

**FINANCE AND RULES COMMITTEE**  
**November 21, 2023**

Present: Tom Osborne, Chair; Phil Hathway, Vice-Chair; Josh Leviker; Jeff Nellenback and Jessica Moser.

Others present: Legislators Larry Dolhof, Lisa Virkler, Richard Chartrand, Andrea Moroughan and Ian Gilbert; County Manager Ryan Piche; Treasurer, Eric Virkler; Human Resources Director, Caitlyn Smith and County Attorney Joan McNichol.

Committee Chair, Legislator Osborne called the meeting to order at 2:25 p.m.

Legislator Osborne moved to accept the October 17<sup>th</sup> meeting minutes, seconded by Legislator Nellenback, and carried.

**County Assessing – Candy Akin, Real Property Tax Director**

Candy Akin explained that Lewis County has 25,258 parcels, 11 sole appointed assessors for 17 Towns, 1 coordinating assessing program in Montague/Osceola (10 years ago there were four), the Assessor pool is shrinking, September 30, 2025 is the end of the current County Director and Appointed Assessors 6-year term which will bring forward some anticipated retirements, and over half the assessors in Lewis County are at or over retirement age.

In 2022 Lewis County's established equalization rate was 78.68%, with the State average being 70.32%. Town equalization rates range between 47.5% and 100%, with the State average at 69.71%. The latest town-wide revaluation projects range from 2001 to 2023. Croghan was last done in 2001 and Lowville was completed in 2023. Only Martinsburg is scheduled to have a revaluation done in 2024.

Towns can contract with the county for Appraisal Services, Data Collection, Assessment Services, or all the above. Counties that provide such services are eligible for a one-time payment of up to \$1.00 per parcel. County and Towns would enter into an agreement under Section 1537 of the Real Property Tax Law. In the 2024 Budget there are two new positions being created for Real Property an assessor and a data collector. They will begin training to get certified by September 30, 2025, if they haven't been already. The County will have to determine a fee to charge back to the towns for this service and initiate the agreements with municipalities.

The Consolidation Incentive Aid is administered by ORPTS, this aid program is available for municipalities and counties that participate in one of the following a coordinated assessing program (like Montague and Osceola), a county coordinated assessing program, or County-run assessing like Tompkins County. The aid consists of a one-time payment of \$7.00 per parcel (maximum of \$140,000 per each

municipality). Candy showed a comparison chart of several counties and what they charge for a fee. It ranged from \$8.00 per parcel up to \$18.00 per parcel.

The reason that this is being looked into and implemented is that there are very few assessors, with even more to retire in the next two years; residents complain they can never get a hold of the assessor; the county would have more control over the equalization rate; they would also have more control over how often revaluations are completed; and the parcel charge should pay for the employee(s).

**Shared Parking Connection Project – Casandra Buell, Planning & Community Development Director**

Casie Buell began by explaining that the purpose of this project is to utilize existing parking lots to create a better parking situation for employees and create a safer more direct route to the Courthouse. She reviewed the history of what the Village of Lowville did to try and address complaints about parking on Waters Terrace. The Project Scope is to connect with the property owners, survey lot lines, create a pathway design, get easements, and then construct the pathway. She has already connected with the property owners, already surveyed the lot lines, and had a rough design put together.

The project would create parking at the United Methodist Church and then a walkway from the church parking lot across Park Place and to the Courthouse. The original design is elaborate with a retaining wall, 4' chain link fence, 6' asphalt walking path, and expensive light posts. The estimated cost is \$80,765.00, so with a few minor changes like using solar led lights, 4' split rail fence, and having Highway assist with some of the work it would reduce the cost down to \$55,120.00. Casie is actively looking for grants that would pay for some if not all of the costs. The cost to the county for Highway would be \$25,645 and for grant purposes it could be used as in-kind services.

The consensus of the committee was that this was a good idea and should be moved forward in 2024.

