

RESOLUTION AUTHORIZING THE ADMINISTRATOR OF THE WORKERS' COMPENSATION/SELF-INSURANCE PLAN TO ACCEPT YEAR TWO OF A THREE-YEAR CONTRACT AGREEMENT WITH PERMA FOR WORKERS' COMPENSATION AND EMPLOYERS LIABILITY INSURANCE, IN THE AMOUNT OF \$684,120.00, FOR THE PERIOD JANUARY 1, 2015 THROUGH DECEMBER 31, 2017; AND FURTHER AUTHORIZING THE COUNTY CHAIRMAN OR COUNTY MANAGER TO EXECUTE THE SAME

The following resolution was offered by Supervisor Canon, who moved its adoption.

Upon the recommendation of the Personnel Committee, with the approval of the Ways and Means Committee of this Body, and the same appearing proper and necessary.

BE IT RESOLVED, that the Essex County Board of Supervisors hereby authorizes the Administrator of the Workers' Compensation/Self-Insurance Plan to accept year two of a three-year contract with PERMA for Workers' Compensation and Employers Liability Insurance for the period January 1, 2015 through December 31, 2017, in the amount of \$684,120.00; and

BE IT FURTHER RESOLVED, that this Board further authorizes the Chairman and/or County Manager to execute said contract, upon the approval of the County Attorney.

This resolution was seconded by Supervisor Merrihew, and duly adopted upon a roll-call vote as follows:

AYES: 2921 votes
NOES: 0 votes
ABSENT: 0 votes

**RESOLUTION APPROVING THE 2016 ESSEX COUNTY SELF-
INSURANCE BUDGET AND THE WORKERS COMPENSATION
TOWN CONTRIBUTIONS**

The following resolution was offered by Supervisor Canon, who moved its adoption.

Upon the recommendation of the Personnel Committee, with the approval of the Ways and Means Committee of this Body, and the same appearing proper and necessary.

BE IT RESOLVED that the Board of Supervisors hereby approves the 2016 Essex County Self-Insurance Budget and the Worker Compensation Town Contributions in the total amount of \$1,441,120.00, as follows:

<u>Town Contributions</u>	<u>2016</u>
Chesterfield	\$14,141.66
Crown Point	11,033.89
Elizabethtown	8,002.50
Essex	28,249.22
Jay	29,389.28
Keene	39,229.11
Lewis	16,717.42
Minerva	25,228.67
Moriah	42,247.35
Newcomb	17,898.73
North Elba	54,418.40
North Hudson	4,185.72
Schroon	74,679.66
St. Armand	17,522.07
Ticonderoga	73,018.66
Westport	9,095.36
Willsboro	29,617.53
Wilmington	<u>13,715.73</u>
Total	\$ 508,390.96
Essex County	\$ <u>932,729.04</u>
	\$1,441,120.00

This resolution was duly seconded by Supervisors Morrow and Connell, and adopted upon a roll-call vote as follows:

AYES: 2921 votes
NOES: 0 votes
ABSENT: 0 votes

**RESOLUTION AUTHORIZING THE RELEVY OF UNPAID
2015/2016 VILLAGE AND SCHOOL TAXES, AND ALL ROAD,
WATER, SEWER AND GARBAGE RENTS
ON THE 2016 TAX LEVY**

The following resolution was offered by Supervisor Whitson, who moved its adoption.

Upon the recommendation of the Finance Committee, with the approval of the Ways and Means Committee of this Body, and the same appearing proper and necessary.

WHEREAS, the Supervisors of the several towns within Essex County have transmitted to the Clerk of the Board the amounts of unpaid road, water, sewer and garbage rents on the 2016 tax rolls; and

WHEREAS, the several Village and School Districts within Essex County have transmitted to the Essex County Treasurer the amounts of unpaid Village and School taxes, duly verified and certified as provided by Real Property Tax Law Sections 1330 and 1440; and

WHEREAS, the unpaid Village and School taxes, together with an additional 7% thereon are subject to relevy and collection pursuant to Real Property Tax Law Section 1330 and Essex County Local Law No. 3 of 1979, respectively.

BE IT RESOLVED that the Essex County Board of Supervisors hereby authorizes and directs that the amounts of 2015-2016 Village and School Taxes, and 2015 Road, Water, Sewer and Garbage rents remaining unpaid be relevied upon the 2016 tax roll; and

BE IT FURTHER RESOLVED that payments for 2015-16 School Taxes which are mailed and contain a postmark as of November 30, 2015, shall be deemed to have been actually received by the County Treasurer prior to 5:00 p.m. on said date, provided such payments shall have been tendered by certified check, cashier's check, money order, or cash only.

This resolution was seconded by Supervisor Gardner, and adopted upon a roll-call vote as follows:

AYES: 2921 votes
NOES: 0 votes
ABSENT: 0 votes

**RESOLUTION AUTHORIZING THE PURCHASE OF A WEB
FILTERING DEVICE AND MAINTENANCE CONTRACT FROM
LAYER 3 TECHNOLOGIES FROM NEW YORK STATE
CONTRACT PT65090, IN THE AMOUNT OF \$10,700.00**

The following resolution was offered by Supervisor Canon, who moved its adoption.

Upon the recommendation of the Finance Committee, with the approval of the Ways and Means Committee of this Body, and the same appearing proper and necessary.

BE IT RESOLVED, that the Essex County Board of Supervisors hereby authorizes the purchase of a web filtering device and maintenance contract from Layer 3 Technologies from New York State Contract PT65090, in the amount of \$10,700.00; and

BE IT FURTHER RESOLVED, that this Board further authorizes the Chairman and/or County Manager to execute said contract, upon the approval of the County Attorney.

This resolution was seconded by Supervisor Scozzafava, and duly adopted upon a roll-call vote as follows:

AYES: 2921 votes
NOES: 0 votes
ABSENT: 0 votes

**RESOLUTION AUTHORIZING AN UPGRADE TO
PENTAMATION SOFTWARE TO PROVIDE EMPLOYEE
ACCESS TO THE LEAVE AND BENEFITS PROGRAM, IN AN
AMOUNT NOT TO EXCEED \$15,000.00, WITH FUNDS TO
COME FROM INFORMATION SYSTEMS (IT) CAPITAL
PROJECT**

The following resolution was offered by Supervisor Moore, who moved its adoption.

Upon the recommendation of the Finance Committee, with the approval of the Ways and Means Committee of this Body, and the same appearing proper and necessary.

BE IT RESOLVED, that the Essex County Board of Supervisors hereby authorizes the upgrade to Pentamation software to provide employee access to the leave and benefits program, in an amount not to exceed \$15,000.00, with funds from IT Capital Project; and

BE IT FURTHER RESOLVED, that this Board further authorizes the Chairman and/or County Manager to execute said contract, upon the approval of the County Attorney.

This resolution was seconded by Supervisor Merrihew, and duly adopted upon a roll-call vote as follows:

AYES: 2921 votes
NOES: 0 votes
ABSENT: 0 votes

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS FOR
VARIOUS DEPARTMENTS**

The following resolution was offered by Supervisor Moore, who moved its adoption.

Upon the recommendation of the various Committees, with the approval of the Ways and Means Committee of this Body, and the same appearing proper and necessary.

BE IT RESOLVED, that the Essex County Board of Supervisors hereby amends the 2015 Essex County Budget as follows:

From Ways & Means Committee:

1. From the Mental Health Department, to increase revenues and appropriations in the amount of \$5,000.00, from Systems of Care grant, as follows:

REVENUES

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
4320 4162071	OT620MH	\$5,000.00

APPROPRIATIONS

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
43204 5451	Training	\$5,000.00

2. From the Office for the Aging Department, to increase revenues and appropriations in the amount of \$18,531.00, Community Services for the Elderly (CSE), as follows:

REVENUES

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
6772-4377210	State Aid Community Services Aging	\$18,531.00

APPROPRIATIONS

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
67724-5451	Training/Conventions	\$ 500.00
67722-5230	Auto Equipment	<u>18,031.00</u>
		\$18,531.00

3. From the Office for the Aging Department, to increase revenues and appropriations in the amount of \$3,233.00, from III E caregiver services carryover, as follows:

REVENUES

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
6772-4477295	Fed Aid III E Caregiver	\$3,233.00

APPROPRIATIONS

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
67722 54463E	III E Services Aging	\$3,000.00
67724 5410	Office Supplies	233.00
		<u>\$3,233.00</u>

4. From the Community Resources Department, to increase revenues and appropriations in the amount of \$256,750.00, NYSDEC National Heritage Trust (NHT603-3) for five towns, one goal grant, as follows:

REVENUES

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
8021-43989410	Indian Lake	\$ 38,375.00
8021-43989411	Long Lake	60,000.00
8021-43989412	Minerva	38,375.00
8021-43989413	Newcomb	60,000.00
8021-43989414	North Hudson	60,000.00
		<u>\$256,750.00</u>

APPROPRIATIONS

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
80214 54INDLK	Indian Lake	\$38,375.00
80214 54LONGLK	Long Lake	60,000.00
80214 54MINERV	Minerva	38,375.00
80214 54NEWCOM	Newcomb	60,000.00
80214 54NOHUDS	North Hudson	60,000.00
		<u>\$256,750.00</u>

This resolution was seconded by Supervisor Connell, and adopted, upon a roll-call vote as follows:

AYES: 2921 votes
NOES: 0 votes
ABSENT: 0 votes

**RESOLUTION AUTHORIZING APPOINTMENTS TO
BOARDS, COMMITTEES AND/OR COUNCILS**

The following resolution was offered by Supervisor Blades, who moved its adoption.

Upon the recommendation of the various Committee of this Body, and the same appearing proper and necessary.

BE IT RESOLVED that the Essex County Board of Supervisors hereby makes the following appointments:

From the Ways and Means Committee:

1. Appointing John Tibbits, as a member of the Essex County Community Services Board (CSB), Alcohol & Substance Abuse SubCommittee for a term effective October 5, 2015 through December 31, 2017.
2. Appointing Wendy Beeman as a member of the Essex County Community Services Board, Developmental Disabilities SubCommittee for a term effective October 5, 2015 through December 31, 2016.

This resolution was duly seconded by Supervisor Grinnell, and adopted.

**RESOLUTION OF APPRECIATION TO MEG PARKER,
OUTREACH COORDINATOR FOR THE CREATING HEALTHY
PLACES GRANT TO LIVE, WORK AND PLAY**

The following resolution was offered by Supervisor Preston, who moved its adoption.

Upon the recommendation of the Ways and Means Committee of this Body, and the same appearing proper and necessary.

