

FINANCE COMMITTEE

June 6, 2023

Committee members: Bill Holgate, Doug Paddock, Tim Cutler, Mark Morris (Zoom), Dan Banach

Others present: Bonnie Percy, Dick Harper, Terry Button, Leslie Church, Carlie Chilson (Zoom), Ed Bronson, Nonie Flynn, Emilee Miller, Jessica Mullins, Meghan Kincaid, Jeff Ayers, Marsha Devine

Bill & Mark will do the audit this month.

Minutes of the May meeting were approved as presented.

Legislative Zoom Attendees: 2 Other Zoom Attendees: 0

Real Property: Meghan Kincaid

Meghan reported that village tax bills came out on 6/1, the current village tax rates are listed on the Real Property webpage, and tax amounts are on ImageMate Online.

Meghan reported that eight of the towns have held their grievance hearings. Any changes made by the Board of Assessment Review (B.A.R.) for each town will be updated for the Final Assessment Roll and property owners will be notified by their B.A.R. of the determinations prior to 7/1.

Meghan reported that any property owner who filed a grievance with the B.A.R. that still feels their property is assessed too high may file a Small Claims or Article 7 petition. The owner must have filed with the B.A.R. in order to take this step and the petitions must be filed with the County Clerk by 7/31 for the 2023 assessment year.

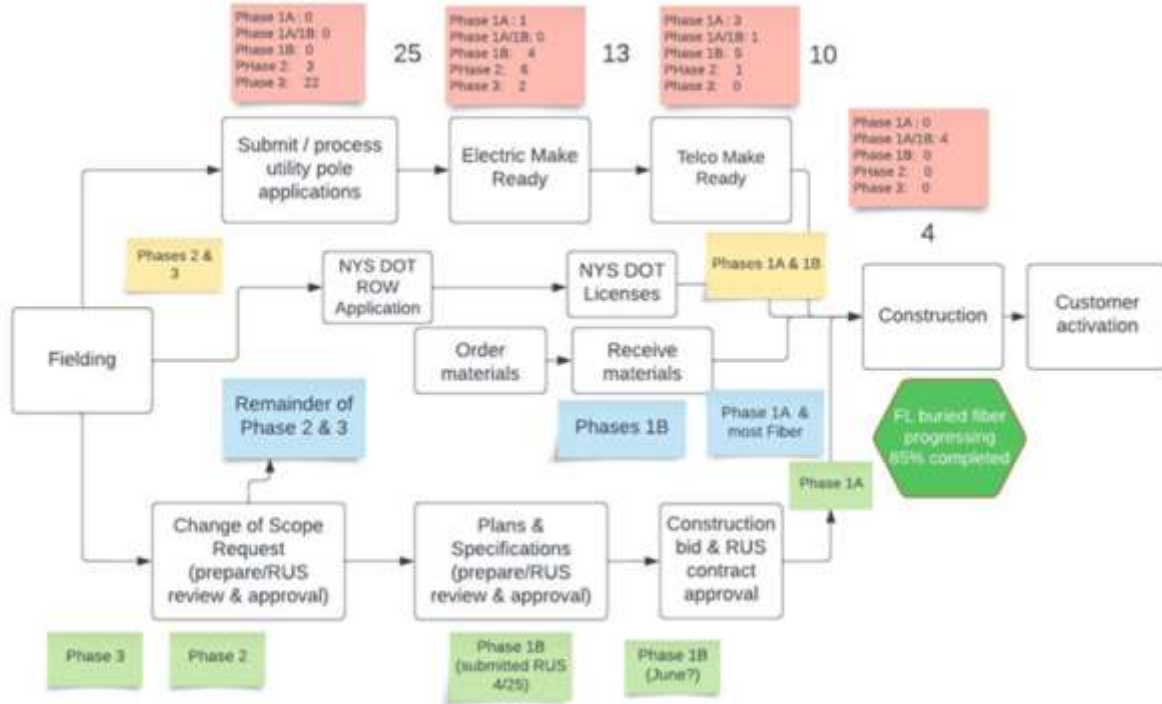
Meghan reported that the assessors will be bringing her their updated files and annual reports this week and she will be using these to verify totals and prepare the Final Assessment Rolls. Terry Kwiecinski, the Jerusalem Town Assessor, has completed her required classes for her basic certification as a State Certified Assessor.

Meghan reported that her focus this month will be on the Final Assessment Rolls and 2023 final assessments will be available on 7/1.

ReConnect: Jeff Ayers

Jeff reviewed the main paths of project activity for the ReConnect 1 Engineering & Construction:

ReConnect 1 Flow Chart



Jeff reported on ReConnect 1 Engineering & Construction, highlighting: Phase 1A (Trunk Route), Phase 1B (Distribution in Italy/Middlesex), NYS DOT Permitting, Points of Presence (POPs) & Uplink Node.

