

**Emergency Meeting
Sullivan County Legislature
January 14, 2010 at 12:00PM**

The Emergency Meeting of the County Legislature was called to order by Chairman Rouis at 12:10PM, with the Pledge of Allegiance.

Roll Call indicated all Legislators present.

The Clerk read the notice of meeting which read as follows:

An Emergency Meeting of the County Legislature has been called for **Thursday, January 14, 2010 at 12:00PM** in the Legislative Chambers of the County Government Center, Monticello, N.Y. The purpose of the meeting is to handle time sensitive Correction of Errors related to the 2010 tax bills.

Chairman Rouis stated before we get started, there are a couple of things he wanted to mention. The first being, we understand there is a great amount of concern and comment on the existing user fee language, mostly as it related to the commercial billing. We have talked informally and have talked some more about it today and he believes that we are going to try and come up with a solution for Tuesday to try and marginize to maybe entertain going to flat rates similar to what we did with the residential. Again, just to remind everyone, what we were trying to do when we implemented the user fee was there are two sets of costs that go into funding the solid waste user system. One is what he terms at the variable cost which is a change based on tonnage that we pay our vendor to export our solid waste and the items that depend on volume. We were trying to come up with a mechanism to pay for those costs through a tipping fee so that if we did more volume our costs were covered and if we did less volume, our costs were covered. We are also stuck with a group of fixed fee expenses that we are responsible for paying regardless of the level of volume to which we operate. We looked at trying to cover those costs through a direct billed fee system. So it is not necessarily tied directly to the use. We had to cover those costs regardless of the volume. That is where we changed from basing our units and others to flat fee arrangements; it was to come up with a revenue base to cover those. The reason we chose to go with a billed system rather than just throwing this on the tax bills, was to try and incorporate all the groups that have access to the system. When we went to the real property tax levy to cover those costs, we were only capturing about 80 percent of the user population and the 20% are exempt from real property taxes that were using the system, weren't participating. So that is where this evolved from. Unfortunately, when we put this in there was a group of class codes that were billed and should not have been. Today we are entertaining Mass Correction of Errors if you will with those particular items. It is his understanding in talking with the staff that our vendor will provide each of the towns with the updated discs required to correct these issues. So hopefully we will see minimally evasive on your operations as best we can. If we entertain the corrections to commercial, they would be done in the same manner as well. The second thing is we will be amending at the county level the local law to handle those that still feel they were incorrectly billed through a grievance process which will be outlining once the local law amendments are drafted, but we are going to be putting in a mechanism hopefully that will be fair and easy and will be handled at the county level and not pushed down to the collectors and assessors at the towns. The third thing is we understand that this was a working process and he thinks that everyone has mentioned that all through and we need to continue to evolve this process in the coming year for next year's funding of the solid waste system. He put together and will be outlining a group to take a look at the whole system, how we are funding it and how we are operating it whether a district may not be a more appropriate venue to do this or some combination of all the different options that are out there and he has asked a few legislators to sit on this committee, the County Treasurer, the County Attorney's office, the County Manager's office. He is going to ask for a member of the Supervisors' Association to sit on this group as well as a member of the Tax Collectors and Tax Assessors Associations as well as a member of the Chamber of Commerce representing the business community. We will be inviting input from others but that creates a workable group. Hopefully this group will get back to the legislature by July with a workable solution whether it be tweaking the user fee scenario or go into a totally different scenario, whatever the case may be. We look forward to achieving that goal.

Chairman Rouis recognized the following speaker:

1. Dennis Doty and he owns and operates the Valley Ice Cream. His main gripe is that this increase—he was classified very high. The ice cream stand is only open six months out of the year. He does have a pizzeria which he rents out and they are open year round but only five days a week. He really doesn't consider himself high volume. The fee that the county is charging is representing a 45% increase in his property taxes which he thinks is unbelievable. He is sure none of the legislators would like a 45% increase on their house taxes. He is hoping that the legislature will make some

kind of adjustments. He is sure that none of the legislators would want to come out of an ice cream stand and pay \$5 for an ice cream cone. Things are very rough in Sullivan County and last year he didn't even raise his prices because he knows things are tough. He is trying to help the local people out and he didn't want to raise the prices this year either but as things stand the way they are, he is not going to have a choice between this tax and insurance costs are going up. He is sure that the county will be giving his hauler an increase, which will give him an increase to haul his garbage away. He thinks this is unacceptable and he hopes that the legislature will come up with a solution.