WHEREAS, Meg Parker, Outreach Coordinator for the Creating Healthy Places Grant will end her five year grant term at the end of September; and

WHEREAS, Meg Parker has done an outstanding job for the Creating Healthy Places to Live, Work and Play Program, where she has promoted a digital mapping of recreation areas for future uses and was instrumental in the success of the Thrall Dam multi-use recreation area; and

WHEREAS, Meg Parker developed policies and population wide initiatives which will support prevention of chronic disease by increasing physical activity, increasing access to health foods, improving air and water quality and decreasing mental health stressors; and

WHEREAS, through her stewardship, every town in Essex County has benefitted.

BE IT RESOLVED that the Essex County Board of Supervisors, its Clerk of the Board, County Manager and County Attorney extend their appreciation and heartfelt thanks to Meg Parker for her dedicated, conscientious and exemplary public service to the people of Essex County and wish her continued health and success and the best of luck in all her future endeavors.

This resolution was unanimously seconded and adopted.

**RESOLUTION ADOPTING AND APPROVING QUALITY
IMPROVEMENT REVIEWS AND POLICIES/PROCEDURES
FOR THE CERTIFIED HOME HEALTH AGENCY AND
PREVENTIVE SERVICES APPROVED BY THE PAC/PHAC**

The following resolution was offered by Supervisor Blades, who moved its adoption.

Upon the recommendation of the Ways and Means Committee of this Body, and the same appearing proper and necessary.

WHEREAS, listed below are the policies and procedures which were submitted and approved by the Professional Advisory/Public Health Advisory Committee on September 1, 2015:

CERTIFIED HOME HEALTH AGENCY

CHHA and Agency Wide Policies and/or Procedures:

- ◆ [New] Pain Management Procedure
- ◆ [Revised] Denial of Claims Procedure
- ◆ [Revised] Hand Hygiene Procedure
- ◆ [Revised] Nursing Therapist Bag Technique Procedure
- ◆ Abbreviations Policy and Procedure
- ◆ Case Management Procedure
- ◆ Credit Balance Report Procedure
- ◆ Adjusted Fee Scale Policy and Procedure
- ◆ Duplicate Billing Policy
- ◆ Write-Off of Bad Debts Procedure
- ◆ Access/Reaccess of Port-a-Cath Policy and Procedure
- ◆ Administration of Intramuscular Injections to Infants and Children Procedure
- ◆ Administration of Subcutaneous Injection to Infants and Children Procedure
- ◆ Central Venous Catheter/Peripherally Inserted Central Catheter (PICC) Infants and Children Site Dressing change Procedure
- ◆ Circulation Check for Infants and Children Procedure
- ◆ Pediatric Central Venous Catheter (CVC) Blood Withdrawal Procedure
- ◆ Birth-36 months of age Head Circumference Procedure
- ◆ Heel Stick Blood Sample Policy and Procedure
- ◆ Assess for Possible Hip Dysplasia for Infants and Children Procedure
- ◆ Nebulizer Treatments for Infants and Children Procedure
- ◆ Neurological/Vital Signs for Infants and Children Procedure
- ◆ Nasogastric (NG) Tube Care for Infants and Children Procedure
- ◆ Ophthalmic Drops/Ointment for Infants and Children Procedure

- ◆ Ostomy Care for Infants and Children Procedure
- ◆ Pediatric Length Procedure Birth-36 months of age
- ◆ Temperature-Pulse-Respiration Newborn/Pediatric Procedure
- ◆ Testing for Babinski Reflex for Infants and Children Procedure
- ◆ Testing for the Moro Reflex for Infants and Children Procedure
- ◆ Pediatric Venipuncture Blood Sample
- ◆ Weight Check for Infants and Children
- ◆ QA/OBQI Program Policy and Procedure
- ◆ Clinical Records Policy
- ◆ Use of Signature Page Policy
- ◆ Contracts Policy
- ◆ Skilled Nursing Competency Assessment Policy and Procedure
- ◆ Governing Authority Policy
- ◆ Delegation of Authority Policy
- ◆ Agency Evaluation Policy
- ◆ Professional Advisory Public Health Advisory Committee Policy
- ◆ Performance Evaluation System Policy
- ◆ Probationary Period/Permanent Employees Policy
- ◆ Corporation Compliance Policy and Procedure
- ◆ Code of Ethics Policy
- ◆ Patient/Client Complaint Policy and Procedure
- ◆ Patient Services Policy and Procedure
- ◆ Provision of Services for Patients/Clients with a Communication Barrier Procedure
- ◆ Advance Directives Policy and Procedure
- ◆ Breach Notification Policy and Procedure
- ◆ Policy and Procedure for Securing and Storing Medical Records in the Cage
- ◆ Building Use Policy and Procedure
- ◆ Emergency Phone Tree Policy and Procedure
- ◆ How to Respond to an Armed Intruder Threat Policy and Procedure
- ◆ Immediate Action for Emergencies Policy and Procedure
- ◆ Incident Report Policy
- ◆ Mandated Reporting Policy and Procedure
- ◆ Accidents Involving Staff Members Policy and Procedure
- ◆ Vehicle Accident Reports Policy
- ◆ Violence in the Workplace Policy
- ◆ Use of Vehicles Policy
- ◆ Employee Application Policy and Procedure
- ◆ Computer Use Policy
- ◆ Drug Policy
- ◆ Staff Education Regarding Policies and Procedure
- ◆ Infractions of Agency Policies and Procedures
- ◆ Disciplinary Actions Policy
- ◆ Departure from Employment Procedures
- ◆ Patient/Client Staff Relationship Disclosure Policy
- ◆ Employee Picture Identification Policy and Procedure
- ◆ Hours of Work Policy

- ◆ Holiday and Staffing Procedure
- ◆ Learning Opportunity for Student Policy and Procedure
- ◆ On-Call Coverage Policy and Procedure
- ◆ Dress Code Policy
- ◆ Outside Employment Policy
- ◆ Personnel Record Policy and Procedure
- ◆ Orientation Policy
- ◆ Yearly Required In-Services Policy
- ◆ N95 Respiratory Mask Fit Testing Policy and Procedure
- ◆ Transitional Duty Program Policy
- ◆ Tobacco Policy
- ◆ Time Records Procedure

[No Designation = No Change]

CHHA Records/Reports

- ◆ Chart Audit and Peer Review for 2nd Quarter 2015 - No specific action required.

PREVENTIVE SERVICES

- ◆ D & TC (Preventive Services) records/reports for 2nd Quarter 2015 - No specific action required.

Policies and Procedures:

- ◆ [R] N95 Respiratory Mask Fit Testing Policy and Procedure
- ◆ [R] CLIA (Limited Service Laboratory) Policy
- ◆ [R] Family Health Policy and Procedure
- ◆ [R] Maternal, Infant and Reproductive Health Policy and Procedure
- ◆ [R] Child Health Policy and Procedure
- ◆ [R] Hepatitis C Policy and Procedure
- ◆ [NC] Oraquick Hepatitis C Rapid Antibody Test Procedure
- ◆ [NC] Oraquick Hepatitis C Rapid Antibody Control Procedure
- ◆ [R] HIV/STD Program Policy and Procedure
- ◆ [R] Court Ordered HIV Testing Procedure
- ◆ [NC] HIV Dried Blood Spot Specimen Collection and Mailing Procedure
- ◆ [NC] Oraquick HIV ½ Rapid Antibody Control Procedure
- ◆ [NC] Oraquick HIV ½ Rapid Antibody Test Procedure
- ◆ [NC] Building Use Policy and Procedure
- ◆ [R] Multi-Drug Resistant Organisms Infection Control Policy and Procedure

[R=revised; N=new; NC=no change]

- ◆ Quality Assurance Review - PAC/PHAC - D & TC (Preventive Services) for 2nd Quarter 2015 done September 1, 2015 - No specific action required.

BE IT RESOLVED, that the Essex County Board of Supervisors hereby accepts, adopts, approves, or places on file the following herein above referenced Policies and Procedures for both the Certified Home Health Agency and Preventive Services.

This resolution was seconded by Supervisor Harrington, and duly adopted upon a roll-call vote, as follows:

AYES: 2921 votes
NOES: 0 votes
ABSENT: 0 votes

**RESOLUTION AUTHORIZING THE PUBLIC HEALTH
DEPARTMENT TO APPLY FOR AND ACCEPT A GRANT FROM
THE NEW YORK STATE DEPARTMENT OF HEALTH FOR 2016
CAR SEAT PROGRAM, IN THE AMOUNT OF \$7,550.00, AND
FURTHER AUTHORIZING THE CHAIRMAN OR COUNTY
MANAGER TO EXECUTE THE SAME**

The following resolution was offered by Supervisor Blades, who moved its adoption.

Upon the recommendation of the Ways and Means Committee of this Body, and the same appearing proper and necessary.

BE IT RESOLVED, that the Essex County Board of Supervisors hereby authorizes the Essex County Public Health Department to apply for and accept a grant from the NYS Department of Health for the 2016 Car Seat Program, in the amount of \$7,550.00; and

BE IT FURTHER RESOLVED, that this Board further authorizes the Chairman and/or County Manager to execute the same.

This resolution was duly seconded by Supervisor Connell, and adopted, upon a roll-call vote as follows:

AYES: 2921 votes
NOES: 0 votes
ABSENT: 0 votes

**RESOLUTION AUTHORIZING THE COUNTY CHAIRMAN OR COUNTY
MANAGER TO ENTER INTO AN AGREEMENT ON BEHALF OF ESSEX
COUNTY WITH THE NEW YORK STATE OFFICE OF CHILDREN AND
FAMILY SERVICES FOR THE 2015 COMPREHENSIVE PLAN FOR
YOUTH DEVELOPMENT PROGRAM FUNDING AS PROVIDED FOR IN
THE 2015 ESSEX COUNTY BUDGET**

The following resolution was offered by Supervisor Morrow, who moved its adoption.

Upon the recommendation of the Ways and Means Committee of this Body, and the same appearing proper and necessary.

BE IT RESOLVED, that the Chairman of this Board is hereby authorized to enter into an agreement on behalf of Essex County with the New York State Office of Children and Family Services for the 2015 Comprehensive Plan for Youth Development Program Funding as provided for in the 2015 Essex County Budget, and that he/she be further authorized to contract with the various municipalities and other contract agencies for programs as hereafter listed:

YOUTH DEVELOPMENT PROGRAM - STATE AID	\$	42,890.00
YOUTH DEVELOPMENT PROGRAM - LOCAL MATCH		0.00

State Aid Reimbursable Amounts for Youth Development Program Funded Programs
(Total =\$42,890.00)

1. Town of Chesterfield..... 500.00
2. Town of Crown Point. 1,200.00
3. Town of Elizabethtown/Lewis. 1,900.00
4. Town of Jay. 500.00
5. Town of Keene. 500.00
6. Town of Minerva. 500.00
7. Town of Moriah..... 500.00
8. Town of Newcomb..... 500.00
9. Town of North Elba..... 500.00
10. Town of North Hudson..... 500.00
11. Town of St. Armand..... 500.00
12. Town of Schroon. 900.00
13. Town of Ticonderoga..... 1,400.00

14. Town of Westport.	1,200.00
15. Town of Willsboro/Essex.	1,400.00
16. Town of Wilmington.	1,600.00
17. Arts Trek – Ticonderoga Festival Guild.	1,100.00
18. Schroon Summer Enrichment – Schroon Lake Central School.	500.00
19. Lake Placid Youth Center.	600.00
20. Essex County Youth Bureau Administration.	17,590.00
21. Essex County Youth Employment Program.	9,000.00

BE IT FURTHER RESOLVED, that the sum of \$42,890.00 be received from the New York State Office of Children and Family Services at 100% reimbursement by the above organizations.

