aging
- 3-23-HH-10 Authorizing an increase in hourly wage for Part Time Food Service Helpers in the Cayuga County Office for the Aging Senior Nutrition Program
- 3-23-HH-11 Authorizing the Chair of the Cayuga County Legislature and the Director of the Cayuga County Office for the Aging to sign the contract for service to produce and mail the quarterly Senior News & Views newsletter
- 3-23-HH-12 Adopting a revised and restated Corporate Compliance Plan

GOVERNMENT OPERATIONS:

- 3-23-GO-1 Authorization to fill one (1) Full Time Records Retention Specialist due to retirement

PLANNING:

- 3-23-PL-1 Authorizing the Chair of the County Legislature and Cayuga County Employment and Training Department to enter into a lease agreement with Cayuga Community College
- 3-23-PL-2 Authorizing the Chair of the Legislature and Cayuga County Employment and Training Department to enter into a sub-lease agreement with New York State Education Department ACCES-VR.

- 3-23-PL-3 Authorizing the allocation of \$10,417.00 in Cayuga County matching funds for the 2019 NYS Consolidated Funding Application Grant awarded to the Lake Ontario Regional Dredging Council in support of the Lake Ontario Regional Dredging Management Plan
- 3-23-PL-4 Authorizing the signing of a contract with Nick Colas to enhance and update the Owasco Lake Watershed Nine Element Plan for Phosphorus Reduction's Watershed Soil and Water Assessment Tool (SWAT) Model
- 3-23-PL-5 **(AMENDED @ Planning)** Authorizing the Chair of the Legislature to execute an agreement between the Finger Lakes Institute and Cayuga County for implementation of the FY 2023 Owasco Watershed Monitoring Program

PUBLIC WORKS:

- 3-23-PW-1 Authorization to enter into a Service Agreement with LINSTAR for Security Equipment including printers, cameras, controllers, card readers and other related equipment
- 3-23-PW-2 Authorization for the Chairperson and Highway Superintendent to sign vehicle repair agreements with departments and various agencies.
- 3-23-PW-3 Authorization to purchase Highway Equipment
- 3-23-PW-4 Authorization to hire summer help employees in the Highway Department
- 3-23-PW-5 Authorizing the Highway Superintendent to enter into an agreement with towns to mow on County roads

JUDICIAL & PUBLIC SAFETY:

- 3-23-JP-1 Authorizing the Chair of the Cayuga County Legislature to sign an agreement Goodwill of the Finger Lakes 211/988 for Suicide Hotline Assistance.
- 3-23-JP-2 Authorizing the Chairman of the Cayuga County Legislature to sign an agreement Interaction Insight Corporation for the purchase of a new recorder at the Cayuga County 911 Center and a re-deployment of the recorder at the primary to the backup center.
- 3-23-JP-3 Authorizing the installation of new carpeting in the District Attorney's Office
- 3-23-JP-4 Authorizing the Cayuga County Legislature to adopt the amended Cayuga County Continuity of Operations Plan (COOP) – Volume I for Cayuga County and Adopt (COOP) Volume II for the Cayuga County Departments
- 3-23-JP-5 Authorization to change titles only within the Cayuga County Probation Department
- 3-23-JP-6 Authorizing the Chair of the Cayuga County Legislature and the Sheriff to enter into an Agreement with CONFIDENTIAL HELP FOR ALCOHOL AND DRUGS (CHAD) to provide substance abuse support and treatment services in the Cayuga County Jail.
- 3-23-JP-7 Authorizing the Chair of the Cayuga County Legislature and the Sheriff to enter into an Agreement with LIBERTY RESOURCES to provide peer counseling services in the Cayuga County Jail.
- 3-23-JP-8 Authorizing the Chair of the Cayuga County Legislature and the Sheriff to enter into an Agreement with NICK'S RIDE 4 FRIENDS, INC. to provide peer counseling services in the Cayuga County Jail and to victims of overdose.
- 3-23-JP-9 Authorizing the Chairman of the Cayuga County Legislature and the Sheriff of Cayuga County to enter into a Memorandum of Agreement to allow the United States Border Patrol to access three (3) law enforcement channels withing Cayuga County's E911 network.

