

**SPECIAL BOARD MEETING**

Monday, March 23, 2026 - 11:15 AM

Stephen McNally, Chairperson  
Matthew Brassard, Vice-Chairperson

Chairman McNally called this Special Board Meeting to order at 11:15 am with the following Supervisors in attendance: Clayton Barber, Matthew Brassard, Chris Clark, Timothy Follos, Ken Hughes, Mary Lamphear, Steve McNally, Clayton Menser, James O'Bryan, Timothy Pierce, Richard Preston, Cathleen Reusser, Matt Stanley, Davina Thurston, Ike Tyler, Joe Pete Wilson and Margaret Wood. Tracie McGill was excused.

Department Heads present: Hannah Carson, Laura Carson, Judy Garrison, Dan Manning, and Michael Mascarenas.

Deputies present: Bill Tansey

MCNALLY: I call this special board meeting to session. We've already saluted the flag, roll call please. Wonderful. We'll call this meeting to order. No introduction of guests. I turn the floor over to Dan Manning.

MANNING: Thank you. I would like to reflect the special meeting was duly called and that all members of the board were notified 48 hours prior to the special meeting pursuant to county law. What you have before you I passed out the proposed resolution, it's a resolution introducing proposed Local Law No. 2 of 2026, it should be No. 2 of 2026 you might have 2023 well anyway the resolution is entitled, Resolution introducing proposed Local Law No. 2 of 2026, entitled, "Essex County room occupancy tax law" continuing the imposing of a hotel/motel occupancy tax. So, we pass this local law every three years it is simply the law that allows us to collect the tax and it defines who pays the tax, of course the accommodations are responsible for the tax, how the tax enforced, how the tax is paid, how certificates and registrations are made, etc. This is exactly the same as we always pass with a few minor exceptions. Last year the State of New York passed a short-term rental registry law and counties could opt in or opt out of that law. We chose to opt in and so that law provides certain things that have to be done in respect to short-term rentals and what I did I incorporated some of that law into our law so that we would be covered which was under the advice of New York State Association of Counties and what other counties are doing. Some counties still haven't done this but this is the optimal time for us to do this because our ability to collect the tax under our existing law is going to expire so we will have to do this law. The only changes to the law you have before you is defining short term rental unity using the definition from the State of New York in my opinion we already had the definition comprehensive enough to cover that but I wanted to cover our basis on that. We also define a non-short-term rental which is anything that is 30 days consecutive afterward. We defined the meaning of a short-term rental host which is an obvious definition, booking service which is an obvious definition and that's basically it so, everything is the same.

I do want to bring your attention too, I apologize for some reason I grabbed the wrong one but it is all the same except for those definitions and you'll have the proper one before you at the regular meeting. I do want to make some distinctions here you may ask, okay you put some stuff in here regarding short-term rentals this does not regulate short-term rentals so I think there is going to be a committee established for the regulation of short-term rentals in some of your towns you have regulations of short-term rentals this only regulates the registration fee, the means of registration and what must be contained in the registration as it always has so it doesn't do

anything to regulate short-term rentals.

The second thing is as you know we've been discussing the amendments to tax law 1202(s) which we are still in the process of trying to work through which the issue there was, a couple issues that's where the 95% of revenue was to go to ROOST that is in this local law because it is part of this local law and we haven't addressed that yet however, what I did put in there it would be on your page, page 14 disposition of revenues – so the front page is wrong but the rest of the law is the law I am talking about. That is all the same language that currently exists in 1202(s) so I kept in in there in case we continue with that but you'll see where *pursuant to NYS Tax Law Section 1202(s) unless otherwise amended* so that covers us if it is amended then that's proper so I wanted to bring that to your attention so you wouldn't have sort of a heart attack on what's going on now.

WILSON: And further on, section 15. Page 15 (b) is that why you left, *shall contract with the Lake Placid-Essex County Visitors Bureau?*

MANNING: Yes because that's what's in the law. So I didn't want you guys to wonder what's going on here the only reason is we've got to have this passed so we can continue to collect the tax for next week and I kept that in there but I put in the word, the only difference between this and the law we had prior is *or as amended* in case we do amend it which we may or may not. So those are all the real changes in there. You do have the correct law you just have the incorrect front page. I must have grabbed, I was in a hurry.

