

TO: Tom Osborne, Chair; Jeff Nellenback, Vice-Chair; Herb Frost; Vincent Nortz; and Barry Lyndaker.

FROM: Cassandra Moser, Clerk of the Board

DATE: August 14, 2025

SUBJECT: Finance & Rules Committee Agenda

Please let this correspondence serve as notification that the Finance & Rules Committee will meet on Tuesday, August 19th at 3:00 p.m. in the Board of Legislators' Chambers. Following is a list of agenda items for the meeting which will be streamed live at [Lewis County - YouTube](#).

Minutes:

Approve July 14th committee minutes if no amendments.

Presentations/Discussion Items:

1. Micro-Transit Plan – Stantec and Tiffanie Sadowski, Community Development Program Specialist (15 minutes - Virtual)
2. Lewis County – JCC Education Center and Jack J. Boak Jr. Education Center discussion

Draft Resolutions:

1. Introductory Local Law No. 7-2025 “A Local Law to Authorize Overriding the Tax Levy Limit Established by General Municipal Law 3-c (A/K/A “2% Tax Cap”) for the Lewis County 2026 Budget” and setting the public hearing for October 7th at 5:00 p.m.
AYE ___ NAY ___
2. Committing to appropriate \$50,000.00 in matching funds toward the 2026 “I LOVE NY” promotional and marketing tourism campaign and designating Naturally Lewis, Inc. as the County’s agent to supervise and conduct the promotional and marketing programs by the Chamber of Commerce for Lewis County tourism under the 2026 campaign.
AYE ___ NAY ___
3. Authorizing payment of the \$7,500.00 appraisal service fee of DGM Coon & Company for the commercial appraisals performed and completed on the LC-JCC Ed Center and Jack J. Boak Jr Ed Center.
AYE ___ NAY ___
4. Authorizing the continuation of the 1% additional tax on sales and uses of tangible personal property and of certain services, on occupancy of hotel rooms and on

amusement charges pursuant to article 29 of the tax law of the state of New York for another two years, beginning December 1, 2025 and ending November 30, 2027.

AYE ___ NAY ___

5. Authorizing the Lewis County Planning & Community Development Department to submit the application for Round 2 NYSERDA Clean Mobility Program funding in an amount not to exceed \$3,000,000 to implement projects identified on the recently completed Micro-Transit Plan.

AYE ___ NAY ___

6. Appropriating \$27,000.00 to recognize revenue for Real Property Department charges to municipalities following RPTL 1537 for assessing and data collection services.

AYE ___ NAY ___

7. Setting the 2026 Workers' Compensation Apportionment for Lewis County Self-Insurance Plan as 50% experience based, 30% payroll based, and 20% proportionate full property valuation based.

AYE ___ NAY ___

Motions:

None.

Executive Session:

None.

Informational Items:

1. There will be a resolution for awarding the bid for EPA Brownfield Application Development & Project Implementation, awaiting analysis of all bids.
2. Monthly Department reports are attached for your review.

If any committee member has inquiries regarding agenda items, please do not hesitate to contact me.

cc: County Clerk/Records Mngt.
Economic Development
Human Resources
Information Technology
Insurance/Workers' Compensation

JCC Education Center
Planning & Community Development
Purchasing
Real Property Tax
Treasurer

LOCAL LAW (INTRODUCTORY NO. 7- 2025)

COUNTY OF LEWIS

Introduced by Legislator Thomas Osborne, Chair of the Finance and Rules Committee.

