

**FINANCE/TAX REDUCTIOIN/MANDATE RELIEF - COMMITTEE**

Tuesday, January 17, 2023 - 10:30 AM

Thomas Scozzafava, Chairman  
Noel Merrihew, Vice-Chairman

Chairman Scozzafava called this Finance Meeting to order at 11:05 am with the following Supervisors in attendance: Clayton Barber, Robin DeLoria, Stephanie DeZalia, Derek Doty, Charlie Harrington, Roy Holzer, Ken Hughes, Steve McNally, Noel Merrihew, James Monty, Tom Scozzafava, Matt Stanley, Ike Tyler, Joe Pete Wilson, Davina Winemiller, Margaret Wood and Mark Wright. Shaun Gilliland was excused.

Department Heads present: Laura Carson, Michael Diskin, Judy Garrison, David Wainwright and Michael Mascarenas.

Also present: Chelsea Merrihew and William Tansey

News media – Alana Penny, Sun News.

SCOZZAFAVA: Good morning. I apologize for the delay. We're going to start with our County Clerk, Chelsea.

C.MERRIHEW: Good morning. You have my report. We collected \$817,000, in December, transferred \$475,000, of that to the Treasurer for local retention. Our year-end totals, transfer tax in 2022, we accepted \$778,000, that's our second highest year since we started collecting in 2010. Mortgage tax retained by the county, we had a record year, collected \$1.7 million dollars, \$500,000 over last year. That's all I had for today. Are there any questions?

HUGHES: Good morning. Just a quick question, how do you determine the amount of money that gets transferred to the Treasurer, the four-seventy-five?

C.MERRIHEW: So, if you look at the monthly report to Treasurer, we collect, all the money that we collect is determined by State statue so within that it tells us what we can keep and send back to the different State agencies.

HUGHES: Thank you for that verification.

MASCARENAS: Just so the board is aware, the money that's collected through that is used to pay off capital. So, the jail bond, radio project those are projects that we utilize those funds so when they have an access in collections or over budget that reduces the amount that our locals have to then contribute to pay off those bonds so, anytime they collect an excess amount it's a really good thing. Good job.

C. MERRIHEW: Thanks.

SCOZZAFAVA: Anything further for Chelsea? If not, thank you. Laura.

CARSON: Good morning. You have my report. Page one, is the department head expense report. Coroners responded to 105 calls and funeral homes handled 24 removals.

Page two is the supervisor expense report, a couple missing because we didn't receive them in the time for the report but it's just a couple.

Page three is the invoice summary, in December we processed almost 2,000 invoices, we noted 139 errors. In 2022, the year to date overpayments prevented were almost \$18,000, and duplicate payments were \$182,500.

Page four is our budget. Page five is the assigned counsel summary. We received 85 vouchers, processed 103 and paid out almost \$73,000 in December.

Page six is the assigned counsel budget and then finally page seven is our special prosecutor summary. We received 25 vouchers to date and we paid out \$59,000 in special prosecutor fees. Anybody have any questions?

SCOZZAFAVA: I guess not.

CARSON: Thank you.

SCOZZAFAVA: Dave Wainwright.

WAINWRIGHT: Good morning. In 2022, our office processed 2,241 deeds, which was about 200 less than last year so hopefully all that means is that the inventory of property for sales is starting to drop and that's kind of what we thought. We also processed 107 survey maps, which is 27 less than last year.

We've got about half of those second notices I believe Mike spoke about for the senior citizens printed. The rest of them should be done in the next week. We'll get them mailed out probably by January 30; they are supposed to be mailed out 30 days before the March 1<sup>st</sup> deadline. I've got to give a big thanks to Judy Garrison and Mike DePaoli in the mailroom. Mike is printing up these on postcards which saves quite a bit of money as opposed to sending out a letter, stamped and then envelope and all of that and also, Hugh Heron in the Information Systems Department, he set up some kind of a template that Mike could apply a mail merge from an excel spreadsheet into I think publisher is the program that he's using. We'd still be plugging away at them if it wasn't for all that.

Taxes have been posted to Imagemate online. Our website has been updated with the tax rolls and a couple of other things that go out there on the website but other than that, we are in good shape. That's all I have.

SCOZZAFAVA: Any questions? I have one. So, the property market slowed down. We are seeing property values starting to come back down on the market. So, at what point do they adjust the equalization rates to reflect that?