BE IT FURTHER RESOLVED, that the Chairman of this Board of Supervisors be and he hereby is authorized to enter into an agreement for the seventeenth year of the Comprehensive Youth Services Plan, above described, with the New York State Office of Children and Family Services, on behalf of Essex County, which specifies Youth Development Program Funding eligibility allocations to municipalities, Community Organizations, and the Essex County Youth Bureau and which will qualify the County for state reimbursement for Youth Programs in accordance with the level of funding provided for counties engaged in Comprehensive Planning for Youth Services.

This resolution was duly seconded by Supervisor Harrington, and adopted upon a roll-call vote as follows.

AYES: 2921 votes
NOES: 0 votes
ABSENT: 0 votes

Resolution No. 264

October 5, 2015
Regular Board Meeting

**RESOLUTION ACCEPTING, ADOPTING AND PLACING ON FILE
POLICIES, PLANS, PROCEDURES AND ANNUAL REPORTS**

The following resolution was offered by Supervisor Connell, who moved its adoption.

Upon a recommendation of the Ways and Means Committee of this Body, and the same appearing proper and necessary.

BE IT RESOLVED, that the Essex County Board of Supervisors hereby accepts, adopts and/or places on file the following:

The 2016 Stop DWI Plan, as approved by the DWI Advisory Board and approving expenditures in the Budget Plan.

This resolution was duly seconded by Supervisors Morrow and Marnell, and adopted.

RESOLUTION ACCEPTING GRANT FUNDS FROM THE NEW YORK STATE ARCHIVES LOCAL GOVERNMENT RECORDS MANAGEMENT IMPROVEMENT FUND (LGRMIF) FOR THE OFFICE OF THE ESSEX COUNTY CLERK FOR THE IMAGING OF TAX ROLLS DATED 1974 THROUGH 2008, IN THE AMOUNT OF \$25,276.00; AND FURTHER AUTHORIZING THE COUNTY CHAIRMAN OR COUNTY MANAGER TO EXECUTE A CONTRACT FOR THE SAME

The following resolution was offered by Supervisor Merrihew, who moved its adoption.

Upon a recommendation of the Ways and Means Committee of this Body, and the same appearing proper and necessary.

BE IT RESOLVED, that the Essex County Board of Supervisors hereby accepts grant funds in the amount of \$25,276.00, from the New York State Archives Local Government Records Management Improvement Fund (LGRMIF) for the Essex County Clerk's Office for the imaging of tax rolls; and

BE IT FURTHER RESOLVED, that the County Chairman or County Manager are hereby authorized to execute contracts for the same.

This resolution was duly seconded by Supervisor Blades, and adopted, upon a roll-call vote, as follows:

AYES: 2921 votes
NOES: 0 votes
ABSENT: 0 votes

**RESOLUTION AUTHORIZING THE OFFICE FOR THE AGING
DEPARTMENT TO HIRE AN EMPLOYEE FOR THE PERIOD
NOVEMBER 1, 2015 THROUGH DECEMBER 31, 2016, WITH THE COST
TO BE COVERED BY A BIP GRANT**

The following resolution was offered by Supervisor Blades, who moved its adoption.

Upon a recommendation of the Ways and Means Committee of this Body, and the same appearing proper and necessary.

BE IT RESOLVED, that the Essex County Board of Supervisors hereby authorizes the Office for the Aging to hire an employee from November 1, 2015 through December 31, 2016, at the work week and wages as set forth below for each year, with the cost of the same to be borne through a BIP grant and which position shall cease and terminate on December 31, 2016; and

BE IT FURTHER RESOLVED, that the employee shall be hired at the wage of \$20.05/hour for a 37.5 hour week for the year 2015; and at the wage of \$20.45/hour for a 37.5 hour week for the year 2016; and

BE IT FURTHER RESOLVED, that such employee shall be entitled to all rights, privileges and benefits permitted by contract, law and policy.

This resolution was duly seconded by Supervisors Merrihew and Marnell, and adopted, upon a roll-call vote, as follows:

AYES: 2921 votes
NOES: 0 votes
ABSENT: 0 votes

**RESOLUTION AUTHORIZING A CONTRACT AMENDMENT TO
THE MURRAY LAW FIRM CONTRACT TO INCREASE
CONTRACT BY \$25,000.00**

The following resolution was offered by Supervisor Canon, who moved its adoption.

Upon the recommendation of the Ways and Means Committee of this body, and the same appearing proper and necessary.

BE IT RESOLVED, that the Essex County Board of Supervisors hereby authorizes the Chairman or the County Manager to execute a contract amendment to the Murray Law Firm contract to increase contract amount by \$25,000.00, with such funds to come from the Radio Project.

This resolution was duly seconded by Supervisor Morrow, and adopted, upon a roll-call vote as follows:

AYES: 2014 votes
NOES: 907 votes (Politi, Grinnell)
ABSENT: 0 votes

**RESOLUTION AUTHORIZING THE EMERGENCY SERVICES
DEPARTMENT TO GO FORWARD WITH THE DROP IN SITE WITH THE
TOWN OF WILLSBORO RELATIVE TO PAGING WITH COSTS
ASSOCIATED THEREOF NOT TO EXCEED \$10,000.00**

The following resolution was offered by Supervisor Gilliland, who moved its adoption.

Upon a recommendation of the Ways and Means Committee of this Body, and the same appearing proper and necessary.

BE IT RESOLVED, that the Essex County Board of Supervisors hereby authorizes the Emergency Services Department to go forward with the drop in site in the Town of Willsboro relative to paging with costs associated thereof not to exceed \$10,000.00; and

BE IT FURTHER RESOLVED, that the County Chairman or County Manager are hereby authorized to execute contracts for the same.

This resolution was duly seconded by Supervisor Preston, and adopted, upon a roll-call vote, as follows:

AYES: 2921 votes
NOES: 0 votes
ABSENT: 0 votes

**RESOLUTION ADOPTING LOCAL LAW NO. 3 OF 2015 AMENDING
LOCAL LAW NO. 2 OF 2014 ENTITLED "ESSEX COUNTY ROOM
OCCUPANCY TAX LAW" TO CLARIFY THE DEFINITION OF "HOTEL
OR MOTEL"**

The following resolution was offered by Supervisor Preston, who moved its adoption.

Upon a motion to consider from the floor, and the same appearing proper and necessary.

WHEREAS, Essex County has passed Local Law No. 2 of 2014 entitled "Essex County Room Occupancy Tax Law" on June 3, 2014; and

WHEREAS, Essex County is desirous of clarifying the definition of "hotel or motel" as contained in Local Law No. 2 of 2014.

BE IT RESOLVED that the Essex County Board of Supervisors hereby adopts proposed Local Law No. 3 of 2015, amending Local Law No. 2 of 2014, entitled "Essex County Room Occupancy Tax Law" passed by the Essex County Board of Supervisors on June 3, 2014, by the clarification of Section 2(C) - Hotel or Motel, the same to read and provide as follows:

"ESSEX COUNTY LOCAL LAW NO. 3 OF 2015"

A local law amending Local Law No. 2 of 2014 continuing the imposition of a hotel/motel occupancy tax in Essex County as authorized by Part T of §1 of Chapter 406 of the Laws of 1999.

BE IT ENACTED by the Board of Supervisors of Essex County as follows:

ESSEX COUNTY ROOM OCCUPANCY TAX LAW

Section

1. Title & Statement of Intent
2. Definitions
3. Imposition of Tax
4. Transitional Provisions
5. Exempt Organizations
6. Territorial Limitations

7. Registration
8. Administration and Collection
9. Records to be kept
10. Returns
11. Payment of Tax
12. Bonds & Security for Payment of Tax
13. Determination of Tax
14. Refunds
15. Disposition of Revenues
16. Reserves
17. Remedies Exclusive
18. Proceedings to Recover Tax
19. General Powers of Treasurer
20. Administration of Oaths & Compelling
Testimony
21. Reference to Tax
22. Penalties, Interest & Violations
23. Judicial Review
24. Returns to be Secret
25. Notices and Limitations of Time
26. Limitation of Effect of Local Law
27. Separability
28. Effective Date

Section 1. Title & Statement of Intent.

This local law shall be known as the “Essex County Room Occupancy Tax Law”. The intent of this local law shall be to promote tourism and conventions in Essex County.

Section 2. Definitions.

When used in this local law, the following terms shall mean:

- (a) *County* - Essex County, New York.
- (b) *Effective Date* - the date set forth in Section 28 of this local law.
- (c) *Hotel or Motel* - *Any facility providing lodging on an overnight basis and shall include those facilities designated and commonly known as, bed and breakfast, inns, cabins, condominiums, cottages, campgrounds, lodges, tourist homes, convention centers, vacation rentals, motor courts, boarding houses, lake cottages, personal residences or similar type of accommodations by*

whatever name designated.

The provisions of this section relating to campgrounds, shall only apply to those leases and rentals in which the campground provides overnight shelter or lodging, and shall not apply to the provision of services by a campground when the customer provides his or her own shelter or lodging such as a motorhome, camper or tent.

The term vacation rental or condominium shall mean and include those units rented or leased directly by the owner or through an owner's agent or a real estate agent or rental management agency or other similar agent.

- (d) *Occupancy* - The use of possession, or the right to the use or possession, of any room in a hotel or motel.
- (e) *Occupant/Guest* - A person who, for a charge or any consideration, uses, possesses, or has the right to use or possess, any room in a hotel or motel under any lease, concession, permit, right, license, agreement, or otherwise.
- (f) *Operator* - Any person operating a hotel or motel in Essex County including but not limited to the owner, proprietor, lessee, sub-lessee, mortgagee in possession, licensee, or any other person otherwise operating such hotel or motel.
- (g) *Permanent Resident* - Any person occupying any room or rooms in a hotel or motel for at least thirty (30) consecutive days.
- (h) *Person* - An individual, partnership, society, association, joint stock company, corporation, limited liability company, general or limited or limited liability partnership, estate, receiver, trustee, assignee, referee, and any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and/or any combination of the foregoing.
- (i) *Rent* - The charge and/or consideration received for occupancy valued in money, whether received in money or otherwise.
- (j) *Return* - Any return filed or required to be filed as herein provided.
- (k) *Room* - Any room or rooms of any kind in any part or portion of a hotel or motel, which is available for, rented or otherwise let out for

the lodging of guests.

