

WAYS & MEANS COMMITTEE MEETING MINUTES
MONDAY, JANUARY 25, 2021
1:30 P.M.

PRESENT: D. Pangrazio, W. Wadsworth, D. Fanaro, M. Schuster, D. Babbitt Henry, D. LeFeber, D. Mahus, M. Falk, I. Coyle, A. Ellis, B. Mann, S. Hillier

Per State and Federal bans on large gatherings and pursuant to Governor Cuomo’s Executive Order 202.1 issued on March 12, 2020, including all subsequent extensions, “suspending law allowing the attendance of meetings telephonically or other similar service,” the meeting today will be conducted in a hybrid manner both in person and remotely using Zoom teleconferencing. The public has been provided with the ability to hear today’s Board of Supervisor meeting through Zoom and a transcript will be provided upon request. This meeting has been duly noticed by the Clerk of the Board and there is a quorum present. We have fulfilled our legal notice requirements by posting Notice on the County’s home page of its website. Those in attendance today need to speak directly into their microphones so that they can be heard by the Zoom attendees. I ask that all attendees mute their phones until such time as they are asked to respond or present.

Ways & Means Chair Dan Pangrazio led the Pledge of Allegiance.

REAL PROPERTY TAX SERVICES – BILL FULLER

Action Item(s) To Be Reported

1. CORRECTING TAX ROLL-TOWNS OF GROVELAND AND YORK

WHEREAS, the Director of Real Property Tax Services has transmitted a written report of his investigation and recommendation with regard to three applications (3 parcels) for correction of the tax rolls, pursuant to the Real Property Tax Law, as prepared for the Towns of Groveland and York on the tax rolls for the years hereinafter set forth; and

WHEREAS, said parcels were incorrectly assessed and/or taxed for reasons set forth in the applications for correction requested from the Director of Real Property Tax Services attached hereto; now, therefore, be it

RESOLVED, that the Director of Real Property Tax Services is authorized and directed to forward a copy of this resolution to the officer(s) having jurisdiction of the tax roll so that the roll(s) can be corrected; and a notice of approval to the applicant(s); and be it further

RESOLVED, that the County Treasurer and/or Town Tax Collector(s) is hereby authorized to make the tax roll corrections and forward the corrected tax bill. The County Treasurer is authorized to issue refunds and/or make the appropriate chargebacks as hereinafter set forth for the application(s).

Year, Municipality Owner(s) Tax Map Number	Taxing Jurisdiction	Original Tax Bill	Corrected Tax Bill	Refund to Owner	Chargebacks to Taxing Jurisdictions
1. 2021 Groveland Dempsey, William 109.-1-21.2	Livingston County	\$246.77	\$246.77	\$0.00	\$0.00
	Groveland Town Tax	\$115.38	\$115.38	\$0.00	\$0.00
	Groveland Fire 1/Amb	\$14.16	\$14.16	\$0.00	\$0.00
	Unpd LCWSA Wtr W02-1	<u>\$369.24</u>	<u>\$0.00</u>	<u>\$369.24</u>	<u>\$369.24</u>
	Total	<u>\$745.55</u>	<u>\$376.31</u>	<u>\$369.24</u>	<u>\$369.24</u>
2. 2021 York Fraser, Scott H. 30.-1-31.232	Livingston County	\$2,147.59	\$2,147.59	\$0.00	\$0.00
	York Town Tax	\$1,025.18	\$1,025.18	\$0.00	\$0.00
	York Fire 1	\$534.40	\$534.40	\$0.00	\$0.00
	Anderson Rd Wtr	<u>\$588.49</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$588.49</u>
	Total	<u>\$4,295.66</u>	<u>\$3,707.17</u>	<u>\$0.00</u>	<u>\$588.49</u>
3. 2021 York Powell, James S. & Cheryl A. 30.-1-41.212	Livingston County	\$765.92	\$765.92	\$0.00	\$0.00
	York Town Tax	\$365.62	\$365.62	\$0.00	\$0.00
	School Relevy	\$1,904.63	\$1,904.63	\$0.00	\$0.00
	York Fire 1	\$66.60	\$66.60	\$0.00	\$0.00
	Anderson Road Wtr	<u>\$588.49</u>	<u>\$20.00</u>	<u>\$0.00</u>	<u>\$568.49</u>

Total

\$3,691.26

\$3,122.77

\$0.00

\$568.49

Mr. Fuller reviewed the corrections for approval.

Motion: Mr. Fanaro moved and Mr. Schuster seconded to approve the foregoing resolution...Carried.

All tentative assessment rolls have been sent out. Mr. Fuller reviewed some items included in the proposed state budget.

