

SECOND SPECIAL SESSION
October 26, 2015
Board of
Supervisors – County of Hamilton
Lake Pleasant, New York

Mrs. Laura A. Abrams, Clerk
Board of Supervisors of Hamilton County
Lake Pleasant, New York 12108

Dear Clerk:

WHEREAS, the undersigned, we the majority of the members of the Board of Supervisors of Hamilton County, do hereby request you to call a Special Session pursuant to Section 152 of the County Law, to be held at the Chambers of the Board, in the Town of Lake Pleasant, in said County on Monday, October 26, 2015 at 10:45 A.M. for the purpose of considering Proposed Local Law No. 11 of 2015 A Local Law to Extend the Additional Mortgage Recording Tax within the County of Hamilton and Proposed Resolution to Extend the General Sales and Compensating Use Taxes Tax within the County of Hamilton and for any other business that may come before said Board.

Arietta_____	Richard A. Wilt
Benson_____	Phillip Snyder
Hope_____	Robert Edwards
Indian Lake_____	Brian Wells
Inlet_____	ABSENT
Lake Pleasant_____	ABSENT
Long Lake_____	Clark J. Seaman
Morehouse_____	William G. Farber
Wells_____	Brian Towers

Public Comment: No one present

Report of Standings/Special Committees:

Mr. Towers: Last Thursday he attended Inter-county in Lewis County with Mr. Farber and Mr. Edwards. They had the opportunity to tour the Marks Farm which is the largest privately own dairy farm in the State of New York. It was a very interesting tour. The Chairman stated one of the most impressive parts of the tour was we got to know more about what they do and how they view certain issues. He felt it dispelled a lot of myths that you hear around farming in terms of wages, how environmentally conscious they are etc.

Mr. Wilt: The renovations to the Jail are coming along.

The Blue Mountain radio move is in progress and asked the Chairman about the resolution.

The Chairman stated he has started on a resolution now that he has received the additional information he was waiting on. It is for an emergency repair that needs to be done. When the State Police were up on the mountain they evaluated the condition of our equipment for us and discovered several parts of our equipment are in disrepair and needs replacing. After discussing

the repairs we have come to the conclusion that we need to buy the new equipment that is needed. We would hire Mid-State to do the emergency repair. They would take our damaged equipment off and put the new equipment on the DEC tower.

The Chairman reported that he was on Blue Mountain with Superintendent Eldridge last week inspecting the road work, it is coming along very well.

Mr. Edwards: Agreed with Mr. Towers on what an informational meeting Inter-county was. The self-evaluations on department heads need to be done.

Mr. Wells: The Chairman asked if he would like to discuss Cycle the Adirondacks. Mr. Wells stated he doesn't know a lot as of yet. The Chairman stated they did meet in Indian Lake and Indian Lake will be one of the sites as an overnight.

Mr. Wells reported they will be having a meeting soon.

A motion was made to open the Public Hearing on Proposed Local Law No. 11 of 2015 A Local Law to Extend the Additional Mortgage Recording Tax in the County of Hamilton by Mr. Towers, seconded by Mr. Edwards. Carried.

No public present.

The Chairman explained this is the reason for the Special Session.

The Chairman asked for a recess until 11:15 AM.

Reconvened.

Mr. Seaman stepped out of the meeting.

11:15 AM - A motion was made to open the Public Hearing on Proposed Resolution of the Board of Supervisors of Hamilton County Extending the General Sales and Compensating Use Taxes Imposed as 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 by Mr. Snyder, seconded by Mr. Edwards. Carried.

No public present.

The Chairman reported while both Public Hearings are open we will proceed to the resolutions.

RESOLUTIONS:

After the following resolution was placed on the floor; the Chairman explained the first resolution that was adopted was an older version which authorized the Chairman to sign on behalf of the District Attorney's Office.

RESOLUTION NO. 281-15

**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 MR. TOWERS:

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 Mr. Wilt and adopted by the following vote:

AYES: WILT, SNYDER, EDWARDS, WELLS, FARBER AND TOWERS

NAYS: NONE

ABSENT: FREY, MCGOVERN, SEAMAN

The Chairman explained in 2012 there were funds forfeited which were not entirely exhausted; the DA has requested to be reimbursed as stated in the resolution.