Chairman Rouis stated hopefully the solution we come up with, will drastically reduce that.

Mrs. Goodman added that Mr. Doty is not alone. The legislators have received numerous phone calls from different types of businesses. To give a comparison, it would be McDonalds which is open seven days a week/24 hours having the same bill as a person who is open five days a week from 11 to 5. We recognize that and think it is horrific and we are looking to correct it.

Mr. Doty stated thank you.

RESOLUTION NO. 4-10 INTRODUCED BY JONATHAN F. ROUIS, CHAIRMAN OF THE SULLIVAN COUNTY LEGISLATURE TO AUTHORIZE A MASS CORRECTION OF ERRORS PURSUANT TO RPTL 556-B.

WHEREAS, an application dated January 7, 2010 having been filed by James H. Scheutzow, Supervisor, Town of Delaware with respect to properties assessed to his constituents on the 2010 tax roll of the Town of Delaware Tax Map #'s on the list attached to the application which is on file in the offices of the Clerk to the Sullivan Legislature and the Director of Real Property Tax Service, pursuant to Section 556-b of the Real Property Tax Law, to correct a clerical error, on said tax roll resulting from a mathematical error in the calculation of the tax rate for the upper Delaware Ambulance District as a result of using an incorrect amount to be raised by taxes, and

WHEREAS, the Director of Real Property Tax Services has duly investigated the application and filed her report dated January 12, 2010 recommending this Board approve said application; and

WHEREAS, this Board has duly examined the application and report and does find as follows:

(a) That the application be approved because the tax rate for the upper Delaware Ambulance District has been recalculated and has changed.

NOW, THEREFORE, BE IT RESOLVED, that the application be approved upon the grounds herein set forth; and

BE IT FURTHER RESOLVED, that the Chairman of the County Legislature be and he hereby is directed to note the decision of this board on the application, execute and order to such effect to the officer having custody of the tax roll, send notice of approval to the applicant and file a copy of the records of this proceeding with the clerk of the County Legislature, and

BE IT FURTHER RESOLVED, that the amount of any refund pursuant to this Resolution shall be a charge upon the said municipal corporation or special district to the extent of any such municipal corporation or special district taxes that were so refunded and that the amount so charged to any such municipal corporation or special district shall be included in the next ensuing tax levy and to the extent that the refund made pursuant to this resolution includes a relieved school tax, the Treasurer shall comply with the provisions of Section 556 (6) (b) of the Real Property Tax Law.

Moved by Mrs. Binder, seconded by Mr. Armstrong, put to a vote and unanimously carried and declared duly adopted on motion January 14, 2010.

RESOLUTION 5-10 INTRODUCED BY JONATHAN F. ROUIS, CHAIRMAN OF THE SULLIVAN COUNTY LEGISLATURE TO AUTHORIZE A MASS CORRECTION OF ERRORS PURSUANT TO RPTL 556-B.

WHEREAS, an application dated January 12, 2010 having been filed by David Fanslau, County Manager, on behalf of the County of Sullivan with respect to properties assessed to property owners on the 2010 tax roll of the Towns of Bethel, Callicoon, Cochection, Delaware, Fallsburg, Forestburgh, Fremont, Highland, Liberty, Lumberland, Mamakating, Neversink, Rockland, Thompson, and Tusten Tax Map #'s on

the list attached to the application which is on file in the offices of the Clerk to the Sullivan County Legislature and the Director of Real Property Tax Service, pursuant to Section 556-b of the Real Property Tax Law, to correct a clerical error, on said tax roll by the erroneous entry of solid waste user fees that had been charged analogous to a unit of service provided by a special district, and

WHEREAS, the Director of Real Property Tax Services has duly investigated the application and filed her report dated January 13, 2010 recommending this Board approve said application; and