WAINWRIGHT: Well, when the sales numbers come down. There are fewer sales but they are still quite high so as long as they are higher than the assessed values and you've always got that positive trend.

SCOZZAFAVA: So, when will we get the rates for like Moriah, we still at 94%? Is that going to change?

WAINWRIGHT: Yeah, we won't know that for a while yet.

SCOZZAFAVA: That's what I thought. Okay, all right. Okay, while you're here Dave I asked Bill Tansey to come today because I'm sure we all probably received questions regarding the fire fighters and ambulance squad members exemption that we can now grant through the State so

Bill, if you want to come right up, that's fine. So, I know with I, with three fire departments in my community I've had many calls regarding this as the town board, I did speak to the Superintendent at the school to see what they're doing. I think they're in a mode; they are waiting to see what we do. I don't know what the county plans on doing at this point because we can also grant that exemption I believe? So, anyway there's just a lot and I've been having conversations with Fire Chiefs and Fire Commissioners you know, and trying to do all this by March 1<sup>st</sup> which I believe has to be done by March 1<sup>st</sup> for that exemption to sign up for next year? Am I correct in that?

TANSEY: For the first set of applications to apply to this.

SCOZZAFAVA: Correct so anyway, I'm going to turn it over to Bill and then we can have some discussion on this so we can see where we are going. If anybody has any questions for Bill but why don't you go ahead.

TANSEY: Good morning. Happy Tuesday. 466a is a law that was passed December of 2022. It is based off 466 B-K or L; I think we're up to L. Other counties have used, Monroe County, Erie County, Westchester County, the law gives the taxing districts, the county, the towns, the school districts, the fire districts and any special districts sewer or water to grant up to 10% tax exemption on a personal owned, primary residence property. Two owners, two volunteers, two exemptions. The property has to be a primary residence in the district that that person volunteers. So, if they volunteer in Keene Valley but have a primary residence in Keene it doesn't apply. They have to have lived in that primary residence and this is determined by the taxing district, between 2 and 5, at least 2 to 5 years so, if you volunteer in Keene and then move to Keene Valley the time starts over. The five years has to be in the same district for the firemen and the volunteer ambulance workers.

The big deal I think is you have to be an enrolled member and what is an enrolled member? It is somebody who is not defined in the statute, there's some attorney general opinions that say that a person has to be active, up to date in training, responding to calls, responding to meetings but there's no definition. The other counties, the other taxing districts that have passed statues have not really defined what an enrolled member is. It puts a lot of pressure, in my opinion on the Chief making the decision. For example, a Chief goes to school with somebody known them for 35 years that somebody is very active up until about three years ago and now hasn't shown up in three years. I'm an enrolled member, please sign me up the Chief, his best friend has got to say, nope you're just not active anymore. So, I don't know how much pressure we want to push down to the Chiefs to make this decision but for most of the people in this room it's a small number of active volunteers seeking this tax exemption, a lot of us take the income tax, the \$250 and you can't do both. You can do one or the other, \$250 for a lot of people is a better benefit.

There's a second part of the law that extends this out to a lifetime. Same basic rules apply. You've got to volunteer in that district for the full twenty years and if you're active duty and you apply for the lifetime exemption the Chief can give it to you or your primary residence in that district. The law does say the county can apply this exemption if the person moves out of the district so I volunteer in Keene Valley, I get my twenty years and now I want to move to let's say, Willsboro does Willsboro grant me that exemption? That's up to Willsboro but I don't get it Keene. The county could do it because I live in the same county but that's not up for discussion at this point, maybe. And the same applies for the spouse, unmarried spouse, they can apply and can continue the exemption and anybody who is killed in action can continue with that lifetime exemption. That is the basic overview.

SCOZZAFAVA: Let's go back to where I have three fire districts and fire protection so, and I do have constituents that may live in a different than the district they serve in. Are they entitled to

the exemption?

TYLER: No.

TANSEY: No

MONTY: Not the way I read it.

SCOZZAFAVA: Why? Isn't a firefighter a firefighter if you're in the Town of Moriah regardless of what district you're serving in? I mean, we've got firemen in Grover Hills that actually serve in Moriah, the Moriah Fire Department.