I need a resolution introducing, a second and then a roll call vote please.

**RESOLUTION NO. 52 – INTRODUCING PROPOSED LOCAL LAW NO. 2 OF 2026, ENTITLED, “ESSEX COUNTY ROOM OCCUPANCY TAX LAW” CONTINUING THE IMPOSITION OF A HOTEL/MOTEL OCCUPANCY TAX.**

**This resolution was moved by Mr. Wilson, seconded by Mr. Tyler and adopted upon a roll-call vote as follows:**

**AYES: 2700 votes**  
**NOES: 0 votes**  
**ABSENT: 153 votes (McGill)**

MCNALLY: Discussion?

HUGHES: Mr. Manning shouldn't it be previous approval of this Local Law No. 2 of '23, should that be included in the be it resolved?

MANNING: Yes, as I said, the resolution should be changed to 2026.

HUGHES: Yes but you said, as amended by Local Law No. 2 of 2020, but then again we did it again in 2023, that's not listed in here.

MANNING: It should say, it says, the Essex County Board of Supervisors hereby introduces proposed Local Law No. 2 of 2026, and yes, it does have that. The one I did does have at the end, you're right it should say, as amended by Local Law No. 2 of 2023.

HUGHES: Okay I just wanted to confirm that.

MANNING: I was in a hurry and made 26 copies and I pulled the old one.

HUGHES: That's okay. My other question is similar to what JoePete questioned I missed the conversation I was thinking about something else, why are we not referencing 15 section (b) Regional Office of Sustainable Tourism?

MANNING: Because that's the way the law currently reads.

HUGHES: But isn't this the opportunity to modify the law?

MCNALLY: No, we have to get this done sooner rather than later.

HUGHES: I guess I'm not understanding that. The law has to change first?

MCNALLY: We have some time constraints on this Ken.

HUGHES: Time constraints I understand but I'm not going to be put in a corner. I just want to make sure if we're opening something up it's the time to open it up if it's not the time to open it up then I understand that too.

MANNING: Yeah I just have to recite the law as it reads.

MCNALLY: Anybody else?

STANLEY: Just wondering I've been trying to look through this to make sure there is a penalty for somebody who fails to register?

MANNING: Yes, there is. There is 5% of the tax due and then there can also be a fine of \$1,000 or a misdemeanor. There's a whole section on penalties and these are the penalties that we have continuously it's on page 20, section (22).

MCNALLY: You all set Matt?

STANLEY: Yes.

FOLLOS: I don't want to be a broken record, I just, like Ken, if this is our chance to talk about this I would like to suggest that we expand this to cover campgrounds as well tents and RV's it would be very helpful for Wilmington and I have no doubt it would be helpful for every town and helpful for the county. I did read NYS Tax Law 1202(s) and it references in the types of facilities, businesses from which we can collect the tax it references tourist facilities as among the types of businesses that are covered. I would think a campground could be seen as a tourist facility so I just wanted to mention that if this is the only time we are going to talk about this possibly for the next few years.

MANNING: The law does address campgrounds to some extent it says the provisions to the section relating to campgrounds should only apply to those camp rentals to which the campground provides overnight shelter or lodging and shall not apply to provisions of service by campgrounds where the customer brings their own shelter such as a camper or a tent.

FOLLOS: I'm suggesting expanding it to cover tents, RV's etc.

MANNING: We can do that in the future if you want.

MCNALLY: Okay anybody else? Alright, call please.

MANNING: The record should also reflect that April 6 at 9:30 will be the public hearing on this.

MCNALLY: Motion for adjournment – moved by Mr. Clark, second Mr. Tyler. All in favor.

As there was no further discussion to come before this special board meeting it was adjourned at 11:27 a.m.

Respectfully submitted,

Judith Garrison, Clerk  
Board of Supervisors