- (l) *Tax Imposition Date* - the date set forth in Section 3 of this local law.
- (m) *Treasurer* - The Essex County Treasurer, or such other fiscal officer(s) as may be designated by the Board of Supervisors.

Section 3. *Imposition of Tax.*

Upon expiration of Local Law No. 2 of 2011, there shall continue to be, and hereby is, imposed and there shall be paid a tax of three percent (3%) of the per diem rental rate for each room or rooms in a hotel or motel located within the County, except that such tax shall not be applicable to a permanent resident of a hotel or motel.

Section 4. *Transitional Provisions.*

The tax imposed by this local law shall be paid upon any occupancy on and after the date set forth in Section 3 hereof although such occupancy is pursuant to a prior contract, lease, or other arrangement. Where rent is paid on a weekly or other term basis, the rent shall be subject to the tax imposed by this local law to the extent that it covers any period on and after the date set forth in Section 3 hereof.

Section 5. *Exempt organizations.*

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:

- (a) The State of New York, or any public corporation (including a created pursuant to agreement or compact with another state or the Dominion of Canada) improvement district or other political subdivision of the state;
- (b) The United States of America, insofar as it is immune from taxation; and
- (c) Any corporation or association, or trust, or community chest, fund or foundation, organized and operated exclusively for religious, charitable or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures 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 paragraph 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 paragraph.

Section 6. *Territorial limitations.*

The tax imposed by this local law shall apply only within the territorial limits of Essex County.

Section 7. Registration.

(a) Within twenty (20) days after the effective date of this local law, or in the case of an operator commencing business after such effective date within three (3) days after such commencement or opening, every operator shall file with the Treasurer a registration application in a form prescribed by the Treasurer.

(b) The Treasurer shall within five (5) days after receipt of a registration application issue without charge to the operator a certificate of authority empowering such operator to collect the tax from the occupant and duplicate thereof, for each additional hotel or motel of such operators.

(c) Each certificate shall state the hotel or motel to which it is applicable.

(d) Each certificate of authority shall be prominently displayed by the operator in such manner that it may be seen and come to the notice of all occupants and person seeking occupancy.

(e) Certificates shall not be assignable or transferable, and shall be surrendered immediately to the Treasurer upon the cessation of business at, or upon the sale or conveyance of, the hotel or motel named in such certificate(s).

Section 8. Administration and collection.

(a) The tax imposed by this local law shall be administered and collected by the Treasurer, or such other employees of the County as the Treasurer may designate, by such means and in such manner as are other taxes which are now collected and administered or as is otherwise provided by this local law.

(b) 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.

(c) 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 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 shall be joined as a party in any action or proceeding brought by the operator to collect or enforce collection of the tax.

(d) The Treasurer may, whenever he deems it necessary for the proper enforcement of this local law, provide by order 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 over made by the operator.

(e) The tax imposed by this local law shall be paid upon any occupancy on and after the tax imposition date, although such occupancy is had pursuant to a contract, lease or other arrangement made prior to such date; and where rent is paid, charged, 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 the tax imposition date.

(f) Where any tax has been paid hereunder upon any rent which has been ascertained to be worthless, the Treasurer may by order provide for credit and/or refund of the amount of such tax upon application therefor as provided in section fourteen of this local law.

(g) For the purpose of the proper administration of this local law and to prevent evasion of the tax hereby imposed, it shall be presumed that all rents are subject to tax until the contrary is established, and the burden of proving that a rent for occupancy is not taxable hereunder shall be upon the operator or occupant.

(h) Where an occupant claims exemption(s) from the tax under the provisions of section five of this local law, the rent shall be deemed taxable hereunder unless the operator shall receive from the occupant claiming such exemption

- (1) a copy of a certificate issued by the Treasurer certifying that the organization named therein is exempt from the tax pursuant to section five of this local law, together with a certificate duly executed by the exempt organization setting forth the occupant's name and certifying that
 - (i) the occupant is a duly authorized agent, representative or employee of the exempt organization,
 - (ii) the occupant's occupancy is paid or to be paid by such exempt organization, and
 - (iii) the occupant's occupancy is necessary or required in the course and furtherance of, and/or in connection with, the affairs of said exempt organization; or
- (2) a properly completed, executed and certified Exemption Certificate from taxes imposed pursuant to Articles 28 and 29 of the New York

Tax Law, such certificate to be in the form and to contain the content approved and required by the New York State Department of Taxation.

Section 9. Records to be kept.

(a) 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 may by regulation or order require.

(b) All records shall be available for inspection and examination at any time upon demand by the Treasurer, or the Treasurer's duly authorized agent or employee, and shall be preserved for a period of not less than three (3) years, except that the Treasurer may consent in writing to their destruction within that period or may in writing require that such records be kept and maintained for a specified period in excess of three (3) years.

Section 10. Returns.

(a) After the date set forth in Section 3 of this local law, and except as provided in subdivision (b) of this section, every operator shall file with the Treasurer a return of occupancy and of rents, and of the taxes payable thereon, for the same quarterly periods and on the same dates as returns for New York State sales and use taxes are filed or to be filed.

(b) Notwithstanding the provisions of paragraph (a) of this section, the Treasurer may by order

- (1) require returns to be made and filed for shorter periods than those prescribed pursuant to subdivision (a) of this section, on such dates as the Treasurer may specify in such rule or order, where the Treasurer deems it necessary in order to insure the payment of the tax imposed by this local law, or
- (2) permit or require returns to be made by other periods and upon such other dates as the Treasurer may specify by rule or order so as to carry out the purposes of this local law.

(c) All returns shall be filed with the Treasurer within twenty (20) days from the expiration of the period covered thereby.

(d) The forms of returns shall be prescribed by the Treasurer and shall contain such information as the Treasurer may deem necessary for the proper administration of this local law.

(e) The Treasurer may require amended returns to be filed within twenty (20)

days after notice and to contain the information specified in the notice.

(f) If a return required by this local law is not filed, or if a return when filed is incorrect or insufficient on its face or otherwise, the Treasurer shall take the necessary steps to enforce the filing of a properly completed and sufficient return or of a corrected return.

Section 11. Payment of Tax.

(a) Any tax imposed by this local law shall be paid by the occupant to the operator of the hotel or motel room occupied or to the person entitled to be paid the rent or charge for the hotel or motel room occupied for and on account of the County, and such operator or person entitled to be paid the rent or charge shall be liable for the collection and payment of tax to the County.

(b) The owner of the hotel or motel room or the person entitled to be paid the rent or charge for the hotel or motel room shall have the same right in respect to collecting the tax from the occupant, or in respect to non-payment of the tax by the occupant, as if the tax were a part of the rent or charge and payable at the same time as the rent or charge. In any action or proceeding brought by an owner or a person entitled to be paid the rent or charge for the purpose of collecting the rent or charge, or the tax imposed by this local law, the Treasurer shall be joined as a party.

(c) 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.

(d) All taxes and other moneys required to be paid under and pursuant to this local law shall be due from the operator and paid to the Treasurer on the date limited for the filing of the return for such period, without regard to whether a return is filed or whether the return which is filed correctly shows the amount of rents and taxes due thereon.

Section 12. Bonds & Security For Payment of Tax.

(a) Where the Treasurer, in the exercise of the Treasurer's discretion, deems it necessary to protect revenues to be obtained under this local law, the Treasurer may by rule or order require any operator required to collect the tax imposed by this local law to file with the Treasurer a bond to secure the payment of any tax and/or penalties and interest due or which may become due from such operator.

(b) Any bond so required by the Treasurer shall be 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.

(c) In the event the Treasurer determines that an operator is to file such bond he shall give notice to such operator to that effect specifying the amount of the bond required.

(d) The operator shall file such bond within five (5) days after the issuance of such notice, unless within such five (5) days the operator shall serve upon and deliver to the Treasurer a written request for a hearing before the Treasurer at which the necessity, propriety and amount of the bond shall be determined by the Treasurer. Any determination by the Treasurer upon such hearing shall be final and shall be complied with by the operator within five (5) days after the giving of notices thereof.

(e) In lieu of a bond the Treasurer, in the Treasurer's sole discretion, may accept or require

(1) securities approved by the Treasurer in such amount as the Treasurer may prescribe, with such securities to be kept in the custody of the Treasurer, and/or

(2) cash in such amount as the Treasurer may prescribe, with such cash to be deposited and kept in the custody of the Treasurer.

(f) The Treasurer shall have the right at any time without notice of the operator apply all or any portion of the bond(s), securities and/or cash to the payment of any tax and/or interest or penalties due, and for such purpose the Treasurer may exercise all rights under the bond(s) and/or may sell the securities at public or private sale without notice to the depositors thereof.

Section 13. Determination of tax.

(a) Upon the filing of a return, the Treasurer shall determine the amount of tax due under and pursuant to this local law.

(b) If a return required by this local law is not filed, or if a return when filed is incorrect or insufficient as to the amount of tax due, the amount of tax due under and pursuant to this local law 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.

(c) Notice of a determination under subdivision (b) of this section shall be furnished in writing to the person liable for the collection and/or payment of the tax.

(d) Any determination by the Treasurer under subdivision (b) of this section shall finally and irrevocably fix the tax, unless

- (1) within thirty (30) days after the issuance of the notice of such determination the person against whom it is assessed shall apply in writing to the Treasurer for a hearing, or
- (2) the Treasurer shall, in the Treasurer's sole discretion, reconsider and re-determine the amount of tax due.

(e) Within fifteen (15) days after the conclusion of a hearing conducted pursuant to subdivision (d) (1) of this section, the Treasurer shall give written notice of the Treasurer's determination to the person against whom the tax is assessed.

(f) Except in the case of a wilfully 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 the filing of a return; provided, however, that

- (1) where no return has been filed as provided by this local law the tax may be assessed at any time; and/or
- (2) where, before 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 or any extension(s) thereof.

Section 14. 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 provided that written application for such refund shall be made to the Treasurer within one year from the payment thereof.

(b) An application for refund or credit may be made only by the occupant, operator, or other person who has actually paid the tax.

(c) An application for a refund or credit made as herein provided shall not be complete unless the same includes copies of all documentation and evidence upon which the applicant relies in support thereof, but nothing shall prohibit or prevent the Treasurer from receiving any other evidence with respect thereto.

