

Office of the Legislative Clerk

Ronald E. Dougherty County Office Building 56 Main Street Owego, NY 13827

☎ 607 687 8240 📠 607 687 8232 🌐 www.TiogaCountyNY.gov

Cathy Haskell Legislative Clerk **Breige Graven** Deputy Legislative Clerk



LEGISLATIVE SUPPORT AGENDA **THURSDAY, OCTOBER 8, 2026**

MINUTES

- Approval of September 10, 2026 minutes

FINANCIAL

- 2026 Year to Date Budget Report
- 2026 County Auditor Accounts Payable Update

OLD BUSINESS

- September 2026 Meetings

NEW BUSINESS

- Adopt Local Law No. 1 of 2026 – Collection of Hotel/Motel Tax
- Introduction of Local Law No. B of 2026 – Legislator Staggered Terms
- Public Hearing – Local Law No. B of 2026 – October 22, 2026 at 10:00 AM
- 5th Special Legislature Meeting – October 22, 2026 at 10:05 AM
- 2027 Tentative Budget Public Hearing – November 10, 2026 at 10:00 AM
- October 2026 Legislative Meeting

PERSONNEL

- Executive Session

RESOLUTIONS

- J01-Adopt Local Law No. 1 of 2026
- J02-Authorize 2027 Annual Stipend
- J12- Set Public Hearing 2027 Budget
- J46-Schedule Public Hearing Local Law Introductory No. B of 2026

PROCLAMATIONS

- None

ADJOURNMENT

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Legislative Support Minutes

September 10, 2026

1:00 p.m.

ATTENDANCE

Legislators: Legislators Brown, Bunce, Cantella, Ciotoli, Flesher, Monell, Rose, and Standinger were present with Legislator Aronstam being absent.

Staff: Legislative Clerk Haskell, Deputy Legislative Clerk Graven, County Administrator Bailey, County Attorney DeWind, Personnel Officer Parke, and Commissioner of Public Works Hammond

Guests:

Matt Freeze, Morning Times Reporter

APPROVAL OF MINUTES

Legislator Standinger made the motion, seconded by Legislator Cantella to approve the August 6, 2026 Legislative Support minutes, as written. Motion carried.

FINANCIAL

2026 YTD Budget Report: Legislative Clerk Haskell reported 69.7% utilization noting no budgetary issues or concerns.

County Auditor Accounts Payable Report: Ms. Haskell reported the following accounts payable report for August. This report is included in today's committee agenda packet.

Month	AP Invoices	AP Total	P-Card Transactions	P-Card Total
August	669	\$1,100,672.64	207	\$65,360.45
YTD	5,948	\$22,516,057.80	1,674	\$383,396.75
5 Rejected AP Invoices	Rejected invoices due to incorrect remit addresses and incorrect invoice amounts.			

OLD BUSINESS

August 2026 Meetings:

Minutes were taken, typed, copied, recorded, distributed, and indexed for the Legislature and Journal of Proceedings for the following Legislature meetings in August 2026:

- Eighth Regular Legislature Meeting – August 11, 2026
- Fourth Special Legislature Meeting – August 27, 2026

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The Legislative Clerk attended the following meetings/trainings in August 2026:

- Legislative Standing Committee Meetings – August 4 and 6, 2026
 - Legislative Worksessions – August 6 and 27, 2026
- Finance, Legal & Safety Committee Meeting – August 11, 2026
 - Eighth Regular Legislature Meeting – August 11, 2026
- Provided Munis AP Training to new Veterans Service Officer – August 24, 2026
 - Fourth Special Legislature Meeting – August 27, 2026
 - CCOB Meeting – August 27, 2026
 - Policy Review Committee – August 27, 2026

NYSAC Conference (9/28 – 9/30/26) – Ms. Haskell reported that Chair Monell, Legislator Aronstam, and County Administrator Bailey will be attending the NYSAC Fall Conference in Syracuse, NY from 9/28 – 9/30/26.

NEW BUSINESS

Introduction of Local Law No. A of 2026: Ms. Haskell reported that the proposed local law provides for the collection of hotel and motel occupancy tax in Tioga County. A Legislator will introduce this local law at the September 15, 2026 Legislature meeting. Ms. Haskell reviewed the proposed timeline for introduction, public hearing, and adoption as follows:

Date	Meeting	Action
9/15/26	Ninth Regular Legislature Meeting	Introduction of Local Law
9/24/26	Legislative Worksession	Public Hearing at 10:00 AM
10/13/26	Tenth Regular Legislature Meeting	Resolution for Legislature Consideration to Adopt Local Law

The County's current Hotel and Motel Occupancy Tax Local Law expires November 30, 2026.

The proposed Local Law would be effective December 1, 2026 through November 30, 2029.

Employee Recognition Pin Ceremonies and Luncheon: Ms. Haskell reported that the County recognizes September 14 – 18, 2026 as Employee Recognition Week. Employees attaining 5, 10, 15, 20, 25, 30 and more years of service will be recognized at pin ceremonies held throughout the week. Employees attaining 25 or more years of service will also be recognized at the Employee Recognition Luncheon on September 24, 2026 at 12:00 pm at Waterman's Café, Apalachin, NY.

Each pin ceremony location will have a food truck available to provide all County employees with lunch. Meal tickets were distributed to the Legislators in attendance and may be used at any one of the pin ceremony locations.