Informational Item(s) Written Only

1. Tentative Village Assessment Rolls have been electronically delivered to the Villages.

COUNTY TREASURER – AMY DAVIES & COUNTY ATTORNEY SHANNON HILLIER

Pre-approved Informational Item(s) To Be Reported

1. Discussion on the Governor signing the COVID-19 Emergency Eviction and Foreclosure Prevention Act of 2020. This law, among other things, limits our ability to carry out tax-foreclosures through May 1, 2021. Ms. Davies reviewed discussions she has had with Philips Lytle in order for us to proceed with our normal foreclosure process. Under the Act, an additional notice is now required to inform delinquent taxpayers of their rights under the new law and a Hardship Declaration Form needs to be provided. Delinquent taxpayers have a right to file said Declaration with the court showing that they have some type of disparity associated with COVID-19 that prevents them from paying their taxes. There was discussion on rental properties. Ms. Hillier reviewed the qualifying situations where the Hardship Declaration could be utilized. The County Attorney and County Treasurer were both of the opinion that it is in the best interest of the County to proceed forward this year with commencing a foreclosure proceeding relative to the unpaid 2018 and 2019 taxes and simply incorporate into the process the new notice/disclosure requirements of the Act. For those delinquent taxpayers that choose to file a Hardship Declaration, we would simply remove those parcels from the foreclosure action. There are ~219 parcels on the list right now for the two implicated tax years (2018 & 2019). 140 are residential with ~69% those falling in this column that could file this paperwork if they choose to. Mr. Coyle summarized his understanding that the onus is on taxpayers for this new out, to stay the foreclosure process for a longer period of time. If the taxpayer does not file the paperwork, it is okay for the County foreclosure to proceed as normal. There was discussion on the type of parcels allowed this option. The County Attorney reviewed the typical protocol for a foreclosure and explained the notice that now needs to be sent to the taxpayer and the new hardship application. The law says that the stay is in place until at least May 1. There is a possibility the Governor/State Legislature may extend the required stay past May 1. Phillips Lytle thought we may want to wait to see if there is an extension. There is not a specific deadline for the Hardship Application to be filed by except that it logically needs to be filed by May 1 in order for the taxpayer to benefit from the stay (unless the Governor extends the stay). There was discussion on giving all of those eligible a stay until next year. Ms. Hillier opined that she does not suggest that and recommends the County simply proceed forward as usual keeping in mind the requirements of the new law. There was discussion on appeals to the court. Ms. Hillier believes that we should move forward with the June 15 redemption date.

COUNTY ADMINISTRATOR – IAN COYLE

Action Item(s) To Be Reported

1. **APPROVING ABSTRACT OF CLAIMS #1B-JANUARY 27, 2021**

RESOLVED, that the Livingston County Board of Supervisors approves the Abstract of Claims #1B dated January 27, 2021 in the total amount of \$2,605,890.70.

Motion: Mr. Wadsworth moved and Mr. Fanaro seconded to approve the foregoing resolutionCarried.

2. **RESCINDING RESOLUTION NO. 2020-229 AND RESOLUTION NO. 2020-279**

WHEREAS, Resolution No. 2020-229 designated the 2021 official Tourism Promotion Agency for Livingston County; and

WHEREAS, Resolution No. 2020-279 authorized the Chairman of the Livingston County Board of Supervisors to sign a contract related to the promotion of tourism; and

WHEREAS, the Livingston County Board of Supervisors has decided not to utilize the Livingston County Area Chamber of Commerce for the promotion of tourism; now, therefore, be it

RESOLVED, that Resolution No. 2020-229 and Resolution No. 2020-279 are hereby rescinded. Mr. Coyle reviewed the need to rescind these resolutions with the County's decision to untether the arrangement with the Chamber in order to move County tourism in house.

Motion: Mr. LeFeber moved and Mr. Mahus seconded to approve the foregoing resolution Carried.

Pre-approved Informational Item(s) To Be Reported

1. CONSIDERATION OF 5 YEAR CAPITAL IMPROVEMENT PLAN (CIP)-Mr. Coyle reviewed the funding sources used for these projects and the reappropriation of dollars typically done each year. Once the year end stuff is done with the Treasurer's Office, dollars will be slated for individual projects listed in the draft 5 Year CIP. There was discussion on when the election machine replacements will come up.
2. 2020 YEAR END UPDATE-Mr. Coyle reviewed the reconciliations to be done for year end. We will need to wait to see what the state funding cuts look like. 2020 ended up better than anticipated.
3. INTERIM ANALYSIS OF 21-22 NYS BUDGET-Mr. Coyle reviewed the highlights in the proposed state budget.
4. HIGH SCHOOL SPORTS There is a called with school superintendents tomorrow. There have been many letters of support from the community to make this happen for the schools. Testing will be big. There are some documents on random testing and weekly testing but it is unclear whether that can be mandated by the schools.
5. VACCINATION UPDATE-We continue to request more than we get back. Requests of 2,500 are receiving 300-500. For some reason the pharmacy network in Livingston County is not being provided vaccines for the 65+. Mr. Coyle reported on how clinics are being filled very fast.
5. Mr. Coyle reviewed the pre-existing staffing and the Covid challenges at the nursing home. Mr. Coyle has had communications with the Unions on this. We are meeting with CSEA tomorrow morning to discuss their contract renewal. There is a dedicated person in Workforce that does recruitment solely for the nursing home.
6. Mr. Coyle reported that he received a call from our auditors today on the business program last year under Covid that continues, PPP Payroll Protection Program; there is also a payroll credit program. In the latest round, they opened that up to government institutions with a medical focus that was specific to nursing homes and hospitals. This looks promising for us and we may be able to tap into some credit programs and financial forgivable loan type programs that the nursing home can participate in.
7. Mr. Coyle reviewed the email sent by the Comptroller about sales tax withholding, which is the distressed hospital fund (DPA-Distressed Provider Assistance Account), showing our proportionate share is ~\$485,000. There was discussion on whether this "withhold" would allow us to get some of this back and Mr. Coyle does not believe so. It is not anticipated that this will go away and also that it will be done again and again. There was discussion on what can be done to dispute this.
8. No word on the Broadband application yet. There is a call this week.
9. There was discussion on the Governor's County Emergency Plan directive. We have an emergency plan being drafted that will be shared with the towns once it is complete. It must be submitted to the unions by February 4.

ADJOURNMENT

Mr. Schuster moved and Mr. Mahus seconded to adjourn the meeting at 2:17 p.m.

Respectfully submitted,
Michele R. Rees, IIMC-CMC
Clerk of the Board