A LOCAL LAW TO AUTHORIZE OVERRIDING THE TAX LEVY LIMIT ESTABLISHED BY GENERAL MUNICIPAL LAW § 3-c (A/K/A “2% TAX CAP”) FOR THE LEWIS COUNTY 2026 BUDGET

BE IT ENACTED by the Board of Legislators of the County of Lewis as follows:

SECTION 1. TITLE

This Local Law shall be known as “**A LOCAL LAW TO AUTHORIZE OVERRIDING THE TAX LEVY LIMIT ESTABLISHED BY GENERAL MUNICIPAL LAW § 3-c (A/K/A “2% TAX CAP”) FOR THE LEWIS COUNTY 2026 BUDGET.**”

SECTION 2. LEGISLATIVE FINDINGS

The Board of Legislators for the County of Lewis hereby finds and determines that the anticipated budgetary needs for fiscal year 2026 require that Lewis County adopt the appropriate legislation necessary to override the tax levy limit established by General Municipal Law § 3-c, and more commonly referred to as the “2% tax cap”.

SECTION 3. ENACTMENT AUTHORITY

This Local Law is adopted pursuant to authority provided in section 10 of the Municipal Home Rule Law of the State of New York as well as the specific authority found in General Municipal Law § 3-c [5].

SECTION 4. OVERRIDE AUTHORIZATION

The Board of Legislators be and the same is hereby authorized to adopt a budget for fiscal year 2026 that exceeds the “tax levy limit” as that term is defined and calculated pursuant to the provisions of General Municipal Law § 3-c.

SECTION 5. EFFECTIVE DATE

This local law shall take effect immediately upon filing with the Secretary of State.

RESOLUTION NO. __ - 2025

**FIXING DATE OF PUBLIC HEARING ON LOCAL LAW
(INTRODUCTORY LOCAL LAW NO. 7 -2025), COUNTY OF LEWIS**

Introduced by Legislator Thomas Osborne, Chair of the Finance & Rules Committee.

WHEREAS, there will be presented and introduced at a meeting of this Board of Legislators, a proposed Local Law entitled "LOCAL LAW TO AUTHORIZE OVERRIDING THE TAX LEVY LIMIT ESTABLISHED BY GENERAL MUNICIPAL LAW § 3-C (A/K/A 2% TAX CAP) FOR THE LEWIS COUNTY 2026 BUDGET."

NOW, THEREFORE, BE IT RESOLVED, as follows:

Section 1. A public hearing for the above proposed Local Law will be held on October 7, 2025, at 5:00 p.m. before the Lewis County Board of Legislators on the Second Floor Board Room at the Lewis County Courthouse, New York, 7660 North State Street, Lowville, New York to hear all persons for or against such local law.

Section 2. At least five (5) days notice of such hearing shall be given by the Clerk of this Board by the due posting thereof upon the bulletin board of the Lewis County Court House, Lowville, New York, and by publishing such notice at least once in the official newspaper of the County.

Moved by Legislator __, seconded by Legislator __, and adopted.

RESOLUTION NO. __ - 2025

**RESOLUTION TO AUTHORIZE “I LOVE NY” CAMPAIGN MATCHING FUNDS
AND DESIGNATE NATURALLY LEWIS, INC.
AS THE COUNTY’S AGENT TO SUPERVISE
PROMOTION AND MARKETING OF THE CAMPAIGN**

Introduced by Legislator Thomas Osborne, Chair of the Finance & Rules Committee.

WHEREAS, in order to enhance and promote tourism within New York State, the NY Empire State Development Corporation offers to match local municipality contributions to the “I Love NY” promotional and marketing campaigns; and

WHEREAS, the Lewis County Board of Legislators seeks to authorize and appropriate \$50,000.00 in matching funds to demonstrate its commitment to the “I Love NY” promotional campaign for 2026; and

WHEREAS, the Lewis County Board of Legislators seeks to designate Naturally Lewis, Inc. (“Naturally Lewis”) as the agent to supervise the promotion and marketing of the “I LOVE NY” campaign, by the Chamber of Commerce and to market the benefits of Lewis County tourism with the utilization of the County’s 2026 matching funds as well as the State’s committed funds; and the Board seeks to enter into an Agreement with Naturally Lewis to provide such services by the Chamber of Commerce as the designated agent of the County under this State program.