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Legislators interested in attending the Employee Recognition Luncheon on September 24, 2026 will need to RSVP to the Personnel Office and submit the \$20.00 luncheon fee.

Legislative Clerk NYSACCLB Executive Meeting: Legislative Clerk Haskell reported she serves on the Executive Committee of the NYS Association of Clerks of County Legislative Boards (NYSACCLB) Executive Committee and will attend its annual meeting on September 16, 2026 in Utica, NY.

September Legislature Meeting:

- **Prayer, Pledge, Voting:** Legislator Aronstam will lead the prayer, Pledge of Allegiance and start the voting process for the September 15, 2026 Legislature meeting.
- **Recognition Resolutions:** There are two (2) recognition resolutions for the September 15, 2026 Legislature meeting:

Recognition of Dr. Rani Kapur-Pado's 26 Years of Dedicated Service to the Tioga County Board of Health

Legislator Standinger will read and present at the September 15, 2026 Legislature meeting. Dr. Kapur-Pado will be unable to attend; therefore, Director of Public Health Vroman will accept the resolution on her behalf and offer remarks.

Recognize Debra M. Goodspeed's 22 Years of Dedicated Service to the Department of Social Services

Ms. Goodspeed will be unable to attend; therefore, the resolution will be noted in the minutes of the September 15, 2026 Legislature meeting and provided to the employee following the meeting.

- **Proclamations:** There is one (1) proclamation that will be read and presented by Employee Recognition Committee member, Steve Palinosky, in recognition of employees who have attained 25-30 years of service.

Employee Recognition and Appreciation Week

- **Resolutions:**

All resolutions presented by Departments through their respective Legislative Standing Committees were reviewed for Legislature consideration at the September 15, 2026 Legislature meeting. Due to a lack of quorum at this week's Public Safety Committee meeting, all public safety resolutions were reviewed at today's Legislative Worksession with the Legislature approving the resolutions to move forward for Legislature consideration at the September 15, 2026 Legislature meeting.

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- **Late-File Resolutions:** Ms. Haskell reported she is unaware of any late-file resolutions at this time.

PERSONNEL

- None.

RESOLUTIONS

101 – Schedule Public Hearing Local Law Introductory No. A of 2026- Ms. Haskell presented this resolution for Legislature consideration at the September 15, 2026 Legislature meeting. The public hearing is scheduled for September 24, 2026 at 10:00 am in the Legislative Conference Room regarding the local law providing for collection of hotel and motel occupancy tax.

PROCLAMATIONS

- None

ADJOURNMENT - Meeting adjourned at 2:40 p.m.

Respectfully submitted,

Cathy Haskell

Legislative Clerk



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2026 10

ACCOUNTS FOR: A General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
A1010 510010 Full Time	302,384	0	302,384	213,646.51	.00	88,737.49	70.7%
A1010 510050 All Other(On Call,	9,894	0	9,894	18,409.36	.00	-8,515.71	186.1%
A1010 520070 Chairs	500	0	500	192.87	.00	307.13	38.6%
A1010 540010 Advertising	700	0	700	364.14	97.48	238.38	65.9%
A1010 540180 Dues	300	0	300	300.00	.00	.00	100.0%
A1010 540210 Garbage Disposal	100	0	100	.00	.00	100.00	.0%
A1010 540320 Leased/Service Equ	1,000	-1,000	0	.00	.00	.00	.0%
A1010 540340 Literature	595	0	595	254.17	.00	340.83	42.7%
A1010 540390 Mileage Expense	2,850	0	2,850	1,521.19	1,327.36	1.45	99.9%
A1010 540420 Office Supplies	700	0	700	485.08	21.00	193.92	72.3%
A1010 540480 Postage	215	0	215	38.73	.00	176.27	18.0%
A1010 540485 Printing/Paper	1,250	1,000	2,250	1,371.14	155.15	723.71	67.8%
A1010 540520 Recording/Microfil	500	0	500	475.00	.00	25.00	95.0%
A1010 540640 Supplies (Not Offi	400	0	400	270.00	.00	130.00	67.5%
A1010 540660 Telephone	605	0	605	99.91	.00	505.09	16.5%
A1010 540732 Training/County Re	8,950	0	8,950	2,507.74	18.62	6,423.64	28.2%
A1010 581088 State Retirement F	44,489	0	44,489	30,795.14	.00	13,693.86	69.2%
A1010 583088 Social Security Fr	23,889	0	23,889	16,932.30	.00	6,956.70	70.9%
A1010 584088 Workers Compensati	5,634	0	5,634	10,050.35	.00	-4,416.35	178.4%
A1010 585588 Disability Insuran	270	0	270	79.92	.00	190.08	29.6%
A1010 586088 Health Insurance F	89,921	0	89,921	86,285.65	.00	3,635.35	96.0%
A1010 588988 Eap Fringe	72	0	72	128.13	.00	-56.13	178.0%
TOTAL General Fund	495,218	0	495,218	384,207.33	1,619.61	109,390.71	77.9%
TOTAL EXPENSES	495,218	0	495,218	384,207.33	1,619.61	109,390.71	

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COUNTY AUDITOR ACCOUNTS PAYABLE UPDATE – SEPTEMBER 2026

MONTH	AP INVOICES	AP INVOICE TOTALS	P-CARD TRANSACTIONS	P-CARD TOTAL
September	631	\$1,302,851.81	210	\$41,477.80
YTD	6,579	\$23,609,899.43	1,884	\$424,874.55

TO BE INTRODUCED

Local Law Filing

New York State Department of State
41 State Street, Albany, NY 12231

County of Tioga

Local Law No. X of the Year 2026

A Local Law to establish the staggered terms of Tioga County Legislators in compliance with NYS Even-Year Election Requirements, and to Amend and Supersede Local Law No. 1 of 2021.