- 3-23-JP-10 Authorizing the Chairman of the Cayuga County Legislature and the Sheriff of Cayuga County to extend an agreement with Trinity Services Group Inc. to provide food services for the incarcerated population housed at the Cayuga County Jail.
- 3-23-JP-11 Authorizing the Chairman of Legislature to fill STOP-DWI Coordinator

EXECUTIVE SESSION: re: Collective negotiations pursuant to article fourteen of the civil service law

ADJOURNMENT: Wednesday, April 18, 2023

If you have a disability and need accommodations, please call the Clerk of the Legislature's Office at 253-1308 at least 48 hours before the scheduled meeting to advise what accommodations will be necessary.

RESOLUTION NO. _____

3/28/2023

COA LL FIX COLD WAR EXEMPT rev

FIXING DAY AND NOTICE OF PUBLIC HEARING ON A LOCAL LAW PROVIDING FOR AN EXEMPTION FROM REAL PROPERTY TAXES FOR COLD WAR VETERANS AS AUTHORIZED BY SECTION 458-b OF NEW YORK REAL PROPERTY TAX LAW

BY: Hon. Hans Pecher, Chair, Ways & Means Committee

WHEREAS, there has been duly presented and introduced at a meeting of the Cayuga County Legislature held on March 28, 2023, a proposed law entitled:

A LOCAL LAW PROVIDING FOR AN EXEMPTION FROM REAL PROPERTY TAXES FOR COLD WAR VETERANS AS AUTHORIZED BY SECTION 458-b OF NEW YORK REAL PROPERTY TAX LAW

; and

WHEREAS, a Resolution was duly considered by the Cayuga County Legislature on March 28, 2023, directing that a public hearing be scheduled; now therefore be it**RESOLVED**, that a public hearing shall be held concerning the proposed local law before the Cayuga County Legislature, Local Law No. _____ of 2023, entitled "A LOCAL LAW PROVIDING FOR AN EXEMPTION FROM REAL PROPERTY TAXES FOR COLD WAR VETERANS AS AUTHORIZED BY SECTION 458-b OF NEW YORK REAL PROPERTY TAX LAW", by said Legislature on **April 25, 2023**, commencing at 5:30 P.M., at a meeting held in Chambers of the Cayuga County Legislature, County Office Building, 160 Genesee Street, Auburn, New York and electronically broadcast live via YouTube at the following address: https://www.youtube.com/live/6uuY_xMbf9w, with members of the public directed to call in at 315-294-8051 to comment, to hear all interested parties on said proposed Local Law; and be it further**RESOLVED**, the Clerk of the Cayuga County Legislature is hereby directed to give due legal notice of said public hearing as provided by statute.

LOCAL LAW NO. ____ FOR THE YEAR 2023

**A LOCAL LAW PROVIDING FOR AN EXEMPTION FROM REAL PROPERTY TAXES FOR
COLD WAR VETERANS AS AUTHORIZED BY SECTION 458-b OF NEW YORK REAL
PROPERTY TAX LAW**

BE IT ENACTED by the County Legislature of the County of Cayuga, as follows:

SECTION 1. Purpose:

The purpose of this local law is to provide for a real property tax exemption from Cayuga County real property taxes for Cold War Veterans, pursuant to New York Real Property Tax Law Section 458-b.

SECTION 2. Definitions:

(a) “Cold War veteran” means a person, male or female, who served on active duty in the United States armed forces, during the time period from September second, nineteen hundred forty-five to December twenty-sixth, nineteen hundred ninety-one, and (i) was discharged or released therefrom under honorable conditions, or (ii) has a qualifying condition, as defined in [section three hundred fifty of the executive law](#), and has received a discharge other than bad conduct or dishonorable from such service, or (iii) is a discharged LGBT veteran, as defined in [section three hundred fifty of the executive law](#), and has received a discharge other than bad conduct or dishonorable from such service.

