MADISON COUNTY BOARD OF SUPERVISORS
Board Meeting - Tuesday, May 12, 2026

The Board convened at 11:00 a.m. in the Supervisors chambers, second floor, County Office Building, Wampsville, New York with all members present except for Chairman Cunningham (44 Votes).

On Motion by Supervisor Samsel, seconded by Supervisor Vosburg, the April 14, 2026 meeting minutes were adopted and filed.

Vouchers Payable Report submitted by Finance Director Lou Anne Randall, in the amount of $ 3,825,314.79.

Communications, Reports and Reports of Committees

1. Madison County Public Health 2025 Annual Report
2. Madison County Tourism 2025 Annual Report

Vice-Chairman Walrod took a moment to welcome Canastota High School Students attending the Board Meeting, those of which who represent the Business Administration Class, Municipal Government Program and the Madison County Sheriff's Office Cadet Program.

Vice Chairman Walrod explained that Chairman Cunningham is unable to attend the Board Meeting due to the passing of a Town of Nelson Board Member and expressed sympathy.

At 11:00 a.m. Vice Chairman Walrod announced the scheduled public hearing on the Proposed Local Law No 1 of 2026, a Local Law Repealing Local Law #2 Of 1983 And Opting Out Of New York State Enforcement Of The New York State Uniform Fire Prevention And Building Code And New York State Energy Conservation Construction Code For All Buildings And Facilities Owned By The County Of Madison.

Supervisor Reger made the motion to open the hearing, seconded by Supervisor Krueger and carried.

Vice Chairman Walrod then called for speakers and there were none wishing to speak.

Supervisor Reuter then made the motion to close the hearing, seconded by Supervisor Wicks and carried.

Vice Chairman Walrod asked if there was anyone present to speak to the resolutions up for adoption, none were present.

Resolutions – Preferred Agenda

By Government Operations Committee:

Committee Chairman Walrod briefly provided a Committee update and spoke to the resolutions being presented. Specifically, the resolution Reclassifying positions in the Office of Emergency Management. The resolution highlights the need to reclassify (4)

EMT positions to (4) Paramedic positions and is proof that the education program the County EMS has implemented is successful.

RESOLUTION NO. 26-85

AMENDING THE HIPAA PRIVACY POLICIES AND PROCEDURES MANUAL

WHEREAS, Madison County is a Hybrid Covered Entity subject to the Health Insurance Portability and Accountability Act of 1996 (“HIPAA”); and

WHEREAS, HIPAA and its implementing regulations require Covered Entities to maintain and implement privacy policies and procedures; and

WHEREAS, the Compliance Officer and Privacy Officer, in consultation with outside counsel, completed a review and revision of the County’s HIPAA Privacy Policies and Procedures Manual to ensure continued compliance with recent amendments to federal law, including changes to 42 C.F.R. Part 2 governing the confidentiality of substance use disorder treatment records and corresponding updates to the HIPAA Privacy Rule; and

WHEREAS, the proposed amendments are intended to update the County’s HIPAA Privacy Policies and Procedures Manual to reflect current federal requirements and strengthen the County’s privacy compliance framework; and

WHEREAS, outside counsel recommends the addition of five (5) policies to specifically address Minimum Necessary, Safeguarding Protected Health Information, Patient Requests for Restrictions, Confidential Communications, and Mitigation; and

WHEREAS, the Government Operations Committee has reviewed and evaluated the proposed amendments to the HIPAA Privacy Policies and Procedures Manual;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors hereby approves the amended HIPAA Privacy Policies and Procedures Manual, effective immediately.

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

RESOLUTION NO. 26-86

DESIGNATING CERTAIN DEPARTMENTS AS BUSINESS ASSOCIATES OF THE MADISON COUNTY HYBRID COVERED ENTITY AND APPROVING THE EXECUTION OF INTER-DEPARTMENT BUSINESS ASSOCIATE AGREEMENTS

WHEREAS, Madison County has designated itself as a Hybrid Covered Entity under the Health Insurance Portability and Accountability Act of 1996 (“HIPAA”); and

WHEREAS, as a Hybrid Covered Entity, Madison County has designated certain departments and divisions as Health Care Components and others as Business Associate departments for purposes of HIPAA compliance; and

WHEREAS, the County has identified the Compliance Office and the Records Management Division of the County Clerk's Office as Business Associate departments of the Madison County Hybrid Covered Entity; and

WHEREAS, the County's Health Care Components are required to obtain satisfactory assurances from their Business Associates that protected health information will be used and disclosed only as permitted, will be appropriately safeguarded, and will be handled in a manner that supports the County's compliance with applicable HIPAA Privacy Rule requirements; and

WHEREAS, such assurances are documented through the execution of Business Associate Agreements between the applicable Health Care Components and Business Associate departments; and

NOW, THEREFORE BE IT RESOLVED, that the Board of Supervisors hereby designates the Compliance Office and the Records Management Division of the County Clerk's Office as Business Associate departments of the Madison County Hybrid Covered Entity.

BE IT FURTHER RESOLVED, that the Board of Supervisors hereby authorizes the execution of inter-department Business Associate Agreements between the Compliance Office and the Records Management Division of the County Clerk's Office, respectively, and the County's Health Care Component departments, including the EMS Division, Finance Department, Mental Health Department, Public Health Department, Medical Clinic at the Jail, Medicaid Division of the Department of Social Services, and Human Resources Department, with such agreements effective January 1, 2022.

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

RESOLUTION 26-87

AUTHORIZING THE CHAIRMAN TO AMEND AN AGREEMENT WITH PROACT, INC., FOR PHARMACY PRESCRIPTION DRUG BENEFIT PLAN

WHEREAS, Madison County recognizes the need to provide a comprehensive pharmacy prescription drug benefit plan to Plan Participants, ensuring the availability of prescription drugs and other covered products; and

WHEREAS, Madison County's current agreement with ProAct, Inc. provides services related to prescription drug claim processing, eligibility verification, mail service pharmacy, and the preparation of drug management and utilization reports in compliance with all applicable state and federal laws; and

WHEREAS, the proposal for this agreement was developed in cooperation with the City of Syracuse and the County of Onondaga, with comprehensive review and analysis conducted by OneGroup; and

WHEREAS, the current agreement with ProAct, Inc, Res No. 25-150, effective from January 1, 2025, to December 31, 2027, ensures continued pharmacy benefit services for Plan Participants; and

WHEREAS, the agreement shall be amended as follows:

- 2026 Claims Guarantee – This additional performance guarantee negotiated in the 2025 muNY contract to keep ProAct accountable for their projection of annual cost. This guarantee will be updated annually.

- Rebate Credit Language – Due to recent price reductions from government negotiations, manufacturers have also begun reducing the rebates associated with these medications. As a result, ProAct has added language that allows for the application of a rebate credit in their reconciliations for these specific impacted drugs. After vetting out ProAct's approach, BPAS feels comfortable at this time moving forward with their methodology; and

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Madison County Board of Supervisors is hereby authorized to amend an agreement with ProAct, Inc., on behalf of Madison County, under the terms specified in the reviewed proposal, with a copy of the fully executed agreement maintained on file with the Clerk of the Board.

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

RESOLUTION NO. 26-88

AUTHORIZING THE CHAIRMAN TO ENTER INTO CONFIDENTIALITY AND DATA USE AGREEMENT WITH EXCELLUS HEALTH PLAN, INC. D/B/A EXCELLUS BLUECROSS BLUESHEILD AND STEALTH PARTNER GROUP LLC D/B/A STEALTH PARTNER GROUP

WHEREAS, Madison County currently offers a self-insured healthcare plans for its eligible employees and non-Medicare eligible retirees; and

WHEREAS, the County is currently in agreement for Stop Loss Insurance to minimize its exposure to spikes in claims expense with Stealth Partner Group LLC D/B/A Stealth Partner Group; and

WHEREAS, to enable Stealth Partner Group LLC D/B/A Stealth Partner Group, to perform its obligations under the currently executed Services Agreement, Madison County has requested that Excellus Health Plan, Inc., d/b/a Excellus BlueCross BlueShield provide to Stealth Partner Group certain information pertaining to the County, the confidentiality of which must be maintained, and which must be protected from further disclosure and unauthorized use, including, but not limited to, Protected Health Information, and Patient Identifying Information subject to the Confidentiality of Substance Use Disorder Patient Records Rule (42 C.F.R. Part 2), all as more fully defined in the Confidentiality and Data Use Agreement; and

WHEREAS, the Confidentiality and Data Use Agreement between all mentioned parties shall expire on December 31, 2026; and

NOW, THEREFORE, BE IT RESOLVED that the Chairman of the Board of Supervisors be, and hereby is, authorized to execute the agreement with Stealth Partner Group LLC D/B/A Stealth Partner Group and Excellus Health Plan, Inc., d/b/a Excellus BlueCross BlueShield, as is on the file with the Clerk to Board of Supervisors.