TANSEY: We attorneys rely so much on precedent, we are like little ducklings, we follow the person in front of us and the Attorney General's opinions on the previous 466's version have said, you have to live in the district in which you volunteer so, my simple answer would be you have to be in the Grover Hills Fire District and your primary residence has to be in the Grover Hills Fire District to get this tax exemption. That doesn't mean, I think if you wanted to be a little bit more adventurous and you made a town law that your coverage is the Town of Moriah, it would mean that people would have to object and we would have to attempt fate in a court of law but –

SCOZZAFAVA: So, if we incorporated that into our local law that if you are a fire fighter or an ambulance squad volunteer that live within the Town of Moriah, and meet all the other qualifications then you would be entitled to it? This is going to turn into a war believe me because like you live in that, you know, you've got people living in District 3, which was a district that was formed when the Village of Port Henry dissolved who have members that live outside of that district but yet, they all have mutual aid agreements. I mean, if you have a fire all three departments are there.

TANSEY: There is an interpretation of both issues and both issues say you've got to be a member of the district where your primary residence is and the mutual aid, Keene Valley we are on mutual aid with Keene, it doesn't apply. Just because I live in Keene and volunteer in Keene Valley if I was responding to a mutual aid to Keene it doesn't apply. So, both those examples have been defined.

HOLZER: Quick question, so if I take as a Volunteer Fireman, I take the income tax exemption that's coming out the of the New York State general fund, if I'm in a municipality that allows my volunteer firemen to do the exemption, same thing here at the county we're all absorbing the exemption correct? Just for clarification.

TANSEY: The taxing district is absorbing it, yes.

HOLZER: Okay and you said earlier that for many the income tax exemption is just as great as the property tax exemption?

TANSEY: That is a deduction and you can only do one or the other. You can only do the income tax deduction or the tax exemption. So, mathematically you would have to; if you owned a \$200,000 house your primary residence, it makes more sense to take the income tax deduction. If you have an \$800,000 house then it makes more sense to use your tax exemption on the real property.

HUGHES: If you serve a fire district and an EMS district is there double dipping on that exemption or is it just a single exemption?

TANSEY: It's a single exemption as a volunteer. You double if you're two owners.

HUGHES: Okay. Two different services I still get the same one.

TANSEY: One credit, one volunteer it doesn't matter how many times, husband and wife volunteer it is two exemptions on the same property.

HUGHES: Thank you very much.

McNALLY: What about the retirees that are no longer with the department but have served for 20 years, that's where this is going to be a real issue.

SCOZZAFAVA: You have to be active.

McNALLY: Yeah, but what about that people that served 20 years?

SCOZZAFAVA: I served 17. I'm not active. Does that mean I can go get it? No.

McNALLY: Well, I served 30.

SCOZZAFAVA: Well, you can't get it if you're not active.

McNALLY: Well, that's going to go over very well.

SCOZZAFAVA: Well, we didn't write it. It's going to go over even worse when you find out you've got fire fighters in your community that don't live in the district they are serving and can't get it.

MONTY: So, this is strictly for volunteers, am I correct? You have fire departments that have paid members, you have ambulance districts that have paid members but they qualify, it is strictly volunteers.

TANSEY: Paid members are strictly excluded, yes.

WILSON: Bill, will you just clarify the time requirements again. Is there a time period for residency and a time period for active member? I'm not clear on that.

TANSEY: As I understand it the time periods have to run parallel so if you're a volunteer for two years and your primary residence has been five years in the same town you still have a two-year credit, two years of volunteer. If I volunteer in Keene but live in Keene Valley and I've volunteered for five years and then I move to Keene and my primary residence is one year, I still have to do another year to get to that second year.

WILSON: So, two years for residency?

TANSEY: The time frame and the statute is two to five years the taxing district determines two to five most of the statues I've seen have been five years so you have to be a volunteer and a primary resident, in the same district for five years if that's your determination.

WILSON: Okay, thank you.

WOOD: We have paid E5 staff in Schroon Lake, they also volunteer but because they are paid it's too bad. Am I understanding you correctly? They volunteer on their off time.

TANSEY: That is exactly what I said but the way you asked the question seems to imply that they are volunteering on their off hours.

WOOD: Right.

TANSEY: I think that would be a determination by who writes the resolutions for the district or the law for the town if they wanted to define, but as long as you're on payroll, the opinion read as long as you're on payroll you don't get the exclusion.

DELORIA: Bill, a volunteer department that doesn't own property but rent in the district?

TANSEY: No, primary residence.

DELORIA: So, those people would have to take the income tax deduction?

TANSEY: Yes.