Be It Enacted by the Legislature of the County of Tioga as follows:

SECTION 1: TERMS OF OFFICE

Notwithstanding the provisions of any general, special or local law to the contrary, members of the Tioga County Legislature shall continue to be elected to staggered terms in accordance with the schedule set forth herein, including such transitional terms as are necessary to comply with applicable New York State requirements governing the timing of county elections.

SECTION 2: STAGGERED TERMS OF OFFICE

A. The seven County Legislative Districts shall be divided into two groups as follows:

1. Group One shall consist of:

- a. The representative from District No 1
- b. The representative from District No 2
- c. The representatives from District No. 4
- d. The representative from District No. 5

2. Group Two shall consist of:

- a. The representative from District No. 3
- b. The representative from District No. 6
- c. The representatives from District No. 7

B. The County Legislators elected from the County Legislative Districts included in Group One shall be elected for a term of four (4) years at the general election to be held in the years Two Thousand Twenty-Eight (2028) Two Thousand Thirty-Two (2032) and Two Thousand Thirty-Six (2036).

- C. The County Legislators elected from the County Legislative Districts included in Group Two shall be elected for a term of three (3) years at the general election to be held in the year Two Thousand Twenty-Seven (2027) and shall be elected for a term of four (4) years at the general elections to be held in Two Thousand Thirty (2030) and Two Thousand Thirty-Four (2034).
- D. Subject to reapportionment, if necessary, staggered terms shall be utilized in the general elections following succeeding federal decennial censuses.

SECTION 3: COUNTY ATTORNEY

The term of office of the County Attorney shall coincide with the term of office of the Legislators in Group One.

SECTION 4: LEGISLATIVE CLERK

The term of office of the Legislative Clerk shall coincide with the term of office of the Legislators in Group One.

SECTION 5: COUNTY ADMINISTRATOR

The term of office of the County Administrator shall coincide with the term of office of the Legislators in Group One.

SECTION 6: PUBLIC DEFENDER

The term of office of the Public Defender shall coincide with the term of office of the Legislators in Group One.

SECTION 7: EFFECT ON PRIOR LOCAL LAW

This Local Law shall supersede Local Law No. 1 of 2021 to the extent that the provisions thereof are inconsistent with the provisions of this Local Law.

SECTION 8: EFFECTIVE DATE

This local law shall take effect immediately upon filing with the Secretary of State in accordance with the Municipal Home Rule Law.

REFERRED TO:

LEGISLATIVE WORKSESSION

RESOLUTION NO. -26

ADOPT LOCAL LAW NO. 1 OF 2026

WHEREAS: A public hearing was held on September 24, 2026, following due notice thereof to consider the adoption of Local Law Introductory No. A of 2026; A Local Law providing for the Collection of a Hotel and Motel Tax in Tioga County; and

WHEREAS: It is in the best interest of the residents of Tioga County to adopt such Local Law which will be Local Law No. 1 of 2026; therefore be it

RESOLVED: That the following Local Law be and hereby is adopted:

County of Tioga

Local Law No. 1 of the Year 2026.

A Local Law providing for the collection of a hotel and motel tax in Tioga County.

Be It Enacted by the Legislature of the County of Tioga as follows:

SECTION 1: TITLE.

This local Law shall be known as the "Hotel/Motel Tax Law."

SECTION 2: PURPOSE.

The purpose of this Local Law is to enhance the general economy of Tioga County, its cities, towns, and villages through promotion of tourists, activities, conventions, trade shows, special events, and other directly related and supporting activities.

SECTION 3: DEFINITIONS.

HOTEL/MOTEL - Any facility or a portion thereof providing lodging on an over-night basis, in exchange for any consideration, and shall include those facilities designated and commonly known as "bed and breakfast" and "tourist" facilities.

OCCUPANCY - The use or possession, or the right to the use or possession of any room in a hotel or motel.

OCCUPANT - A person who, for a charge or any consideration uses, possesses, or has the right to use or possess, any room in a hotel or motel under any lease, concession, permit, right, license, agreement, or otherwise.

OPERATOR - Any person operating a hotel or motel in Tioga County including but not limited to the owner, proprietor, lessee, sub-lessee, mortgagee in possession, licensee, or any other person otherwise operating such hotel or motel.

PERMANENT RESIDENT - A person occupying any room or rooms in a hotel or motel for at least fourteen (14) consecutive days.

PERSON - An individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, and any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of the foregoing.

RENT – The consideration received for occupancy valued in money, whether received in money, or otherwise.

RETURN - Any return filed or requested to be filed as herein provided.

ROOM - Any room or rooms of any kind in any part or portion of a hotel or motel, which is available for rent or otherwise let out for the lodging of guests.

