

FINANCE COMMITTEE

July 5, 2023

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

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

Bill & Tim will do the audit this month.

Minutes of the June meeting were approved as submitted.

Legislative Zoom Attendees: 1 Other Zoom Attendees: 0

Real Property: Meghan Kincaid

Meghan reported that Final assessment values came out July 1st and the Final Assessment Rolls are posted on the Real Property webpage. A comparison of final roll assessments (2023 vs 2022):

2023 vs 2022 Assessment Change, per town				
	2023 Final Roll Assessment	2022 Final Roll Assessment	Difference	% Change
<i>Barrington</i>	381,790,149	377,416,803	4,373,346	1.16%
<i>Benton</i>	451,613,472	447,007,083	4,606,389	1.03%
<i>Italy</i>	128,426,104	125,547,561	2,878,543	2.29%
<i>Jerusalem</i>	1,107,946,454	1,097,438,900	10,507,554	0.96%
<i>Middlesex</i>	262,482,859	261,188,599	1,294,260	0.50%
<i>Milo*</i>	1,025,465,553	834,734,168	190,731,385	22.85%
<i>Potter*</i>	269,100,490	220,206,308	48,894,182	22.20%
<i>Starkey</i>	386,146,023	382,035,804	4,110,219	1.08%
<i>Torrey</i>	302,932,900	296,765,375	6,167,525	2.08%
<i>Total:</i>	4,315,904,004	4,042,340,601	273,563,403	6.77%

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 petitions must be filed with the County Clerk by 7/31 for the 2023 assessment year.

Meghan reported that in regards to the Volunteer Firefighter/Ambulance Worker Exemption, she is recommending that they do not move forward with opting into this.

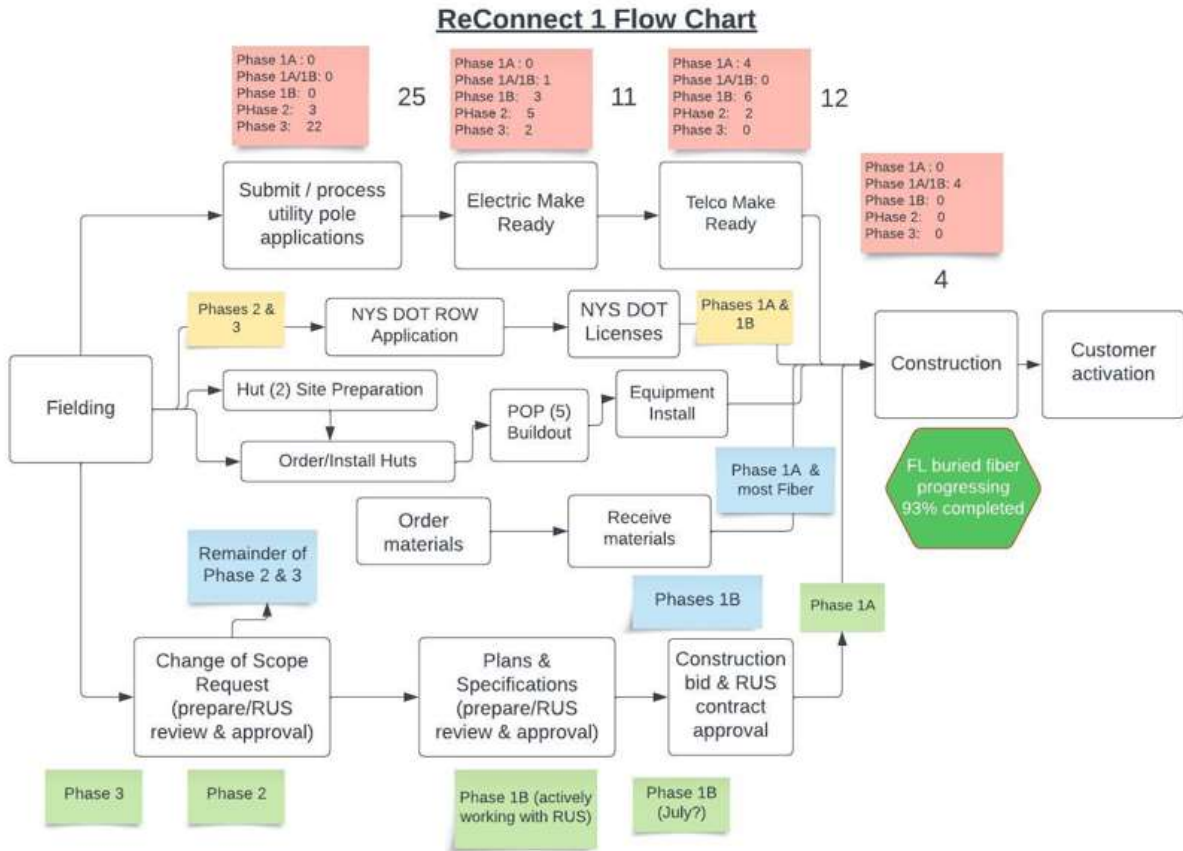
Meghan reported her focus this month will be on school tax prep and property transfers.