NOW, THEREFORE, BE IT RESOLVED as follows:

Section 1. The Lewis County Board of Legislators hereby commits to appropriate \$50,000.00 in matching local funds toward the 2026 “I LOVE NY” promotional and marketing tourism campaign in Lewis County.

Section 2. The Board of Legislators hereby designates Naturally Lewis, Inc. as the County’s agent to supervise and conduct the promotional and marketing programs by the Chamber of Commerce for Lewis County tourism under the 2026 campaign, with the utilization of the aforesaid County matching funds as well as the State’s committed funds to the campaign and endorses the application by Naturally Lewis for matching funds under the program.

Section 3. The Board of Legislators authorizes an Agreement with Naturally Lewis to act as the County’s agent under the 2026 “I LOVE NY” campaign, and to perform the services of promoting and marketing the benefits of tourism in the County of Lewis with the funds so provided under the campaign, for the period from January 1, 2026 through December 31, 2026.

Section 4. That the Chair or Vice-Chair of the Board of Legislators is hereby authorized to execute, seal and deliver said Agreement and any and all other necessary papers and documents in connection with the application and program, pending approval by the County Attorney.

Section 5. That the within resolution shall take effect immediately.

Moved by Legislator __, seconded by Legislator __, and adopted.

DRAFT

RESOLUTION NO. __ - 2025

**RESOLUTION AUTHORIZING EXPERT FEE FOR THE
COMMERCIAL APPRAISALS OF THE LC-JCC ED CENTER AND
JACK J. BOAK JR ED CENTER, LOWVILLE, NY**

Introduced by Legislator Thomas A. Osborne, Chair of the Finance & Rules Committee.

WHEREAS, the County and the Jefferson-Lewis-Hamilton-Oneida Board of Cooperative Educational Services (“BOCES”) have a continuing interest and cooperative relationship in developing and expanding educational and skilled learning and training for residents of Lewis County through various programs offered by BOCES at the LC-JCC Ed Center (Lowville), the Jack J. Boak Jr Ed Center (Lowville), and the Howard G. Sackett Technical Center (Glenfield); and

WHEREAS, BOCES administrative staff recently presented an update on its various programs and intended expansions in Lewis County based upon growing student need and populations; and

WHEREAS, BOCES seeks to expand its use and presence in the LC -JCC Ed Center by proposing the transfer of its Boak Ed Center building and property within the Village of Lowville to the County, and with the County transferring its interest in the LC-JCC Ed Center to BOCES, based upon values and terms and conditions pertaining to same; and

WHEREAS, in order to consider the viability of these potential transfers, the County Attorney secured the services of DGM Coon & Company, Watertown, NY to have both properties and buildings appraised by a certified commercial appraiser, at a cost of \$7,500.00; and

WHEREAS, the appraisals have been completed, with the recommendation of the County Attorney to have the fee/invoice from DGM for expert services paid from the Legislative Special Contingency Account while the Board continues to explore the possibilities of these potential property and building transfers for the entities’ respective public purposes and needs;

NOW, THEREFORE, BE IT RESOLVED, as follows:

Section 1. The Lewis County Board of Legislators authorizes payment of the \$7,500.00 appraisal services fee of DGM Coon & Company for the commercial appraisals performed and completed on the LC-JCC Ed Center and Jack J. Boak Jr Ed Center.

Section 2. The Lewis County Board of Legislators directs the Treasurer to pay

the appraisal fee from the Legislative Special Contingency account.

Section 3. This Resolution shall take effect immediately.

Moved by Legislator __, seconded by Legislator __, and adopted.

DRAFT

RESOLUTION NO. __ - 2025

RESOLUTION INCREASING TAXES ON SALES AND USES OF TANGIBLE PERSONAL PROPERTY AND OF CERTAIN SERVICES, ON OCCUPANCY OF HOTEL ROOMS AND ON AMUSEMENT CHARGES PURSUANT TO ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK

Introduced by Legislator Lawrence L. Dolhof, Chairman of the Board of Legislators.

