Planning, Economic Development,
Environmental and Intergovernmental Affairs

Wednesday, April 26, 2023 @ 11:00 AM

Chambers

AGENDA

11:00 AM **Call Meeting to Order**

Approval of Minutes

- Approval of March Meeting Minutes

Planning/Employment and Training:

1. Sales Tax Update - Cindy Edick
2. Real Property Update
3. Career Center Update - Ellen Bowe
4. IDA Update - Kipp Hicks
5. CCE Update - Larkin Podsiedlik
6. Tourism Update - Scott Flaherty
7. Planning Update - Scott Ingmire
8. MC Plus Update - John Pinard/Scott Ingmire

Resolutions:

1. Acknowledging Introduction of Proposed Local Law No 1 for the Year 2023 and Calling for a Public Hearing
2. Authorization to Sign Agreement for a Grant of CARES CDBG COVID Relief Funding
3. Resolution for IDA Appointment Steve Durfee.doc
4. Resolution Appointing Member of CRC Steve Durfee

Next Meeting:

1. Next Meeting May 24, 2023 11:00am

Adjourn

Planning, Economic Development, Environmental and Intergovernmental Affairs

Wednesday, March 29, 2023 @ 11:00 AM
Chambers

MINUTES

11:00 AM Call Meeting to Order

Meeting was called to Order by Supervisor Pinard at 11:03 A.M.

Committee Members Present: Joseph Pinard, Joe Wicks, Joe Magliocca, Eve Ann Shwartz and Ronda Winn was present via Zoom.

Others Present: Ellen Bowe, Ryan Coe, Cindy Edick, Melissa Martel Felton, Samantha Field, Scott Flaherty, Kipp Hicks, Scott Ingmire, Keith Lummis, Becky Marsala, Larkin Podsiedlik, Mark Scimone, Emily Burns, Kristin Guinto, Ryan Chaires, Jamie Kowalczk, and Town of Lincoln via Zoom.

Approval of Minutes

- Approval of February Meeting Minutes

  Motion by Ronda Winn to Approval of February Meeting MInutes. Second by Joe Wicks. The motion was Passed.

Planning/Employment and Training:

1. Sales Tax Update - Cindy Edick

   The County sales tax revenues to date ($5,680,569) for 2023 remain ahead of 2022 so far by $757,541, or an increase of 15.39%. Uncertainty about the future exists, but Cindy remains optimistic

2. Real Property Update

   Rebecca began by giving Oneida a Kudos for taking their Auction online this year.

   We are preparing for an auction and will be posting 67 Properties going up for Auction. We continue to work with the DEC regarding the Canal Road property but they have not released this yet.

   Tax Collection is an ongoing process but continues to go strong.

3. Career Center Update - Ellen Bowe

   The unemployment rate as of February 2023 is 4.2%.

They are working on setting up a Community Job Fair with Sam and Ryan from the Public Information Office.

4 customers have recently completed their CDL training and one individual has begun an OJT with a local small business. As for the Summer Youth program, they are still awaiting a funding announcement from the State.

A new Transportation Aid will begin on 4/11/2023 pending Government Operations and Full BOS approval. The individual will assist with transportation of customers for drivers training, clothing, SS cards, etc., which will help solve some current transportation issues with customers.

Due to many job openings and difficulties finding willing workers, Ellen plans to have staff begin making more effort to get out into the community in various ways at least once a week. The Committee wondered what more can be done to better connect workers with jobs. Ellen said they are trying all angels and will continue to think outside the box.

4. IDA Update - Kipp Hicks

Our office has been working with The Hub out of Hamilton, and Madison County has been participating too (Samantha).

They are focusing in on Equity Meetings with the Small Business Development Center and SBA.

Their plan is to host events and Familiarization Tours to educate Mayors, Village Clerks, Town Supervisors, etc. to promote the various community and economic development resources available for new and existing businesses. The IDA annual reports are due to the state at the end of the month, which is taking a lot of their time right now.

The Alliance Apartment project at the Lake Street schoolhouse in Chittanango was granted final approval for tax abatement from our agency.

John Pinard was successful in submitting a CDBG for Merlin, who is the new owner of Thermold in the Town of Lenox.

IDA Reports are due to the state at the end of the month so that is taking a lot of their time right now.

5. CCE Update - Larkin Podsiedlik

Working on Tech assistance, receiving a lot of fruit questions and have had many conversations for Laying Hen Business. They helped educate interested patrons and helped write business plans and unfortunately probably turned away some Laying Hen Business Participants.