TREASURER – Tioga County Treasurer

SECTION 4: TAX.

A tax in the amount of four percent (4%) of the per diem rental rate for each room occupied, is hereby assessed on all hotels and motels in Tioga County, provided, however, that such tax shall not be applicable to a permanent resident of a hotel or motel.

SECTION 5: EXEMPTION.

Such tax shall not be imposed on any transaction, by or with any of the following:

(A) The State of New York, or any public corporation (including a public corporation created pursuant to agreement or compact with another state or the dominion of Canada), improvement district or other political subdivision of the State.

(B) The United States of America, insofar as it is immune from taxation;

(C) Any corporation or association, or trust, or community chest, fund or foundation organized and operated exclusively for religious, charitable or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures to the benefit of any private shareholder or individual and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation;

provided, however, that nothing in this paragraph shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this paragraph.

SECTION 6: REGISTRATION.

Within three (3) days after commencing business or opening, every operator shall file with the Treasurer a registration application in a form prescribed by the Treasurer. Upon approval of the registration application, the Treasurer shall issue to the operator a Certificate of Authority, which shall be conspicuously displayed at the owner's place of business.

SECTION 7: ADMINISTRATION AND COLLECTION.

(A) The tax imposed by this local law shall be administered and collected by the Treasurer, or other fiscal officers of Tioga County, by such means and in such manner as other taxes which are now collected and administered by such officers or as otherwise may be provided by such local law.

(B) The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted for and charged for, and upon every evidence of occupancy or any bill or statement of charge made for said occupancy issued or delivered by the operator. The tax shall be paid by the occupant to the operator or to the person entitled to be paid the rent or charge for the hotel or motel occupied for and on account of the County, and the operator or person entitled to be paid the rent or charge shall be liable for the collection and payment of the tax.

(C) The operator or any officer of any corporate operator shall be personally liable for the tax collected or required to be collected under this local law, and such operator or person entitled to be paid the rent or charge shall have the same right in respect to collecting the tax from the occupant, or in respect to non-payment of the tax by the occupant, as if the tax were a part of the rent or charge and payable at the same time as the rent or charge; provided, however, that the Treasurer or other fiscal officers, employees or agents specified in this local law, shall be joined as a party in any action or proceeding brought to collect the tax by the operator or by the person entitled to be paid the rent or charge.

(D) The Treasurer may, whenever deemed necessary for the proper enforcement of this local law, provide that the occupant shall file returns and pay directly to the Treasurer, the tax herein imposed.

(E) For the purpose of the proper administration of this local law and to prevent evasion of the tax hereby imposed, it shall be presumed that all rents are subject to tax until the contrary is established, and the burden of proving that a rent for occupancy is not taxable hereunder shall be upon the operator, except that, where by regulation pursuant to subdivision (d) of this section, an occupant is required to file returns and pay directly to the Treasurer the tax herein imposed, the burden of proving that a rent for occupancy is not taxable shall be upon the occupant.

(F) Where an occupant claims exemption from the tax under the provisions of section five of this local law, the rent shall be deemed taxable hereunder unless the operator shall receive from the occupant claiming such exemption a certificate duly executed by an exempt corporation or association certifying that the occupant is its agent, representative, or employee, together with a certificate executed by the occupant that his occupancy is paid or to be paid by such exempt corporation or association, and is necessary or required in the course of or in connection with the occupant's duties as a representative of such corporation or association. Where deemed necessary, the operator may further require that any occupant claiming exemption from the tax furnish a copy of a certificate issued by the Treasurer certifying that the corporation or association therein named is exempt from the tax under section five of this local law.

SECTION 8: RECORDS TO BE KEPT.

Every operator shall keep records of every occupancy and of all rent paid, charged and due thereon and of the tax payable thereon, in such form as the Treasurer may require. Such records shall be available for inspection and examination at any time upon demand by the Treasurer or the Treasurer's duly authorized agents or employees, and shall be preserved for a period of not less than three (3) years, except that the Treasurer may consent in writing to their destruction within that period or may in writing require that such records be kept and maintained for a specified period in excess of three (3) years.

SECTION 9: RETURNS.

(A) The filing of returns and the payment of the tax shall be paid to the Treasurer on a quarterly basis. Such returns shall be filed within twenty (20) days from the expiration of the period covered thereby. The Treasurer may permit or require returns to be made by other periods and upon such dates as may be specified. If the Treasurer deems it necessary in order to insure the payment of the tax imposed by this local law, the Treasurer may require returns to be made for shorter periods than those prescribed pursuant to the foregoing provisions of this section and upon such dates as may be specified.

(B) The forms of returns shall be prescribed by the Treasurer and shall contain such information as may be deemed for the proper administration of this local

law. The Treasurer may require amended returns to be filed within twenty (20) days after notice and to contain the information specified in the notice.

(C) If the return required by this local law is not filed, or a return filed is incorrect or insufficient on its face, the Treasurer shall take the necessary steps to enforce the filing of such return or of a corrected return.

SECTION 10: PAYMENT OF TAX.

(A) Upon the time of filing a return of occupancy and of rents, each operator shall pay to the Treasurer the taxes imposed by this local law upon the rents required to be included in such return, as well as other monies collected by the operator acting or purporting to act under the provisions of this local law.

