

AGENDA

SECOND SPECIAL SESSION

OCTOBER 26, 2015

- 10:45 AM Call to Order
Pledge to Flag
Opening Prayer
Roll Call
- Public Comment Period
- Reports of Standing/Special Committees
- 11:00 AM Public Hearing – Proposed Local Law No. 11 of 2015 A Local Law to Extend the Additional Mortgage Recording Tax in the County of Hamilton
- 11:15 AM Public Hearing – Proposed Resolution of the Board of Supervisors of Hamilton County, Extending the General Sales and Compensating Use Taxes Imposed at the Rate of four Percent by Resolution No. 210 of 2013, Enacted September 5, 2013, for a Period of Two Years, Pursuant to the Authority of Section 1210 of Article 29 of the Tax Law of the State of New York

RESOLUTIONS:

- No. 1 Rescinding Resolution No. 263-15 and Authorizing Agreement with Hamilton County Department of Social Services and the Hamilton County District Attorney
- No. 2 Disbursement of 2012 Forfeited Funds – District Attorney
- No. 3 Resolution of the Board of Supervisors of Hamilton County, Extending the General Sales and Compensating Use Taxes Imposed at the Rate of four Percent by Resolution No. 210 of 2013, Enacted September 5, 2013, for a Period of Two Years, Pursuant to the Authority of Section 1210 of Article 29 of the Tax Law of the State of New York

Adoption of Proposed Local Law No. 11 of 2015

RESOLUTION NO.

**RESCINDING RESOLUTION NO. 263-15 AND AUTHORIZING AGREEMENT WITH
HAMILTON COUNTY DEPARTMENT OF SOCIAL SERVICES AND THE
HAMILTON COUNTY DISTRICT ATTORNEY**

DATED: OCTOBER 26, 2015

BY

WHEREAS, the Commissioner of the Hamilton County Department of Social Services recognizes it is the statutory responsibility of the District Attorney to prosecute crimes committed in Hamilton County, and

WHEREAS, the District Attorney recognizes the Commissioner maintains the responsibility to investigate allegations of Welfare Fraud in all programs within the Department of Social Services and to recover overpayments of assistance that occur as the result of fraudulent activity, and

WHEREAS, the District Attorney recognizes the Commissioner is required by the NYS Office of Temporary and Disability Assistance to make referrals to the District Attorney to prosecute these cases, therefore, be it

RESOLVED, that Resolution No. 263-15 is hereby rescinded, and be it further

RESOLVED, the Chairman of the Hamilton County Board of Supervisors, Commissioner of the Department of Social Services and the District Attorney are hereby authorized to sign an agreement between the Hamilton County Department of Social Services and the Hamilton County District Attorney to investigate and prosecute cases of fraudulent activity against the Department of Social Services in Hamilton County.

Seconded by

RESOLUTION NO.

DISBURSEMENT OF 2012 FORFEITED FUNDS – DISTRICT ATTORNEY

DATED: OCTOBER 26, 2015

BY

WHEREAS, in fiscal year 2012 funds came into Hamilton County as forfeiture money in connection with a drug case, and

WHEREAS, the New York State Police requested that the Hamilton County District Attorney's Office contribute \$25.00 toward the cost of initiating an investigation with the goal of preventing the sale of alcohol to persons under the age of 21 years, and

WHEREAS, the District Attorney personally paid the \$25.00 to the New York State Police for that purpose, and

WHEREAS, the District Attorney seeks to request reimbursement for the payment from such funds, be it

RESOLVED, that \$25.00 is hereby transferred from the Unappropriated General Fund Balance in accordance with Section 366 Subdivision 1 of the County Law to the District Attorney Account No. A1165.0402 Office Supplies, and be it further

RESOLVED, that the Hamilton County District Attorney can claim reimbursement under said appropriation based on a properly executed voucher.

Seconded by

RESOLUTION NO.

**RESOLUTION OF THE BOARD OF SUPERVISORS OF HAMILTON COUNTY,
EXTENDING THE GENERAL SALES AND COMPENSATING USE TAXES IMPOSED
AT THE RATE OF FOUR PERCENT BY RESOLUTION NO. 210 OF 2013, ENACTED
SEPTEMBER 5, 2013, FOR A PERIOD OF TWO YEARS, PURSUANT TO THE
AUTHORITY OF SECTION 1210 OF ARTICLE 29 OF THE TAX LAW OF THE
STATE OF NEW YORK**

DATED: OCTOBER 26, 2015

BY

WHEREAS, Resolution 210 of 2013 duly enacted by the Board of Supervisors of the County of Hamilton authorized imposition of general sales and compensating use taxes at the rate of Four percent (4%) in accordance with Section 1210 of Article 29 of the Tax Law of the State of New York, and