WHEREAS, a sales tax extender pertaining to the County of Lewis for the additional one percent (1%) rate of sales and compensating use taxes for a two year period ending November 30, 2027 was enacted by the State Legislature as Senate Bill No. S4858 (Assembly Bill No. A5514), and recently signed into law by the Governor (Chapter 272); and

WHEREAS, Senate Bill No. S4858 Section 1 reads: "Clause 36 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 259 of the laws of 2023, is amended to read as follows:

(36) the county of Lewis is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent (1%) additional to the three percent (3%) rate authorized above in this paragraph for such county for the period beginning June first, two thousand four, and ending November thirtieth, two thousand twenty-seven;"

NOW THEREFORE, BE IT ENACTED by the Board of Legislators of the County of Lewis as follows:

Section 1. Section 4-A of Resolution No. 112-1981, enacted by the Board of Legislators of the County of Lewis on August 24, 1981, imposing sales and compensating use taxes, as amended, is further amended to read as follows:

Section 4-A. Imposition of additional rate of sales and compensating use taxes.

Pursuant to the authority of section 1210 of the Tax Law, in addition to the sales and compensating use taxes imposed by sections 2 and 4 of this resolution, there is hereby imposed and there shall be paid an additional one percent rate of such sales and compensating use taxes, for the period beginning December 1, 2025 and ending November 30, 2027. Such additional taxes shall be identical to the taxes imposed by such sections 2 and 4 and shall be administered and collected in the same manner as such taxes. All of the provisions of this resolution relating or

applicable to the administration and collection of the taxes imposed by such sections 2 and 4 shall apply to the additional taxes imposed by this section, including the applicable transitional provisions, limitations, special provisions, exemptions, exclusions, refunds and credits as set forth in this resolution, with the same force and effect as if those provisions had been incorporated in full into this section and had expressly referred to the additional taxes imposed by this section.

Section 2. Paragraph (c) of subdivision (1) of section 11 of Resolution No. 112-1981, enacted by the Board of Legislators of the County of Lewis on August 24, 1981, imposing sales and compensating use taxes, as amended, is further amended to read as follows:

(c) With respect to the additional tax of one percent for the period beginning December 1, 2025 and ending November 30, 2027, in respect to the use of property used by the purchaser in this county prior to December 1, 2020.

Section 3. This enactment shall take effect December 1, 2025.

Moved by Legislator __, seconded by Legislator __, and adopted.

RESOLUTION NO. __ - 2025

**RESOLUTION AUTHORIZING LEWIS COUNTY TO APPLY FOR ROUND 2 NYSERDA
CLEAN MOBILITY PROGRAM FUNDING TO IMPLEMENT MICRO-TRANSIT PLAN
FUNDED IN ROUND 1 OF THE PROGRAM**

Introduced by Legislator Thomas Osborne, Chair of the Finance & Rules Committee.

WHEREAS, the Lewis County Planning and Community Development Department desires to apply for up to \$3,000,000 in financial assistance to implement projects under the recently completed Micro-Transit Plan under Round 2 of the New York State Energy Research and Development Authority (NYSERDA) Clean Mobility Program; and

WHEREAS, if awarded, the grant requires a commitment of a 20% match from the County, which would be covered by a combination of Lewis County Public Transportation grants such as STOA or 5311 funds; and

WHEREAS, the Lewis County Board of Legislators seeks to authorize this application;

NOW, THEREFORE, BE IT RESOLVED, as follows:

Section 1. The Lewis County Board of Legislators hereby authorizes the Lewis County Planning and Community Development Department to submit the application for Round 2 NYSERDA Clean Mobility Program funding in an amount not to exceed \$3,000,000 to implement projects identified on the recently completed Micro-Transit Plan.