(B) Where the Treasurer, in his discretion, deems it necessary to protect revenues to be obtained under this local law, the Treasurer may require any operator obligated to collect the tax imposed by this local law to file with the Treasurer's office a bond, issued by a surety company authorized to transact business in this state and approved by the superintendent of insurance of this state as to solvency and responsibility, in such amount as the Treasurer may fix to secure the payment of any tax and/or penalties and interest due or which may become due from such operator.

(C) In the event the Treasurer determines that an operator is to file such bond, notice shall be given by the Treasurer to such operator to that effect specifying the amount of the bond required.

(D) The operator shall file such bond within five (5) days after the issuance of such notice, unless within five (5), days the operator shall serve upon and deliver to the Treasurer a written request for a hearing before the Treasurer at which the necessity, propriety and amount of the bond shall be determined by the Treasurer. Any determination by the Treasurer upon such hearing shall be final and shall be complied with by the operator within fifteen (15) days after the giving of notices thereof.

(E) In lieu of such bond, securities approved by the Treasurer or cash in such amount as may be prescribed, may be deposited which shall be kept in the custody of the Treasurer who may at any time without notice of the depositor apply them to any tax and interest and penalties due, and for that purpose the securities may be sold by the Treasurer at public or private sale without notice to the depositor thereof.

SECTION 11: DETERMINATION OF TAX.

If a return required by this local law is not filed, or if a return is incorrect or insufficient, the amount of tax due shall be determined by the Treasurer from

such information as may be obtainable and, if necessary, the tax may be estimated on the basis of external indices, such as number of rooms, location, scale of rents, comparable rents, type of accommodations and service, number of employees and/or other factors. Notice of such determination shall finally and irrevocably fix the tax unless the person against whom it is assessed, within thirty (30) days after giving of such notice of such determination, shall apply to the Treasurer for a hearing, or unless the Treasurer of its own motion shall re-determine the same. After such hearing, the Treasurer shall give notice of the determination made to the person against whom the tax is assessed. Any final determination of the amount of any tax payable hereunder, shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under article seventy-eight of the Civil Practice Law and Rules if application therefor is made to the Supreme Court within thirty (30) days after the giving of the notice of such final determination, provided, however, that any such proceeding under article seventy-eight of the Civil Practice Law and Rules shall not be instituted unless:

(A) The amount of tax sought to be reviewed, with such interest and penalties thereon as may be provided for by local law or regulation shall be first deposited and there is filed an undertaking, issued by a surety company authorized to transact business in this state and approved by the superintendent of insurance of this state as to solvency and responsibility, in such amount as a justice of the Supreme court shall approve to the effect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding; or

(B) At the option of the petitioner, such undertaking may be in a sum sufficient to cover the taxes, interests, and penalties stated in such determination plus the costs and charges which may accrue against such petitioner in the prosecution of the proceeding, in which event the petitioner shall not be required to pay such taxes, interests or penalties as a condition precedent to the application.

SECTION 12: JUDICIAL REVIEW.

(A) Any final determination of the amount of any tax payable hereunder shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under article seventy-eight of the civil practice law and rules if application therefore is made to the supreme court within thirty days after the giving of the notice of such final determination, provided, however, that any such proceeding under article seventy-eight of the civil practice law and rules shall not be instituted unless:

1. The amount of any tax sought to be reviewed, with such interest and penalties thereon as may be provided for, shall be first deposited and there is filed an undertaking, issued by a surety company authorized to

transact business in this state and approved by the superintendent of insurance of this state as to solvency and responsibility, in such amount as a justice of the supreme court shall approve to the effect that if such proceeding be dismissed or the tax confirmed the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding; or

2. At the option of the petitioner such undertaking may be in a sum sufficient to cover the taxes, interests and penalties stated in such determination plus the costs and charges which may accrue against it in the prosecution of the proceeding, in which event the petitioner shall not be required to pay such taxes, interest or penalties as a condition precedent to the application.

(B) Where any tax imposed hereunder shall have been erroneously, illegally or unconstitutionally collected and application for the refund thereof duly made to the Treasurer, and he shall have made a determination denying such refund, such determination shall be reviewable by a proceeding under article seventy-eight of the civil practice law and rules, provided, however, that such proceeding is instituted within thirty days after the giving of the notice of such denial, that a final determination of tax due was not previously made, and that an undertaking is filed with the proper fiscal officer or officers in such amount and with such sureties as a justice of the supreme court shall approve to the effect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.

SECTION 13: PENALTIES AND INTEREST.

(a) There shall be a penalty for failure to file said return and pay over the tax to the Treasurer on the date due in the amount of ten (10%) percent of the amount of the tax due plus interest at the rate of one percent (1%) of such tax for each month of delay, excepting the first month after such return was required to be filed or such tax became due, shall accrue. The Treasurer, if satisfied the delay was excusable, may remit or waive all or any part of the penalty, but not the interest owed. Such penalties and interest shall be paid and disposed of in the same manner as other revenues from this local law. Unpaid penalties and interest may be enforced in the same manner as the tax imposed by this local law.

