FINANCE/TAX REDUCTION/MANDATE RELIEF COMMITTEE

Monday, September 21, 2026 - 10:30 AM

Michael Tyler, Chairperson
Joe Pete Wilson, Vice-Chairperson

Vice-Chairman Wilson called this Finance Meeting to order at 10:30 am with the following Supervisors in attendance: Clayton Barber, Matthew Brassard, Chris Clark, Ken Hughes, Mary Lamphear, Tracie McGill, Steve McNally, Clayton Menser, James O'Bryan, Timothy Pierce, Richard Preston, Cathleen Reusser, Matt Stanley, Joe Pete Wilson and Margaret Wood. Timothy Follos, Ike Tyler and Davina Thurston were excused.

Department Heads present: Hannah Carson, Laura Carson, Mike Diskin, Judy Garrison, Michael Mascarenas, Jim Dougan and Roy Holzer. Chelsea Merrihew was excused.

Also present: William Tansey and Joe Keegan.

WILSON: Alright I will call to order the finance committee. Ike had to step out for a funeral so you've got a fresh new face here. First up County Clerk, Chelsea Merrihew.

GARRISON: She is excused today.

WILSON: She's excused moving right along. Auditor, Laura Carson.

L. CARSON: Good morning all. I don't really have anything new to add to my report. You've all had a chance to review it. Do you have any questions?

WILSON: Questions for Laura? Treasurer's office Mike Diskin.

DISKIN: I will start with sales tax and sales tax runs pretty good gas prices is a lot of what's driving that along with some additional STR sales tax that we are getting in and so for the year we are running about $3,560,000 from last year which is about 11% I think we're doing fine including our peak months we are doing fine with sales tax this year. Does anybody have any questions on it before I go into occupancy?

WILSON: Questions?

DISKIN: Occupancy you're going to see that there's a big increase this month and I want to try and explain why that happens. What I think is happening with that is now we are requiring people to report monthly a lot of these quarterly people who waited and filed later on are filing now on a regular monthly basis we're going to see that increase as we get into the quarterly month which is September and again in January with the December you're going to see a decrease probably because the quarterly people have already reported over the last two months so that third month is not going to be as high so don't be too excited about the fact that we picked up almost $40,000 more this month I think you're going to see that decrease a little bit over the next few months. Overall for the year it will even itself out for the year but don't be alarmed by the last two months being bigger but so far for the year we are up quite a bit. We'll see what happens as the rest of the year goes by. If you don't have any questions on that I have a resolution to bring forward, it is the one we do every year and that's to relevy the unpaid village and school taxes, all the water, sewer, garbage rents anything else out there that are on the 2027 levy with the exception that we do allow school taxes to be paid up until November 30 of this year provided they are at our office

by November 30 so that's my resolution.

RESOLUTION AUTHORIZING THE RELEVY OF UNPAID 2026/207 VILLAGE AND SCHOOL TAXES, AND ALL ROAD, WATER, SEWER AND GARBAGE RENTS ON THE 2027 TAX LEVY EXCEPT THAT PAYMENTS FOR 2026/2027 SCHOOL TAXES WHICH ARE RECEIVED IN THE ESSEX COUNTY TREASURER'S OFFICE BY NO LATER THAN 5:00 PM. ON NOVEMBER 30, 2026. Hughes, Barber

WILSON: Any questions? Any opposed – motion carries. Thank you Mike. Did you have a question Meg?

WOOD: I do. I'm wondering how we're doing with the Deckard people?

DISKIN: We've had a lot of people call us with inquiries. We are changing some of the things we did over the last month we got a lot of phone calls about the wording on some of the letters that have gone that said occupancy registration, occupancy certificate we're changing that to occupancy tax certificate only because it's a little confusing to people some think they've got to get a CO a certificate of occupancy for their property and so we're changing the wording of that in both the certificate and the body of the letter that's going out.

WOOD: Could you send us samples of these letters so we could see exactly what's going on so on Saturday at Tops in the Express Line I'm not beaten to a pulp.