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

RESOLUTION NO. 26-89

AUTHORIZING THE CHAIRMAN ENTER INTO AN AGREEMENT WITH CSEA EMPLOYEE BENEFIT FUND

WHEREAS, Madison County is required to provide payroll deduction to all employees represented by the CSEA White and Blue Collar Unit that elect to purchase an insurance product provided by the CSEA; and

WHEREAS, most County employees have had the option of utilizing the Gold 12 Vision Plan provided by the CSEA Employee Benefit Fund since July 2013 and the response to the offering has been favorable; and

WHEREAS, the plan will continue to be made available to all employees that are not assigned to a collective bargaining unit represented by a union that competes with the CSEA; and

WHEREAS, the premium cost associated with this benefit will continue to be borne entirely by the employee with no contribution from the County; and

WHEREAS, the premium cost associated with this benefit for both the White and Blue Collar Units will be $9.67 per employee per month for single coverage, and $26.06 per employee per month for family coverage; and

NOW, THEREFORE, BE IT RESOLVED that the Chairman of the Board be and hereby is authorized to execute the agreement with CSEA Employee Benefit Fund effective January 1, 2026 and terminating on December 31, 2028, and is on file with the Clerk to the Board.

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

RESOLUTION NO. 26-90

RECLASSIFYING POSITIONS IN THE OFFICE OF EMERGENCY MANAGEMENT

WHEREAS, the Madison County Office of Emergency Management operates the Madison County Emergency Medical Services (EMS) division; and

WHEREAS, the Director of Emergency Management Services has evaluated the current staffing of the EMS division and due to anticipated Paramedic certifications of current Emergency Medical Technician (EMT) employees participating in the Madison County EMS instructed Paramedic certification program, the Director has determined the need for four (4) EMT positions to be reclassified to four (4) Paramedic positions; and

WHEREAS, these positions will aid in high-quality pre-hospital care, improve operational efficiency, and increase reimbursement for services provided; and

WHEREAS, this request was reviewed and approved in accordance with the vacancy review procedure by the Government Operations Committee,

NOW, THEREFORE BE IT RESOLVED that four (4) permanent full-time EMT positions are reclassified to four (4) Paramedic positions at the discretion of the Director of Emergency Management Services,

NOW, THEREFORE BE IT FURTHER RESOLVED that the Director of Emergency Management Services be and hereby is authorized to fill said positions in accordance with Civil Service Law and Rule and the Agreement between the County and the Civil Service Employees Association, White Collar unit effective immediately.

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

RESOLUTION NO. 26-91

CREATING INTERN POSITIONS IN THE DISTRICT ATTORNEY'S OFFICE

WHEREAS, the Madison County District Attorney has evaluated the current staffing structure of his Office; and

WHEREAS, the District Attorney has determined that it is necessary to create a Student Intern position and two Law Intern positions in the District Attorney's Office; and

WHEREAS, this request has been reviewed and approved by the Government Operations Committee,

NOW, THEREFORE BE IT RESOLVED that one part-time Student Intern position at an hourly rate of twenty dollars ($20.00) per hour and two part-time Law Intern positions at an hourly rate of twenty-five dollars ($25.00) per hour shall be created,

BE IT FURTHER RESOLVED that the District Attorney be and hereby is authorized to fill these temporary positions effective immediately.

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

<u>By Finance Ways and Means Committee:</u>

Committee Chairman Reger provided a Committee update and spoke to the resolutions being presented. Reger explained that the Sales Tax Distribution is up significantly over last year at this time. Based on current distributions, this is an increase of 4.71% over 2025. Reger also gave kudos to the County Clerk's Office for a record breaking Donate for Life Campaign and fundraiser, raising $8,533 through the month of April.

RESOLUTION NO. 26-92

AUTHORIZING THE MODIFICATION OF THE 2026 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2026 Adopted County Budget be modified as follows:

General Fund		
<u>3114 Grant Multidisciplinary Team</u>	<u>From</u>	<u>To</u>
<u>Revenue</u>		
A311430 428036 Interfund Revenue MDT/DSS	$<u>130,000</u>	$<u>-0-</u>

Control Total		(\$130,000)

Expense

A311430 512000 Personal Services Grants	\$167,466	\$68,613
A311430 581100 State Retirement Expense	15,814	-0-
A311430 582100 Social Security Expense	7,562	-0-
A311430 583100 Workers Compensation Exp	118	-0-
A311430 585100 Disability Expense	135	-0-
A311430 586100 Employee Health Insurance	7,518	-0-
Totals	\$198,613	\$68,613
Control Total		(\$130,000)

6010 Social Services

Revenue

A601060 436100 SA Social Service Administration	\$3,161,137	\$3,031,137
Control Total		(\$130,000)

Expense

A601060 541092 Multi-Disciplinary Team Expense	\$130,000	\$-0-
Control Total		(\$130,000)

3110 Sheriff's Office

Expense

A311030 511000 Personal Services Full Time	\$4,432,529	\$4,531,382
A311030 581100 State Retirement Expense	1,248,783	1,264,597
A311030 582100 Social Security Expense	384,945	392,507
A311030 583100 Workers Compensation Exp	73,345	73,463
A311030 585100 Disability Expense	3,690	3,825
A311030 586100 Employee Health Insurance	994,822	1,002,340

3150 Sheriff Correctional Facility

Expense

A315030 513000 Personal Services Part Time	\$293,319	\$194,466
A315030 581100 State Retirement Expense	903,459	887,645
A315030 582100 Social Security Expense	335,087	327,525
A315030 583100 Workers Compensation Exp	64,582	64,464
A315030 585100 Disability Expense	3,420	3,285
A315030 586100 Employee Health Insurance	829,670	822,152
Control Total	\$9,567,651	\$9,567,651

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

RESOLUTION NO. 26-93

APPROVAL OF MORTGAGE TAX REPORT SPRING 2026

WHEREAS, this Board is in receipt of the Semi-Annual Mortgage Tax Report showing the amounts to be credited to each tax district of the County of the money collected during the preceding six months ending March 31, 2026;

NOW, THEREFORE BE IT RESOLVED, that pursuant to Section 261 of the Tax Law, this Board issue tax warrants for the payment of the respective tax districts of the amounts so credited, and authorize and direct the County Treasurer to make payment of said amounts to the respective districts in accordance with the report.

Town of Brookfield		$	9,013.01
Town of Cazenovia		$	76,620.02
	Village of Cazenovia	$	14,614.88
Town of DeRuyter		$	5,080.61
	Village of DeRuyter	$	458.23
Town of Eaton		$	13,491.74
	Village of Hamilton	$	3.04
	Village of Morrisville	$	3,232.06
Town of Fenner		$	20,497.60
Town of Georgetown		$	550.39
Town of Hamilton		$	19,957.64
	Village of Earlville	$	551.14
	Village of Hamilton	$	10,466.94
Town of Lebanon		$	10,634.17
Town of Lenox		$	60,772.88
	Village of Canastota	$	16,404.05
	Village of Wampsville	$	3,581.29
Town of Lincoln		$	19,593.53
Town of Madison		$	16,925.90
	Village of Hamilton	$	258.73
	Village of Madison	$	639.54
Town of Nelson		$	20,304.68
Town of Smithfield		$	4,193.62
Town of Stockbridge		$	17,789.17
	Village of Munnsville	$	1,761.33
Town of Sullivan		$	140,965.91
	Village of Chittenango	$	19,692.52
City of Oneida		$	67,217.35

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

RESOLUTION NO. 26-94

AUTHORIZING THE DISBURSEMENT GAP ELIMINATION FUNDS TO MADISON COUNTY TOWNS AND VILLAGES

WHEREAS, this Board of Supervisors is inclined to disburse funds to the Towns and Villages in order to enhance the quality of lives of the citizens of Madison County;

WHEREAS, the Board intends to use funds derived from the collection of mortgage tax to supplement the Towns and Villages;

WHEREAS, the calculation of said disbursement was based on the Towns within which the mortgage tax was collected; and

NOW, THEREFORE BE IT RESOLVED, this Board of Supervisors issues the payment of the amounts listed below, and authorize and direct the County Treasurer to make one-time payment of said amounts to the respective districts in accordance with the report.

Town of Brookfield		$	584.71
Town of Cazenovia		$	4,011.70
	Village of Cazenovia	$	769.04
Town of DeRuyter		$	447.47
	Village of DeRuyter	$	40.69
Town of Eaton		$	695.04
	Village of Hamilton	$	0.16
	Village of Morrisville	$	167.12
Town of Fenner		$	592.67
Town of Georgetown		$	156.60
Town of Hamilton		$	1,324.35
	Village of Earlville	$	36.78
	Village of Hamilton	$	696.37
Town of Lebanon		$	855.31
Town of Lenox		$	2,662.78
	Village of Canastota	$	711.98
	Village of Wampsville	$	155.67
Town of Lincoln		$	772.98
Town of Madison		$	2,616.84
	Village of Hamilton	$	39.07
	Village of Madison	$	98.29
Town of Nelson		$	1,224.63
Town of Smithfield		$	362.97
Town of Stockbridge		$	577.28
	Village of Munnsville	$	59.23
Town of Sullivan		$	6,886.44
	Village of Chittenango	$	966.62
City of Oneida		$	3,585.13

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

By Criminal Justice, Public Safety and Emergency Communications Committee:

Committee Chairman Vosburg provided a Committee update and spoke to the resolutions presented. Vosburg spoke to school bus safety with drivers consistently passing school buses and risking the safety of others. The Committee is aware and working with the Sheriff's Office to evaluate possible mitigation efforts and increased awareness.