(b) Any operator or occupant and any officer of a corporate operator or occupant failing to file a return required by this local law, or filing or causing to be filed, or making or causing to be made or giving or causing to be given any return, certificate, affidavit, representation, information, testimony, or statement required or authorized by this local law, which is willfully false, and any operator and any officer of a corporate operator

willfully failing to file a bond required pursuant to section ten (10) of this local law, failing to file a registration certificate and such data in connection therewith as the Treasurer may by regulation or otherwise require or to display or surrender the certificate of authority as required by this local law or assigning or transferring such certificate of authority and any operator and any officer of a corporate operator willfully failing to charge separately from the rent the tax herein imposed, or willfully failing to state such tax or any evidence of occupancy and on any bill or statement or receipt or rent issued or employed by the operator, or willfully failing or refusing to collect such tax from the occupant, and any operator and any officer of a corporate operator who shall refer or cause reference to be made to this tax in a form or manner other than that required by this local law, and any operator failing to keep the records required by section eight (8) of this local law, shall in addition to the penalties herein or elsewhere prescribed, be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollar (\$1,000) or imprisonment for not more than one year, or both such fine and imprisonment. Officers of a corporate operator shall be personally liable for the tax collected or required to be collected by such corporation under this local law, and subject to the penalty herein above imposed.

- (c) The certificate of the Treasurer to the effect that a tax has not been paid, that a return, bond or registration certificate has not been filed, or that information has not be supplied pursuant to the provisions of this local, shall be presumptive evidence thereof.

SECTION 14: LIMITATION OF TIME.

Except in the case of a willfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of the filing of a return, provided, however, that where no return has been filed as provided by law the tax may be assessed at any time.

SECTION 15: RESERVES.

In cases where the occupant or operator has applied for a refund and has instituted a proceeding under article seventy-eight of the Civil Practice Law and Rules to review a determination adverse to such occupant or operator on such application for a refund, the Treasurer shall set aside sufficient monies to meet any decision adverse to the County.

SECTION 16: APPLICATION OF FUNDS.

All revenues resulting from the imposition of the tax under this local law shall be paid into the treasury of Tioga County and shall be credited to and deposited in the general fund of the County, thereafter to be allocated at the discretion of

the County Legislature of the County of Tioga for the purposes of tourism and economic development; provided, however, that the County shall be authorized to retain up to a maximum of five percent of such revenue to defer the necessary expenses of the County in administering such tax. The revenue derived from the tax, after deducting the amount provided for administering such tax, shall be allocated to enhance the general economy of Tioga County, its cities, towns, and villages, through promotion of tourist activities, conventions, trade shows, special events, and other directly related and supporting activities.

SECTION 17: REMEDIES EXCLUSIVE.

The remedies provided by sections eleven (11) and twelve (12) of this local law shall be the exclusive remedies available to any person for the review of the tax liability imposed by this local law; and no determination or proposed determination of tax or determination on any application for refund or credit shall be enjoined, contested or reviewed by any action or proceeding, except by a proceeding under article seventy-eight of the Civil Practice Law and Rules provided, however, that a taxpayer may proceed by declaratory judgment if suit is instituted within thirty (30) days after a deficiency assessment to the Treasurer prior to the institution of such suit and posts a bond for costs pursuant to section twelve (12) of this local law.

SECTION 18: PROCEEDINGS TO RECOVER TAX.

(A) Whenever any operator or other person shall fail to collect and pay over any tax and/or to pay any tax, penalty or interest imposed by this local law as herein provided, or whenever any occupant shall fail to pay any such tax, penalty or interest, the County Attorney shall, upon the request of the Treasurer bring or cause to be brought an action to enforce the payment of the same on behalf of Tioga County in any court of the State of New York or of any other state or of the United States.

(B) Notwithstanding any other provision of this section, if the Treasurer, in its discretion, believes that any such operator, occupant or other person is about to cease business, leave the state or remove or dissipate the assets out of which the tax or penalties might be satisfied, and that any such tax or penalty will not be paid when due, the Treasurer may declare such tax or penalty to be immediately due and payable and may issue a warrant, as provided in this section, immediately.

(C) As an additional alternate remedy, the Treasurer may issue a warrant, directed to the Tioga County Sheriff or to the Sheriff of any other county commanding said Sheriff to levy upon and sell the real and personal property of the operator, occupant, or other person liable for the tax, which may be found within the County for the payment of the amount thereof, with any penalties and interest and the cost of executing the warrant, and to return such warrant to the

Treasurer and to pay to the Treasurer the money collected by virtue thereof within sixty (60) days after the receipt of such warrant. The sheriff shall, within five (5) days after the receipt of the warrant, file with the County Clerk a copy thereof, and thereupon such Clerk shall enter in the judgment docket the name of the person mentioned in the warrant and the amount of tax, penalties and interest for which the warrant is issued and the date when such copy is filed. Thereupon the amount of such warrant so docketed shall become a lien upon the interest in real and personal property of the person against whom the warrant is issued. The Sheriff shall then proceed upon the warrant, in the same manner, and with like effect, as that provided by in respect to executions issued against property judgments of a court of record and for services in executing the warrant the Sheriff shall be entitled to the same fees, which may be collected in the same manner. In the discretion of the Treasurer, a warrant of like terms, force and effect may be issued and directed to any officer or employee of the Treasurer and in the execution thereof such officer or employee shall have all the powers conferred upon by the Sheriff but shall be entitled to no fee or compensation in excess of the actual expenses paid in the performance of such duty. If a warrant is returned not satisfied in full, the Treasurer may from time-to-time issue new warrants and shall also have the same remedies to enforce the amount due thereunder as if the County has recovered judgment therefore and execution thereon has been returned unsatisfied.