DISKIN: There's still some people coming in and saying I don't know why I have to register with Airbnb or VRBO we know that we have to have them still register so we know who's out there and in our case obviously just in case you use someone other or rent on your own you're going to need to have a registration so we know who's out there.

WOOD: If we can get samples it would help, thanks.

WILSON: Any other questions?

STANLEY: I'm not on this committee but I've had a resident who owns short term rentals and they do all their bookings through Airbnb and VRBO they are wondering how to fill out their quarterly report because they don't collect any taxes, they come through –

DISKIN: You just put a zero in there.

STANLEY: Oh, okay and I mean, at some point according to the New York State law –

DISKIN: With the exception they rent on their own.

STANLEY: I agree but we're supposed to know from these companies at some point what rental property because they are not supposed to rent any properties unless they have a registration number and we're supposed to get from those companies what payment is made for each property

DISKIN: Yes.

STANLEY: So the big question for this Airbnb and I mean it should be everyone how they

reconcile their books to say, alright, we did $50,000 worth of Airbnb or VRBO and we rented $25,000 on our own how are we and they going to reconcile that you got all the money that you should have from their rental property?

DISKIN: It's a good question. I don't know the answer to it. Airbnb does not, in my opinion, and although Mr. Manning is not here my opinion is violating the state law by not sending that to us. They are not sending anybody in the state and I think other counties have same issues. NYSAC has tried to help out with this, they are not getting anywhere. Their answer, Airbnb is take us to court and require us to go well, there's a cost in doing that.

STANLEY: Well hopefully every single county in New York State gang up together because that is very vital information.

DISKIN: It has been reported to the Attorney General's office too so they are aware of it.

STANLEY: How is the county going to know it is getting the right amount of sales tax or anything?

DISKIN: We don't.

STANLEY: I have a second question. I have somebody call my office they are actually from the Town of North Elba and I think you touched on this a little bit about our local law stating that you need a certificate of occupancy?

DISKIN: Yes registration, occupancy tax registration and that's been the confusion with some people who thought they had to go to their town code officer whoever and get a new certificate of occupancy or may have never gotten one because it is their own home.

STANLEY: Being having been brought to my attention it might not be a bad thing to add into the law to have a certificate of occupancy because a lot of these are retrofitted homes that are good for homes not necessarily good to have for an Airbnb and a lot of those certificate of occupancies in my town are to houses that were built in the 70's and 80's and probably don't have a septic system that's the right size, doesn't have a lot of things and I personally I hate to create more laws if we can't enforce the laws we have so, maybe if we can sort of massage that a little bit to make sure these houses are actually safe and when they actual end up coming back as either housing stock or long term rentals because eventually this bubble is going to burst where it's not going to all these short term rentals. We have houses on the market for people that are already up to code.

DISKIN: I think one of the schools and obviously it's going to be hard to do that to people that aren't registered but there's a requirement of the state law that they re-register every two years and I think that's maybe where we could tweak our county law say upon re-registration you need to provide a certificate of occupancy it would be the only time to validate that they are doing that for a lot of these that already got their registration it would be hard to go back and do that with them. Do that when you re-register because there is a requirement to re-register every two years.

STANLEY: Baby steps but I think the first step is know who they are then we can start to actually impact what they are.

DISKIN: Anybody that is doing this and coming on new I think re-registering would be the time to do it.

MASCARENAS: On the other side of that too is the county is, we look after the dollars not the property so we're not providing the enforcement piece in terms of code so for us to request that that's done is kind of confuses who's responsibility is what. Towns I believe I'm going to ask Mr. Manning on this and see what we get out of it but I do believe towns can create their own process in terms of that I think towns do some have registration fees, they restrict registrations to a certain amount in their communities and they handle that but what I don't want to do is put the onerous on a town that can't handle it like you said you kind of get into a spot where when we have a lot and we can't enforce are you then liable for whatever happens on that property moving forward?

STANLEY: Well I think this goes and I don't want to belabor this during this meeting because there's another time to have this conversation but I think we really should be that's where that countywide code enforcement piece would really work with blight and all these different things and it was something that was brought up during the Housing Task Force meeting, I think that is probably something we should and could look at down the road.