(d) No application for a refund or credit shall be accepted or considered unless such application has been actually received by the Treasurer within one year of the payment by the tax.

(e) The determination to deny or allow a refund or credit shall be made by the Treasurer in writing, stating the reason(s) therefor, and the Treasurer shall give notice of

such determination to the applicant.

(f) No refund shall be made to an operator who has collected and paid over such tax to the Treasurer unless and until such operator shall first establish, to the satisfaction of the Treasurer under such regulations as the Treasurer may prescribe, that such operator has repaid to the occupant(s) the amount of tax for which refund is sought.

(g) The Treasurer may, in the Treasurer's discretion and in lieu of the payment of any refund determined to be due, allow credit therefor on and against payments due from the applicant.

Section 15. Disposition of Revenues.

(a) All revenues resulting from the imposition of the tax under this local law shall be paid into the treasury of the County and shall be credited and deposited into a special tourism development and promotion fund, thereafter to be allocated for publicizing the advantages of the County pursuant to subdivision fourteen of section two hundred twenty-four of the County Law; provided, however, that the County

- (1) shall retain five per cent (5%) of the gross revenues to cover the County's costs for administration and collection; and
- (2) endeavor to expend the revenues in such fund in a manner reasonably intended to publicize the areas within the County commensurate with the amount of revenues generated from such areas.

(b) The County shall contract with the Lake Placid-Essex County Visitors Bureau for the expenditure of the net revenues in such fund pursuant to subdivision fourteen of section two hundred twenty-four of the County Law; provided, however, that the County may terminate such contract and/or enter into other contracts in the event that the Lake Placid-Essex County Visitors Bureau

- (1) dissolves, or
- (2) in the determination of the Board of Supervisors, after public hearing, ceases to adequately perform such contract.

(c) The Board of Supervisors shall by resolution appoint an advisory committee, some of the members of which shall be operators of facilities paying such tax. The advisory committee shall provide advice and recommendations as to the County's strategic tourism marketing plan(s) for publicizing the advantages of the County pursuant to subdivision fourteen of section two hundred twenty-four of the County Law and this local law.

Section 16. Reserves.

Whenever the occupant or operator has applied for a refund and has instituted a proceeding under article seventy-eight of the civil practice law and rules to review a determination adverse to such occupant or operator on such application for refund, the Treasurer shall set up appropriate reserves to meet any decision adverse to the County.

Section 17. Remedies exclusive.

The remedies provided by sections thirteen and fourteen 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 of tax or determination on any application for refund or credit shall be enjoined, contested or reviewed by any action or proceeding, except by a proceeding under article seventy-eight of the civil practice law and rules pursuant to section twenty-three of this local law.

Section 18. Proceedings to recover tax.

(a) Whenever any operator 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 herein provided, or whenever any occupant shall fail to pay any such tax, penalty or interest, the county attorney shall, upon the request of the County Treasurer bring or cause to be brought an action to enforce the payment of the same on behalf of Essex County in any court of the state of New York or of any other state or of the United States.

(b) Notwithstanding any other provision of this section, if the Treasurer in his discretion believes that any such operator, 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, as provided in this section, immediately.

(c) As an additional or alternate remedy, the Treasurer may issue a warrant, directed to the Essex County Sheriff or to the sheriff of any other county commanding him/her to levy upon and sell the real and personal property of the operator, occupant, or other person, including but not limited to any partner, corporate officer/director/shareholder, or member, liable for the tax, which may be found within his/her 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 Treasurer the money collected by virtue thereof within sixty days after the receipt of such warrant.

(d) The sheriff receiving a warrant issued under this section shall, within five (5) days after 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.

- (e) Upon filing a copy of the warrant as provided in paragraph (d) of this section,
 - (1) the amount of such warrant so docketed shall become a lien upon the title to and interest in real and personal property of the person against whom the warrant is issued, provided that such lien shall not apply to personal property unless another copy of such warrant is filed in the New York Department of State.
 - (2) 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 upon judgments of a court of record and for services in executing the warrant he shall be entitled to the same fees, which he may collect in the same manner; and
 - (3) the Treasurer shall have the same remedies to enforce the amount due thereunder as if the County had recovered judgment therefor.

(f) 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 provided in this section.

(g) Whenever an operator or other person shall make a sale, transfer, or assignment in bulk of any part or the whole of his hotel or motel or of such operator's business assets, otherwise than in the ordinary course of business, the following provisions shall apply:

- (1) the purchaser, transferee or assignee shall at least twenty (20) days before taking possession of the subject of said sale, transfer or assignment, or paying therefor, notify the Treasurer by registered mail of the proposed sale and of the price, terms and conditions thereof and whether or not the operator 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;
- (2) for failure to comply with the provisions of this paragraph, including but not limited to subdivision (1) above, the purchaser, transferee or assignee 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 operator, 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;

- (3) whenever the purchaser, transferee or assignee shall fail to give notice to the Treasurer as required by subdivision (1) of this paragraph, or whenever the Treasurer shall inform the purchaser, transferee or assignee that a possible claim for such tax or taxes exists, any sums of money, property or choses in action, or other consideration, which the purchaser, transferee or assignee is required to transfer over to the seller, transferrer 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 operator, seller, transferor or assignor to the County, and the purchaser, transferee or assignee is forbidden to transfer to the operator, seller, transferor or assignor, and shall withhold any such sums of money, property or choses in action, or other consideration, to the extent of the amount of the County's claim;
 - (4) within fifteen (15) days of receipt of the notice of the sale, transfer or assignment from the purchaser, transferee or assignee, the Treasurer shall give notice to the purchaser, transferee or assignee and to the operator, seller, transferor or assignor, of the total amount of any tax or taxes, as well as of any penalties or interest due thereon, which the Treasurer claims to be due from the operator, seller, transferor or assignor, to the County;
 - (5) whenever the Treasurer shall fail to give the notice required by subdivision (4) of this paragraph, within fifteen (15) days from receipt of notice of the sale, transfer and assignment required by subdivision (1) of this paragraph, such failure shall release the purchaser, transferee or assignee from any further obligation to withhold any sums of money, property or choses in action, or other consideration, which the purchaser, transferee or assignee is required to transfer over to the operator, seller, transferor or assignor;
 - (6) upon receipt of the Treasurer's notice issued pursuant to subdivision (4) above stating the total amount of the County's claim, the purchaser, transferee or assignee may make payment of such claim to the Treasurer from any sums of money, property, or choses in action withheld in accord with the provisions of subdivision (3) of this paragraph, and upon making such payment the purchaser, transferee or assignee shall be relieved of all liability for such amounts to the operator, seller, transferor or assignor, and such amounts paid to the Treasurer shall be deemed satisfaction of the tax liability of the operator, seller, transferor or assignee to the extent of the amount of such payment.
- (h) Whenever the liability of any operator or other person, including that of any

purchaser, transferee or assignee, covered by this section has been wholly paid or satisfied or no longer exists, except where the liability is discharged by an order or decree in bankruptcy, the Treasurer shall

- (1) mail to such operator or other person a notice, addressed to the last known address of such operator or other person, setting forth
 - (i) the amount of the tax liability paid or satisfied,
 - (ii) that such liability has been wholly paid or satisfied or no longer exists, and
 - (iii) a statement to the effect that consumer reporting agencies must delete from a credit file any reference to the particular tax lien or claim within thirty (30) days of receipt from such operator or other person of a copy of such notice.

Section 19. General powers of the Treasurer.

In addition to the powers granted to the Treasurer by County Law and this local law, the Treasurer is hereby authorized and empowered:

(a) To make, adopt and amend rules and regulations, and to issue orders, appropriate to the carrying out of this local law and the purposes thereof;

(b) To extend for cause shown the time of filing any return for a period not exceeding thirty days; and for cause shown, to remit or waive penalties but not interest; and to compromise disputed claims in connection with the taxes hereby imposed;

(c) To request information from the tax commission of the state of New York or the treasury department of the United States relative to any person; and to afford information to such tax commission or such treasury department relative to any person, any other provision of this local law to the contrary notwithstanding;

(d) To delegate his functions hereunder to any employee or employees of the County Treasurer;

(e) To prescribe methods for determining the rents for occupancy and to determine the taxable and non-taxable rents;

(f) To require any operator within the county to keep detailed records of the nature and type of hotel or motel maintained. nature and type of service rendered, the rooms available and rooms occupied daily, lease's 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 imposed by this local law, and to furnish such information upon request to the County Treasurer;

(g) To assess, determine, revise and readjust the taxes imposed under this local law.

Section 20. Administration of Oaths and Compelling Testimony.

(a) The Treasurer, or the Treasurer's duly designated and authorized employee(s) or agent(s), shall have power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of the Treasurer's powers and duties under this local law.

(b) 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 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.

(c) 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.

(d) 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.

(e) 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.

(f) The County Sheriff, the Sheriff's duly appointed deputies, and any officer or employee of the Treasurer designated to serve process under this local law, are hereby authorized and empowered to serve any summons, subpoena, order, notice, document, instrument, or other process to enforce or carry out this local law.

Section 21. Reference to tax.

Wherever reference is made in placards or advertisements or in any other publications to this tax such reference shall be substantially in the following form: "Tax on occupancy of hotel or motel rooms"; except that in any bill, receipt, statement or other evidence or memorandum of occupancy or rent charge issued or employed by the operator, the work "tax" will suffice.

Section 22. Penalties, Interest & Violations.

(a) Any person failing to file a return or to pay or pay over any tax to the Treasurer within the time required by this local law shall be subject to

- (1) a penalty of five per centum (5%) of the amount of tax due; plus
- (2) interest at the rate of one per centum (1%) of the amount of tax due for each month of delay, except that no interest shall be charged for the first thirty (30) days immediately after the date such return was required to be filed or such tax became due.

(b) Notwithstanding the provisions of paragraph (a) of this section, the Treasurer may, if satisfied that the delay was excusable, cancel and remit all or part of such penalty, but may not cancel or remit any portion of the interest.

(c) All penalties and interest shall be paid and disposed of in the same manner as other revenues from this local law.

(d) Unpaid penalties and interest may be enforced in the same manner as the tax imposed by this local law.

(e) Officers and/or members of an owner or operator which is a corporation, limited liability company, limited liability partnership, or partnership shall be personally liable for the tax collected or required to be collected and paid by such corporation under this local law, and shall also be personally liable for the penalties and interest herein imposed.