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

- Set Date for Public Hearing on Proposed Local Law 1-2023 Entitled “ A Local Law Increasing the Income Limits of the Tax Exemption for Persons 65 Years of age or Over”

ReConnect: Marian Walrath & Jeff Ayers

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



Marian 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.

Marian 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

Marian reviewed the Financial Reporting:

Report approved 6/12/2023 (FRS#21)	Total advances to date	Advances now requested	Invoices paid and waiting RUS contract
Make Ready	\$1,517,022	\$118,314	\$0
Engineering	\$804,734	\$53,161	\$0

Construction	\$404,125	\$118,573	\$0
Equipment (Nokia)	\$0	\$0	\$0
Materials/other	\$369,938	\$0	\$1,572,388.90 (balance)
Bidding Costs	\$616	\$0	\$0
Total	\$3,096,435	\$290,048	\$1,572,388.90 (balance)
Balance in Pledged Deposit Acct.: \$736,231			
Project Total: \$13,956,500 which includes \$3,631,625 County match			

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

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

Planning: Jeffrey Ayers

Jeff reported that there were five GML 239 Referrals this month. The Planning Board did not make a quorum, as a result, the County Planner made determined two had positive impact, two had no significant impact, and one was positive impact with comments.

Jeff reported that in regards to the Natural and Recreational Grant, the Penn Yan and Middlesex contracts have been fully executed. Potter’s contract has been submitted for the Chairwoman’s signature.

Jeff reported that Keuka Housing should have all the documents they require with the exception of the notice of the public hearing and any subsequent comments.

Jeff reported that the website has been updated with a new subpage titled “Agricultural District Information.” This site has general information about the district as well as specific info to the 8 year review including the Drop/Add Parcel forms and the Drop/Add period will be from 7/10 to 8/9. A notice will be posted on the county’s homepage and Parcel owners and Municipalities in the Ag District will be getting letters and a form to drop or add their parcel. CCE has prepared an article to be released to the press regarding the 8 Year Review.

Jeff reported that a Farmland Protection draft plan has been produced and comments have been submitted by the Planning Dept and the draft plan has also been submitted to an informal review by NYS Ag & Markets.

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

Jeff reviewed the current oversight for Yates County Transit Service (YTS):

- 2023 5311 Comprehensive Review-
- Pre-engagement – Now: documents due 7/6
- Pre-site visit phone call - tbd
- First site visit 7/27
- 2023 TAM (Transit Management Plan) due by 7/7
- 2023 NYS DOT Drug & Alcohol Tech Assistance and Compliance Review

- Part 1 & 2 Docs due 7/7
- Onsite review week of 7/17

Jeff reported that the assistant Planner position has been posted, resumes are being reviewed as they come in, applications are due by 7/18, and he has an interview scheduled for 7/6.

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

- Resolution to Provide Notice of the Eight-Year Review of Agricultural District #1 and Subsequent 30 Day Public Review Period

Finance: Jessica Mullins

Jessica reported that Yates County has \$5 million invested with NYCLASS and to date the County has earned \$312,561.82 in interest.

Jessica reported that the cost allocation plan has been completed for the 2022 year. The electronic copy is available and hard copies are being sent to in the coming week.