RESOLUTION NO. 26-95

APPROVING UPDATES TO THE OPERATING POLICIES FOR MADISON COUNTY EMERGENCY MEDICAL SERVICES

WHEREAS, the Madison County Office of Emergency Management operates the Madison County Emergency Medical Services agency (MCEMS) to respond to emergent medical situations throughout Madison County; and

WHEREAS, operating policies for MCEMS have been developed and consolidated into a Standard Operating Policy Manual and have been previously approved by the Board of Supervisors; and

WHEREAS, the Director of EMS and the Director of Emergency Management have performed an annual review of said policy manual and recommend updates to MCEMS Policies to include policy changes to the Controlled Substance Policy;

NOW, THEREFORE, BE IT RESOLVED, that the Madison County Board of Supervisors approves an update to the operating policies as outlined in the Madison County Emergency Medical Services Standard Operating Policy Manual.

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

RESOLUTION NO. 26-96

APPOINTING A NEW MEMBER TO THE MADISON COUNTY TRAFFIC SAFETY BOARD

RESOLVED, that the following be hereby appointed to the Madison County Traffic Safety Board for a three (3) year term commencing on April 17, 2026 and expiring on April 16, 2029:

Lucas Dowsland, Madison County Emergency Management Deputy Fire Coordinator, from the Town of Hamilton

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

RESOLUTION NO. 26-97

AUTHORIZING THE CHAIRMAN TO ENTER INTO AN AGREEMENT WITH MULTIMED BILLING SERVICE, INC. FOR EMERGENCY MEDICAL SERVICE BILLING

WHEREAS, pursuant to Madison County Resolution 22-526, the Madison County Board of Supervisors approved the operation of an Advanced Life Support (ALS) Transporting Service within Madison County known as Madison County EMS; and

WHEREAS, services performed by Madison County EMS are subject to reimbursement by private insurance companies as well as Medicaid and Medicare; and

WHEREAS, Madison County EMS does not have the personnel or expertise to perform specialized billing for emergency medical services resulting in the need for a specialized professional firm; and

WHEREAS, following a review of available services, MultiMed Billing Service has been selected as an appropriate agency to provide said services; and

WHEREAS, the term of this agreement shall be from February 1, 2026 through February 1, 2029; and

WHEREAS, this agreement has been reviewed and approved by the Criminal Justice, Public Safety and Emergency Communications Committee;

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Board of Supervisors be and is hereby authorized to enter into an agreement on behalf of the County of Madison with MultiMed Billing Service, Inc., in the form as is on file with the Clerk of the Board.

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

RESOLUTION NO. 26-98

AUTHORIZING THE CHAIRMAN TO ENTER INTO AN AGREEMENT WITH THE ONEIDA INDIAN NATION FOR JAIL SERVICES

WHEREAS, the Oneida Indian Nation Court exercises its jurisdiction over criminal cases in compliance with a federal law, the Indian Civil Rights Act, 25 U.S.C. sections 1301-1304, however the Oneida Indian Nation does not have a jail or detention facility to house tribal prisoners who are detained or incarcerated through their Tribal Court; and

WHEREAS, the Oneida Indian Nation wishes to enter into an extension Agreement with Madison County to house their tribal detainees in the Madison County Jail pursuant to the terms of the agreement entered into on May 23, 2024, for a period of one (1) year; and

WHEREAS, the Oneida Indian Nation will seek to have legislation passed to amend Article 20 of the New York State Corrections Law to allow the Madison County jail to be used for the detention of individuals detained and imprisoned under the authority and jurisdiction of the Oneida Indian Nation Court pursuant to the attached Agreement;

NOW, THEREFORE BE IT RESOLVED, that the Chairman of the Board of Supervisors be and is hereby authorized to enter into an Agreement with the Oneida Indian Nation for inmate housing under the terms of the Agreement, in the form as is on file with the Clerk of the Board of Supervisors.

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

By Highway, Buildings and Grounds Committee:

Committee Chairman Corbin provided a Committee update and spoke to the resolutions being presented.

RESOLUTION NO. 26-99

AUTHORIZING THE CHAIRMAN TO ENTER INTO AN AGREEMENT WITH ONONDAGA COUNTY

WHEREAS, Onondaga County has, pursuant to the General Municipal Law of the State of New York, agreed to the construction of the Peck Road Bridge, C-192, over the Chittenango River; and

WHEREAS, Onondaga County and Madison County share ownership of the Peck Road Bridge, C-192, over the Chittenango River; and

WHEREAS, said project has been approved by the Onondaga County Legislature, for the price of $2,040,000, under Onondaga County Resolution 48, dated May 6, 2025; and

WHEREAS, hereto, the state of New York has approved, under the terms of the Bridge NY Program, the partial financing of the construction of said bridge, the Peck Road Bridge, C-192, over the Chittenango River; and

WHEREAS, Onondaga County's share is not to exceed 5% of the projected budget, or $102,000; and

WHEREAS, Onondaga County agrees to pay in the first instance the total projected budget, or $2,040,000; and

WHEREAS, Onondaga County commits to paying all costs over the projected budget; and

WHEREAS, Onondaga County agrees to be reimbursed by the State of New York for 95% of the projected budget, or $1,938,000, such reimbursement to be filed at a later unknown date; and

WHEREAS, the parties hereto find it desirous to construct said bridge and be equally responsible for the 5% cost of said construction and engineering;

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Board of Supervisors is hereby authorized to enter into an agreement with Onondaga County in the form as is on file with the Clerk of the Board.

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

RESOLUTION NO. 26-100

AUTHORIZING THE CHAIRMAN TO ENTER INTO AN AGREEMENT WITH CHEMUNG SUPPLY CORPORATION FOR GUIDERAIL INSTALLATION SERVICES

WHEREAS, sealed bids were opened on April 9, 2026 for Guiderail Installation Services, Bid 2026-10, and reviewed by the Highway Buildings and Grounds Committee on April 29, 2026, and

WHEREAS, the low bid meeting specifications is as follows;

Chemung Supply Corporation   Guiderail Installation Per Hour $349.00

WHEREAS, the cost for services has been appropriated in the 2026 County Road Fund Budget;

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Madison County Board of Supervisors, be and is hereby authorized to enter into an Agreement on behalf of the County of Madison with Chemung Supply Corporation, in the form as is on file with the Clerk of the Board.

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

RESOLUTION NO. 26-101

AUTHORIZING THE CHAIRMAN TO ENTER INTO AN AGREEMENT WITH DOLOMITE PRODUCTS CO., INC. FOR HOT MIX ASPHALT

WHEREAS, sealed bids were opened on April 16, 2026 for Hot Mix Asphalt, Bid 2026-15, and reviewed by the Highway Buildings and Grounds Committee on April 29, 2026, and

WHEREAS, the low bid meeting specifications is as follows;

Dolomite Products Co., Inc. for Items 1-4, with an estimated cost of $3,207,893.00

WHEREAS, the cost for services has been appropriated in the 2026 County Road Fund Budget;

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Board of Supervisors be and is hereby authorized to enter into an Agreement on behalf of the County of Madison with Dolomite Products Co. Inc. in the form as is on file with the Clerk of the Board.

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

RESOLUTION NO. 26-102

AUTHORIZING THE CHAIRMAN TO ENTER INTO AN AGREEMENT WITH TIOGA CONSTRUCTION COMPANY, INC. FOR THE REHABILITATION OF MIDDLEPORT ROAD BRIDGE OVER PAYNE BROOK

WHEREAS, sealed bids were opened on April 16, 2026 for the Replacement of Middleport Bridge over Payne Brook, (BIN 3308480), in the Town of Lebanon, Madison County, Bid 2026-16, and reviewed by the Highway Buildings and Grounds Committee on April 29, 2026, and

WHEREAS, the low bid meeting specifications is as follows:

Tioga Construction Company, Inc. $1,119,000.00

WHEREAS, the cost for construction has been appropriated in the 2026 County Road Fund 2026 Budget; and

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Madison County Board of Supervisors be and is hereby authorized to enter into an Agreement on behalf of the County of Madison with Tioga Construction Company, Inc., in the form as is on file with the Clerk of the Board.

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

Health and Human Services Committee Chairwoman Mary Cavanagh provided an update. Notably, Mental Health Director, Tiesha Cook reported that in 2025, the Mental Health Crisis Workers placed in Madison County School districts served almost 32,000 sessions, providing assistance to 1,360 adults and 943 children.