Section 2. The Chair or Vice Chair of the Board of Legislators be and the same is hereby authorized to sign and submit the application and, if awarded, to accept the funding, sign contract documents, appropriate the project funding to the Lewis County Planning and Community Development Department's Bus Operations budget, and award a bid to the best value firm to assist with the project.

Section 3. This resolution shall take effect immediately.

Move by Legislator __, seconded by Legislator __, and adopted.

RESOLUTION NO. __ - 2025

**RESOLUTION TO APPROPRIATE FUNDS
Real Property**

Introduced by Legislator Thomas Osborne, Chairman of the Finance and Rules Committee.

BE IT RESOLVED as follows:

Section 1. That the Lewis County Board of Legislators authorizes the following 2025 budget appropriations to recognize revenue for Real Property Department charges to municipalities following RPTL 1537 for assessing and data collection services:

Increase Revenue:

A0135500 322110	Real Property Tax Assess and Collection Rev	\$27,000.00
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Increase Expense:

A0135500 490100	Real Property Professional Services	\$27,000.00
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Section 2. That the within resolution shall take effect immediately.

Moved by Legislator __, seconded by Legislator __, and adopted.

RESOLUTION NO. __ - 2025

**RESOLUTION SETTING 2026
WORKERS' COMPENSATION APPORTIONMENT
FOR LEWIS COUNTY SELF-INSURANCE PLAN**

Introduced by Legislator Thomas Osborne, Chair of the Finance & Rules Committee.

WHEREAS, the Board of Legislators recognizes the importance to foster an overall safety culture by emphasizing workplace safety and injury prevention; and

WHEREAS, in accordance with that philosophy the Board of Legislators allocates a proportionate assessment based on reported claims experience for employer accountability; and

WHEREAS, as a standard industry practice, a portion of the assessment shall be based on the ratio of payroll for each participating entity.

NOW, THEREFORE, BE IT RESOLVED as follows:

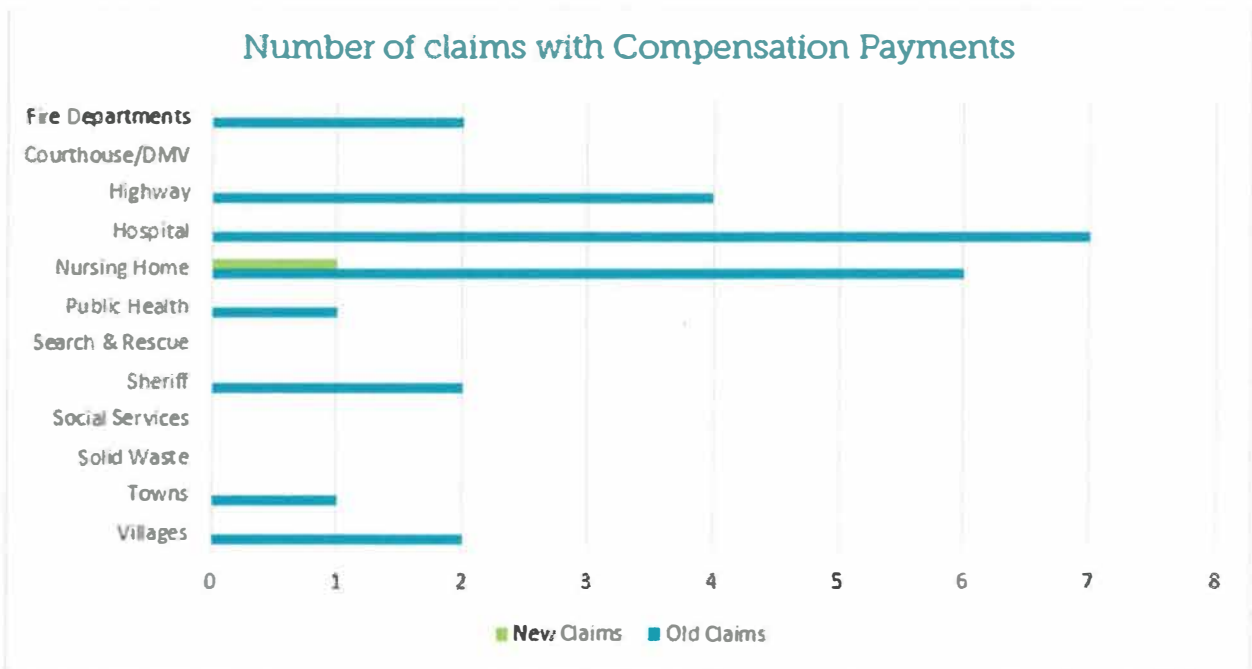
Section 1. That this Board of Legislators hereby sets the computation for the 2026 workers' compensation participant assessments of the Lewis County Self-Insurance Plan; et al 50% of the assessment shall be apportioned to claims experience based on actual expenses in 2022, 2023 and 2024, hereby capped at \$50,000 for any one claim per annum; 30% shall be based on proportionate 2024-2025 gross payroll figures, and the remaining 20% shall be computed on proportionate full property valuation.