WHEREAS, this Board has duly examined the application and report and does find as follows:

- (a) That the application be approved because Solid Waste user fees were erroneously charged against several properties throughout Sullivan County. With respect to those properties on the list filed in the offices of the Clerk to the Legislature and Director of Real Property Tax Services they have been change to reflect the intent of the Local Law 7 of 2009 and the rate schedule set by the Legislature.
- (b) It is the intention of this Legislature that the Correction of Errors provisions of the Real Property Tax Law be applicable to applications to correct user fees on a case by case basis in the same manner as said provisions would be applicable to a tax. When it is determined by a town assessor and the County Director of Real Property Tax Services that an application to correct a user fee is not covered by any Correction of Errors provision of the Real Property Tax Law then the said application shall be made to and determined by the Grievance Board established by the Solid Waste User Fee Local Law.

NOW, THEREFORE, BE IT RESOLVED, that the application be approved upon the grounds herein set forth; and

BE IT FURTHER RESOLVED, that the Chairman of the County Legislature be and he hereby is directed to note the decision of this board on the application, execute and order to such effect to the officer having custody of the tax roll, send notice of approval to the applicant and file a copy of the records of this proceeding with the clerk of the County Legislature, and

BE IT FURTHER RESOLVED, that the amount of any refund pursuant to this Resolution shall be a charge upon the said municipal corporation or special district to the extent of any such municipal corporation or special district taxes that were so refunded and that the amount so charged to any such municipal corporation or special district shall be included in the next ensuing tax levy and to the extent that the refund made pursuant to this resolution includes a relieved school tax, the Treasurer shall comply with the provisions of Section 556 (6) (b) of the Real Property Tax Law.

Moved by Mrs. LaBuda, seconded by Mrs. Binder, put to a vote and unanimously carried and declared duly adopted on motion January 14, 2010.

RESOLUTION NO. 6-10 INTRODUCED BY JONATHAN F. ROUIS, CHAIRMAN OF THE SULLIVAN COUNTY LEGISLATURE TO CORRECT THE TAX ROLL OF THE TOWN OF FALLSBURG FOR TAX MAP #35.-4-1

WHEREAS, an application dated January 11, 2010 having been filed by Leslie Witherel with respect to property assessed to said applicant on the 2010 tax roll of the Town of Fallsburg Tax Map #35.-4-1 pursuant to Section 554 of the Real Property Tax Law, to correct a clerical error on said tax roll resulting from an incorrect number of sewer units having been applied to this parcel; and

WHEREAS, the Director of Real Property Tax Services has duly investigated the application and filed her report dated January 13, 2010 recommending this Board approve said application; and

WHEREAS, this Board has duly examined the application and report and does find as follows:

- (a) That the application be approved because of a clerical error

NOW, THEREFORE, BE IT RESOLVED, that the application be approved upon the grounds herein set forth; and

BE IT FURTHER RESOLVED, that the Chairman of the County Legislature be and he hereby is directed to note the decision of this Board on the application, execute an order to such effect to the officer having custody of the tax roll, send notice of approval to the applicant and file a copy of the records of this proceeding with the Clerk of the County Legislature; and

BE IT FURTHER RESOLVED, that the amount of any tax corrected pursuant to this Resolution shall be a charge upon the said municipal corporation or special district to the extent of any such municipal corporation or special district taxes that were so levied and that the amount so charged to any such municipal corporation or special district shall be included in the next ensuing tax levy and to the extent that the levy made pursuant to this resolution includes a relieved school tax, the Treasurer shall charge back such amount in accordance with law.

Moved by Mrs. Binder, seconded by Mr. Wood, put to a vote and unanimously carried and declared duly adopted on motion January 14, 2010.