SCOZZAFAVA: So, a volunteer fireman in Moriah, and I get the lifetime, I met all that criteria so then I decide for some crazy reason to move to Crown Point do I continue to get it, that exemption? Does that exemption go along with you if you move to another municipality?

TANSEY: The exemption moves with you as long as you stay in a taxing district that grants it.

SCOZZAFAVA: That grants it. That's what I'm saying.

TANSEY: So, you would lose the exemption given to you by Moriah but if the county gave it to you, you would get the county portion the exemption yes and if Crown Point wrote the law including people who have done twenty years in a different district they could do that but you would have to have a mutual thing there we'll grant it to everybody in Keene Valley who moves to Crown Point, if they earned their twenty, they can have it, if you move to Moriah you can't.

SCOZZAFAVA: So, a firefighter that lives – we are going to have to go to a public hearing here; who lives in a fire protection district and serves with one of the three districts, what happens? He doesn't get it.

TANSEY: He's not in the taxing district, no.

SCOZZAFAVA: That's insanity.

TANSEY: I think there's room and I'm working with Matt Fowler down in Glens Falls and we're seeking out other opinions like I said, the statues that I've found, the opinions I've found, there's no real definition of an enrolled firefighter so I think there's room to maneuver in this firefighter definition.

SCOZZAFAVA: I would say when we do the local law is, if you're a firefighter within the Town of Moriah or a volunteer you're entitled to it. So, instead of trying to do these geographical boundaries. Okay, one more question and we need to go to a public hearing.

WINEMILLER: Is it my understanding that the house has to be tax assessed under \$200,000?

TANSEY: No. I was just making mathematically \$200,000 or less it doesn't make sense to take the tax exemption.

WINEMILLER: So it doesn't matter what their tax assessed value is? There's no minimum?

TANSEY: There is no minimum.

WINEMILLER: Okay, thank you.

TANSEY: It's just mathematically if you want to take the income tax deduction or the property tax exemption, \$200,000, seems to be the cutoff point.

SCOZZAFAVA: Okay, we are going to recess the finance committee meeting and go to a public hearing. Mr. Monty will Chair the hearing.

THE COMMITTEE RECESSED AT 11:27 A.M. TO CONDUCT A PUBLIC HEARING  
AND MOVED BACK INTO SESSION AT 11:40 A.M.

SCOZZAFAVA: Are there any more questions for Bill? So, let me ask this question, does this board for county purposes plan to offer this exemption?

MONTY: My thoughts speaking with my own fire department and my own fire chief, he said that the best thing for them to do is take the \$250.00 State exemption, it was the easiest. So, I don't think my fire department, speaking to them, if they requested it of course we are going to move forward, absolutely I support it. If the county moves forward, absolutely I support it but I think that you're going to find that most of your local fire departments would rather take the \$250.00, if they understand it. Some people think they are getting the \$250.00 and the \$200.00; you've got to make sure it is one or the other am I correct Bill?

TANSEY: That's correct. Yes.

SCOZZAFAVA: So when you're saying the \$250, you're saying the income tax portion?

MONTY: Yes, for being a volunteer and it doesn't matter what district you live in.

SCOZZAFAVA: Now, isn't there currently which we don't have in Moriah another exemption that you can currently, some towns may even have it in place grant for fireman or no? Firefighters? I guess not.

TANSEY: There is 466 for villages.

MONTY: Doesn't mean you can't offer it Tom.

SCOZZAFAVA: Well, we can't if it's for villages only.

MONTY: But you can have it for your town.

SCOZZAFAVA: This here?

MONTY: Yes.

SCOZZAFAVA: No, which we plan to my town board will support this but the problem is there's a lot of holes here that need to be filled. First and foremost how is the assessor ever going to take all these applications in and then you know, certify them because the assessor will have the final determination rather they get the exemption or they don't get the exemption, correct?

TANSEY: That is correct. The assessor makes the final determination.

DELORIA: Tommy, in Newcomb we looked into this and we're going to wait.

SCOZZAFAVA: Yeah, I don't foresee this happening.

DELORIA: March 1<sup>st</sup> is around the corner and to get something in play might end up coming back to biting your fire and rescue squad people then it's going to be bad on you because you didn't inform them enough about this new exemption is taking money out of their pocket. Might as well take the income tax.

SCOZZAFAVA: Yeah, I don't see it happening for this year.

HUGHES: Mr. Tansey, am I correct in saying that each town must pass a local law before 2025? We must pass it? The paperwork you sent out which was awesome by the way, thank you is each town required to take action on this?