Working on Open Farm Day Pre planning. looking to add Buy Local Vendors.

Hired an Agriculture Economic Program Manager who is scheduled to start on April 11th, pending all background checks and paperwork.

Seed to gardening classes will be scheduled. Currently have 2 classes scheduled, Morrisville and Lenox.

4H Newsletter has been sent out. Have a scholarship program for any child ages 5-17ish to attend any of their 9 camps. Applications and information are available.

Also as an FYI, Avian Flu - Currently we are not seeing any cases. However there have been some cases in Ithaca.

6. Tourism Update - Scott Flaherty

Tourisms annual membership drive continues and this year they currently have more members than they've had in a few years.

April 13th is their annual meeting and this year they are giving the Champion of Tourism award to Jamie Kowalczk!

Their spring ads are out and they are working on revamping their group tour profile sheet.

7. Planning Update - Scott Ingmire

With Gwen's retirement and Stefan's recent departure for a job in Syracuse with the Department of State, Jamie, Jessica, and Scott are doing their best to hold down the fort!

We have selected a candidate to replace Gwen who will start on April 17th and we have an opening being extended until the end of April for the 2 Planner positions. This was extended in hopes of getting more candidates to apply.

The Planning Department is managing a huge number of grants with many from NYS HCR and others from State Parks, DASNY, ReImagine the Canals, DOS, and others. In total grants currently being managed add up to $5,816,400, which is more than ever before.

8. MCPLUS Update

MCPlus Updates presented by Scott Ingmire and Supervisor Pinard

Scott stated that County Administrator Mark Scimone told him he should submit a resolution for Accepting the bid response from Empire Access for hut components

Additional MCPlus Updates offered by Supervisor Pinard.

Meeting dates have been changed so they do not conflict with committee meetings. They will now take place on the first and third Wednesday of the month. There will be 3 phases of this project. Each phase contains about 45 miles of fiber optics.

Resolutions:

1. Authorizing the Chairman to enter into an agreement with Ann Duffy

   Authorization to enter into an agreement with Ann Duffy for a New York Main Street Program Grant.

   Motion by Joe Magliocca to Motion. Second by Eve Ann Shwartz. The motion was Passed.

2. Authorizing the Chairman to enter into an agreement with Earlville Opera House, Inc.

   Authorization to enter into an agreement with Earlville Opera House, Inc. for a New York Main Street Program Grant.

   Motion by Joe Magliocca to Motion. Second by Eve Ann Shwartz. The motion was Passed.

3. Authorizing the Chairman to enter into an agreement with Earlville Library

   – Authorization to enter into an agreement with Earlville Free Library for a New York Main Street Program Grant.

Motion by Joe Magliocca to Motion. Second by Eve Ann Shwartz. The motion was Passed.

4. Authorizing the Chairman to enter into an agreement with Main Street - Wilburn

   Authorization to enter into an agreement with 2-6 E. Main Partnership for a New York Main Street Program Grant.

   Motion by Joe Magliocca to Motion. Second by Eve Ann Shwartz. The motion was Passed.

Other Committee Business

1. Resolution - Authorization to Enter into Easements Agreements

   Resolution for easements with the Towns of Lenox, Sullivan, Eaton, and Stockbridge for hut placement as part of the Broadband project. Motion by Eve Ann Shwartz to Motion. Second by Joe Magliocca. The motion was Passed.

2. Resolution - to Accept Empire Access Grant Funds per BId

   A Resolution for the acceptance of Empire Access (sole responding bidder) for the Electronic and Support Equipment Bid (RFB 23-10) for $769,512.29 as part of the Broadband project.

   Motion by Joe Wicks to Motion. Second by Eve Ann Shwartz. The motion was Passed.

3. Resolution - Transfer Land from Highway Garage Eaton to Town of Eaton

   A Resolution was approved to allow for the transfer of land from Madison County to the Town of Eaton for the former Highway Garage property with the County retaining an easement for a hut placement as part of the Broadband project.
   Motion by Eve Ann Shwartz to Resolution - Transfer Land from Highway Garage Eaton to Town of Eaton. Second by Joe Magliocca. The motion was Passed.
   Abstain: Wicks

4. New Business

   Sam Field updated the Committee on the great and successful business match maker event they held at the HUB in Hamilton last week as part of the Buy Madison program. 32 local businesses attended and numerous matches and connections were made. It was very successful and we want to thank Sam, Ryan, the HUB, and C&D advertising for the time and effort that went into the event!