Solid Waste and Recycling Committee Chairwoman Melissa During provided an update and spoke to the resolution being presented.

Planning Committee Chairman Wicks provided an update and the resolution presented introducing Local Law No. 2 for 2026.

Resolutions – Regular Agenda

By Supervisor During:

RESOLUTION NO. 26-103

RESOLUTION MODIFYING THE COUNTY'S LOCAL COMMUNITY CLEAN-UP PROGRAM IN THE YEAR 2026

WHEREAS, Madison County's fifteen Towns and the City of Oneida are interested in conducting community clean-up programs during the year 2026; and

WHEREAS, the Solid Waste Committee approves issuing each Town and the City a total of 10 free tons (including a maximum of two tons of tires) for community clean-up programs in 2026; and

WHEREAS, The Villages within the County are now authorized to dispose of up to 5 tons of waste, with a maximum of one ton of tires allotted within the total 5 tons per year, as part of their community clean-up waste materials at no charge.

WHEREAS, this free tonnage shall be utilized explicitly for community clean-up programs, roadside litter, and litter prevention initiatives for County residents; and

WHEREAS, other non-profit or community organizations expressing interest in participating in this program shall work through the Towns and the Towns shall provide the Solid Waste Department written authorization for utilization of their free tonnage; and

WHEREAS, the Towns, City and Villages shall notify the Solid Waste Department of the clean-up dates in advance and shall directly deliver the clean-up program materials to the Madison County Landfill; and

WHEREAS, the Towns, City and Villages shall follow the Solid Waste Department's specific requirements regarding the separation of waste streams and prohibition of unacceptable items; and

WHEREAS, pursuant to this resolution, the Solid Waste Committee also approves the free acceptance of roadkill at the Madison County Landfill that is routinely collected along Madison County roads by the State Department of Transportation and municipal Highway Departments;

NOW, THEREFORE, BE IT RESOLVED, that the Madison County Board of Supervisors hereby supports providing this free tonnage for community clean-up programs. This Resolution shall take effect immediately.

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

By Supervisor Wicks:

RESOLUTION NO. 26-104

ACKNOWLEDGING INTRODUCTION OF PROPOSED LOCAL LAW NO. 2 FOR THE YEAR 2026 AND CALLING FOR A PUBLIC HEARING

WHEREAS, Supervisor Wicks has duly introduced proposed Local Law No. 2 for the year 2026, entitled "A LOCAL LAW ADOPTING THE MADISON COUNTY OCCUPANCY TAX LAW AND RESCINDING ALL PREVIOUS HOTEL AND MOTEL OCCUPANCY TAX LOCAL LAWS AND AMENDMENTS IN MADISON COUNTY; and

WHEREAS, a copy of said proposed local law has been furnished to each Supervisor;

NOW, THEREFORE BE IT RESOLVED, that a public hearing be held on the proposed local law in the Chambers of the Board of Supervisors at the County Office Building, Wampsville, New York on June 9, 2026 at 11:00 a.m.; and

BE IT FURTHER RESOLVED that the Clerk of the Board duly publish a notice of said hearing in the official newspapers of the County at least five days prior to the scheduled hearing date.

A LOCAL LAW ADOPTING THE MADISON COUNTY OCCUPANCY TAX LAW AND RESCINDING ALL PREVIOUS HOTEL AND MOTEL OCCUPANCY TAX LOCAL LAWS AND AMENDMENTS IN MADISON COUNTY

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF MADISON COUNTY AS FOLLOWS:

TITLE 100 - GENERAL PROVISIONS

101. Short Title: This Local Law shall be known as the Madison County Occupancy Tax Law (hereinafter referred to as "Local Law").

102. Intent, Priority: The purpose of this local law shall be to enhance the general economy of Madison County, its city, towns and villages through promotion of tourist related and supporting activities.

The amount of taxes levied by virtue of this Local Law shall be and become a lien upon the real property personal property, fixtures and equipment of the owner of or Operator or officer and/or corporate stockholder, including the Hotel or Short-Term Rental Unit or any other real property owned by them, when levied. The lien of this tax shall have priority over all other real and personal property liens in the same manner as a real property tax levied pursuant to New York State Real Property Tax Law.

103. Definitions: Unless the context requires a different meaning, when used in this Local Law, the following terms shall mean:

BOOKING SERVICE.

(i) A person or entity, who pursuant to an agreement with an Operator or Operators, facilitates the Occupancy of a Short-Term Rental Unit for such Operator or Operators. A person "facilitates the Occupancy of a Short-Term Rental Unit" for purposes of this paragraph when the person meets both of the following conditions: (A) such person provides the forum in which, or by means of which, the sale of the Occupancy takes place or the offer of such sale is accepted, including a shop, store, or booth, an internet website, mobile device application, catalog, or similar forum; and (B) such person or an affiliate of such person collects the Rent paid by a customer to an Operator for the Occupancy of a Short-Term Rental Unit, or contracts with a third party to collect such Rent.

(ii) For the purposes of this article, the term "Booking Service" shall not include:

a. A "Room Remarketer" as defined herein; or

b. A Booking Service shall not include a person or entity who facilitates bookings of hotel rooms solely on behalf of affiliated persons or entities, including franchisees, operating under a shared hotel brand.

(iii) For purposes of this paragraph, persons are affiliated if one person has an ownership interest of more than five percent, whether direct or indirect, in another, or where an ownership interest of more than five percent, whether direct or indirect, is held in each of such persons by another person or by a group of other persons that are affiliated persons with respect to each other; or

CERTIFICATE OF REGISTRATION. Upon completed application by Operator, the

Certificate of Registration issued by the Treasurer is presumptive evidence of participation in the Madison County Occupancy Tax Registry (or "Registry) and empowers such Operator to collect tax from Occupants.

COUNTY. Madison County, New York (hereinafter "County").

COVERED JURISDICTION. Shall mean Madison County, pursuant to Real Property Law §447-a.

HOTEL. A building or portion of it which is regularly used and kept open as such for the lodging of guests. The term "Hotel" includes an apartment, hotel, motel, boarding house or club, tourist home, cottage, cabin, condominium, bed & breakfast, vacation rental whether or not meals are served.

OCCUPANCY. The use or possession of any Room or space in a Hotel or Short-Term Rental Unit. The use or possession includes the rights of a Room Remarketer as described herein.

OCCUPANT. A person who, for consideration, uses, possesses, or has the right to use or possess, any Room in a Hotel or Short-Term Rental Unit under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.

OPERATOR. Any person, representative or agent operating a Hotel, or Short-Term Rental Unit, including but not limited to the owner or proprietor of such premises, lessee, sub lessee, mortgagee in possession, booking company, licensee or any other person otherwise operating such as a Hotel or Short-Term Rental Unit.

PERMANENT RESIDENT. Any Occupant of any Room or Rooms in a Hotel, or Short-Term Rental Unit for a period in excess of thirty(30) consecutive days.

PERSON. Any 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.

RENT. The total consideration received by an Operator for Occupancy, including all charges by whatever term designated, valued in money, whether received in money or otherwise.

REGISTRY. Madison County is required by Real Property Law §447-c to establish and maintain a registration system for Short-Term Rental Units located within the County. The County shall make available on its website the data necessary to allow Booking Services to verify the registration status of a Short-Term Rental Unit and that the unit is associated with the Short-Term Rental Host who registered the unit.

ROOM. Any Room of any kind in any part or portion of a Hotel or Short-Term Rental Unit, which is available for or let out for any purpose other than a place of assembly.

ROOM REMARKETER. A person who reserves, arranges for, conveys, or furnishes Occupancy, whether directly or indirectly, to an Occupant for rent in a Hotel or Short-Term Rental Unit for an amount determined by the Room Remarketer, directly or indirectly, whether pursuant to a written or other agreement. Such person's ability or authority to reserve, arrange for, convey, or furnish Occupancy, directly or indirectly, and to determine Rent therefor, shall be the "rights of a Room Remarketer". A Room Remarketer is not a Permanent Resident with respect to a Room for which such person has the rights of a Room Remarketer.

RETURN. Any Return or "tax return" filed or required to be filed as provided herein.

SHORT-TERM RENTAL HOST. A person or entity in lawful possession of a Short-Term Rental Unit who rents such unit to guests in accordance with this Local Law.

SHORT-TERM RENTAL UNIT. A building or portion of, group of Rooms, other living or sleeping space, or any space within a dwelling made available for guests for less than thirty (30) days that is used for the lodging of guests, and where such unit is located in a covered jurisdiction. The term "Short-Term Rental Unit" includes a house, an apartment, a condominium, a cooperative unit, a cabin, a cottage, a bungalow, or a similar furnished living unit, or one or more Rooms therein, where sleeping accommodations are provided for the lodging of paying Occupants, the typical Occupants are transients or travelers, and the relationship between the Operator and Occupant is not that of a landlord and tenant. It is not necessary that meals are served. A building or portion of a building may qualify as a Short-Term Rental Unit whether or not amenities, including but not limited to daily housekeeping services, concierge services, or linen services, are provided.