(b) “Armed forces” means the United States Army, Navy, Marine Corps, Air Force, and Coast Guard.

(c) “Active duty” means full-time duty in the United States armed forces, other than active duty for training.

(d) “Service connected” means, with respect to disability or death, that such disability was incurred or aggravated, or that the death resulted from a disability incurred or aggravated, in line of duty on active military, naval or air service.

(e) “Qualified owner” means a Cold War veteran, the spouse of a Cold War veteran, or the unremarried surviving spouse of a deceased Cold War veteran. Where property is owned by more than one qualified owner, the exemption to which each is entitled may be combined. Where a veteran is also the unremarried surviving spouse of a veteran, such person may also receive any exemption to which the deceased spouse was entitled.

(f) “Qualified residential real property” means property owned by a qualified owner which is used exclusively for residential purposes; provided, however, that in the event that any portion of such property is not used exclusively for residential purposes, but is used for other purposes, such portion shall be subject to taxation and only the remaining portion used exclusively for residential purposes shall be subject to the exemption provided by this section. Such property shall be the primary residence of the Cold War veteran or the unremarried surviving spouse of a Cold War veteran, unless the Cold War veteran or unremarried surviving spouse is absent from the property due to medical reasons or institutionalization.

(g) “Latest state equalization rate” means the latest final state equalization rate or special equalization rate established by the commissioner pursuant to article twelve of this chapter. The commissioner shall establish a special equalization rate if it finds that there has been a material change in the level of assessment since the establishment of the latest state equalization rate, but in no event shall such special equalization rate exceed one hundred. In the event that the state equalization rate exceeds one hundred, then the state equalization rate shall be one hundred for the purposes of this

section. Where a special equalization rate is established for purposes of this section, the assessor is directed and authorized to recompute the Cold War veterans exemption on the assessment roll by applying such special equalization rate instead of the latest state equalization rate applied in the previous year and to make the appropriate corrections on the assessment roll, notwithstanding the fact that such assessor may receive the special equalization rate after the completion, verification and filing of such final assessment roll. In the event that the assessor does not have custody of the roll when such recomputation is accomplished, the assessor shall certify such recomputation to the local officers having custody and control of such roll, and such local officers are hereby directed and authorized to enter the recomputed Cold War veterans exemption certified by the assessor on such roll.

(h) "Latest class ratio" means the latest final class ratio established by the commissioner pursuant to title one of article twelve of this chapter for use in a special assessing unit as defined in [section eighteen hundred one](#) of New York State Real Property Tax Law.

SECTION 3. Grant of Exemption:

As authorized by Real Property Tax Law Section 458-b, the County of Cayuga is hereby opting into the Cold War Veterans' partial real property tax exemption to the extent of fifteen (15) percent first 60,000 dollars of assessed value on qualified residential real property.

- A. Qualifying residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property; provided, however, that such exemption shall not exceed \$9,000 or the product of \$9,000 multiplied by the latest state equalization rate of the assessing unit, whichever is less.
- B. In addition to the exemption provided in subparagraph (a) of this section, where the Cold War Veteran received a compensation rating from the United States Veterans Affairs or from the United States Department of Defense because of a service connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property, multiplied by 50% of the Cold War Veteran disability rating; provided, however, that such exemption shall not exceed \$30,000, or the product of \$30,000 multiplied by the latest state equalization rate for the assessing unit, whichever is less.

SECTION 4. Duration:

As authorized by Real Property Tax Law Section 458-b, the County of Cayuga is hereby opting to remove the 10-year limit on the Cold War Veterans' partial real property tax exemption.