Jeff reviewed the Overall Schedule:

Phase	Construction Window	Collect Orders	Install Orders (start)
1A Backbone	1Q 23 – 2Q 23	NA	NA
1B Middlesex	2Q 23 – 2Q 24	1Q 24	2Q 24 (target pulling forward 1Q)
2 Italy, NE Penn Yan	2Q 24 – 2Q 25	1Q 25	2Q 25
3 SE Penn Yan, Dundee	2Q 25 – 4Q25	3Q 25	4Q 25

Jeff reviewed the Financial Reporting:

Report approved 5/5/2023 (FRS#20)	Total advances to date	Advances now requested	Invoices paid and waiting RUS contract
Make Ready	\$1,058,364	\$458,658	\$0
Engineering	\$750,852	\$53,882	\$0
Construction	\$380,903	\$23,222	\$0
Equipment (Nokia)	\$0	\$0	\$0

Materials/other items	\$369,938	\$0	\$1,468,242 (balance)
Bidding Costs	\$579	\$36	\$0
Total	\$2,560,673	\$535,762	\$1,468,242 (balance)
Balance in Pledged Deposit Acct.: \$1,399,584			
Project Total: \$13,956,500 which includes \$3,631,625 County match			

Jeff continued reporting on ReConnect 1 Engineering & Construction, highlighting: Supplemental Funding announcement from RUS, Materials & Storage, and Make-Ready Construction (CRITICAL PATH).

Jeff reported that there is no update for the Grant Applications or the RDOF Awarded areas.

Jeff reviewed the following resolutions that would be needed. After discussion the Committee approved.

- Amend Resolution No. 294-22 (Enter into an Agreement for One Touch Make Ready Services for Phase 3 of the ReConnect Project with LaBella Associates)
- Authorization for Legislative Chairwoman to Sign Documents Relating to the NYSEG Electric Connection at the TELCO Huts

Planning: Jeffrey Ayers

Jeff reported that there were 6 Planning Board applications this month and all were determined to have either a positive impact or no impact. Middlesex is still lacking representation on the board and the representative from Dresden has resigned and has no candidate for replacement.

Jeff reviewed the Assistant Planner Position Review Form and the consensus of the Committee was to move forward with the position.

Jeff reported that the Natural and Recreational Grant for Penn Yan contract is fully executed and Potter and Middlesex are still pending.

Jeff reported that the Keuka Housing Council is planning on submitting a CDBG for water and sewer and the Planning Department has been asked to join that effort. The Committee agreed that Jeff should join that effort.

Jeff reported that in regard to the 8 Year Agricultural District Renew, the NYS Ag and Markets had some input as to what our 30 day drop forms should contain. Those changes are being implemented and the mailing will go out end of June, early July.

Jeff reported that in regard to the Farmland Protection Plan, it is anticipated that in the next month or so LaBella will have a draft version of the plan.

Jeff reported that the Household Hazardous Waste Day registration will open 8/1 for the 9/23 event.

Jeff reviewed the Consolidated CIP and provided an updated version.

Jeff reported that he is expected to have an audit/review by NYS on the STOA program, but those notices have not arrived.

Jeff reported that Barrington is working with his office on updating their Comprehensive Plan.

Jeff reviewed the following resolution that would be needed. After discussion/edits the Committee approved.

- Authorize Planner to Create and Fill Planner Assistant Position

Finance: Jessica Mullins

Jessica reported that as of 5/31, Yates County has invested \$13 million with NYCLASS, Yates County has earned \$275,832.91 in interest, and the current rate is 4.8796%.

Jessica reported that \$10 million was placed in a money market at Bank of the Finger Lakes matching NYCLASS rate, another money market accounted was opened at Community Bank (building reserve) who is also matching NYCLASS rates with \$11+ million, and Lyons National Bank will match NYCLASS with new money. She met with a Community Bank Muni. Rep on options for future and increasing interest rate for GF to be comparable with other banks.

Jessica reported that the Cost Allocation Plan draft is complete and has been approved by Public Health and Department of Social Services, the finalized version is being completed now.

Jessica reported that the project has collected \$229,575.77 in back occupancy tax to date. The Letter of Determination estimated tax figure is final as of 5/31 and properties that have been mailed letters have complied. She had four hearings and collected \$20,445.61 from those notices alone. The outstanding amount to collect from Letters of Determination is approx. \$40,767. 4 properties have returned letters that will require a new Letter of Determination to go out to them with new dates to comply.

Jessica reported that before Granicus, they manually managed a Short Term Rental property portfolio of 250+/-units. They now have an active property portfolio of 515 Short Term Rental units in Yates County with a compliance percentage at 87.67%. This figure will continue to increase with the coming summer months which are the most popular.