RESOLUTION NO. 282-15

DISBURSEMENT OF 2012 FORFEITED FUNDS – DISTRICT ATTORNEY

DATED: OCTOBER 26, 2015

BY MR. WELLS:

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 Mr. Edwards and adopted by the following vote:

AYES: WILT, SNYDER, EDWARDS, WELLS, FARBER AND TOWERS

NAYS: NONE

ABSENT: FREY, MCGOVERN, SEAMAN

Mr. Seaman returned to the meeting.

Mr. Edwards stepped out.

A motion was made to close the Public Hearing on Proposed Resolution of the Board of Supervisors of Hamilton County Extending the General Sales and Compensating Use Taxes Imposed as 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 by Mr. Towers, seconded by Mr. Snyder. Carried.

RESOLUTION NO. 283-15

**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 MR. TOWERS:

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.

Seconded by Mr. Snyder and adopted by the following vote:

AYES: WILT, SNYDER, WELLS, SEAMAN, FARBER AND TOWERS

NAYS: NONE

ABSENT: EDWARDS, FREY AND MCGOVERN

Mr. Edwards returned to the meeting.

The Chairman asked for a recess to hold an Internal Management meeting.

The Board reconvened.

The Chairman asked to close the Public Hearing for Local Law No. 11 of 2015, a motion was made by Mr. Towers, seconded by Mr. Snyder. Carried.

A motion was made to adopt Local Law No. 11 of 2015 by Mr. Towers and seconded by Mr. Wilt. Carried.

Motion: Mr. Towers

Second: Mr. Wilt

COUNTY OF HAMILTON

LOCAL LAW NO. 11 OF 2015

State of New York

County of Hamilton

A LOCAL LAW TO EXTEND THE ADDITIONAL MORTGAGE RECORDING TAX IN THE COUNTY OF HAMILTON

WHEREAS, Local Law No. 9 of 2006 duly enacted by the Board of Supervisors of the County of Hamilton authorized the imposition of a mortgage recording tax in accordance with Section 253 of the Tax Law of the State of New York, and

WHEREAS, Local Law No. 10 of 2009 duly enacted by the Board of Supervisors of the County of Hamilton authorized the extension of said mortgage recording tax in accordance with Section 253 of the Tax Law of the State of New York, and

WHEREAS, Local Law No. 8 of 2011 duly enacted by the Board of Supervisors of the County of Hamilton authorized the extension of said mortgage recording tax in accordance with Section 253 of the Tax Law of the State of New York, and

WHEREAS, the Board of Supervisors of the County of Hamilton desires to further extend such mortgage recording tax, now, therefore

BE IT ENACTED, By the Board of Supervisors of the County of Hamilton, State of New York, as follows:

Section 1: Title. This Local Law shall be titled “A Local Law Extending the Additional Mortgage Recording Tax in Hamilton County”.

Section 2: Purpose and Intent. The purpose of this law is to authorize Hamilton County, pursuant to the provisions of Section 253-j of the Tax Law of the State of New York, to impose an Additional Mortgage Recording Tax.

Section 3: Imposition of Tax. For the period commencing December 1, 2015 and ending December 1, 2017, unless further extended by Local Law of the Board of Supervisors, there is hereby imposed, in the County of Hamilton a tax of twenty-five cents (\$0.25) for each one hundred dollars (\$100.00), and each remaining major fraction thereof of principal debt or obligation which is or under any contingency may be secured at the date of execution thereof, or at any time thereafter, by a mortgage on real property situated within the County of Hamilton and recorded on or after December 1, 2015, and a tax of twenty-five cents (\$0.25) on such mortgage if the principal debt or obligation which is or by any contingency may be secured by such mortgage is less than one hundred dollars (\$100.00).