(f) In addition to the penalties herein or elsewhere prescribed, any person found to have committed any of the following acts 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:

- (1) failing to file a return required by this local law,
- (2) 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 wilfully false,
- (3) wilfully failing to file a bond required to be filed pursuant to this local law,
- (4) failing to file a registration certificate and such data in connection therewith as the Treasurer may by order, regulation or otherwise require,

- (5) failing to display, or to surrender upon demand of the Treasurer, the certificate of authority as required by this local law,
- (6) assigning or transferring such a certificate of authority,
- (7) wilfully failing to charge separately from the rent the tax herein imposed, or wilfully failing to state such tax separately on any evidence of occupancy and on any bill or statement or receipt of rent issue or employed by the operator,
- (8) wilfully failing or refusing to collect any tax imposed by this local law from the occupant,
- (9) referring or causing reference to be made to this tax in a form or manner other than that required by this local law, or
- (10) failing to keep or maintain the records required by this local law.

(g) The certificate of the County Treasurer to the effect that a tax has not been paid, that a return, bond or registration certificate has not been filed, or that information has not been supplied pursuant to the provisions of this local law, shall be presumptive evidence thereof.

Section 23. Judicial Review.

Any final determination of the amount of any tax payable pursuant to this local law, as well as any final determination on an application for refund or credit under section 14 of this local law, shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under article seventy-eight 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 final determination, provided, however, that any such proceeding under article seventy-eight of the civil practice law-and rules shall not be instituted unless:

(a) The amount of any tax sought to be reviewed, with such interest and penalties thereon as may be provided for by local law or regulation shall be first deposited and there is filed 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 such proceeding; or

(b) At the option of the petitioner such undertaking may be in a sum sufficient to cover the taxes, interests and penalties stated in such determination plus the costs and charges which may accrue against it in the prosecution of the proceeding, in which event the petitioner shall not be required to pay such taxes, interest or penalties as a condition

precedent to any tax imposed pursuant to this section shall have been erroneously, illegally or unconstitutionally collected and application for the refund thereof duly made to the proper fiscal officer or officers, and such officer or officers shall have made a determination denying such refund, such determination shall be reviewable by a proceeding under article seventy-eight of the civil practice law and rules, provided, however, that such proceeding is instituted within thirty days after the giving of the notice of such denial, that a final determination of tax due was not previously made, and that an undertaking is filed with the proper fiscal officer or officers in such amount and with such sureties 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 such proceeding.

Section 24. Returns to be secret.

(a) Except in accordance with proper judicial order, or as otherwise provided by law,

- (1) it shall be unlawful for the Treasurer or any agent, employee or designee of the Treasurer to divulge or make known in any manner the rents or other information relating to the business of an operator contained in any return required under this local law; and
- (2) the officers charged with the custody of such returns shall not be required to produce any of such returns or evidence of anything contained therein in any action or proceeding in any court, except on behalf of the Treasurer in an action or proceeding under the provisions of this local law, or on behalf of any party to any action or proceeding under the provisions of this local law when the returns or facts shown thereby are directly involved in such action or proceeding, provided that 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 facts shown thereby, as are pertinent to the action or proceeding and no more.

(b) Notwithstanding the provisions of paragraph (a) of this section, nothing herein shall be construed to prohibit

- (1) the delivery to a taxpayer or such taxpayer's duly authorized representative of a copy of any return filed in connection with this local law, or
- (2) the publication of statistics so classified as to prevent the identification of particular returns and items thereof, or
- (3) the inspection by the county attorney or other legal representatives of

the county, or by the district attorney of any county, of the return(s) 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.

(c) Returns shall be preserved by the Treasurer for not less than three (3) years or for such longer period of time as the Treasurer determines.

(d) Any violation of paragraph (a) of this section 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 such officer or employee shall be dismissed from office or service with the county.

Section 25. 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 in any application made by such person, or if no return has been filed or application made then to such address as may be obtainable.

(b) The mailing of such notice shall be presumptive evidence of the receipt of the same by the person to whom addressed.

(c) Any period of time which is determined according to the provisions of this local law by the giving of notice shall commence to run from the date of mailing of such notice.

(d) 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.

Section 26. Limitation of Effect of Local Law.

This local law shall remain in full force and effect for a period of three (3) years from the date of enactment by the Board of Supervisors; except that nothing shall prohibit or prevent the adoption and enactment of subsequent local laws continuing or imposing the tax authorized hereby after the expiration of this or any other local law adopted and enacted pursuant to the provisions of Part T of §1 of Chapter 406 of the Laws of 1999.

Section 27. Separability.

If any provision of this local law or the application thereof to any person or circumstance shall be held invalid, the remainder of this local law and the application of such provision to other persons or circumstances shall not be affected thereby.

Section 28. Effective Date.

This local law shall take effect upon filing in the office of the Secretary of State of New York State.”

This resolution was duly seconded by Supervisor Morrow, and adopted, upon a roll-call vote as follows:

AYES:	2759	votes
NOES:	162	votes (Gilliland)
ABSENT:	0	votes

RESOLUTION AUTHORIZING AN EXPENDITURE OF A MINIMUM OF \$2,500.00 TO ALL TOWNS AND THE ADDITIONAL SUM OF A MINIMUM OF \$50,000.00 TO THE ESSEX COUNTY FISH HATCHERY IN THE EVENT THAT REVENUES RECEIVED FROM THE ESSEX COUNTY ROOM OCCUPANCY TAX AS THEY RELATE TO VACATION RENTALS EXCEEDS \$350,000.00; AND FURTHER AUTHORIZING AN AMENDMENT OF THE CURRENT CONTRACT WITH THE REGIONAL OFFICE OF SUSTAINABLE TOURISM/LAKE PLACID CONVENTION AND VISITORS BUREAU (ROOST) TO PROVIDE THESE MONIES TO THE TOWNS AND FISH HATCHERY

The following resolution was offered by Supervisor Preston, who moved its adoption.

Upon a motion to consider from the floor, and the same appearing proper and necessary.

WHEREAS, commencing on January 1, 2016, Essex County will collect room occupancy tax pursuant to Local Law No. 3 of 2015, on, among other establishments, vacation rentals; and

WHEREAS, it is estimated that revenues for the year 2016, shall be approximately \$250,000.00, from the collection of this tax on vacation rentals; and

WHEREAS, providing and on condition that revenues from these taxes with respect to vacation rentals are at least \$250,000.00 for the fiscal year 2016, the sum of \$2,500.00 shall be paid to all towns upon completion of a request form identifying that the funds will be used to enhance tourism and drive new visitors to the towns in Essex County, with an additional minimum sum of \$50,000.00 to be paid to the Essex County Fish Hatchery to promote tourism in Essex County through its efforts as a hatchery; and

WHEREAS, in the event that the estimated revenues exceed \$350,000.00, with respect to vacation rental taxes, each towns allocation will increase equally on 13% of collected revenues less 5% County Administration fee and the Fish Hatchery will increase will be based on 14% of collected revenues less 5% County Administration fee.

BE IT RESOLVED, the Essex County Board of Supervisors hereby authorizes the County Chairman or County Manager to enter into a contract amendment with the Regional Office of Sustainable Tourism (ROOST) which embodies the following terms; and

BE IT FURTHER RESOLVED, that provided that occupancy tax revenues as they

relate to vacation rentals for the year 2016 meet or exceed \$250,000.00, each town, upon completion of a request form identifying that the funds will be used to enhance tourism and drive new visitors to Essex County shall receive \$2,500.00 from the tax proceeds for vacation rentals and a minimum of \$50,000.00 will be given to the Essex County Fish Hatchery and the existing contract and all future contracts with the Regional Office of Sustainable Tourism (ROOST) shall contain a provision authorizing these Tourism Enhancement Monies; and

BE IT FURTHER RESOLVED, that, if and when, revenues reach and exceed \$350,000.00, each town, upon completion of a request form identifying those funds that the funds will be used to enhance tourism and drive new visitors to Essex County shall receive an increase of 13% of collected revenues less 5% County administrative fees and the Fish Hatchery shall receive an increase of 14% of collected revenues less 5% County administrative fees; and

BE IT FURTHER RESOLVED, that the County Chairman or County Manager are hereby authorized to execute a contract amendment with ROOST for the provision of these monies from revenues derived from the Essex County room occupancy tax as they relate solely to vacation rentals and as administered by ROOST; and

BE IT FURTHER RESOLVED, that the County of Essex shall not begin the collection of Essex County Room Occupancy Taxes on vacation rentals, pursuant to Local Law No. 3 of 2015, with respect to vacation rentals, personal residences or campgrounds until January 1, 2016.

This resolution was duly seconded by Supervisors Connell and Gilliland, and **withdrawn**.

RESOLUTION AUTHORIZING AN EXPENDITURE OF A MINIMUM OF \$2,500.00 TO ALL TOWNS AND THE ADDITIONAL SUM OF A MINIMUM OF \$50,000.00 TO THE ESSEX COUNTY FISH HATCHERY AND FURTHER AUTHORIZING AN AMENDMENT OF THE CURRENT CONTRACT WITH THE REGIONAL OFFICE OF SUSTAINABLE TOURISM/LAKE PLACID CONVENTION AND VISITORS BUREAU (ROOST) TO PROVIDE THESE MONIES TO THE TOWNS AND FISH HATCHERY

The following resolution was offered by Supervisor Scozzafava, who moved its adoption.

Upon a motion to consider from the floor, and the same appearing proper and necessary.

WHEREAS, commencing on January 1, 2016, Essex County will collect room occupancy tax pursuant to Local Law No. 3 of 2015, on, among other establishments, vacation rentals; and

WHEREAS, it is estimated that revenues for the year 2016, shall be approximately \$250,000.00, from the collection of this tax on vacation rentals.

BE IT RESOLVED, the Essex County Board of Supervisors hereby authorizes the County Chairman or County Manager to enter into a contract amendment with the Regional Office of Sustainable Tourism (ROOST) which embodies the following terms; and

BE IT FURTHER RESOLVED, that for the year 2016, on or after November 1st, 2016, and each November thereafter, each town, upon completion of a request form identifying that funds will be used to enhance tourism and drive new visitors to Essex County shall receive \$2,500.00 from tax proceeds received pursuant to Local Law No. 3 of 2015, entitled "Essex County Room Occupancy Tax Law" and the minimum of \$50,000.00 will be given to the Essex County Fish Hatchery and the existing contract and all future contracts with ROOST shall contain a provision authorizing these Tourism Enhancement Monies; and

BE IT FURTHER RESOLVED, that, if and when, tax revenues from vacation home and private rentals reach and exceed \$350,000.00, each town, upon completion of a request form identifying that the funds that the funds will be used to enhance tourism and drive new visitors to Essex County shall receive an increase of 13% of collected revenues less 5% County administrative fees and the Fish Hatchery shall receive and increase of 14% of collected revenues less 5% County administrative fee; and

BE IT FURTHER RESOLVED, that the County of Essex shall not begin the

collection of Essex County Room Occupancy Taxes on vacation rentals, pursuant to Local Law No. 3 of 2015, with respect to vacation rentals, personal residences or campgrounds until January 1, 2016.