TANSEY: Each town is not required to take action. This is authority for the town or taxing district to take action. I don't remember seeing the 2025 deadline so I think you've got a couple years before putting this in play.

HUGHES: Okay, thank you.

SCOZZAFAVA: We have no idea what the impact is and there's no way of knowing. It's like anytime you grant an exemption you don't know what the impact is until you see the impact. I mean, how do we know how many are going to qualify for this? Who is going to apply for the exemption? You know, exemptions are a double-edged sword because somebody has to pick it up on the other end but this is another position that the State of New York puts us into by making us the bad people or good people in this case but still, we're the ones that have to absorb the cost. I mean if they would have put a bill out there like this and said we'll make up the difference in regards to the loss revenue but we know that will never happen.

STANLEY: So this actually makes a lot of sense if every single taxing entity actually passes this because I am just quickly doing math. Like if, Ausable Valley actually does it, that's a huge tax break with our cost per thousand, if the county does it that's additional money on top of it, if the town does it that's additional money.

SCOZZAFAVA: Absolutely.

STANLEY: If the special districts to do it, it could add up very quickly. Now, one thing it's a lot of paperwork, it's a lot of work to do this but how much is it going to cost our taxpayers if we keep losing volunteers? If we keep losing volunteers and have to pay, we're already seeing it in EMS side because you're losing volunteers your taxable amount to pay people to perform those services is a lot more than a little bit of tax credit. I mean, nobody goes into the volunteer fire or ambulance service because they are looking to make a payday, at the end of the day we're looking to serve our communities so I think if we can look at each individual one and yes, the language is tough on this because like Tom, I have three fire districts within the Town of Jay and I know I have a lot of people around the Town of Jay who serve on the Upper Jay Fire Department but don't live in the Upper Jay district and from my understanding of this, they won't qualify for any of the other benefits if, they don't qualify because they don't live in the district that they serve even though they live within the town, within the county, within the school district it wouldn't sell. I think the law is a great starting place. I think it just needs to incorporate the volunteers who volunteer period, not volunteer within a district.

SCOZZAFAVA: It might be a good time for me to try to consolidate and go to a town wide fire district.

STANLEY: I was going to say that but didn't want it on the record.

SCOZZAFAVA: Been down that road twice, it's like having an exorcism but anyway.

STANLEY: That actually creates for them a very strong argument. If you can get this tax break or exemption because you live in a Moriah and serve in Moriah there's a big difference than if you live in a portion of Moriah but don't live in that portion.

SCOZZAFAVA: Correct. All right, so anything more for Bill? If not, thanks for coming Bill. We appreciate it. Mr. Diskin.

DISKIN: Good morning. I'll start with sales tax. I gave you the figures through the end of the year. Keep in mind; this is through the end of the year as far as receiving cash in the calendar year doesn't necessary follow our budget. Some of you've been here a long time and understand that, those that are newer may not realize what I'm saying but our budget takes into consideration most of February and March and the new sales tax when are added in count for the year. I won't go into a big explanation why that happened but it happened many years ago Tom is the only one that remembers when this got changed. So when you're looking at cash for the year this is really giving you a figure of what we're going to end up with in sales for the year but it's a pretty good barometer if you take a look at last January and February are and you just add those in and add what we have we are going to end with sales tax for the year. We are at a little over \$40 million now; we should be in good shape for the year. Any questions on it?

By the way, I just got this morning and I didn't have time to print them out, I just got the summaries for January and we had quite a big boost in the second check in January. I think it's probably a reflection of fuel going back up in addition to Christmas time sales, they come in usually January. Occupancy went up last month, if you remember I said we had a check that came in late and we were negative in the last month, some of this is made up this month, it kind of balances it out. The check for one of the larger businesses came in and credited after in December was actually November so we look like we are \$50,000 over this month. We were \$30,000 under last month, lot of that comes from that one business.