Preferred Agenda

Next Meeting:

1. Next Meeting April 26, 2023 11:00am

Adjourn

Motion to Adjourn 11:50 A.M.Motion by Eve Ann Shwartz to Motion. Second by Joe Magliocca. The motion was Passed.

RESOLUTION NO. 23-________

ACKNOWLEDGING INTRODUCTION OF PROPOSED LOCAL LAW NO. 1 FOR THE YEAR 2023 AND CALLING FOR A PUBLIC HEARING

WHEREAS, Supervisor Pinard has duly introduced proposed Local Law No. 1 for the year 2023, 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 May 9, 2023 at 11:15 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.

Dated: April 11, 2023

____
John J. Pinard, Chairman
Planning, Economic Development,
Environmental and Intergovernmental
Affairs Committee

INTRODUCTION OF LOCAL LAW NO, A OF THE YEAR 2023
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. <u>Short Title:</u> This Local Law shall be known as the Madison County Occupancy Tax Law.

102. <u>Intent:</u> 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.

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

a. "Booking Company" – Shall mean a person, company, ageny, etc. collecting rent for individuals rooms, rooms in a Hotel or Motel via an online platform or including, but not limited to AirBnB, FlipKey, Homeaway, VRBO, HomeToGo, Tripping.com, OneFineStay, etc.

b. "County" - Madison County, New York.

c. "Effective Date" – The date set forth in Section 702 of this local law.

d. "Hotel or Motel" - Shall include any facility providing lodging consisting of or commonly known as a hotel, motel, tourist home, cottage, cabin, condominium, bed & breakfast, and short term or vacation rental or such terms singly shall mean any facility or portion thereof providing lodging on an overnight basis. Such terms include an apartment, motor court, inn, boarding house, cabin, cottage or club, lodge or similar hotel or motel type of accommodations by whatever name designated, whether or not meals are served and shall include those facilities commonly known as "bed and breakfast" and "tourist" facilities. Such terms also include trailers, campers, tents, yurts and camp sites offered for rent by the owner or operator for lodging and shelter on an overnight basis. "Short term or vacation rental" includes those units rented or leased to occupants, including furnished apartments or rooms in or consisting of a dwelling place ordinarily occupied for residential purposes (including single family residences, condominiums, duplexes, town homes, apartments and other residential units), including units rented directly by the owner or a booking company, as well as those rented or leased through an owner's agent or room marketer.

e. "Occupancy" shall mean the use or possession, or the right to use or possession of any room or space defined in Section 103. "Occupant" shall mean a person who, for a consideration, uses, possesses, or has the right to use or possess, any room in a hotel, motel, tourist home, cottage, cabin, condominium, bed & breakfast, and short term or vacation rental under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.

f. "Operator" shall mean any person, representative or agent operating a hotel or motel as defined in Section 103, clause c. in Madison County, 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 hotel, motel, tourist home, cottage, condominium, bed & breakfast, and short term or vacation rental.

f. "Permanent Resident" shall mean any occupant of any room or rooms in a hotel, motel, tourist home, cottage, cabin, condominium, bed & breakfast, and short term or vacation rental for a period in excess of ninety (90) consecutive days.

g. "Person" shall mean an individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, and any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of the foregoing.

h. "Rent" shall mean the total consideration received by an operator for occupancy, including all chargesby whatever term designated, valued in money, whether received in money or otherwise.

i. "Room" shall mean any room of any kind in any part or portion of a hotel, motel, tourist home, cottage, cabin, condominium, bed & breakfast, and short term or vacation rental, which is available for or let out for any purpose other than a place of assembly, as defined in Section 103.

j. "Return" shall mean any return filed or required to be filed as herein provided.

k. "Tax" shall mean the tax imposed pursuant to this Local Law and any increase, reduction or modification hereafter authorized.

l. "Treasurer" shall mean the Treasurer of Madison County or the Treasurer's designee.

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

105. Reference to Tax: 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 he or she 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 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; and to compromise disputed claims in connection with the tax imposed by this Local Law

c. 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;

d. Delegate functions hereunder to a deputy treasurer or any employee or employees of the Treasurer,

e. Prescribe methods for determining the rents for occupancy and to determine the taxable and non-taxable rents;

f. Require any operator within the County to keep detailed records of the nature and type of hotel, motel, tourist home, cottage, cabin, condominium, bed & breakfast, and short term or vacation rental 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;

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

h. 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.