RESOLUTION NO. 7 OF 10 INTRODUCED BY JONATHAN F. ROUIS, CHAIRMAN OF THE SULLIVAN COUNTY LEGISLATURE TO CORRECT THE TAX ROLL OF THE TOWN OF HIGHLAND FOR TAX MAP #10.-1-31.1

WHEREAS, an application dated January 6, 2010 having been filed by Peter H. Fink and Peter C. Fink with respect to property assessed to said applicant on the 2010 tax roll of the Town of Highland Tax Map #10.-1-31.1 pursuant to Section 554 of the Real Property Tax Law, to correct a clerical error on said tax roll resulting from the failure to apply a second Basic Star Exemption for multiple residence when in fact the property owners were entitled to said exemption; and

WHEREAS, the Director of Real Property Tax Services has duly investigated the application and filed her report dated January 13, 2010 recommending this Board approve said application; and

WHEREAS, this Board has duly examined the application and report and does find as follows:

- (a) That the application be approved because of a clerical error

NOW, THEREFORE, BE IT RESOLVED, that the application be approved upon the grounds herein set forth; and

BE IT FURTHER RESOLVED, that the Chairman of the County Legislature be and he hereby is directed to note the decision of this Board on the application, execute an order to such effect to the officer having custody of the tax roll, send notice of approval to the applicant and file a copy of the records of this proceeding with the Clerk of the County Legislature; and

BE IT FURTHER RESOLVED, that the amount of any tax corrected pursuant to this Resolution shall be a charge upon the said municipal corporation or special district to the extent of any such municipal corporation or special district taxes that were so levied and that the amount so charged to any such municipal corporation or special district shall be included in the next ensuing tax levy and to the extent that the levy made pursuant to this resolution includes a relieved school tax, the Treasurer shall charge back such amount in accordance with law.

Moved by Mrs. Binder, seconded by Mr. Wood, put to a vote and unanimously carried and declared duly adopted on motion January 14, 2010.

RESOLUTION 8-10 INTRODUCED BY JONATHAN F. ROUIS, CHAIRMAN OF THE SULLIVAN COUNTY LEGISLATURE TO CORRECT THE TAX ROLL OF THE TOWN OF HIGHLAND FOR TAX MAP #17.-1-12

WHEREAS, an application dated January 5, 2010 having been filed by Barbara Pratti with respect to property assessed to said applicant on the 2010 tax roll of the Town of Highland Tax Map #17.-1-12 pursuant to Section 554 of the Real Property Tax Law, to correct a clerical error on said tax roll resulting from the application an Aged Exemption that had an incorrect percentage of 20% which percentage should have been 50%; and

WHEREAS, the Director of Real Property Tax Services has duly investigated the application and filed her report dated January 13, 2010 recommending this Board approve said application; and

WHEREAS, this Board has duly examined the application and report and does find as follows:

- (a) That the application be approved because of a clerical error

NOW, THEREFORE, BE IT RESOLVED, that the application be approved upon the grounds herein set forth; and

BE IT FURTHER RESOLVED, that the Chairman of the County Legislature be and he hereby is directed to note the decision of this Board on the application, execute an order to such effect to the officer having custody of the tax roll, send notice of approval to the applicant and file a copy of the records of this proceeding with the Clerk of the County Legislature; and

BE IT FURTHER RESOLVED, that the amount of any tax corrected pursuant to this Resolution shall be a charge upon the said municipal corporation or special district to the extent of any such municipal corporation or special district taxes that were so levied and that the amount so charged to any such municipal corporation or special district shall be included in the next ensuing tax levy and to the extent that the levy made pursuant to this resolution includes a relieved school tax, the Treasurer shall charge back such amount in accordance with law.

Moved by Mrs. Binder, seconded by Mr. Wood, put to a vote and unanimously carried and declared duly adopted on motion January 14, 2010.