This resolution was duly seconded by Supervisors Merrihew and Gilliland, and adopted, upon a roll-call vote as follows:

AYES:	2921	votes
NOES:	0	votes
ABSENT:	0	votes

**RESOLUTION INTRODUCING PROPOSED LOCAL LAW NO. 4
OF 2015 CONTINUING THE IMPOSITION OF THE ADDITIONAL
MORTGAGE TAX IN ESSEX COUNTY**

The following resolution was offered by Supervisor Grinnell, who moved its adoption.

Upon the passage of a motion from the floor and the same appearing proper and necessary.

BE IT RESOLVED that the Essex County Board of Supervisors hereby introduces proposed Local Law No. 4 of 2015 entitled "Local Law No. 4 of the year 2015 - a local law continuing the imposition of an additional mortgage tax in Essex County" reading and providing as follows:

ESSEX COUNTY LOCAL LAW NO. 4 of 2015

A local law continuing the imposition of an additional mortgage tax in Essex County.

BE IT RESOLVED by the Board of Supervisors of Essex County as follows:

SECTION 1.

Upon the expiration of Local Law No. 3 of 2012, and pursuant to the provisions of Section 253-j of the Tax Law, for the period commencing December 1, 2015, and ending December 1, 2018, unless further extended by local law of the Board of Supervisors, there is hereby imposed in Essex County a tax of twenty-five cents (\$0.25) for each one hundred dollars (\$100.00) and each remaining major fraction thereof of principal debt or obligation which is or under any contingency may be secured at the date of execution thereof, or at any time thereafter, by a mortgage on real property situated within such County and recorded on or after the date upon which such tax takes effect and a tax of twenty-five cents (\$0.25) on such mortgage if the principal debt or obligation which is or by any contingency may be secured by such mortgage is less than one hundred dollars (\$100.00).

SECTION 2.

The taxes imposed under the authority of Section 253-j and this Local Law shall be administered and collected in the same manner as the taxes imposed under subdivision one of section two hundred fifty-three and paragraph (b) of subdivision one of section two hundred fifty-five of the Tax Law. Except as otherwise provided in Section 253-j of the Tax Law, all the provisions of the Tax Law relating to or applicable to the administration and collection of the taxes imposed by such subdivisions shall apply to the taxes imposed under the authority of Section 253-j of the Tax Law with such modifications as may be necessary to adapt such language to the tax so authorized. Such provisions shall apply with the same force and effect as if those provisions had been set forth in full in Section 253-j of the Tax Law except to the extent that any provision is either inconsistent with a provision of Section 253-j of the Tax Law or not relevant to the tax authorized by Section 253-j of the Tax Law. For purposes of Section 253-j of the Tax Law, any reference in the Tax Law to the tax or taxes imposed by the Tax Law shall be deemed to refer to a tax imposed pursuant to Section 253-j of the Tax Law, and any reference to the phrase "within this state" shall be read as

“within Essex County”, unless a different meaning is clearly required.

SECTION 3.

Where the real property covered by the mortgage subject to the tax imposed pursuant to the authority of *Section 253-j of the Tax Law* is situated in this state but within and without Essex County, the amount of such tax due and payable to Essex County shall be determined in a manner similar to that prescribed in the first undesignated paragraph of section two hundred sixty of the Tax Law which concerns real property situated in two or more counties. Where such property is situated both within Essex County and without the state, the amount due and payable to Essex County shall be determined in the manner prescribed in the second undesignated paragraph of such section two hundred sixty which concerns property situated within and without the state. Where real property is situated within and without Essex County, the recording officer of the jurisdiction in which the mortgage is first recorded shall be required to collect the taxes imposed pursuant to this section.

SECTION 4.

The tax imposed pursuant to the authority of *Section 253-j of the Tax Law* and this Local Law shall be in addition to the taxes imposed by section two hundred fifty-three of the Tax Law.

SECTION 5.

Notwithstanding any provision of the Tax Law to the contrary, the balance of all moneys paid to the recording officer of the County of Essex during each month upon account of the tax imposed pursuant to the authority of *Section 253-j of the Tax Law*, after deducting the necessary expenses of his or her office as provided in section two hundred sixty-two of the Tax Law, except taxes paid upon mortgages which under the provisions of this section or section two hundred sixty of the Tax Law are first to be apportioned by the Commissioner, shall be paid over by such officer on or before the tenth day of each succeeding month to the Treasurer of Essex County and, after the deduction by such Treasurer of the necessary expenses of his or her office provided in section two hundred sixty-two of the Tax Law shall be deposited in the general fund of the County of Essex for expenditure on all expenses incurred by such County for County provisions of the preceding sentence, the tax so imposed and paid upon mortgages covering real property situated in two or more counties, which under the provisions of *Section 253-j of the Tax Law* or section two hundred sixty of the Tax Law are first to be apportioned by the Commissioner of Taxation and Finance, shall be paid over by the recording officer receiving the same as provided by the determination of the Commissioner of Taxation and Finance.

SECTION 6.

The tax imposed pursuant to this Local Law shall be payable on the recording of each mortgage of real property subject to taxes thereunder. Such tax shall be paid to the recording officer of the County in which the real property or any part thereof is situated, except where real property is situated within and without the County, the recording officer of the County in which the mortgage is first recorded shall collect the tax imposed by this local law, as required by the Tax Law. It shall be the duty of such recording officer to indorse upon each mortgage a receipt for the amount of the tax so paid. Any mortgage so endorsed may thereupon or thereafter be recorded by any recording officer and the receipt for such tax indorsed upon each mortgage shall be recorded therewith. The record of such receipt shall be conclusive proof that the amount of tax stated therein has been paid upon such mortgage.

SECTION 7.

This Local Law shall take effect only on the first day of a calendar month, provided a certified copy thereof is mailed by registered or certified mail to the New York State Commissioner of Taxation and Finance at the Commissioner's Office in Albany at least thirty days prior to the date the local law shall take effect. Certified copies of this local law shall also be filed with the County Clerk of the County of Essex, the Secretary of State and the State Comptroller within five (5) days after the local law is duly enacted.

SECTION 8.

This Local Law shall take effect on December 1, 2012, and shall expire and be deemed repealed on December 1, 2015.

AND BE IT FURTHER RESOLVED that the Essex County Board of Supervisors shall hold and conduct a public hearing on the foregoing proposed local law on the 19th day of October, 2015, at 9:00 o'clock in the forenoon of that day, to hear any and all persons concerning the same.

AND BE IT FURTHER RESOLVED that the Clerk of the Board of Supervisors publish a Notice of such Hearing in the designated County newspapers at least five (5) days prior to said Hearing.

This resolution was duly seconded by Supervisor Merrihew, and adopted upon a roll-call vote as follows:

AYES:	2921	votes
NOES:	0	votes
ABSENT:	0	votes

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

The following resolution was offered by Supervisor Canon, who moved its adoption.

Upon a motion to consider from the floor, and the same appearing proper and necessary.

BE IT RESOLVED, that the Essex County Board of Supervisors hereby Amends Resolution No. 207 of 1967 as follows:

1. Section 4-A of Resolution No. 207, enacted by the Board of Supervisors of Essex County on December 4, 1967, imposing sales and compensating use taxes, as amended, is amended to read as follows:

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

Pursuant to the authority of section 1210 of the Tax Law, in addition to the sales and compensating use taxes imposed by sections 2 and 4 of this resolution, there is hereby imposed and there shall be paid an additional one percent of such sales and compensating use taxes, for the period beginning December 1, 2013, and ending November 30, 2017. Such additional taxes shall be identical to the taxes imposed by such sections 2 and 4 and shall be administered and collected in the same manner as such taxes. All of the provisions of this resolution relating or applicable to the administration and collection of the taxes imposed by such sections 2 and 4 and shall apply to the additional taxes imposed by this section, including the applicable transitional provisions, limitations, special provisions, exemptions, exclusions, refunds and credits as are set forth in this resolution, with the same force and effect as if those provisions had been incorporated in full into this section and had expressly referred to the additional taxes imposed by this section.”

2. Paragraph (c) of subdivision (1) of section 11 of Resolution No. 207, enacted by the Board of Supervisors of Essex County on December 4, 1967, imposing sales and compensating use taxes, as amended, is amended to read as follows:

“(c) With respect to the additional tax of one percent imposed for the period beginning December 1, 2013, and ending November 30, 2017, in respect to the use of property used by the purchaser in this County prior to December 1, 2013.”

3. This enactment shall take effect December 1, 2015.

This resolution was duly seconded by Supervisor Morrow, and adopted upon a roll-call vote as follows:

AYES: 2921 votes
NOES: 0 votes
ABSENT: 0 votes

**RESOLUTION INTRODUCING PROPOSED LOCAL
LAW NO. 5 OF 2015 ENTITLED "A LOCAL LAW TO
OVERRIDE THE TAX LEVY LIMIT ESTABLISHED IN
GENERAL MUNICIPAL LAW §3-C"**

The following resolution was offered by Supervisor Canon, who moved its adoption.

Upon a motion to consider from the floor, and the same appearing proper and necessary.

BE IT RESOLVED that the Essex County Board of Supervisors hereby introduces proposed Local Law No. 5 of 2015 entitled "A Local To Override the Tax Levy Limit Established in General Municipal Law §3-c," reading and provided as follows:

"ESSEX COUNTY LOCAL LAW NO. 5 OF 2015"

A Local Law To Override the Tax Levy Limit Established in General Municipal Law §3-c.

BE IT ENACTED, by the Essex County Board of Supervisors as follows:

Section 1. Legislative Intent.

It is the intent of this local law to override the limit on the amount of real property taxes that may be levied by the County of Essex pursuant to General Municipal Law §3-c, and to allow the County of Essex to adopt a budget for the fiscal year 2016 that requires a real property tax levy in excess of "tax levy limit" as defined by General Municipal Law §3-c.

Section 2. Authority.

This local law is adopted pursuant to subdivision 5 of General Municipal Law §3-c, which expressly authorizes the Board of Supervisors to override the tax levy limit by the adoption of a local law approved by vote of sixty percent (60%) of the Board of Supervisors.

Section 3. Tax Levy Limit Override - Budget Authorization.

The Board of Supervisors of the County of Essex hereby overrides the tax levy limit for Essex County for 2016 and authorizes Essex County, after completing all required procedures for the adoption of a budget, to adopt a budget for 2016 that requires a tax levy that is greater than the tax levy limit calculated for 2016 pursuant to §3-c of the General Municipal Law.

Section 4. Severability.

If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgement shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this local law or in its application to the person, individual, form or corporation, or circumstance, directly involved in the controversy in which such judgement or order shall be rendered.