One of the things and I put this on your desks this morning I know you probably haven't had much

chance to look at it but we were final able with the help of some other people in some of our wizzes in my department Hillary White particularly was able to actually do a print out of what we do by town for the year, what we had in money. It was the first time we were able to do that but if you look at it it's an interesting it's the actual cash that we received right through December and so you can look at it and see what your town contributed in a way of occupancy for the year. I think one thing you might note on the bottom the Air B&B figure which averages a little over a hundred thousand a month, that's not assigned to any particular town because as you are all aware Air B&B doesn't necessarily assign to one particular, they don't give us a list of what towns are where, what communities it's going from so that's a figurative, it's not added in there. Other than that, I have one other thing, I had my department information, my monthly budget and cash flow but one other item that came in after I sent the agenda out and I spoke with Mr. Manning about this. We had a lady from Saranac; she owns property in Saranac Lake who gave me a call sometime last week. She had gotten her tax bill and on was a school relevy and she was wondering why she got that so we went and looked at it and we said, you didn't pay your school taxes. So, she went back and started looking, she knew she had sent a check into the school district. What had happened and this is something that is happening in a lot of areas, somebody intercepted that check, changed it, they whited out the word Saranac Lake Central School District and added their name to it, cashed the check. So, she actually looked at her bank account because she didn't ask for a receipt from school so this went into her bank account every month to reconcile it, saw that it was cashed, the amount that was cashed was correct so she assumed the school got it. She then contacted NBT bank and they started tracing it and found out that this had been intercepted by someone who probably deposited it through mobile banking so it wasn't as noticeable and then the money was put into an account and taken back out of the account a couple days later, it disappeared so somebody else got her money other than the school district. She has talked to the school district and the school district is willing to give her back her interest. She going to pay the full amount because that pays off her school taxes. The school is going to give her back her interest and she was asking me about the possibility of relieving the penalty that we charge which is 7%, that penalty is \$138.38, in talking with Dan Manning the other day we both agreed that it was probably a good thing to do for her. Through no fault of her own, this happened. It's a good lesson for a lot of us, we send in our tax bills you know, down at the bottom, you can check you want a receipt you say, nah, I've got my check I can use that as my receipt when I get it back. It doesn't always work you're better off to get a receipt from them proving that you paid it. If she had actually gotten a receipt from the school district, a requested receipt I should say, she probably didn't realize it because she didn't get a receipt but unfortunately she doesn't get the tech images, most banks don't send those out anymore unless you ask for them all she did was reconcile her bank account with the dollar amount in there and it worked.

**RESOLUTION AUTHORIZING TO WAIVE THE RELEVY PENALTY IN THE AMOUNT OF \$138.38, ON A PARCEL OF PROPERTY OWNED BY NADINE DENNIS, UNPAID SARANAC LAKE CENTRAL SCHOOL DISTRICT TAXES. Merrihew, McNALLY**

SCOZZAFAVA: Discussion? Being none, all in favor, opposed – carried.

DISKIN: Thank you. That's all I have. I will give the information to Judy and to Dan Manning about the particulars on the tax map and the dollar amount.

SCOZZAFAVA: Any questions for Mike?

WINEMILLER: I just have a question on the occupancy tax spreadsheet. Thank you very much for doing that and I am just curious you know, there's a lot of blanks on my town and I'm thinking

to myself how can this be?

DISKIN: Most of them are annually reported. If you look at March Davina, that's when all the annual filers file so that's when most of your people, if you have people there that are just registered or report once a year their money is going to show up just once a year on that and then they review quarterly, it might have been somebody who is registered quarterly and paid it in September. We find that sometimes people even though they are registered for annual, they don't have to pay it for March because we follow the sales tax year, which is March 1 – February 28, so the occupancy is reported in March of each year. Even though that happens we do on an occasion if someone is done for the year, they close up their camp or their house, they rented it during the summer, they know they are going to rent anymore for the rest of the year they go ahead and file with us so it's possible that September was somebody that did that. It's not a large amount they may have just decided that they would go ahead and file it and not wait until March.

WINEMILLER: Okay, so in your previous explanation of the Air B&B money, it's possible that a bit of this, every single month was from –

DISKIN: It could have been. Absolutely because Air B&B reports every month, we just don't know where the Air B&B money is or what towns.

WINEMILLER: One more thing Mike, I know your office has been working on ensuring that the SBR's are registered. Can we get an updated list by town?

DISKIN: I was going to bring that up. I'm glad you mentioned it. I almost forgot about that. I know last week you talked to Dan in Weights & Measurers about that and what we're going to do I have talked to Dan a little afterwards and I talked to Mike about it too, what we're going to do starting this year beginning now the registrations that we get each month we are going to send them out to the supervisors so you know who registered in the month of January if there's twenty or twenty-five registrations you'll see who registered and what town they were from. I don't know, I guess I can ask that question to the board, do you want to see all of them or do you just want to see the ones from your town? We can put them all in one and send it out to everybody but if you prefer, I can break it down by town and just send it to you of your towns? I don't want to burden you with a lot of paperwork, a lot of stuff you might not care about who registered from St. Armand and vice-versa, you might not care who registered in North Elba but North Elba might want to receive theirs so I can send out the entire packet or I can send out individually.