DISKIN: If I could just add one thing to this, when the state changed the law they also added a bunch of parameters that required these people to be up to code on certain things about occupancy, about having fire alarms, smoke detectors, you are supposed to have a diagram of how the ingress and egress are those things are all in the law but nobody's probably enforcing it because the county isn't enforcing it, that was the question I think is the town going to check on these people or who is going to check? They are supposed to self-certify but I don't know if anybody is. I don't even know if they know that. Who do they certify to is the question? That might be a form of discussion when we get farther down the road what you just referenced Matt.

WILSON: Anything else for Mike?

WOOD: I just want to say that we're in the process of totally starting over with our zoning law with Labella and we're going to put as much into our zoning law as we can and take it out of our short term rental law that's now four years old which is basically we want people to attest that they are following the state law and take the liability of certified everything off the town so it's something to look at because like Mike said most of this is already in the law for the state but our law is so picky it's when are you going to mow your lawn detail is crazy.

WILSON: Thanks Mike. Real Property, Hannah Carson.

H. CARSON: All I sent out today was my budget but other than that I did just want to give you a reminder to go along with Mike's resolution that all water, sewer and garbage relevys do need to be sent to my office for processing there was a mix-up last year and a very large garbage relevy was missed because I think it was sent to Mike's office and not my office. We will be sending out memos laying all of that out for you guys but I did just want to give that reminder. That's all I have. Does anyone have any questions?

BARBER: On the 100% Veterans that is coming up in October, right around the corner and where do they actually go? I have constantly people running into my office asking when does this take effect? When do I get to quit paying taxes?

H. CARSON: So, it was changed and it is now a local option so if you want to allow it for your town you need to pass a resolution or local law I mean to allow it for your town. It is effective for any taxes for state after October 1st so we don't even have an application for them right now. The state is supposedly working on that but if you want to allow it just pass that local law before March

1st so people have a chance to apply.

BARBER: But there's still no guideline, where they get the documentation that they are actually –

H. CARSON: Like what they need to provide to show that they qualify?

BARBER: Sure, yes.

H. CARSON: I think it is just a letter from the VA's office stating that they are permanently and totally disabled.

BARBER: So they are not very clear?

H. CARSON: No, the act has changed so many times and it is still very muddy.

O'BRYAN: One thing you have to be careful of too and Clayton can probably speak to this more is are they a Cold War injury or are they a battle injury?

MENSER: None of that is really going to matter what's going to matter is the VA has identified them as 100% permanently disabled and then the VA office over here will be the one that provides that documentation.

PIERCE: I don't really think it's 100% Hannah and I actually pushed that forward after it was discussed here in June and the state took our names to their debate at the Veteran's office and came back and said yes, that's the way the law was written. It's not 100% it's permanent and total. You can be as I said before you can be rated 100% for a certain condition and you are eligible but you can also be permanent total if you're not 100% but you can be deemed unemployable and that can be deemed as permanent total rating the key is permanent total regardless if you're 100%.

WILSON: Thank you. Other questions?

MCNALLY: Is this county and town tax? Or just town?

H. CARSON: It can apply to all but it's at local option so if the county wants to allow it you guys here will have to pass something, if you want to allow it at your town you will have to pass something and then the schools would have to pass something separately.

MASCARENAS: One thing we are struggling with Hannah and I guess you still probably don't have a good answer is the impact. It's hard to really make a decision and pass a law without knowing the impact to everybody else. Is it vague? Is it not vague? I don't know.

H. CARSON: Yeah I did send out an email and the only thing that I was really able to use was just going by everybody that was currently considered 100% disabled that's my best guess.

BARBER: And that's where I'm saying it's very unclear because my understanding is they had to become 100% disabled at the time of war.

PIERCE: The term is permanent and total it's not 100%. Permanent and total is essentially 100% but there's a couple of ways to get to 100% you can be 100% rated for a certain condition or

multiple conditions you can also essentially be 100% if you're deemed unemployed so take the 100% out of the way the term they use is permanent and total.