Section 2. That the within resolution shall take effect immediately

Moved by Legislator __, seconded by Legislator __, and adopted.

July 2025

- We have had ten incidents reported for the month of July bringing the total incidents for 2025 to 36.



EXPENDITURES	7/1/25-7/31/25	TOTAL TO DATE	% USED
Administration	\$ 20,523.67	\$ 92,323.17	50.56%
Compensation & Medical Payments	\$ 42,309.79	\$ 379,456.51	48.03%
WCB Assessments	\$ -	\$ 55,058.16	34.41%

REVENUE			
Refunds	\$ 2,549.32	\$ 2,794.68	2.24%
C.D. Interest*	\$ -		0.00%

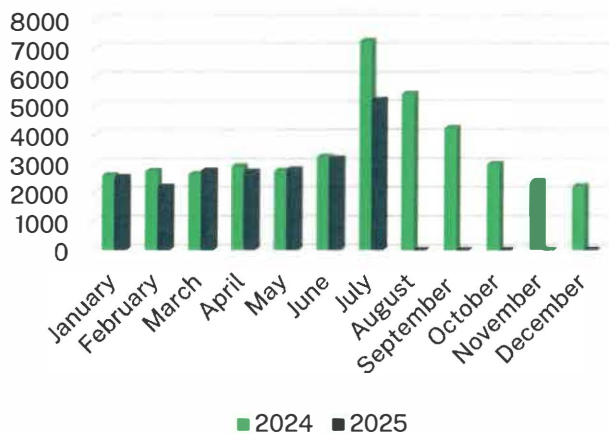
July 2025

- Upcoming Bid's and RFP's
 - Demolition and Removal of Condemned Structure on Ammon Rd West
Leyden is August 13th at 2:30 pm
- Working on RFPs for Comprehensive Plan, Demolition of Building in Port Leyden, and one for the EV Join Utilities Project.
- Working on the 2026 Capital Budget for the September Committee Meeting.
- Surplus Auction- Surplus auction is currently live with items currently located at the Glenfield school, another auction with start in a couple of weeks with items from Highway, Solid Waste, Emergency Management, and Buildings and Grounds.
- Currently the Purchasing Budget is at 47.9 percent.