203. Administration of Oaths and Compelling Testimony:

a. Employees or agents of the Treasurer 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 his or her 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 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 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 his duly appointed deputies or any officers or employees of the Treasurer, designated to serve such process.

TITLE 300 - TAX RATE, PERSONS LIABLE, TAXABLE RENT, EXEMPTIONS

301. Imposition of Tax: On and after the 1st day of July, 2023, there is hereby imposed and there shall be paid a tax of four percent (4%) upon the rent for every occupancy of a room or rooms in a hotel or motel as defined in Section 103, clause c. herein, in Madison County except that this tax shall not be imposed upon:

a. permanent residents for the period of occupancy in excess of ninety (90) 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 the tax.

b. Where the occupant has failed to pay and the operator has failed to collect a tax as imposed by this Local Law, then in addition to all other rights, obligations and remedies provided, such tax shall be payable by the occupant directly to the Treasurer, and it shall be the duty of the occupant to file a return thereof with the Treasurer and to pay the tax imposed thereon to the County Treasurer within 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 by regulation that the occupant shall file returns and pay directly to the Treasurer the tax herein imposed, at such times as returns are required to be filed and payment made over by the operator.

d. The tax imposed by this Local Law shall be paid upon any occupancy on and after July 1, 2023, although such occupancy is had pursuant to a contract, lease or other arrangement made prior to such date. Where rent is paid or charged or billed, or falls due on either a weekly, monthly or other term basis, the rent so paid charged, billed or falling due shall be subject to the tax herein imposed to the extent that it covers any portion of the period on and after July 1, 2023. 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 providing 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. Determination of Taxable Rent:

a. The tax shall be imposed upon the total consideration received for occupancy of a room or rooms in a hotel or motel as defined in Section 103, clause c., 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;

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 motel as defined Section 103, clause c., occupancy of rooms in the premises and rents therefrom received by such corporation or association shall not be subject to tax hereunder.

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

401. Registration: 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 County Treasurer pursuant to

subdivision (b) of Section 501 of this Local Law shall file with the County Treasurer a certificate of registration, in a form prescribed by it, at least twenty 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 his liability for the payment of taxes pursuant to subdivision (b); of (Section 501) of this Local Law. The County Treasurer shall within five days after such registration issue, without charge, to each registrant a certificate of authority empowering the Treasurer to collect the tax and a duplicate thereof for each additional place of business of such registrant. The County Treasurer shall issue with the certificate of authority 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 authority 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 County Treasurer immediately upon the registrant's ceasing to do business at the place named or in the event that such business never commenced.

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 five years, 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, 2023. 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 he may specify. If the Treasurer deems it necessary in order to insure the payment of the tax imposed by this Local Law, he or she 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 he may specify.

b. The forms of returns shall be prescribed by the Treasurer and shall contain such information as the Treasurer deems for the proper 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. 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.

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: checks returned as NSF (non-sufficient funds). After the receipt of a third check returned for insufficient funds, the Treasurer also reserves the right to unilaterally terminate the Certificate of Authority for the Hotel or Motel 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 his or her 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 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 County 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 his hotel or motel or the operator's lease, license or other agreement or right to possess or operate such hotel or motel or of the equipment, furnishings, fixtures, supplies or stock of merchandise, or the said premises or lease, license or other agreement or right to possess or operate such hotel or motel and the equipment, furnishings, fixtures, supplies and stock of merchandise pertaining to the conduct or operation of said hotel or motel, otherwise than in the ordinary and regular prosecution of business, the purchaser, transferee or assignee shall at least ten 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 County Treasurer within the time required by this Local Law shall be subject to a penalty of ten percent (10%) of the amount of tax due, plus interest at the rate of one 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 County 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 County 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 County 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(c) of this Local Law, or failing to file a registration certificate and such data in connection therewith as the County Treasurer by regulation or otherwise may require, or to display or surrender a certificate of authority as required by this Local Law, or assigning or transferring such certificate of authority, 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 Section 402 of 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, or imprisonment. The penalties provided herein shall not apply to a failure to surrender a certificate or authority which is required to be surrendered where business never commenced.

e. The certificate of the County 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 sales tax.

503. Returns to be Secret:

a. Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the Treasurer or any officer or employee of the 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 his duly authorized representative of a certified copy of any return filed in connection to the tax nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns and the items thereof, or the inspection by the County Attorney or other legal representatives of the County of the return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted for the collection of a tax or penalty. Returns shall be preserved for 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, 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. Notices and Limitations of Time:

a. Any notice authorized or required under the provisions of this Local Law may be given by mailing the same to the person for whom it is intended in a postpaid 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 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 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: All revenues from the imposition of tax under this Local Law shall be deposited to the general fund of the County, thereafter to be allocated only 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 said tax shall not exceed ten (10) percent of the revenues collected from the imposition of this tax.