WILSON: Alright anything else? Thank you very much. Mike, I will turn it over to you.

MASCARENAS: I have a couple resolutions this morning. This is a budget amendment and continuation of federal funding under fiscal year 2023 Cyber Security grant program by US Dept. of Homeland Security, state homeland security and is administered by New York State DSHS for the period 4/1/2026 through 8/31/2027 increase in revenue and appropriation in the amount of $50,000.00.

RESOLUTION AUTHORIZING A BUDGET AMENDMENT IN THE INFORMATION SYSTEMS DEPARTMENT INCREASING REVENUE AND APPROPRIATIONS IN THE AMOUNT OF $50,000, FY2023 CYBER SECURITY GRANT PROGRAM, US DEPT. OF HOMELAND SECURTY (DHS) STATE HOMELAND SECURITY GRANT PROGRAM (SHSP). Hughes, McGill

WILSON: Questions? All in favor aye, any opposed – that motion carries. Thank you.

MASCARENAS: And one other one resolution authorizing the purchasing agent to purchase a new mail machine from Pitney Bowes in an amount not to exceed $20,800.

RESOLUTION AUTHORIZING THE PURCHASING AGENT TO PURCHASE A NEW MAIL MACHINE FROM PITNEY BOWES IN AN AMOUNT NOT TO EXCEED $20,800. Clark, McGill

WILSON: Questions? All in favor aye, any opposed – that motion carries. Thank you. Anything else Mike?

MASCARENAS: That's all I had for today.

WILSON: Questions for Mike? Okay, Joe Keegan – North Country Community College.

KEEGAN: Hello everyone nice to see you all on this last day of summer. I want to thank you as always for your ongoing support of the college and our students. We had a good start to the year we were slightly off year's numbers we were 14 full matriculated students and 10 that are unarticulated so we continue do well on the recruitment end and retention end and we're hoping that more students will find the opportunities that are available for them to the program. I want to thank Ms. Lamphear for the generous offer for me to come over and speak and address her town board about the opportunities available at North Country Community College. I would be happy to do so at any of your town boards if you can stand me. It was a really nice opportunity for me to meet the board and share some of the many possibilities for students both on credit and non-credit side so thank you Mary it was really nice.
Speaking of the non-credit side of the house we've got our community health worker which was a first run this summer it's really a healthy navigator program it prepares students over relatively short period of time to be able to enter the workforce there it's in concert with caring gene health worker that's going to kick off October 12th. We've launched our waste water operator course on Friday. We have basic EMT running right now at Malone and Saranac Lake campus's we also have micro credentials and crisis intervention and direct support professional so those are some of the things that are available in addition to our academic programs.
SUNY reconnect Adult free community college for 25-55 high needs has been funded once again

for this year. That will be available again in the spring if you have constituents that are looking for recurring opportunities and they are in one of the high needs areas, health care, environmental science, environmental studies, cyber security and they meet the, they are TAP eligible, are New York State residents we can connect them to or reconnect them to college and they can get tuition and fees paid to come to college and that's a really great opportunity.

We are also going to be posting the SUNY folks I don't know if the Chancellor will be up in a couple weeks or not but members of his team will as we have launched the Accelerating Study in Associates Pathways it's an acronym called ASAP which is essentially a series of wrap around financial and other supports to students who are at risk of falling through the cracks and we know that so often it is a flat tire, it's a bill that they just can't get paid and they feel like they need to go to work and can't keep persisting in a neck of a pathway that will in the long run bring them high earnings so we signed on the program and we were approved for it. We have 90 students currently enrolled and we're going to do a press release and launch that next week to let folks know about that. It's got some science behind the efforts at being able to retain students and we know if we should retain them they have a better chance to complete, they have a better chance to get into a work force and really change the course of their financial lives hopefully.

In addition to all the other things going on at the college we are going to have a busy year ahead. Unlike Mike we have put the budget to rest thankfully we just got approval of it so we won't be coming back to you on budget for another several months but we have our strategic plan update that's underway and we have our every eight year self-study as part of our reaccreditation process underway so that will be a couple year period where we put the lenses back on ourselves and see how we can do better for our student, the communities we serve, the counties and take what we learned there and always try to continue so we can improve which is what we try and do currently.