(D) Whenever an operator shall make a sale, transfer, or assignment in bulk of any part of the whole of a hotel, motel, or lease, or of such operator's business assets, otherwise than in the ordinary course of business, the purchaser, transferee or assignee shall at least ten (10) days before taking possession of the subject of the said sale, transfer or assignment, or paying therefor, notify the Treasurer by registered mail of the proposed sale and of the price, terms and conditions thereof whether or not the seller, transferor or assignor, has represented to or informed the purchaser, transferee or assignee that any tax is owed pursuant to this local law, and whether or not the purchaser, transferee or assignee has knowledge that such taxes are owing, and whether any such taxes are in fact owing.

(E) Whenever the purchaser, transferee or assignee shall fail to give notice to the Treasurer as required by sub-section eighteen (18) (d), of this section or whenever the Treasurer shall inform the purchaser, transferee, or assignee that a possible claim for such tax or taxes exists, any sums of money, property or choses in action, or other consideration, which the purchaser, transferee or assignee is required to transfer over to the seller, transferor or assignor shall be subject to a first priority right and lien of any such taxes theretofore or thereafter determined to be due the seller, transferor or assignor to the County, and the purchaser, transferee or assignee is forbidden to transfer to the seller, transferor or assignor any such sums of money, property or choses in action to the extent of the

amount of the County's claim. For failure to comply with the provisions of this sub-section, the purchaser, transferee or assignee, in addition to being subject to the liabilities and remedies imposed under the provisions of article six of the Uniform Commercial Code, shall be personally liable for the payment determined to be due to the County from the seller, transferor or assignor, and such liability may be assessed and enforced in the same manner as the liability for tax under this local law.

SECTION 19: GENERAL POWERS OF THE TREASURER.

In addition to the powers granted to the Treasurer by County Law and this local law, the Treasurer is hereby authorized and empowered:

(A) To make, adopt and amend rules and regulations, and to issue orders, appropriate to the carrying out of this local law and the purposes thereof;

(B) To extend for cause shown the time of filing any return for a period not exceeding thirty (30) days; and for cause shown, to remit or waive penalties but not interest; and to compromise disputed claims in connection with the taxes hereby imposed.

(C) To request information from the tax commissioner of the State of New York or the treasury department of the United States relative to any person; and to afford information to such tax commissioner or such treasury department relative to any person, any other provision of this local law to the contrary notwithstanding

(D) To delegate said functions hereunder to any employee or employees of the Treasurer

(E) To prescribe methods for determining the rents for occupancy and to determine the taxable and nontaxable rents

(F) To require any operator within the County to keep detailed records of the nature and type of hotel or motel maintained, nature and type of service rendered, the rooms available and rooms occupied daily, leases or occupancy contracts or arrangements, rents received, charged and accrued, the names and addresses of the occupants, whether or not any occupancy is claimed to be subject to the tax imposed by this local law, and to furnish such information upon request to the Treasurer

(G) To assess, determine, revise and readjust the taxes imposed under this local law

SECTION 20: ADMINISTRATION OF OATHS AND COMPELLING TESTIMONY.

(A) The Treasurer, or the Treasurer's duly designated and authorized employees or agents, shall have power to administer oaths and take affidavits in relation to any

matter or proceeding in the exercise of the Treasurer's powers and duties under this local law.

(B) The Treasurer shall have the power to subpoena and require the attendance of witnesses and the production of books, papers, and documents to secure information pertinent to the performance of his duties hereunder and of the enforcement of this local law, and to examine them in relation thereto, and to issue commissions for the examination of witnesses who are out of the state or unable to attend before the Treasurer or excused from attendance.

(C) A justice of the Supreme Court, either in court or at chambers shall have power summarily to enforce by proper proceedings the attendance and testimony of witnesses and the production and examination of books, papers and documents called for by the subpoena of the Treasurer under this local law.

(D) Any person who shall refuse to testify or to produce books or records or who shall testify falsely in any material matter pending before the Treasurer under this local law shall be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars (\$1,000) or imprisonment for not more than one year, or both such fine and imprisonment.

(E) The officers who serve the summons or subpoena of the Treasurer and witnesses attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts or record, except as herein otherwise provided.

(F) The County Sheriff, the Sheriff's duly appointed deputies, and any officer or employee of the Treasurer designated to serve process under this local law, are hereby authorized and empowered to serve any summons, subpoena, order, notice, document, instrument, or other process to enforce or carry out this local law.

SECTION 21: REFERENCE TO TAX.

Wherever reference is made in placards or advertisements or in any other publications to this tax such reference shall be substantially in the following form: "Tax on occupancy of hotel or motel rooms"; except that in any bill, receipt, statement or other evidence of memorandum of occupancy or rent charge issued or employed by the operator, the wording "occupancy tax" will suffice.

SECTION 22: RETURNS TO BE SECRET.