If a guest provides their own sleeping accommodations (e.g., a tent, camper, or RV), the ShortTerm Rental Host is not required to collect Tax for that stay.

TAX. The tax imposed pursuant to this Local Law and any increase, reduction or modification hereafter authorized.

TREASURER. The Treasurer of Madison County or the Treasurer's designee.

104. <u>Territorial Limitations:</u> A tax imposed by this Local Law shall apply only within the territorial limits of Madison County.

105. <u>Reference to Tax:</u> Wherever reference is made in placards, advertisements or other publications to the tax imposed by this Local Law, such reference shall be substantially in the following form: "Tax on occupancy of guest rooms", except that in any bill, receipt, statement or other agreement or memorandum of occupancy or Rent charge issued or employed by an Operator, the words "occupancy tax" shall suffice.

TITLE 200 - ADMINISTRATION OF TAX LAW

201. Administration: The tax imposed by this Local Law shall be administered and collected by the Treasurer or other fiscal officers of the County as they 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 provided by this Local Law.

202. General Powers of the Treasurer: In addition to the powers granted to the Treasurer in this Local Law, the Treasurer is hereby authorized and empowered to:

a. Make, adopt and amend rules and regulations appropriate to the carrying out of this Local Law and the purposes thereof, provided, however, that no rule or regulation shall become effective until 30 days after such rule or regulation shall have been filed with the Clerk of the Board of Supervisors;

b. Extend for cause shown, the time of filing any Return for a period not exceeding three (3) months, provided not less than 90 percent of the estimated tax for the period for which the Return is required to be filed shall be paid together with the request for such extension on or before the due date; and for cause shown to remit penalties but not interest computed at the rate and in the manner provided in section 924-a of the Real Property Tax Law on taxes not paid;

c. To compromise disputed claims in connection with the tax imposed by this Local Law;

d. Request information from the Department of Taxation and Finance of the State of New York or the Treasury Department of the United States relative to any person; and to afford information to such taxation department or treasury department relative to any person, any other provision of this Local Law to the contrary notwithstanding;

e. Delegate functions hereunder to a Deputy Treasurer or any employee or employees of the Treasurer;

f. Prescribe methods for determining the Rents for Occupancy and to determine the taxable and non-taxable Rents;

g. Require any Operator within the County to keep detailed records of the nature and type of Hotel, and Short-Term Rental Unit(s) maintained, nature and type of service rendered; 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 and to furnish such information upon request to the Treasurer. The Treasurer reserves the right to reject any payment of tax or Return which is not compliant with Treasurer's policies and procedures and/or which have inconsistent return and payment amounts and/or information;

h. Assess, determine, revise and readjust the taxes imposed under this Local Law, and require the filing of estimated returns and payment of estimated tax where necessary;

i. Direct the County Attorney to take such action as may be required to enforce this Local Law, including but not limited to providing representation in any administrative proceeding conducted by the Treasurer for enforcement of this Local Law brought in the name of the County in any court of appropriate jurisdiction without any further authorization of the Board of Supervisors; and

j. Where the Treasurer deems it necessary to protect revenues to be obtained under this Local Law, the Treasurer may require an Operator to file with the Treasurer 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, the Treasurer shall give notice to such Operator to that effect specifying the amount of the bond required. The Operator shall file such bond within five days after the giving of such notice unless within such five 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 days after the giving of such notice thereof. In lieu of such bond, securities approved by the Treasurer or cash in such amount as may be prescribed, 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 at public or private sale without notice to the depositor thereof.

203. <u>Administration of Oaths and Compelling Testimony:</u>

a. The Treasurer or their employees or agents duly designated and authorized by the Treasurer 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 their 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 the Treasurer or excused from attendance.

b. A justice of the Supreme Court of Madison County, 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 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 their duly appointed deputies or any officers or employees of the Treasurer, designated to serve such process.

TITLE 300 - TAX IMPOSED, EXEMPTIONS

301. Imposition of Tax. On and after the 1st day of July, 2026, there is hereby imposed and there shall be paid a tax of five percent (5%) upon the Rent for every Occupancy of a Room or Rooms in a Hotel or Short-Term Rental Unit as defined in Section 103 herein, in Madison County except that this tax shall not be imposed upon:

a. Permanent Residents for the period of Occupancy in excess of thirty (30) days; or

b. exempt organizations as hereinafter set forth.

302. Statement of Tax to be Collected; Person Liable for Payment of Tax.

a. 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 of eviction, dispossession, repossession and enforcement of any innkeeper's 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 the Treasurer shall be joined as a party in any action or proceeding brought by the Operator to collect or enforce collection of tax

b. As an additional, alternative remedy, 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 Treasurer within 15 days after such tax was due.

c. The Treasurer may, whenever it is deemed necessary for the proper enforcement of this Local Law, provide 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.

d. The tax imposed by this Local Law shall be paid upon any Occupancy on and after July 1, 2026, although such Occupancy results from a contract, lease or other arrangement made prior to said Occupancy. 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 July 1, 2026. 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 therefor as provided in section 406 of this Local Law.

e. 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 proving that a Rent for Occupancy is not taxable hereunder shall be upon the Operator, except that, where by regulation pursuant to section 302(d) 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 section 304, 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 the 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, the Operator 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 section 304.

303. <u>Determination of Taxable Rent:</u>

a. The tax shall be imposed upon the total consideration received for Occupancy of a Room or Rooms in a Hotel or Short-Term Rental Unit as defined in Section 103, including all charges by whatever term designated, valued in money, whether received in money or otherwise.

b. When the Occupant becomes a Permanent Resident, the Operator shall discontinue collection of the tax.

304. Exempt Organizations.

a. Except as otherwise provided in this section, any use or Occupancy by any of the following shall not be subject to the tax imposed by this Local Law:

i. The State of New York or any public corporation (including a public corporation created pursuant to agreement or compact with another state or Canada), improvement district or political subdivision of the state;

ii. The United States of America, insofar as it is immune for taxation; or

iii. Any corporation or association, or trust, or community chest, fund or foundation organized and operated exclusively for religious, charitable or education purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which insures 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 section 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 section.

b. Where any organization described in section 304(a)(iii) 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 Short-Term Rental Unit as defined Section 103, Occupancy of Rooms in the premises and Rents therefrom received by such corporation or association shall not be subject to tax hereunder.

305. Short-Term Rental Units.

a. Authorization and Empowerment to Impose a Tax on Short-Term Rental Units. Pursuant to Chapter 99 of the Laws of 2025, as the County has not opted out of establishing a registration for Short-Term Rental Units, the County, which is authorized and empowered to impose a tax on Hotel and Motel Occupancy, is authorized and empowered to adopt and amend local laws imposing such tax to include a tax on Occupancy of Short-Term Rental Units.

b. County Establishment of Short-Term Rental Registration System. The County does hereby authorize and establish a registration system for Short-Term Rental Units located within the County, provided, however, that the County may also choose to establish a shared registry.

c. County Imposition of Tax on Use and Occupancy of Short-Term Rental Units. The County hereby imposes upon the use and Occupancy of Short-Term Rental Units an

Occupancy tax, as set forth in Section 305(i).

d. Local Laws Regarding Operation of Short-Term Rental Units. The establishment of the County registration system for Short-Term Rental Units shall not prevent any city, town, or village therein from enacting local laws or regulations conceming the operation of Short-Term Rental Units within such city, town or village.

e. Local Restrictions on Short-Term Rental Units. Notwithstanding any other provisions of this article to the contrary, a city, town or village may enact a local law prohibiting or further limiting the listing or use of dwelling units or portions thereof, as Short-Term Rental Units.

f. Required Short-Term Rental Host Registration-Application and Renewal Fees. Short-Term Rental Hosts shall be required to register a Short-Term Rental Unit with the County.

i. Registration shall be valid for two (2) years, after which time the Short-Term Rental Host may renew the registration in a manner prescribed by the County. The County may revoke the registration of a Short-Term Rental Host upon a determination that the Short- Term Rental Host has violated any provision of this Section at least three times in two consecutive calendar years, and may determine that the Short-Term Rental Host shall be ineligible for registration for a period of up to twelve (12) months from the date of such determination or at the request of the County, the city, the town, or village.

Listing or offering a dwelling unit, or portion thereof, as a Short-Term Rental Unit without current, valid registrations shall be unlawful and shall make persons who list or offer such unit ineligible for registration for a period of twelve months from the date a determination is made that a violation has occurred, in addition to any criminal and civil penalties and enforcement mechanisms authorized by law.