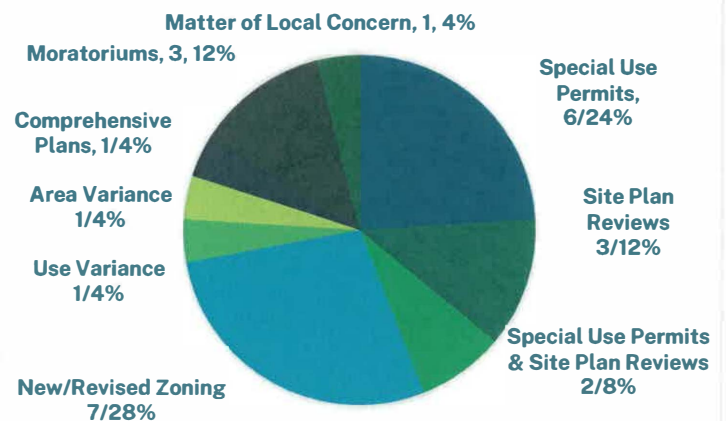
July 2025

- Prepared two (2) County Planning Board technical reviews for the August 21st meeting:
 - Special Use Permit - T/Harrisburg
 - Zoning Text Amendment - T/Greig
- Continuing work with the following municipalities on various Land Use Policies:
 - Finalized the Village of Croghan Zoning Commission Report and prepared supportive documentation for submission to the Village of Croghan Board of Trustees on August 13th.
 - Finalizing CAESS regulations for the Towns of Croghan and Watson
 - Finalizing the Village of Turin Land Use Regulations updates
- Grant Development and Funding Updates:
 - Working with the Towns of Greig and Lyonsdale on the development of NYS DEC Adirondack and Catskill Parks Community Smart Growth Grants for zoning regulation updates and a comprehensive plan, respectively. Staff will also assist the Department of Recreation, Forestry and Parks with a Winter Recreation Plan implementation grant.
 - Working with NYS ESD to encourage project sponsors to submit projects for the ACHIEVE Competition, especially those that support the dairy industry.
 - Received the Notice to Proceed and Fully Executed Grant Agreement for the CDBG Imminent Threat Program to proceed with the demolition of four (4) condemned/dangerous structures in Lewis County.
 - Submitted repayment request to NYS DOS for \$2,176,973.31 in Shared Services Funding for the County's savings with the participation in the Medicare Advantage Alliance. We were also able to showcase shared GIS savings for the entire County, which will result in \$285.82 payments to each Town and Village.
- Finalizing the NYSEDA Clean Mobility funded Micro-Transit Plan with Stantec and will prepare an application for the implementation of this Plan.
- Completed all staff Annual Performance Reviews
- Completed and submitted Planning and Bus Operations budgets for 2026

LCPT Ridership



2025 239-M REVIEWS



July 2025

- DMV had a total of 2,936 transactions for the month.
- The Clerk’s Office scanned 4,385 pages of Court documents.
- DMV is still seeing an overrun of customers from larger counties that can’t get into their DMV.
- The County Clerk’s Office continues to back scan old Criminal Cases in preparation of Clean Slate requirements.

Budget Report

2025 REVISED EXPENSE	YTD EXPENSE	2025 REVISED REVENUE	GROSS YTD REVENUE	NET YTD REVENUE
\$723,154.00	\$391,943.38	\$748,500.00	\$445,705.29	\$53,761.91