The following dockets were reviewed:

1. Adopting the budget for the Fiscal Year commencing January 1, 2024 making appropriations for the conduct of County Government and Establishing Rates of compensation for Officers and Employees for Fiscal Year 2024.  
AYE 5            NAY 0
2. Assessing and Levying amount of tax called for under the County Budget as adopted by the Board of Legislators on the 21<sup>st</sup> Day of November 2023 as provided for under County Law.  
AYE 5            NAY 0
3. Authorizing annual renewal agreement between the County of Lewis and Park Strategies, LLC to provide Professional Government Relations Advocacy,

Representation and Strategies obo Lewis County before New York State Government at a cost of \$60,000.00. *Legislator Hathway was opposed.*

AYE 4            NAY 1

4. Authorizing agreements between Lewis County and Outside Agencies based on the amounts in the 2024 budget.

AYE 5            NAY 0

5. Agricultural District No. 6 Eight-Year Review Determination under the State Environmental Quality Review Act is that it constitutes a negative declaration for the purposes of the SEQRA Act.

AYE 5            NAY 0

6. Authorizing and adopting the report and recommendations of the Lewis County Agricultural and Farmland Protection Board on Lewis County Agricultural District No. 6 Eight-Year Review and Inclusion requests received during he incorporated 2023 annual review period.

AYE 5            NAY 0

7. Authorizing applications, professional service agreement and awards, if granted, by the Planning and Community Development Department for Transportation alternatives program and carbon reduction program funding.

AYE 5            NAY 0

8. Authorizing grant application to Federal Emergency Management Agency Building Resilient Infrastructure and Communities funding for scoping of County Route 22 with the project scoping costs estimated at \$287,500.00 with a 25% local share and 15% of the total grant award for administrative expenses.

AYE 5            NAY 0

9. Setting Public Hearing for Public Input with Reference to Community Development Block Grants Funding for January 2, 2024 at 4:00 p.m.

AYE 5            NAY 0

10. Standard Work Day and Reporting for elected and appointed officials.

AYE 5            NAY 0

11. Authorizing County Treasurer to make necessary budget transfers to close out the books for the 2023 fiscal year.

AYE 5            NAY 0

12. Authorizing reallocation of closed out ARPA Project funds in the amount of \$350,121.00, together with the balance of the ARPA Recreation Project funds of \$1,422,575.00 and adding fund balance in the amount of \$2,000,000.00 to a new Capital Rail Reserve Account for the Rail Recreation Project.

AYE 5            NAY 0

13. Transferring and Appropriating funds from Fund Balance for Various Projects as follows; \$3,000,000.00 into Facilities Projects Capital Account, \$500,000.00 for LCDC Vacant Property Revitalization Project Round #2, \$300,000.00 for County Property

Clean Up Projects, \$250,000.00 for Broadband Projects, and \$20,000 for Double Play to correct a budget oversight in 2023.

AYE   5              NAY   0  

14. Updated Designation of Depositories for 2024 as follows; Community Bank, NA up to \$40,000,000.00, Key Bank of Central NY NA up to \$10,000,000.00, JP Morgan Chase Bank up to \$30,000,000.00, RBC Wealth Management up to \$30,000,000.00, Chemung Canal Trust Company up to \$30,000,000.00, NYCLASS up to \$25,000,000.00, NY MuniTrust up to \$25,000,000.00, and Carthage Savings Bank up to \$10,000,000.00.

AYE   5              NAY   0  

**Motions:**

1. Legislator Osborne moved to authorize Information Technology Director Conner Biolsi to apply for the next round of DHSES targeted, competitive, cyber security grant funding.
2. Legislator Osborne moved to authorize Planning & Community Development Director Casandra Buell to apply for two NYS Smart Growth grants, one for cross-county skiing trail development in Lyonsdale up to \$150,000.00 and the other for Broadband expansion for Lewis County residents who live inside the Adirondack Park up to \$150,000.00, seconded by Legislator Leviker and carried.

There being no other business to come before the committee Legislator Nellenback moved to adjourn the meeting at 3:47 p.m., seconded by Legislator Moser, and carried.

Respectfully submitted,  
Cassandra Moser, Clerk of the Board