SECTION 5. Limitations:

- A. The exemption from taxation provided by this local law shall be applicable to County of Cayuga ad valorem taxes but shall not be applicable to taxes levied for or relieved for school purposes.
- B. If the Cold War Veteran received the exemption pursuant to Section 458 of the Real Property Tax Law or Section 458-a of the Real Property Tax Law, the Cold War Veteran shall not be eligible to receive the exemption under this local law.
- C. Application for the exemption shall be made by the owners, or all of the owners, of the property on a form prescribed by the state subject to the terms and conditions set forth in Real Property Tax Law Section 458-b. The owner or owners shall file the completed form in the

assessor's office on or before the first appropriate taxable status date. The exemption shall continue in full force and effect for all appropriate subsequent tax years and the owner or owners of the property shall not be required to refile each year. Applicants shall be required to refile on or before the appropriate taxable status date if the percentage of disability increases or decreased or may refile if other changes have occurred which affect qualification for an increased or decreased amount of exemption. Any applicant convicted of willfully making any false statement in the application for such exemption shall be subject to penalties prescribed in the Penal Law.

SECTION 6. Severability:

It is the intent of the Legislature that in the event that any clause, sentence, paragraph, section or part of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment, decree or order shall not affect, impair, effect or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment, decree or order shall have been rendered and that the remainder of this Local Law shall not be affected thereby and shall remain in full force and effect.

SECTION 7. Effective Date:

This local law shall take effect upon filing with the New York State Secretary of State.

RESOLUTION NO. _____

3/28/23

PB OL Testing FY23 FL Institute v3

Authorizing the Chair of the Legislature to execute an agreement between the Finger Lakes Institute and Cayuga County for implementation of the FY 2023 Owasco Watershed Monitoring Program

By: Hon. Robert Shea, Chair, Planning and Economic Development Committee
Hon. Hans Pecher, Chair, Ways & Means Committee

WHEREAS, the water quality of Owasco Lake is important to Cayuga County and its residents; and

WHEREAS, the New York State Department of Environmental Conservation and New York State Department of State have approved the Owasco Lake Watershed Nine Element Plan for Phosphorus Reduction (Owasco Lake 9E Plan); and

WHEREAS, a recommended action from the Owasco Lake 9E plan is to develop and implement annual lake and tributary monitoring programs consistent with an approved Quality Assurance Project Plan (QAPP), with all laboratory analyses completed by a lab certified by the state's ELAP; and

WHEREAS, Dr. Lisa Cleckner, of the Finger Lakes Institute ("FLI"), has proposed a 2023 Owasco Watershed Monitoring Program (the Project) which continues and implements Owasco Lake in-lake monitoring by use of a buoy and creates a web portal that will provide data from the water quality sampling programs of the Owasco Lake Watershed in a user-friendly and educational format; and

WHEREAS, Cayuga County has approved funds in the FY 2023 Planning & Economic Development Department's WQMA budget item (**A87404-54059**) funding of \$18,690.00, which is specifically allocated for ongoing professional services and targeted research related to Owasco Lake and Stream Water Quality, to hire FLI for this in-lake monitoring; and

WHEREAS, Cayuga County has approved funds in the SFY22-23 FLOWPA (**A87410 43994**) funding of \$3,000 to hire the FLI to create the web portal ("Budgeted FLOWPA Funds"); and

WHEREAS, FLI has routinely conducted this ongoing research and data collection on Owasco Lake and its major stream tributaries over a consecutive number of years and Cayuga County deems it to be in the public interest and benefit to enter into a contract with FLI to add to this body of research by conducting this work; and

WHEREAS, Cayuga County is funding this Project on the behalf of, and as its contribution to, the Owasco Lake Watershed Management Council ("OLWMC");

NOW, THEREFORE BE IT RESOLVED, by the Cayuga County Legislature as follows:

1. The Chair of the Legislature is hereby authorized and directed to sign such documents with FLI for a 12-month professional services term starting on April 1, 2023 and ending on March 31, 2024, as may be necessary to implement this Project provided that contract costs do not exceed the budgeted Project cost of \$21,690.00, upon review and approval of such documents as to form and content by the County Attorney's Office; and
2. That the Cayuga County Office of the Finance Director is hereby authorized to make the journal and accounting entries necessary to accomplish the same; and
3. That this resolution take effect immediately.