Jessica reported that to date, they have collected \$236,745.83 in back occupancy tax. The second letter of determination was sent out on 6/19 and after 7/19 properties that are still not compliant will have legal consequences. The second quarter occupancy tax was due on 6/20 and the third quarter earnings are always the largest due to the summer months.

Jessica reported that the completed audit is available in the Finance Department if anyone would like a copy. Electronic copies are available as well and it has been posted on the county website.

Jessica reported that they would like to recommend that the County extends its agreement with Dresher & Malecki for their auditing services for another five years. Their experience, consistency, attention to detail, ease to work and professionalism has been a great benefit to the County. The five year extension cost has been limited to a 3.5% increase for each year which is below industry standards.

Jessica reviewed the 2023 Appropriations, the Sales Tax Report, and the Occupancy Tax Report.

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

- 2023 Budget Transfers
- Appropriate Infrastructure Reserve Funds
- Authorized Workforce Development Budget Allocations (WFD)
- Amend Res. No. 304-23 Appropriate Additional Aid (YB)
- Authorize Chairwoman to Sign Extension Agreement for Auditing Services

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	June 28, 2023
85	75	74	70	60	31	11	9	7	7	6

Delinquent 2022 Properties						
Dec 29, 2022	Jan 30, 2023	Feb 28, 2023	Mar 28, 2023	Apr 25, 2023	May 30, 2023	June 28, 2023
226	207	188	150	123	116	114

Delinquent 2023 Properties	
May 30, 2023	June 28, 2023
1171	1150

Marsha reported that at this time, they are updating the Town of Starkey and the Town of Italy reconciliations. The Town Clerk of Starkey wanted a review and the Italy reconciliation is being updated to reflect the NY State Consolidated Taxes.

Marsha reported that the Senate has passed Bill S7549A, establishing a temporary in rem foreclosure moratorium to prohibit tax districts from foreclosing on real property for delinquent taxes. This awaits Gov. Hochul's approval and responds to incompatibilities between the court ruling and New York's foreclosure laws. This moratorium is in effect until July of 2024.

Marsha reported that they had successful MSB/NEXUS training sessions for Treasurer/Finance, Real Property, and the County Clerk's Office. At this time, they are waiting for MSB to inform them of when they intend to transition their terminals to the NEXUS 2.0 platform.

Marsha reported that the Treasurer and the Director of Finance continue meeting as needed to keep processes moving smoothly.

Marsha reported that the Treasurer will be attending the NYSCTFOA Summer Conference in Saratoga Springs from 8/6 – 8/10. Topics include the In-Rem Article 11 revisions, Cash flow (NYCLASS) Healthcare services, accounting, budgeting, public administration, a member's roundtable, and a business meeting with the NYSAC Albany update.

Marsha reported that in regards to Torrey Station they are waiting on the formal lien from the NYS DEC before proceeding with the process to place the property back on the tax rolls.

County Administrator: Nonie Flynn

- Nothing to report

Airport: Dick Harper

Dick reported that they did receive the deice truck that was delivered. The fuel truck is on order and he thinks they're quoting delivery in August. They just went out to bid for the second time on the deice pad with an opening date of 7/11. Emilee reported that there was an email from Passero she just received that they want to delay the bid opening for the Deicing pad project by a week. Dick continued that if they do get some bids for the deicing pad, they may need to hold a special legislative meeting to approve that, because they want to get moving as quickly as they can.

Dick reported that one of the things that's been on the Airport Council's agenda has been setting a date for the legislature to come up and take a tour of the airport. There are some new members on the legislative board. It's been a while since they've done that, and he would like to open it up, for the legislature. This year alone, they will probably bring in about \$900,000 in grants up there. The revenues that the airport is generating is quite a bit of money coming in. The Committee agreed that August 14th would work for the tour.

Legislative Operations: Emilee Miller

Emilee reported that the request for Home Rule Legislation to renew the 1% Sales Tax Increase Imposed in 2003 & the request for Home Rule Legislation to Renew the Additional County Recording Tax on Mortgages have both passed the Senate and the Assembly. It is now up to the governor to sign them.

Emilee reported that the NYS Tax Department has provided the updated Adoption, Certification and Mailing Instructions for the local laws, ordinances or resolutions to extend the additional sales tax rates.

Meeting adjourned at 5:12 p.m.