WHEREAS, the Board of Supervisors of the County of Hamilton desires to extend such general sales and compensating use taxes, NOW, THEREFORE

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

SECTION 1. Imposition of general sales and compensating use taxes. There are hereby imposed in this county and there shall be paid all of the sales and compensating use taxes described in Article Twenty-eight of the New York Tax Law as authorized by subdivision (a) of section twelve hundred ten of the Tax Law, at the rate of three percent. In addition to those taxes imposed at the rate of three percent, there are hereby imposed in this county and there shall be paid such sales and compensating use taxes at the additional rate of one percent, for the period commencing December 1, 2015, and ending November 30, 2017.

SECTION 2. Local options - Application of special provisions. Notwithstanding any contrary provision of this enactment or other law:

(a) Motor fuel and diesel motor fuel described in subdivision (m) of section eleven hundred eleven of the Tax Law shall not be taxed at a rate of cents per gallon.

(b) The clothing and footwear exemption described in paragraph thirty of subdivision (a) of section eleven hundred fifteen of the Tax Law shall apply to the taxes imposed by this enactment.

(c) The residential solar energy systems equipment and installation service exemptions described in subdivision (ee) of section eleven hundred fifteen of the Tax Law shall apply to the taxes imposed by this enactment.

(d) The commercial solar energy systems equipment and installation service exemptions described in subdivision (ii) of section eleven hundred fifteen of the Tax Law shall not apply to the taxes imposed by this enactment.

(e) The empire zone refund and credit described in clause six of subdivision (a) of section eleven hundred nineteen of the Tax Law shall not apply to the taxes imposed by this enactment.

(f) The qualified empire zone enterprise refund and credit described in subdivision (d) of section eleven hundred nineteen of the Tax Law shall not apply to the taxes imposed by this enactment.

(g) Residential energy sources and services described in paragraph three of subdivision (a) of section twelve hundred ten of the Tax Law shall be exempt from the taxes imposed by this enactment at the rate of three percent and also from the additional one percent rate of such taxes.

SECTION 3. Taxes in addition to others. The taxes imposed by this enactment are in addition to any and all other taxes authorized or imposed under any other provision of law.

SECTION 4. Administration of taxes. The taxes imposed by this enactment shall be administered and collected by the State Commissioner of Taxation and Finance as provided in Articles Twenty-eight and Twenty-nine of the Tax Law.

SECTION 5. Applicability of state law to taxes imposed by this enactment. The provisions of Articles Twenty-eight and Twenty-nine of the Tax Law and any provision of the Tax Law or other law that applies to Article Twenty-eight or Twenty-nine, relating or applicable to the taxes imposed by this enactment, including the applicable definitions, transitional provisions, limitations, special provisions, exemptions, exclusions, refunds, credits, and administrative provisions, so far as those provisions can be made applicable to the taxes imposed by this enactment, shall apply to the taxes imposed by this enactment with the same force and effect as if those provisions had been incorporated in full into this enactment and had expressly referred to the taxes imposed by this enactment, except to the extent that any of those provisions is either inconsistent with or not relevant to the taxes imposed by this enactment.

SECTION 6. Allocation and distribution of net collections. Pursuant to section 1262 of the Tax Law:

(a) The county shall set aside for county purposes one hundred percent of the net collections from the taxes imposed by this enactment at the rate of four percent.

(b) The county shall set aside for educational purposes zero percent of the net collections from the taxes imposed by this enactment.

(c) The county shall allocate quarterly zero percent of the net collections from the taxes imposed by this enactment to the towns in the county.

(d) Because there are no cities in the county to preempt the county's taxes, the county shall not be subject to mandatory distribution under Tax Law section 1262(d).

SECTION 7. Deposit and use of revenues. Except as otherwise provided by law, net collections received by this county from the taxes imposed by this enactment shall be paid into the treasury of the county and shall be credited to and deposited in the general fund thereof and, unless restricted by local law, ordinance, or resolution to a specified purpose or purposes, shall be available for any county purpose of this county. Expenditures from the proceeds of such taxes shall not be considered as part of the cost of government within the meaning of any limitation on expenditures contained in any general, special, or local law applicable to this county.

SECTION 8. Severability. If any provision of this enactment or the application thereof, for any reason, shall be finally adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of this enactment, but shall be confined in its operation to the provision thereof directly involved in the controversy in which such judgment shall have been rendered and the application of that provision to other persons or circumstances shall not be affected by that judgment.

SECTION 9. Effective date. This enactment shall take effect December 1, 2015.