RESOLUTION NO. 9-10 INTRODUCED BY JONATHAN F. ROUIS, CHAIRMAN OF THE SULLIVAN COUNTY LEGISLATURE TO CORRECT THE TAX ROLL OF THE TOWN OF FREMONT FOR TAX MAP #16.-1-14.1

WHEREAS, an application dated January 9, 2010 having been filed by Carmela Carvelli with respect to property assessed to said applicant on the 2010 tax roll of the Town of Fremont Tax Map #16.-1-14.1 pursuant to Section 554 of the Real Property Tax Law, to correct a clerical error on said tax roll resulting from the failure to apply an Aged Exemption when said owner was entitled to said exemption; and

WHEREAS, the Director of Real Property Tax Services has duly investigated the application and filed her report dated January 14, 2010 recommending this Board approve said application; and

WHEREAS, this Board has duly examined the application and report and does find as follows:

- (a) That the application be approved because of a clerical error

NOW, THEREFORE, BE IT RESOLVED, that the application be approved upon the grounds herein set forth; and

BE IT FURTHER RESOLVED, that the Chairman of the County Legislature be and he hereby is directed to note the decision of this Board on the application, execute an order to such effect to the officer having custody of the tax roll, send notice of approval to the applicant and file a copy of the records of this proceeding with the Clerk of the County Legislature; and

BE IT FURTHER RESOLVED, that the amount of any tax corrected pursuant to this Resolution shall be a charge upon the said municipal corporation or special district to the extent of any such municipal corporation or special district taxes that were so levied and that the amount so charged to any such municipal corporation or special district shall be included in the next ensuing tax levy and to the extent that the levy made pursuant to this resolution includes a relieved school tax, the Treasurer shall charge back such amount in accordance with law.

Moved by Mrs. Binder, seconded by Mr. Wood, put to a vote and unanimously carried and declared duly adopted on motion January 14, 2010.

Chairman Rouis stated there have been a lot of people working through this process. Since it is new and any time you try and change these things, it is very difficult. He would be remiss if he didn't thank the people fielding these phone calls both in the Legislative office, County Manager's office, the Assessors and Treasurer's office. He believes they have been extremely helpful in trying to get answers.

Mr. Wood stated he brought this up in the Public Works meeting and just so we can get it on record, he did receive 200+ petitions this morning that was delivered to him by residents of Sullivan County. We do have them and we are looking at them. This was brought up by Tom Ward who started the petition to bring the problems forward to us.

Mrs. Binder stated one of the issues that has come up is that there is no partial payment of taxes. But actually,

there is a payment schedule because if people are concerned about the date and the changes coming in and that no one will accept a partial payment, quite possibly that the first payment could be made with penalties adjusted.

Mr. Sorensen stated it is critically important as we move forward to reach out and actively work with the town assessors to address this issue. From this point forward he thinks it is absolutely critical because the information that the assessors collected is for the purposes of assessing the property. The purpose for which we need that real property tax data has to do with really looking at how different uses generate solid waste. There are two ways of collecting data but have different purposes and it doesn't mean we can't have a partnership with the assessors to create a mechanism by which we can collect this data.

Mr. Hiatt stated it was clear last month when we voted on this, that there would need to be changes. There were a lot of people who doubted there would be changes but he doesn't think anyone in this room at this point has any doubt. He voted for this last month because the only alternative he saw was the 12% tax increase just to cover all these costs which he thought was not acceptable. Mr. Quick reminded him that he was going to be involved in the process and they are.

Mr. Sager stated that he is happy that Chairman Rouis is putting together a committee that is going to include assessors etc. We all have skin in the game on this. He thinks we are doing the best we can to field the questions that are being asked. There are going to be changed that need to be made. Understand this. We are all paying for the sins of our past. He thinks it is very cavalier of certain groups to say well we are going to try and opt out of this. We all created the problem. Our elected officials created the problem and we are here dealing with it in as a responsible way as possible. It is not a fun thing to have to deal with. We need to ask ourselves with the townships at the table, what does the county need to provide to the town in terms of infrastructure from a county perspective. Personally, he believes that it is very important that we have that as something to offer in terms of infrastructure, the ability to deal with solid waste on a global municipal level whether having a landfill or transporting it out. He represents river towns and it being very easy to go to Pennsylvania but we are a municipality unit and we have to deal with it together. He hopes the towns will sit down at the table and reach out to all the concerns because not every assessor is going to be there. We all have to take ownership to this.

Upon motion by Mr. Wood, seconded by Mrs. Binder, the Legislature adjourned their first meeting of the year at 12:27PM, subject to the call of the Chairman.

ANNMARIE MARTIN, Clerk to the Legislature