Section 4: Administration and Collection of Tax. The taxes imposed pursuant to this Local Law shall be administered and collected in the same manner as the taxes imposed under subdivision one of Section 253 of the Tax Law and paragraph (b) of subdivision one of Section 255 of the Tax Law. Except as otherwise provided in Section 253-j of the Tax Law, all the provisions of Article 11 of the Tax Law relating to or applicable to the administration and collection of the taxes imposed by such subdivision shall apply to the taxes imposed by this Local Law with such modifications as may be necessary to adapt such language to the tax so authorized. Such provisions shall apply with the same force and effect as if those provisions had been set forth in full in Section 253-j of the Tax Law, except to the extent that any provision is either inconsistent with a provision of Section 253-j of the Tax Law or not relevant to the tax authorized by Section 253-j of the Tax Law.

Section 5: Real Property located in more than one County or State. Where the real property covered by the mortgage subject to the tax imposed pursuant to this Local Law is situated in this state but within and without Hamilton County, the amount of such tax due and payable to Hamilton County shall be determined in a manner similar to that prescribed in the first undesignated paragraph of Section 260 of the Tax Law which concerns real property situated in two or more counties. Where such property is situated both within Hamilton County and without the state, the amount due and payable by Hamilton County shall be determined in the manner

prescribed in the second undesignated paragraph of such Section 260 which concerns property situated within and without the State. Where real property is situated within and without Hamilton County, the recording officer of the jurisdiction in which the mortgage is first recorded shall be required to collect the taxes imposed pursuant to this section.

Section 6: Additional Mortgage Recording Tax. The tax imposed pursuant to this Local Law shall be in addition to the taxes imposed by Section 253 of the Tax Law.

Section 7: Disposition of Taxes. Notwithstanding any provision of Article 11 of the Tax Law to the contrary, the balance of all monies paid to the recording officer of the County of Hamilton during each month upon account of the tax imposed pursuant to this Local Law, after deducting the necessary expenses of his or her office as provided in Section 262 of the Tax Law, except taxes paid upon mortgages which under the provisions of Section 253-j of the Tax Law or Section 260 of the Tax Law are first to be apportioned by the New York State Commissioner of Taxation and Finance, shall be paid over by such officer on or before the tenth day of each succeeding month to the Treasurer of Hamilton County and, after the deduction by such treasurer of the necessary expenses of his or her office provided in Section 262 of the Tax Law, shall be deposited in the general fund of the County of Hamilton. Notwithstanding the provisions of the preceding sentence, the tax so imposed and paid upon mortgages covering real property situated in two or more counties, under which the provisions of Section 253-j of the Tax Law or Section 260 of the Tax Law are first to be apportioned by the New York State Commissioner of Taxation and Finance, shall be paid over by the recording officer receiving the same as provided by the determination of the New York State Commissioner of Taxation and Finance.

Section 8: Payment of Taxes. The tax imposed pursuant to this Local Law shall be payable on the recording of each mortgage of real property subject to taxes there under. Such tax shall be paid to the recording officer of the county in which the real property or any part thereof is situated, except where real property is situated within and without the county, the recording officer of the county in which the mortgage is first recorded shall collect the tax imposed by this Local Law. It shall be the duty of such recording officer to endorse upon each mortgage a receipt for the amount of the tax so paid. Any mortgage so endorsed may thereupon or thereafter be recorded by any recording officer and the receipt for such tax endorsed upon each mortgage shall be recorded therewith. The record of such receipt shall be conclusive proof that the amount of tax stated therein has been paid upon such mortgage.

Section 9: Effective Date. This Local Law shall take effect December 1, 2015, provided that a certified copy thereof is mailed by registered or certified mail to the New York State Commissioner of Taxation and Finance at the Commissioner's Office in Albany at least 30 days prior to the date this Local Law shall take effect. Certified copies of this Local Law shall also be filed with the Hamilton County Clerk, the Secretary of State and the State Comptroller within five (5) days after the Local Law is duly enacted and this Local Law shall be deemed to be duly enacted upon its date of adoption by the Hamilton County Board of Supervisors.

AYES: ARIETTA (304), BENSON (192), HOPE (403), INDIAN LAKE (1352),
LONG LAKE (711), MOREHOUSE (86), AND WELLS (674) = 3,722

NAYS: NONE

ABSENT: INLET (333) AND LAKE PLEASANT (781) = 1,114

Recessed until November 5, 2015