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.

702. Effective Date: This Local Law shall take effect on July 1, 2023, and expire on June 30, 2026 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.

Dated at Wampsville, New York
, 2023 (Introduced)

____
Emily Burns
Clerk of the Board

RESOLUTION 23-_______

AUTHORIZATION TO SIGN AGREEMENTS WITH MADISON COUNTY BUSINESSES FOR A GRANT OF CARES CDBG COVID RELEIF FUNDING

WHEREAS, Madison County has received a $1,000,000 grant from the New York State CARES Community Development Block Grant (CDBG) program, and

WHEREAS, The Madison County Planning Department, in partnership with the Madison County Industrial Development Agency, has worked to make available CARES funds to local small businesses to prevent, prepare for, and respond to the effects of the coronavirus pandemic; and

WHEREAS, this grant is designed to help small businesses (typically less than 25 employees) with reopening and restarting to help bolster Madison County's economy; and

WHEREAS, Madison County has worked with its consultant and reviewed and ranked applications based on completeness, timeliness, program eligibility, and a defined scoring matrix; and

WHEREAS, Madison County has determined that the following businesses are eligible for a grant award in the amount specified:

1. <u>Flour and Salt Bakery</u> for <u>$50,000</u>
2. <u>Camden Dental</u> for <u>$45,000</u>
3. <u>Dave's Diner</u> for <u>$50,000</u>
4. <u>Pewter Spoon</u> for <u>$46,000</u>
5. <u>Kalamata Pita</u> for <u>$25,000</u>
6. <u>The Rippleton Center</u> for <u>$50,000</u>
7. <u>Quacks Village Inn</u> for <u>$50,000</u>
8. <u>FoJo Beans</u> for <u>$50,000</u>
9. <u>The Apple Kitchen</u> for <u>$9,000</u>
10. <u>Monanfran Farms</u> for <u>$50,000</u>
11. <u>AJT</u> for <u>$50,000</u>
12. <u>Theodores</u> for <u>$50,000</u>
13. <u>Casolwood Golf</u> for <u>$50,000</u>
14. <u>CNY Youth Connections</u> for <u>$50,000</u>
15. <u>BJK Photos</u> for <u>$50,000</u>
16. <u>New Moon Farmstead</u> for <u>$25,000</u>
17. <u>Hamilton Inn</u> for <u>$50,000</u>
18. <u>Hamilton Farmhouse</u> for <u>$50,000</u>
19. <u>Holcomb B&B</u> for <u>$25,000</u>
20. <u>The Zen Den</u> for <u>$25,000</u>
21. <u>Manor on the Green</u> for <u>$18,000</u>
22. <u>Ye Olde Landmark Tavern</u> for <u>$22,000</u>; and

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Board of Supervisors is hereby authorized to sign Agreements with the above mentioned businesses for CARES CDBG grant awards in the amounts specified above.

Dated: May 9, 2023

____
Joseph J. Pinard, Chairman
Planning, Economic Development,
Environmental and Intergovernmental
Affairs Committee

RESOLUTION NO. _____

APPOINTING A MEMBER TO
THE MADISON COUNTY INDUSTRIAL DEVELOPMENT AGENCY

BE IT RESOLVED, that Steve Durfee, of Chittenango, NY, 13037, be hereby appointed to the Madison County Industrial Development Agency, filling a vacant position, commencing on May 9^{th} 2023, and to serve at the pleasure of the Board of Supervisors.

Dated: May 9, 2023

____
Joseph J. Pinard, Chairman
Planning, Economic Development,
Environmental and Intergovernmental
Affairs Committee

RESOLUTION NO. _____

APPOINTING A MEMBER TO
THE MADISON COUNTY CAPITAL RESOURCE CORPORATION

BE IT RESOLVED, that Steve Durfee, of Chittenango, NY, 13037, be hereby appointed to the Madison County Capital Resource Corporation, filling a vacant position, commencing on May 9th, 2023, and to serve at the pleasure of the Board of Supervisors.

Dated: May 9, 2023

____
Joseph J. Pinard, Chairman
Planning, Economic Development,
Environmental and Intergovernmental
Affairs Committee