The County may contract with another municipality to provide either personnel or services to facilitate the registration of Short-Term Rental Units or enforcement of such registration.

ii. A Short-Term Rental Host shall include their current, valid registration number on all offerings, listings or advertisements for Short-Term Rental Unit guest stays.

iii. A tenant, or other person that does not own a unit that is used as a Short-Term Rental Unit but is in lawful possession of a Short-Term Rental Unit, shall not qualify for registration if they are not the permanent Occupant of the dwelling unit in question and have not been granted permission in writing by the owner for its short-term rental. Proof of written and notarized consent by the owner shall be provided to and verified by the County before issuing or renewal of a registration number.

iv. The County shall make available to Booking Services the data necessary to allow Booking Services to verify the registration status of a Short-Term Rental Unit and that the unit is associated with the Short-Term Rental Host who registered the unit.

v. No Short-Term Rental Unit shall be registered unless the Short-Term Rental Host has paid the application or applicable renewal registration fees in an amount to be established by the County.

vi. Such application and registration fees shall include a fee for the actual and necessary expenses associated with the construction, operation, and maintenance of the County Registry and for the enforcement of this Section.

vii. Nothing herein shall prevent one or more counties from establishing a shared registration system for Short-Term Rental Units, provided any amount allocated from the application and registration fees for the construction, operation, and maintenance of such shared Short-Term Rental Unit registration systems shall be remitted pursuant to the agreement establishing such multi-county registry.

g. Prominent Posting. The County shall post on its website a prominent link to its Registry.

h. Incidental/Occasional Occupancy. This Section shall not apply to incidental and occasional Occupancy of a dwelling unit for fewer than thirty (30) consecutive days by other natural persons when the permanent Occupants are temporarily absent for personal reasons, such as vacation or medical treatment, provided that there is no monetary compensation paid to the permanent Occupants or Operators for such Occupancy.

i. Operations and Regulation of Short-Term Rental Units. A Short-Term Rental Host may operate a dwelling unit as a Short-Term Rental Unit provided such dwelling unit: (a) is registered in accordance with Section 305; (b) includes a conspicuously posted evacuation diagram identifying all means of egress from the unit and the building in which it is located; (c) includes a conspicuously posted list of emergency phone numbers for police, fire, and poison control; (d) has a working fire extinguisher; (e) is insured by an insured licensed to write insurance in New York State or procured by a duly licensed excess line broker pursuant to Insurance Law § 2118, as may be amended, for a minimum of Three Hundred Thousand Dollars ($300,000) coverage for third party claims of property damage or bodily injury that arise out of the operation of a Short-Term Rental Unit (such liability insurance coverage may be satisfied by insurance maintained by a Booking Service that provides equal or greater coverage if a Short-Term Rental Host Hosts a Short-Term Rental Unit with such Booking Service); (f) is in compliance with any additional health and safety requirements or any other regulatory requirements applicable to Short-Term Rental Units established by Madison County; and (g) is not otherwise prohibited from operating as a Short-Term Rental Unit by federal, state, or local law, rules, and regulations.

All Operators of Short-Term Rental Units shall provide upon application for Certificate of Registration and yearly thereafter, on a form to be provided by the Treasurer, self-attestation affidavit stating compliance with N.Y. Real Property Tax Law 447-b and this local law.

j. Short-Term Rental Host Maintenance of Records. Short-Term Rental Hosts shall maintain records related to guest stays for two (2) years following the end of the calendar year in which an individual rental stay occurred, including the date of each stay, the number of guests, the cost for each stay, including an itemization of the Hotel occupancy tax collected, and records related to their registration as a Short-Term Rental Host with the County. Short-Term Rental Hosts shall make such records available to local enforcement agencies for the County when lawfully requested.

k. Booking Service Data Collection, and Maintenance and Distribution of Records.

i. Booking services shall collect data related to all Short-Term Rental Unit guest stays that the Booking Service facilitates within the County. Booking services shall maintain such data related to Short-Term Rental Unit guest says that the Booking Service has facilitated within the County for two (2) years following the end of the calendar year in which an individual rental stay occurred. The data maintained by Booking Services shall include the dates of each stay and the number of guests, the cost of each stay, inciuding an itemization of the Hotel occupancy tax collected, the physical address, including any unit designation of each Short-Term Rental Unit booked, the full legal name of each Short-Term Rental Unit host, and each Short-Term Rental Unit's registration number. Beginning ninety (90) days after the effective date of this local law, and on the first day of every January, April, July, and October thereafter, the Booking Service shall report such data to the County. In the event a Booking Service does not comply with its reporting obligations pursuant to this subdivision, or more information is requested by the Attorney General or by the County, or the County's enforcement agencies, then the data required to be reported pursuant to this paragraph and all relevant records from a Booking Service shall be produced in response to valid legal process. The County shall share such data with all city, town, or villages governments located within the County within sixty (60) days of receiving such data and shall make such data available to such city, town, or village enforcement agencies upon request. Such data and any records provided to generate such data shall not be made publicly available by the County nor any city, town, village or enforcement agency receiving same, excepting in the pursuit of collection and enforcement actions, litigation, and activities.

ii. Booking services may require Short-Term Rental Hosts, as a term or condition of service, to consent to the Booking Service producing data pursuant to the immediately preceeding paragraph “i”.

iii. Booking services shall also provide an electronic report to the New York State

Department of State pursuant to Real Property Law § 447-G.

iv. Booking Service Verification of Short-Term Rental Registration. It shall be unlawful for a Booking Service to collect a fee for facilitating booking transactions for Short-Term Rental Units if the Booking Service has not verified with the County that the Short- Term Rental Unit and its owner or tenant have been issued a current, valid registration by the County.

l. Non-Applicability. The provisions of this Local Law shall apply to all Short-Term Rental Units; provided that a city, town or village that has its own Short-Term Rental Unit Registry or registration system as of the effective date of this local law may continue such Registry or registration system and all Short-Term Rental Units in such city, town, or village shall only register with such city, town, or village as provided in a local law, rule or regulation and shall not be required to register pursuant to this local law. Cities, towns, or villages with such registries as of the effective date of this local law shall maintain the authority to manage, amend, repeal, and establish requirements and regulations for such existing registries and to impose and collect fines or otherwise enforce violations related to such registries.

m. Penalties for Failure to Register and/or Collecting on or Offering an Unregistered Unit.

i. Collecting on an Unregistered Unit. Any Booking Service which collects a fee related to booking a unit as a Short-Term Rental Unit where such Short-Term Rental Unit is not registered in accordance with this Section may be fined in accordance with Section 305 herein. The County, the Attorney General, or the Attorney General's designee may also seek an injunction from a court of competent jurisdiction prohibiting the collection of any fees related to the offering or renting of such Short-Term Rental Unit as a short-term rental.

ii. Offering an Unregistered Unit. Any person that offers a Short-Term Rental Unit without registering with the County or any person who offers an eligible Short-Term Rental Unit as a short-term rental while the Short-Term Rental Unit's registration is suspended may be fined in accordance with Section 305 herein.

iii. Any person who fails to comply with any notice of violation or other order issued pursuant to this Section by the County or by the Attorney General or a designee of the Attorney General for a violation of a provision of this local law may be fined in accordance with Section 305 herein.

iv. A Short-Term Rental Host that violates the requirements of this Section shall receive a warning notice issued, without penalty, by the County within which the applicable short-term unit is located or by the multi-county registratry that includes such county upon the first and second violation. The warning notice shall detail actions to be taken to cure the violation. For a third violation a fine up to Two Hundred Dollars ($200) may be imposed by the County within which the applicable short-term unit is located or by the multi-county registratry that includes such

County. For each subsequent violation, a fine of up to Five Hundred Dollars ($500) per day may be imposed by the County. Upon the issuance of a violation, a seven-day period to cure the violation shall be granted. During such cure period, no further fines shall be accumulated against the Short-Term Rental Unit, except where a new violation is related to a different Short-Term Rental Unit.

v. A Booking Service that violates the requirements of this local law may be issued a fine by the County of up to Five Hundred Dollars ($500) per day, per violation, until such violation is cured.

vi. Nothing in this local law shall supersede or limit in any way the authority of enforcement agencies for the County, local municipal authorites or the authority of any other entity with enforcement authority over local health and safety matters, to timely enforce violations of any health and safety laws or regulations.

vii. The penalties set forth herein shall be in addition to any other applicable civil and/or criminal penalties and enforcement actions as authorized by law.

n. Enforcement. The County may enter into agreements with Booking Services for assistance in enforcing the provisions of this Section, including but not limited to, an agreement whereby the Booking Service agrees to remove a listing from its platform that is deemed ineligible for use as a Short-Term Rental Unit under the provisions of this local law, and whereby the Booking Service agrees to prohibit a Short-Term Rental Host from listing any listing without a valid registration number. The County shall be entitled to bring an action for a violation of this Section and/or may notify the Attorney General, who is authorized to bring an action for a violation of this Section.

o. Exemption. The Rent for every Occupancy of a Room or Rooms in a Hotel or Short-Term Rental Unit in the County shall be subject to this Section, excepting that tax shall not be imposed upon: (i) a Permanent Resident, or (ii) where the Rent is not more than at the rate of Two Dollars ($2) per day.