DMV Transactions and Revenue to Lewis County

PLATES ISSUED	PLATES SURRENDERED	SNOWMOBILE	ATV	EDL	TOTAL REVENUE
513	351	50	158	395	\$21,155.45

Clerk’s Office Transactions and Revenue to Lewis County

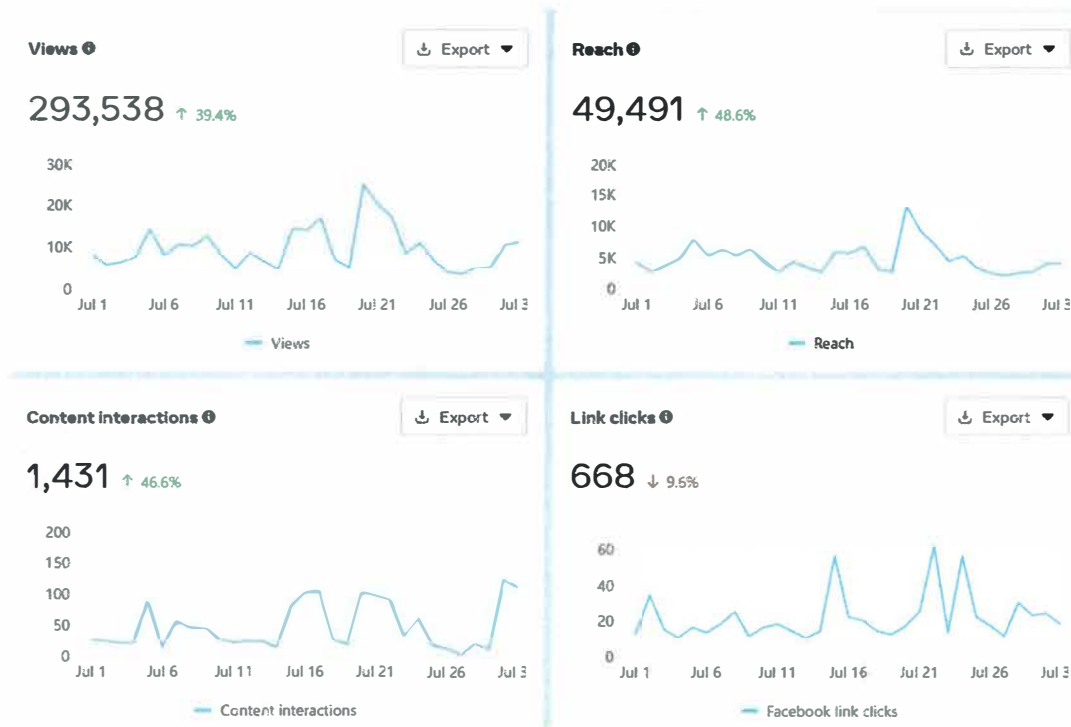
DEEDS	MORTGAGES	COURT DOCKET LIST	PISTOL TRANSACTIONS	BUSINESS CERTIFICATES	TOTAL REVENUE
89	106	756	110	14	\$94,185.43

July 2025

- Budget, budget, budget! I met with all the departments to think through their technology needs for the upcoming year – equipment, software, services, etc. I also met with the budget officers to go over the preliminary IT budgeting outlook.
- Initiated recurring one-on-ones with IT employees to improve team chemistry, awareness, and productivity.
- We turned on an additional email security and productivity feature.
- We did some requirements gathering with OFA to understand how we could begin receiving Credit Card and digital payments/contributions.
- My colleague and I participated in a week-long Microsoft Azure admin training and travelled to Cazenovia for an all-day Fortinet Training to stay current on new security features.
- Began requirements gathering with Public Health, hospital IT, and DANC to understand the scope of the undertaking to move PH to the county network and management.

July 2025

- Hit the ground running with the podcast
 - Recorded and posted the internal health insurance podcast for employees to listen to. Focused on answering the questions that employees asked.
 - Recorded the Temporary Assistance Podcast which included Jenny Jones, Amanda Waugh, and Lisa Hetzner from DSS. This is the first one that will be available to the public.
- Took some updated photos of Singing Waters Campgrounds now that people are utilizing it to use for marketing purposes.
- Lewis County Fair engagement:
 - Took photos of various department who were working or set up at the fair throughout the week
 - Helped push the transportation opportunity for those who didn't want to try to park on the grounds. The goal was to have 300 riders and they ended up with 288.
- Social media engagement: Gained 96 followers for the month



July 2025

- There were 90 sales processed in the month of July, involving 112 parcels with 14 of those sales being split parcel transfers. An updated sales report has been posted to the website.
- There have been 9 new E911 numbers requested and 2 corrections for a total of 11.
- School taxes are being processed and will be mailed on August 29th.
- The data collector has completed field collection of 1,038 parcels in the Town of Croghan for their revaluation project. 537 parcels have been updated in the RPS system.
- We've had an intern working in our office who is going to college majoring in the GIS field, he has been working with our GIS Specialist and plotting state highway appropriations.