Jessica reviewed the 2023 Appropriations and the Sales Tax Report.

Jessica reviewed the following resolutions that would be needed. After discussion the Committee approved.

- 2023 Budget Transfers
- Appropriate Infrastructure Reserve
- Appropriate Additional Aid (HWY)
- Appropriate Additional State Aid (HWY)
- Rescind Resolution No. 264-23 (DSS)
- Appropriate Additional Aid (YB)
- Appropriate Additional State Aid (DSS)
- Appropriate Additional State Aid (DSS)

Treasurer: Marsha Devine

Marsha reviewed the following Tax Enforcement tables and indicated Delinquent Properties.

Delinquent 2021 Properties

July 31, 2022	Aug 31, 2022	Sep 30, 2022	Nov 3, 2022	Dec 1, 2022	Jan 30, 2023	Feb 28, 2023	Mar 28, 2023	April 25, 2023	May 30, 2023
85	75	74	70	60	31	11	9	7	7

Delinquent 2022 Properties					
Dec 29, 2022	Jan 30, 2023	Feb 28, 2023	Mar 28, 2023	Apr 25, 2023	May 30, 2023
226	207	188	150	123	116

Delinquent 2023 Properties
May 30, 2023
1171

Marsha reported that she has completed Town tax reconciliation with each of the towns. As of this report, they are waiting for one town to have a notarized signature on the reconciliation statement. All School District and Village tax monies were vouchered to be returned to each entity.

Marsha reported that the recent SCOTUS decisions regarding Tyler v Hennepin County found in favor of the property owner. The decisions found that following a property tax foreclosure auction, any surplus funds should be returned to the former property owner, based on the takings clause. This will result in an update to Article 11 of the NYS Real Property Laws.

Marsha reported that MSB has built a new and improved Nexus 2.0 payment processing portal. Mark Lytle and Lori Martinez, from Gila LLC d/b/a MSB, will conduct some training on the new interface and reconfigure their terminal(s) to connect with the upgrade.

Marsha reported that the upgrade for the Total Collection Solutions from Systems East is expected later this year. She is working with TCS on refining some of her reports to be more aligned with their specific purposes.

Marsha reported that she participated in the personal review of the 360 Assessment with Savannah Consulting. Many of the comments referred to the limited hours as the position of Treasurer is part time.

Marsha reported that The NYSAC Finance School had several sessions that dealt with potential In-Rem changes. Additional topics included the NYS/Local retirement systems, investing, ethics, and the Real Property Tax roundtable.

Marsha reported that she is in the process of being appointed to administer of the estate of Mr. Trojanowski, a former client of DSS and this will be the fourth estate currently under her administration.

Marsha reported that in regards to Torrey Station, the case is at the Albany DEC and in the Attorney General's hands and as soon as they receives notice of their disposition, the County Attorney and the County Treasurer will proceed with steps needed to place this property back onto the tax rolls.

County Administrator: Nonie Flynn

Nonie reported that the final NYS budget has NYS no longer sharing federal Medicaid funds with counties. This will cost Yates County an additional \$543k per year. The In Rem

Foreclosure that would have required counties to return proceeds from foreclosure sales to owners was not included in the final budget, however, on 5/25, the Supreme Court ruled in favor of returning gains from the sale of a foreclosed property to the original homeowner.

Nonie reviewed the 2023 Property Tax levy & Rate Comparison Report.

Airport: Dick Harper

Dick reviewed the following resolution that would be needed. After discussion the Committee approved.

- Accepting Passero's Consultant Fees for Terminal Apron Construction as Reasonable

Dick reported that the fuel truck contract is signed and submitted and they are awaiting production schedule. The deice truck shipment was delayed to shipping early June. The generator is still not operational as the contractor is waiting on NYSEG. C&S is progressing on work for taxiway extension. Passero is working on bid documents for rebidding the deicing pad. They will make fiberglass tank as primary and concrete tank as secondary. They are waiting on the construction schedule for terminal apron construction. C&S will be setting up a day to go over the Airport Improvement Plan with long term goals in mind. The FBO contract with Seneca Flights is up for renewal in November. We will be starting the negotiations in June.

Legislative Operations: Emilee Miller

Emilee reported that the request for Home Rule Legislation to renew the 1% Sales Tax Increase Imposed in 2003 has passed the Senate and will hopefully pass the Assembly this week. The request for Home Rule Legislation to Renew the Additional County Recording Tax on Mortgages has passed both the Senate and the Assembly. Once they have been passed through both the Senate and Assembly, they will go to the governor for signature around July.

Meeting adjourned at 4:17 p.m.