p. Obligation to Collect Tax(es).

i. Booking Service. A Booking Service, with respect to a sale for every Occupancy of a Short-Term Rental Unit it facilitates, shall:

1. have the duty to obtain a Certificate of Registration, collect tax, file retums, remit tax, and the right to accept a certificate or other documentation from a customer substantiating an exemption or exclusion from tax, the right to receive a refund authorized by this local law, and any credit allowed by this local law; and

2. keep such records and information and cooperate with the Treasurer to ensure the proper collection and remittance of the tax imposed, collected, or required to be collected under this local law. A Booking Service shall be

relieved of liability under this section for failure to collect the correct amount of tax to the extent that such Booking Service can show that the error was due to incorrect or insufficient information given to the Booking Service by the Operator. Provided, however, that this provision shall not apply if the Operator and Booking Service are affiliated entities.

ii. Operator. An Operator is relieved from the duty to collect tax in regard to a particular Rent for the Occupancy of a Short-Term Rental Unit subject to tax under this local law and shall not include Rent from such Occupancy in its submission of taxes for purposes of this local law, if in regard to such Occupancy: (a) the Operator of the Short-Term Rental Unit can show that such Occupancy was facilitated by a Booking Service from whom such Operator has received, in good faith, a properly completed Certificate of Registration in a form prescribed by the Treasurer certifying that the Booking Service is registered to collect taxes and will collect taxes on all taxable sales of Occupancy of a Short-Term Rental Unit by the Operator facilitated by the Booking Service and with such other information as the Treasurer may prescribe; and (b) any failure of the Booking Service to collect the proper amount of tax in regard to such sale was not the result of such Operator providing the Booking Service with incorrect information.

iii. Additional Provisions. The Treasurer may, at their discretion:

1. Develop a standard provision or approve a provision developed by a Booking Service, in which the Booking Service obligates itself to collect the tax on behalf of all sales of Occupancy of a Short-Term Rental Unit, with respect to all sales that it facilitates for such Operators where the rental occurs in the County; and

2. Provide by regulation or otherwise that the inclusion of such provision in the publicly available agreement between the Booking Service and Operator will have the same effect as an Operator's acceptance of a Certificate of Registration from such Booking Service as referenced above. The Return of an Operator shall exclude the Rent from Occupancy of a Short-Term Rental Unit facilitated by a Booking Service, if in regard to such sale; (a) the Short-Term Rental Unit Operator has timely received, in good-faith, a properly completed Certificate of Registration from the Booking Service or the Booking Service has included a provision approved by the Treasurer in a publicly available agreement between the Booking Service and the information provided by the Short-Term Rental Unit Operator to the Booking Service about such Rent and Occupancy is accurate.

TITLE 400 - REGISTRATION, RECORDS, RETURNS, PAYMENT, REFUNDS

401. <u>Registration:</u> Every person required to collect any tax imposed by this Local Law presently operating, commencing business or opening a new place of business, and every person who takes possession of or pays for business assets under circumstances requiring notification by such person to the Treasurer pursuant this Local Law shall file with the Treasurer an application

for Certificate of Registration, in a form prescribed by the Treasurer, at least ten (10) days prior to commencing business or opening a new place of business or such purchase or taking of possession or payment, whichever comes first.

The Certificate or Registration forms shall contain information with respect to the notice requirements of a purchaser, transferee or assignee and their liability for the payment of taxes pursuant to this Local Law. The Treasurer shall within fifteen (15) days after such registration issue, without charge, to each registrant a Certificate of Registration empowering the Treasurer to collect the tax and a duplicate thereof for each additional place of business of such registrant. The Treasurer shall issue with the Certificate of Registration general information about the tax imposed under this Local Law, including information on records to be kept, Returns and payments, notification requirements and forms. Each certificate or duplicate shall state the place of business to which it is applicable. Such Certificates of Registration shall be prominently displayed in the places of business of the registrant. Such certificates shall be non-assignable and non-transferable and shall be surrendered to the Treasurer immediately upon the registrant's ceasing to do business at the place named or in the event that such business never commenced.

Each Operator shall register every two (2) years, which registration cost shall be determined by the Treasurer.

402. Records to Be Maintained. 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 a duly authorized agent or employee and shall be preserved for a period of two years (for both Hotels and Short-Term Rental Units), except that the Treasurer may consent to their destruction within that period or may require that they be kept longer.

403. Returns.

a. Every Operator shall file with the Treasurer a Return of Occupancy and of Rents, and of the taxes payable thereon for the quarterly periods ending March 31, June 30, September 30 and December 31 of each year, on and after the first day of July, 2026. Such Returns shall be filed within thirty 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 they may specify. If the Treasurer deems it necessary in order to ensure the payment of the tax imposed by this Local Law, they may require Returns to be made for shorter periods than those prescribed pursuant to the foregoing provisions of this section and upon such dates as they may specify.
b. The forms of Returns shall be prescribed by the Treasurer and shall contain such information as the Treasurer may deem necessary for the property administration of this Local Law. The Treasurer may require amended Returns to be filed within twenty 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 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.

404. 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 moneys collected by the Operator acting or purporting to act under the provisions of this Local Law.

The Treasurer, or their agent(s), at their discretion, may at any time require certified funds for payments of Tax for instances including, but not limited to: two (2) or more consecutive late Return submission, late tax payments, or any checks or electronic payments which are returned as NSF (non-sufficient funds), cancelled, returned as account not found or rejected by the financial institution. After the receipt of a second incomplete payment for any of the aforementioned reasons within this paragraph, the Treasurer reserves the right to unilaterally terminate the Certificate of Registration for the Hotel or Short-Term Rental and seek civil and/or criminal penalties as the law allows.

405. 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 finally and irrevocably fix the tax unless the person against whom it is assessed, within thirty days after giving of notice of such determination, shall apply to the Treasurer for a hearing, or unless the on motion of the Treasurer shall re-determine the same. After such hearing, the treasurer shall give notice of their 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 78 of the Civil Practice Law and Rules if application therefor is made to the Supreme Court within thirty days after the giving of the notice of such determination. A proceeding under Article 78 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 of Madison County 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 application.

406. Refunds:

a. In the manner provided in this 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 year from the payment thereof. Whenever a refund is made by the Treasurer, the Treasurer shall state the reason therefor 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 year of the payment by the Occupant to the Operator, but no actual refund of money, shall be to such Operator until it is to the satisfaction of the Treasurer, under such regulations as the Treasurer may prescribe, that repayment has been made 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 therefor 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 a determination the Treasurer shall give notice thereof to the applicant, who shall be entitled to review said determination by a proceeding pursuant to Article 78 of the Civil Practice Law and Rules, provided the proceeding is instituted within 30 days after the giving of the notice of determination and provided 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 section of a tax, interest or penalty which had been determined to be due pursuant to the provisions of section 405 of this Local Law where a hearing has been held or an opportunity for a hearing, as provided in said section or has failed to avail himself or herself of the remedies therein provided. No refund or credit shall be made of the tax, interest or penalty paid after a determination by the Treasurer made pursuant to section 405 of this Local Law unless it is found that such determination was erroneous, illegal or unconstitutional or otherwise improper by the Treasurer after a hearing on the petition of a person liable for payment of the tax brought within thirty days after the filing of a determination of the Treasurer after a hearing pursuant to section 405 of this Local Law, or upon the Treasurer's own motion, or in a proceeding under Article 78 of the Civil Practice Law and Rules, pursuant to the provisions of said section. In that event a refund or credit without interest shall be made of the tax, credit or penalty found to have been overpaid.

407. Reserves: In cases where the Occupant or Operator has applied for a refund and has instituted a proceeding under Article 78 of the Civil Practice Law and Rules to review an adverse determination on the application for refund, the Treasurer shall set up appropriate reserves to meet any decision adverse to the County.

408. Remedies Exclusive: The remedies provided by section 405 and 406 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 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 an action or proceeding in a nature of a certiorari proceeding under Article 78 of the Civil Practice Law and Rules; provided, however, that a taxpayer may proceed by declaratory judgment if a suit is instituted within thirty 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 section 405 of this Local Law.

TITLE 500 - ENFORCEMENT OF COLLECTION OF TAX, PENALTIES AND INTEREST

501. 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 Madison County in any court of the State of New York or of any other state of the United States. If, however, the Treasurer 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, the Treasurer 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 the Sheriff 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 the monies collected by virtue thereof within sixty days after the receipt of such warrant. The Sheriff shall, within five 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 by law in respect to executions issued against property judgments of a court of record and for services in executing the warrant the Sheriff 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 by law upon sheriffs, but shall be 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 therefor 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 their Hotel or Short-Term Rental Unit or the Operator's lease, license or other agreement or right to possess or operate such Hotel or Short-Term Rental Unit 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 Short-Term Rental Unit and the equipment, furnishings, fixtures, supplies and stock of merchandise pertaining to the conduct or operation of said Hotel or Short-Term Rental Unit, otherwise than in the ordinary and regular prosecution of business, the purchaser, transferee or assignee shall at least ten days before taking possession of the subject of the sale, transfer or assignment, or paying therefor, notify the Treasurer by registered or certified mail, return receipt requested, 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.

d. Whenever the purchaser, transferee or assignee shall fail to give notice to the Treasurer as required by the preceding paragraph or whenever the Treasurer informs the purchaser, transferee or assignee that a possible claim for such tax or taxes exists, any sums of money, property or chooses 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 chooses 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.