I wanted to give you a few updates on capital projects so as I mentioned last time Mike and Jim Dougan came over and joined us and did a nice walk through the campus with us and saw the state of the campus and many of the facilities needs that and also some of the facilities strengths that we have. In 2017, the county gifted us with a former WNBZ radio station and our request I would say that the county won on that one. Essex County1, North Country 0. We are getting ready to demolish that over the course of the next couple of weeks that has been long in the process and on the heels of that we got a feasibility study that we got from the Northern Border Regional Commission to Assess the possibilities of putting a building down on that area that would tap into the strength of the rail trail, serve some of our programs that are already dispersed among other buildings and it will be nice for us to have a more sufficient building structure, a newer facility that could better serve that wilderness leadership, environmental science, arts which our communities and our college have programs in and so I'll keep you in the loop on that, that is set to start this upcoming, this fall James Architects is going to be the lead on that and then we've got a heat assessment that I'm sure we're all to have at this point with the price of fuel oil which we've got two buildings that are fuel oil and we want to get to propane so we're contracting with an engineering company to do a heat assessment of our two buildings and see if we can get that better understanding and then go out to bid with that once we know more about that and then we just got the update on the pool study and pool's are expensive. I will be talking more about the pool at some point. It is the only public pool serving in our region and we serve a lot of students, youth to prepare them for swim lessons, lifeguarding but it comes with a cost and so we need to upgrade the mechanical room, it's a fifty-year-old mechanical room so I will keep you and Mike in the loop as we move in that direction.

At the end of the month we are anxiously awaiting, fingers crossed we've got a big grant application out for Title III strengthening institution program with US Department of Education five year grant if we are fortunate enough to get it it would really help us transform the library which also hasn't had an upgrade in fifty years and move it into a student learning common and really

strengthen that ability for students to have a better one stop shop around academic support needs, our tutoring, our library, opportunities for study spaces, longer hours those kinds of things and if we don't get the grant we'll do something a little bit more modestly with that. That's it. Happy to take any questions if you have any?

HUGHES: Good morning. Thanks for your update on North Country. My question is about admissions and in the future with the State Education Department recent decision to discontinue the regents exam requirements for high school graduation have you and/or your board or your staff thinking about what your admissions might look like with the fact that students at the beginning of 2028 high school won't need to have regents exams on their transcripts for college admissions did you see that changing the process at all, modifying the process?

KEEGAN: I see it potentially modifying so to answer your first question we haven't gone down that path yet but we will mostly we are open access so if you have a high school diploma or if you have a GED you are able to come to us. I can see it in the competitive programs nursing, RAG tech and massage therapy and those we'll have to take a keener look at and I'm sure that SUNY will be working with closely with New York State Ed and give us some guidance on that.

HUGHES: It's a ways away but I just wanted to bring it up for contemplation.

KEEGAN: Thank you. No, it's on our radar I was just down with the trustees at a conference this week and it was mentioned there as well. Thanks again.

STANLEY: Joe, do you guys have a one pager of the programs and opportunities that are available to the constituents of our county to take advantage of the programs at your school?

KEEGAN: One pager no but I can work on it Matt and we can get you something.

STANLEY: Because I'm just trying to think of how to really get out, I'm still kind of confused a little bit about like, high schoolers with tuition, fee tuition from the county and those types of things just want to make sure that information gets out there because I think there's an opportunity there to still see you guys be very competitive with other universities or trade schools or anything when it comes to knowing what is out there for our constituents.

KEEGAN: I'll work on something and I'll send it to you and you tell me if it's meeting the test and if it is we can share it with others.

STANLEY: Alright, thank you.

WILSON: Anything else for Joe? Thank you Joe. Anything else for this committee? Then we are adjourned. Thank you.

As there was no further discussion to come before this Finance/tax reduction/mandate relief committee it was adjourned at 11:00 a.m.

Respectfully submitted,

Judith Garrison, Clerk
Board of Supervisors