Section 5. Effective Date

This local law shall take effect immediately.

BE IT FURTHER RESOLVED that the Essex County Board of Supervisors shall hold and conduct a public hearing on the foregoing proposed local law on the 19th day of October, 2015, at 9:15 o'clock in the forenoon of that day, to hear any and all persons concerning the same; and

BE IT FURTHER RESOLVED that the Clerk of the Board of Supervisors will publish a notice of such hearing in the designated County newspaper at least five days prior to said hearing.

This resolution was duly seconded by Supervisor Moore, and adopted upon a roll call vote as follows:

AYES: 2921 votes
NOES: 0 votes
ABSENT: 0 votes

**RESOLUTION AUTHORIZING A CHANGE ORDER IN
THE AMOUNT OF \$24,200.00, WITH RESPECT TO
CONTRACT NUMBER DPW-15-0082, FOR
ADIRONDACK CONCRETE, LLC, TO PLACE THE
MABEY BRIDGE AND GRADE THE ROAD FOR THE
BARTLETT ROAD BRIDGE PROJECT IN THE TOWN
OF KEENE WITH ESSEX COUNTY TO PROVIDE
MATERIALS FOR INSTALLATION OF THE BRIDGE
AND GRAVEL FOR THE ROAD, FROM BUDGETED
FUNDS**

The following resolution was offered by Supervisor Morrow, who moved its adoption.

Upon a motion to consider from the floor, and the same appearing proper and necessary.

BE IT RESOLVED that the Essex County Board of Supervisors hereby authorizes a Change Order in the amount of \$24,200.00, with respect to Contract No. DPW-15-0082 with Adirondack Concrete, LLC, to place the Mabey Bridge and grade the road for the Bartlett Road Bridge Project in the Town of Keene, with Essex County DPW to provide materials for the installation of the bridge and gravel for the road, with funds to come from Capital Project Account No. H52484-5483; and

BE IT FURTHER RESOLVED, that the County Chairman or County Manager are hereby authorized to execute the above referenced change order.

This resolution was duly seconded by Supervisors Gilliland and Grinnell, and adopted upon a roll call vote as follows:

AYES: 2921 votes
NOES: 0 votes
ABSENT: 0 votes

**RESOLUTION AUTHORIZING A CHANGE ORDER TO
EXTEND THE TERM OF CONTRACT NUMBER DPW-
15-0082, FOR ADIRONDACK CONCRETE, LLC, TO
EXTEND THE TERM FROM SEPTEMBER 30, 2015
TO OCTOBER 31, 2015**

The following resolution was offered by Supervisor Morrow, who moved its adoption.

Upon a motion to consider from the floor, and the same appearing proper and necessary.

BE IT RESOLVED that the Essex County Board of Supervisors hereby authorizes a Change Order to extend the term of Contract No. DPW-15-0082 for Adirondack Concrete, LLC, from September 30, 2015 to October 31, 2015; and

BE IT FURTHER RESOLVED, that the County Chairman or County Manager are hereby authorized to execute the above referenced change order.

This resolution was duly seconded by Supervisor Marnell, and adopted upon a roll call vote as follows:

AYES: 2921 votes
NOES: 0 votes
ABSENT: 0 votes

**RESOLUTION OF CONDOLENCE TO THE FAMILY OF
IONA DUBAY**

The following resolution was offered by Supervisor Blades, who moved its adoption.

Upon a motion to consider from the floor, and the same appearing proper and necessary.

WHEREAS, Iona Dubay peacefully passed away on October 3, 2015, with her loving family and close friends at her side; and

WHEREAS, Ellen Iona Hudson was born on November 9, 1920, the daughter of Alton and Ellen (Washbond) Hudson; and

WHEREAS, Iona Dubay spent her childhood in Keene Valley, New York and graduated from Keene Central School in 1939; and

WHEREAS, Iona Dubay met Charles E. Dubay at a dance and were married in 1941, before he went off to war; and

WHEREAS, at the end of the war, Iona and Charlie moved to Lewis, New York, where Charles was a Judge and a Town Councilman for the Town of Lewis and, also, where they raised their two children, Ronald Dubay and Joyce Bethlehem; and

WHEREAS, Iona Dubay became a member of American Legion Auxiliary, taught cooking to the local 4-H program, was an avid volunteer in the Retired Senior Volunteer Service (RSVP) and also taught Sunday School; and

WHEREAS, Iona Dubay had great strength and kindness which affected many people and was well-known around the area for a variety of reasons; and

WHEREAS, Iona Dubay liked her teatime, craft fairs, fishing and going to Atlantic City with her daughter and friends, but her family and neighbors cherished her raisin filled cookies, mustard pickles and any time spent in her presence; and

WHEREAS, Iona Dubay is survived by her two children, Ronald Dubay and Joyce Bethlehem; grandchildren, Cynthia Phillips, Joanne Baldwin, Andrea Blades and Brian Dubay; and

WHEREAS, Iona Dubay was the proud great-grandma of six great-grandchildren, Olivia and Claire Phillips, Colden and Carson Blades and Josh and Samuel Baldwin; and

WHEREAS, Iona Dubay is predeceased by her husband, Charles Dubay and her grandson, Darren Bethlehem; and

WHEREAS, Iona Dubay is the beloved mother of Ronald Dubay, a former Town Councilman for the Town of Lewis; and

WHEREAS, Iona Dubay was a loving daughter, wife, mother, grandmother, great-grandmother and friend who will be sorely missed but never forgotten.

BE IT RESOLVED, that the Essex County Board of Supervisors, Clerk of the Board, County Manager and County Attorney hereby express and extend their deepest sympathy and condolences to the family of Iona Dubay; and

BE IT FURTHER RESOLVED, that this resolution be spread upon the minutes of this Board of Supervisors, with a suitably embossed copy thereof to be forwarded to the Dubay family.

This resolution was unanimously seconded and adopted.

**RESOLUTION OF CONDOLENCE TO THE FAMILY OF
SHIRLEY SENEY**

The following resolution was offered by Supervisor Politi, who moved its adoption.

Upon a motion to consider from the floor, and the same appearing proper and necessary.

WHEREAS, Shirle Seney passed away on September 9, 2015, with her loving family by her side; and

WHEREAS, Shirley Seney was born at home on February 11, 1932, the daughter of Alta Taylor Wescott and Guy Wescott, Sr., where she was often told the story that the doctor was late due to the Opening Day Ceremonies of the 1932 Winter Olympics; and

WHEREAS, Shirley Seney and her family moved to Spruce Lodge on Sentinel Road during her junior year where she and her siblings helped her parents run the rooming house, making beds and cleaning rooms and had said her work ethic came from her parents and she freely gave her time wherever she could because of her love for her community; and

WHEREAS, Shirley Seney graduated from Lake Placid High School in 1950 and began working at the Bank of Lake Placid; and

WHEREAS, Shirley Seney married Norris Earl "Bucky" Seney on May 21, 1955, and settled into their home on Station Road where they raised three children; and

WHEREAS, Shirley Seney worked part-time for Dr. Bergamini which became a full-time job until 1993, she also enjoyed several different home party businesses which she not only excelled in, but regularly enjoyed entertaining her clients and friends with jokes and skits; and

WHEREAS, Shirley Seney was considered a pioneer in local politics and was the only woman of the original signers of the 1980 Lake Placid Olympic Organizing Committee contract with the International Olympic Committee; and

WHEREAS, Shirley Seney successfully served as the first and only female Mayor of the Village of Lake Placid and Supervisor of the Town of North Elba; and

WHEREAS, Shirley Seney's love of her hometown and willingness to always lend a hand kept her active in many civic organizations and began her community and public

service with the Lake Placid Pee Wee Youth Hockey Program from 1973 until 1983, serving as secretary; and

WHEREAS, Shirley Seney continued her long and distinctive years of public service as follows:

1974-1984 - Lake Placid School Board, as President in 1974 and 1978
1974-1984 - Essex County School Board Association
1975-1984 - Secretary-Treasurer, Northern New York American Hockey Association
1976-1984 - Board of Directors - Rural School Boards Association
1976-1980 - Lake Placid Olympic Organizing Committee Member; only woman of the original signers with the International Olympic Committee
1984-1990 - Lake Placid Village Board Member
1987 Director, New York State Association of Women's Officials
1993-1995 - Mayor of Lake Placid
1993-2003 - Chairperson, Community Advisory Board of State and Federal Prisons of Ray Brook
1991 - Nationally recognized as one of New York State's Business & Professional Women's Outstanding Woman of the Year
1993 - Adirondack Chapter Business & Professional Woman of the Year
1996-2007 - Supervisor of the Town of North Elba and Member of the Essex County Board of Supervisors
1998 - Chairman, Essex County Human Services Committee
2009 - Elected to Lake Placid Hall of Fame
2014 - Woman of Distinction Honoring Women in New York, nominated by Senator Betty Little; and

she also served as treasurer of the board of trustees for the Tri-Lakes Federal Credit Union, an active member of the Lake Placid Kiwanis Club, serving as president 2007-2008; active member of the American Legion Auxiliary, Literacy Volunteers of Essex County, Elks Club 1508, Treasurer of the Lake Placid Seniors, former choir member of the Adirondack Community Church and current choir member of the First United Methodist Church in Saranac Lake; and

WHEREAS, Shirley Seney loved to bowl and taught her children and grandchildren to "throw the ball and thumb touches your nose for a perfect strike", and played in league play beginning in her late 20's and just bowled her last game in March 2015; and

WHEREAS, Shirley Seney is survived by her husband of 60 years, Norris Earl "Bucky" Seney; daughters, Elaine and Robert Raymond and Nancy Cross; son, Edward and Sandra Seney; six grandchildren, Major Derek Raymond (Lilya), Courtney Raymond (Bethany), Travis Cross (fiancee Morgan Lanoux), Sean Cross (fiancee Melissa LeBlanc), Garrett Seney and Morgan Seney; four great-grandchildren, Parker, Nicholas, Silas and Finley Raymond; and

WHEREAS, Shirley Seney is survived by her sisters, Dorice Torrance and Mary Fran Merrill, Alta Klimmer and her brother, Alton Wescott (Sheila); and several nieces and nephews; and

WHEREAS, Shirley Seney was a loving daughter, wife, mother, grandmother, great-grandmother, sister, aunt and friend who will be sorely missed but never forgotten.

BE IT RESOLVED, that the Essex County Board of Supervisors, Clerk of the Board, County Manager and County Attorney hereby express and extend their deepest sympathy and condolences to the family of Shirley Seney; and

BE IT FURTHER RESOLVED, that this resolution be spread upon the minutes of this Board of Supervisors, with a suitably embossed copy thereof to be forwarded to the Seney family.

This resolution was unanimously seconded and adopted.