DELORIA: If that's a choice, I will take just Newcomb's. I don't need to have all that data stuck in my head.

DISKIN: That's why I'm wondering, if you want all that stuff. I will tell you, to be honest with you I don't know if North Elba is going to be starting up to be taking applications again but there's an awful lot of people requesting registrations in North Elba right now.

DOTY: Actually, we just completed a complete list of current permit holders, it is on our website and I believe we have 12 new people looking for permits right now and of course, if you aren't registered in the county that dismisses you from the permits so I'm happy to hear that they are all following the rules now.

DISKIN: We just had three last week from North Elba, just in the short week last week we had three. Had another one this morning that came in by way of email, registered for North Elba so

lot of them are coming in from North Elba. You still have a moratorium up there?

DOTY: No, it got over the ninth.

DISKIN: That's probably why they are hitting us with registrations and they are saying I need ASAP.

DOTY: We actually just added duties to one of the gals in our code enforcement office to look at compliance, that's a major part of her job now and it is amazing, when you're being watched how you follow the rules.

DEZALIA: Mike, so if I understand, Air B&B I know that you said, you can't tell where they are coming from so our community enhancement funds, I know we are talking about relooking at how we calculate that, part of that check that we get is a set amount that everybody gets the same amount and part of that check is percentage of each individual town that it is in so I'm just looking at North Hudson for instance, for something reason we had nothing from January to May and then all of a sudden we had –

DISKIN: That's Elk Lake Inn.

DEZALIA: Okay they don't until June then?

DISKIN: Well a lot of businesses are not open until then.

DEZALIA: Okay so we'll just say, those are all from Elk Lake Inn and I know I have lots of Air B&B in North Hudson.

DISKIN: The only other one you have is the hotel there the one that they just did over.

DEZALIA: Elk Lake?

DISKIN: No, they just did over.

DEZALIA: You are talking about Blue Ridge? That's actually in Schroon Lake.

DISKIN: No, isn't there another one?

DEZALIA: No, not that I know of but I do know there are a lot of Air B&B's so like if we're going to get a percentage of what's in North Hudson and we know they are Air B&B's that's in this calculated amount how?

DISKIN: I don't know how you can break down that amount as far as Air B&B's.

MASCARENAS: Yeah, I've had discussions with ROOST and I haven't got their exact, I want to say I have their formula in terms of how that's broken out but I don't have they break out the Air B&B's apparently there's a method to their madness. They take the registrations from Mike's office and do that initial and then they've got somebody on staff that has a different software, I'm not sure what that software even is that can break out the Air B&B's and know what they are so they are more aware than Mike in terms of the Air B&B amounts and where they are coming from but I haven't saw it but they've told me they have it.

DEZALIA: So if an Air B&B is registered with you in the Town of North Hudson then ROOST has some way of knowing that they are actually renting by their site?

DISKIN: Yeah, I think ROOST can break out the Air B&B's. I won't say it's 100% fool proof but they have a much better method.

MASCARENAS: Right, they have a method to do it.

DEZALIA: I guess my question is, when we get that additional little bit is it just coming to us from Elk Lake's numbers or are we also getting something from some of the Air B&B's?

DISKIN: I'm not aware of how they break that down Stephanie so I don't know.

MASCARENAS: I believe it's all-inclusive but I can ask that question for you. So, I believe it's both, I believe it's the Air B&B's and everything when you get that check that's coming out the end of March, is that when they told us they were going to pay us?

DEZALIA: Yes.

MASCARENAS: Yeah, I think it's all inclusive of all the collections in addition to the 2%.

SCOZZAFAVA: Okay, anything else for Mike?

DISKIN: I just want to make one quick comment though, the National Association of County Treasurers, I've been involved a little bit with them on this particular thing, is trying to get Naco to support some Federal Legislation that would require all of the short term rental companies like Air B&B to release their list of where they come from. Once you get into the Federal Legislation and stuff like that it takes a long time to get down the road, it took us 15 years to get them to share sales tax on internet sales so it takes a long time to get through this but we'll tell you it's an issue that nationally the county treasurers association is working with National Association of Counties to try to get them to put in some Federal legislation which would require Air B&B, VRBO, those different companies to give us their list of people and where they are coming from and require them to report it. Sometime down the road, maybe this will get resolved.