(A) Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the Treasurer or any officer or employee of the Treasurer to divulge or make known in any manner the rents or other information relating to the business of the taxpayer contained in any return required under

this local law. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the Treasurer in an action or proceeding under the provisions of this local law or on behalf of any party to any action or proceeding under this local law when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby, as are pertinent to the action or proceeding and no more. Nothing herein shall be construed to prohibit the delivery to a taxpayer or his duly authorized representative or a certified copy of any return filed in connection with his tax nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns and the items thereof, or the inspection by the County Attorney or other legal representatives of the County of the return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted for the collection of a tax or penalty. Returns shall be preserved for three (3) years and thereafter until the Treasurer permits them to be destroyed.

(B) Any violation of this section shall be punishable by a fine not exceeding one thousand dollars (\$1,000), or by imprisonment not exceeding one year, or both, in the discretion of the court.

SECTION 23: EFFECTIVE DATE.

This local law shall become effective December 1, 2026 and shall remain in effect until November 30, 2029.

SECTION 24: SEVERABILITY.

If any provision of this local law or the application thereof to any person or circumstance shall be held invalid, the remainder of this local law and the application of its provisions to other persons or circumstances shall not be affected thereby.

REFERRED TO:

PUBLIC SAFETY COMMITTEE
LEGISLATIVE WORKSESSION

RESOLUTION NO. -26

AUTHORIZE 2027 ANNUAL STIPEND
(CORONER'S OFFICE)

WHEREAS: The Coroner's Office determined in 2025 they were no longer in support of having an individual Coroner be appointed as the Administrative Coroner by the County Legislature; and

WHEREAS: In lieu of not having an Administrator Coroner, the County Legislature adopted Resolution No. 35-25 on January 14, 2025 authorizing an annual stipend for Cathy Haskell to continue providing administrative support to the Coroner's Office through December 31, 2025; and

WHEREAS: At the request of the Coroner's Office, the County Legislature adopted Resolution No. 417-25 on November 12, 2025 authorizing Cathy Haskell to continue providing administrative support at the annual stipend of \$7,500 through December 31, 2026; and

WHEREAS: During the 2027 budget discussions with the Coroner's Office, all four elected Coroners expressed their support for Cathy Haskell continuing to provide administrative support to the Coroner's Office, including the duties and responsibilities outlined below, at the current annual stipend of \$7,500 through December 31, 2027:

- ACCOUNTS PAYABLE: Entering Requisitions, Managing Purchase Orders (Maintenance and Liquidation), Invoice Processing, Check Distribution & Management, as necessary in the County Financial Management Software.
- ACCOUNTS RECEIVABLE: Entering General Bills and filing Claims for Payment, as necessary in the County Financial Management Software.
- BUDGET OVERSIGHT: Entering Budget Transfers in the County Financial Management Software, Working with the County Administrator and the four (4) elected coroners to prepare the Annual Budget, Preparation of Budget Reports, as necessary for Legislative Committee Meetings.
- LEGISLATIVE ASSISTANCE: Drafting Resolutions on behalf of the Coroner's Office as necessary, including but not limited to Budget Amendments and Contract Agreements
- PAYROLL ADMINISTRATION: Acting as Timekeeper for the Department, Tracking and Submitting On-Call Sheets, Tracking and Entering Invoices for Mileage in the County Financial Software.

- SOFTWARE ADMINISTRATION: Administrator for the newly established Cohero Software, auditing payroll records with case records to ensure all cases have been entered into the Cohero Software.
- CORONER MEETINGS: Schedule and attend quarterly meetings with the four (4) elected coroners and County Administrator, prepare meeting minutes; and

WHEREAS: The assignment of these administrative duties does not relieve the Coroner's Office of their elected duties, responsibilities, or departmental expectations established by the County Legislature, including presence at Legislative Committee Meetings, Presentation of Proposed Resolutions, and Presentation of Proposed Annual Budget for the Department; therefore be it

RESOLVED: That the County Legislature hereby authorizes Cathy Haskell to continue providing additional administrative support and performing the duties outlined herein through December 31, 2027, and shall receive an annual stipend of \$7,500 for such additional duties, subject to annual review; and be it further

RESOLVED: That should it be determined by the County Legislature, Cathy Haskell, or the Coroner's Office for any reason that the designation is not working as expected, the designation, responsibilities and stipend shall terminate immediately.

REFERRED TO:

LEGISLATIVE WORKSESSION

RESOLUTION NO. -26

SET PUBLIC HEARING
2027 BUDGET

RESOLVED: That the public hearing on the tentative Tioga County Budget for 2027 be held at 10:00 A.M., Tuesday, November 10, 2026, in the Edward D. Hubbard Auditorium of the Ronald E. Dougherty County Office Building, 56 Main Street, Owego, New York 13827

REFERRED TO:

LEGISLATIVE WORKSESSION

RESOLUTION NO. -26

SCHEDULE PUBLIC HEARING

LOCAL LAW INTRODUCTORY NO. B OF 2026

RESOLVED: That a Public Hearing shall be held on Thursday, October 22, 2026 at 10:05 A.M. in the Legislative Conference Room of the Ronald E. Dougherty County Office Building, 56 Main Street, Owego, NY 13827 on Local Law Introductory No. B of 2026; A Local Law to establish the staggered terms of Tioga County Legislators in compliance with NYS Even-Year Election Requirements, and to Amend and Supersede Local Law No. 1 of 2021. All persons desiring to present written or oral comments may do so at said time.