502. <u>Penalties and Interest:</u>

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, in addition to any other penalties this law or any law may provide, a penalty of ten percent (10%) of the amount of tax due, plus interest at the rate of one and one-half percent (1.5%) of such tax for each month or part thereof of delay. Such penalties and interest shall be paid and disposed of in the same manner as other revenues from this Local Law.

b. If the Treasurer determines that such failure or delay was due to reasonable cause and not due to willful neglect, he shall remit all of such penalty. The Treasurer shall promulgate rules and regulations as to what constitutes reasonable cause.

c. If the failure to file a Return or to pay over any tax to the Treasurer within the time required by this Local Law is due to fraud, there shall be added to the tax a penalty of fifty percent (50%) of the amount of the tax due (in lieu of the penalty provided for in paragraph (a), plus interest at the rate of one percent (1%) of such tax for each month of delay after such Return was required to be filed or such tax became due. 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 determined, assessed, collected and enforced in the same manner as the tax imposed by this Local Law.

d. Any Operator failing to file a Return or report 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, or willfully failing to file a bond required by this Local Law or willfully failing to comply with the provisions of Section 404 of this Local Law, or failing to file for a Certificate of Registration and such data in connection therewith as the Treasurer by regulation or otherwise may require, or to display or surrender a Certificate of Registration as required by this Local Law, or assigning or transferring such Certificate of Registration, or willfully failing to charge separately the tax herein imposed or to state such tax separately on any bill, statement, memorandum or receipt issued or employed by the Operator upon which the tax is required to be stated separately as provided in this Local Law willfully failing to collect the tax from a customer, or 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, shall, in addition to any other penalties herein or elsewhere prescribed, be guilty of a misdemeanor, punishment for which shall be a fine of not more than One Thousand Dollars ($1,000), or imprisonment. The penalties provided herein shall not apply to a failure to surrender a Certificate or Registration which is required to be surrendered where business never commenced.

e. The certificate of the Treasurer to the effect that a tax has not been paid, that a Return, bond or registration has not been filed, or that information has not been supplied pursuant to the provisions of this Local Law, shall be presumptive evidence thereof

f. The penalties provided for in this section shall not preclude prosecution pursuant to the penal law with respect to the willful failure of any person to pay over to the County any tax imposed by this Local Law, whenever such person has been required to collect and has collected any such tax.

503. <u>Returns to be Secret:</u>

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 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 to be filed pursuant to 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 under the provisions of this Local Law, or on behalf of any party to the action or proceeding under the provisions of this Local Law when the 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 fact 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 their duly authorized representative of a certified copy of any Return filed, 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 five years and thereafter until the Treasurer permits them to be destroyed.

b. Any violation of section 503(a) shall be punishable by a fine not exceeding One Thousand Dollars ($1,000), or by imprisonment not exceeding one year or both, in the discretion of the court, and if the offender be an officer or employee of the County shall be dismissed from office and be incapable of holding any public office for a period of five years thereafter.

504. <u>Notices and Limitations of Time:</u>

a. Any notice authorized or required under the provisions of this Local Law may be given by mailing or electronic mailing (e-mailing) the same to the person for whom it is intended by the email or in an envelope addressed to such person at the address given in the last Return filed pursuant to the provisions of this Local Law, or made in any application, or if no Return has been filed or application made, then to such address as may be obtainable. The mailing or e-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 giving the notice shall commence to run from the date of mailing or e-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. 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 years from the date of filing of a Return; provided, however, that where no Return has been filed as provided by law the 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.

TITLE 600 - DISPOSITION OF REVENUES

601. Disposition of Revenues: Revenues from the imposition of tax under this Local Law shall be deposited to the General Fund of the County, thereafter to be allocated as follows:

a. Madison County Tourism portion of tax - Four percent of revenues (4%) for tourism promotion in Madison County; provided, however, that a portion of such revenue may be specifically allocated to the expense of the County in administering such tax. The revenue derived from such tax, after deducting the amount provided for administering such tax, shall be allocated only to enhance the general economy of Madison County, its city, towns and villages through promotion of tourist activities, conventions, trade shows, special events and other directly related and supported activities. The amount retained by Madison County with respect to administering (which includes any services or administration costs related to or as a result from the Short-Term Rental Unit Registry creation, maintenance or enforcement) said tax shall not exceed ten percent (10%) of the revenues collected from the imposition of this four percent (4%) tax;

b. Madison County portion of tax - One percent (1%) being allocated to the County to be deposited into the General Fund.

TITLE 700 - SEPARABILITY AND EFFECTIVE DATE

701. Separability: If 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 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 the remainder of this Local Law shall not be affected thereby and shall remain in full force and effect.

Effective Date: This Local Law shall take effect on July 1, 2026, and expire on June 30, 2029 except that the provisions of this Local Law relating to registration and the authority of the Treasurer to adopt regulations and take all necessary action to prepare for the implementation and enforcement of this Local Law shall take effect immediately.

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

By Supervisor Corbin:

RESOLUTION NO. 26-105

ADOPTING LOCAL LAW NO. 1 FOR THE YEAR 2026

WHEREAS, there has been duly introduced Local Law No. 1 for the year 2026 entitled, "A LOCAL LAW REPEALING LOCAL LAW #2 OF 1983 AND OPTING OUT OF NEW YORK STATE ENFORCEMENT OF THE NEW YORK STATE UNIFORM FIRE PREVENTION AND BUILDING CODE AND NEW YORK STATE ENERGY CONSERVATION CONSTRUCTION CODE FOR ALL BUILDINGS AND FACILITIES OWNED BY THE COUNTY OF MADISON"; and

WHEREAS, a public hearing on said local law was duly held by the Board of Supervisors of the County of Madison on May 12, 2026.

NOW, THEREFORE BE IT RESOLVED, that Local Law No. 1 for the year 2026 be and the same is hereby adopted.

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

By Supervisor Walrod:

RESOLUTION NO. 26-106

AUTHORIZING THE CHAIRMAN TO RENEW AN AGREEMENT WITH THE GUARDIAN LIFE INSURANCE COMPANY FOR FULLY INSURED DISABILITY ADMINISTRATION SERVICES

WHEREAS, Madison County currently has an agreement with The Guardian Life Insurance Company for fully insured disability benefit claims administration services for County employees; and

WHEREAS, the current agreement with The Guardian Life Insurance Company provides a rate of $6.35 per member and expires June 30, 2026; and

WHEREAS, the County's benefit consultants issued a renewal for a lower 2-year rate at $3.29 per member, per month guarantee, was provided by The Guardian; and

WHEREAS, the renewal period is July 1, 2026 through January 1, 2028 and will be renewed for the second year of the 2-year guaranteed rate upon the completion of the first renewal period; and

WHEREAS, the rate is an overall decrease of 9.86%; and

WHEREAS, the proposal made by The Guardian Life Insurance Company has been approved by the Health Plan Administrator and the Government Operations Committee.

NOW, THEREFORE, BE IT RESOLVED that the Chairman of the Board be, and hereby is, authorized to execute the Guardian Life Insurance Company renewal, as is on the file with the Clerk to Board of Supervisors.

Supervisor Walrod made the motion to amend this resolution by modifying the term to reflect other insurance policies on file. Instead of the term ending on June 30th, 2027, it

will now end on January 1, 2028. Supervisor Reger seconded the motion and the following vote was taken:

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

A final vote was then taken:

ADOPTED: AYES – 1,456 NAYS - 0 ABSENT – 44 (Cunningham)

Vice Chairman Walrod asked if there was anyone present wishing to speak for the second public comment period, none were present.

At this time, Supervisor During presented on the Town of Lincoln and all it has to offer. Supervisor During spoke to why so many choose to call Lincoln "home". Lincoln was established in 1896 when the Town of Lenox was divided into Lenox, Lincoln and Oneida. During highlighted the Lenox District No. 4 Schoolhouse and how it served as the Town Hall up until 2018. Supervisor During noted the things that make the Town of Lincoln special including the natural landscape, community and local events. During spoke to the Abolition movement and how the Town of Lincoln is part of history. In October 1835, more than 100 abolitionists traveled by the Erie Canal from Utica to Canastota after a pro-slavery mob broke up the anti-slavery meeting in Utica. Those same abolitionists walked through Clockville and along Oxbow road on their way to Peterboro to continue their anti-slavery work toward freedom and equality.

Vice Chairman Walrod asked if there was any further business.

There being no further business, Supervisor Wicks made the motion to close the meeting, seconded by Supervisor Samsel and carried.