WINEMILLER: I just had one last thing. I just wanted to say thank you to Mike. He's been helping me with a couple of issues recently and he's always very quick to respond and I just want to thank you and your team for your help.

DISKIN: Thanks. It's usually my team, not me. Makes me look good. As we all know and a lot of us in our towns, we know that we are only as good as the people who work for us. If we don't know the answers we go to them and then we pass it onto you and you think I gave you the answer but it's really coming from somebody else to be really frank with you. Well, at least in my case it is.

WINEMILLER: Regardless, I'm grateful. Thank you.

SCOZZAFAVA: Thank you. Our County Manager, Mr. Mascarenas.

MASCARENAS: Hi, I don't have a formal report today. I will give you one update. I don't want

to take up too much time. The ARPA plan, we are moving forward with getting that completed hopefully by the next meeting we'll have something in front of you. I'm pretty close to having it completed. I'm waiting on a few cost estimates just for your information we have to have those funds committed in place this year and spent by the end of next year with some of the projects that we have in front of us that's going to be a tall order. I'm trying to get some clarity from the Feds on this in terms of what that actually means, in terms of having those funds committed, is it under contract, is it separated, is it an approval by this body for those funds but I will let you know in the plan I'm exceeding the total amount of \$7.1 million and that was allocated to us so that the plan is somewhat fluid. I want the ability to be able to pivot should something fall through and that we can then go to that next priority on the list. So what you're going to see is a total of eight and half, nine million dollars' worth of projects that are prioritized, some we already spent some of the money, some we have not but we need the ability to be able to quickly pivot and go to the next project on the list should something fall through for one reason or another. I've been in the business long enough to know that things can fall through and I want to have a contingency plan in place so that we can do what was intended with those funds and get some of the projects. Those one-time projects completed. So, I will be getting that to you within the next couple of weeks for review.

DOTY: Mike, does it make a difference how the county declared the ARPA funds? The best example I can give you, in the case of North Elba, we accepted the funds as deficiency or direct losses from the pandemic years which to my knowledge, gave us a greater variance on how those monies can be used. I'm guessing that's the same instance?

MASCARENAS: You're absolutely right. That lost revenue is what we can utilize for almost any program area so it does give us leeway in terms of what we can spend the money on. What we still can't do is the plan. So, it's not like I can say, geez I have \$7 million dollars I'm going to pull \$7 million out of my budget in funds that I've been spending for years and stick that \$7 million in to replace so, what I'm really looking at is those one-time expenditures that aren't going to impact our level long term that we can get something accomplished with that is going to save our constituency money down the road, things like the jail right next door. Things like the Cornell Cooperative Extension building that we don't now have to bond for or borrow so those are the things I'm looking to put in there are those one-time expenditures that have high ceiling for us in terms of benefit but low risk in terms of pushing that cost long term.

SCOZZAFAVA: And we'll have a life span of the next thirty plus years.

MASCARENAS: Absolutely.

DOTY: But you are down to have that documented as to the amount for each place?

MASCARENAS: Correct and I'm going to ask the board for that approval probably at my next meeting.

SCOZZAFAVA: I just read an article, I think it was in yesterday's paper I forget which paper but they, the Feds are loosening up which you can use this money for now also. Now they are saying Jim, bridges and highways and parking lots but the two things as Mike pointed out, you can't use it to reduce debt and you can't use it to reduce taxes but other than that, it looks like it's pretty much whatever you decide. I didn't realize that but that's got to be for municipalities also towns, 2023 we have to have our plan by the end of this year as to what we are going to spend it on.

MASCARENAS: Correct. If you have any existing funds make sure you're making plans to get that spent and try to get that accomplished. If you need help, we do have a contract that we can go to if it's something that Linda or I don't know.

SCOZZAFAVA: Okay. Any questions for Mike? If not, Joe Keegan is excused.

MONTY: I just want to remind everybody, Jenn is still here if anybody has their paperwork filled out I'm quite sure Jenn would be glad to take it for United Way. Thank you.

SCOZZAFAVA: Okay we stand adjourned.

As there was no further discussion to come before this Finance committee, it was adjourned at 12:10 p.m.

Respectfully submitted,

Judith Garrison, Clerk  
Board of Supervisors