



OFFICE OF THE BOARD OF LEGISLATORS
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TO: Media

FROM: Cassandra Moser, Clerk of the Board

DATE: December 15, 2025

The Board of Legislators will meet on Thursday, December 18, 2025 at 10:00 a.m. for the Final Day of Annual Session which will be held in the Courthouse 2nd Floor Legislative Board Chambers, Lowville, NY. Enclosed are proposed resolutions for action. Any other business may be conducted.

There will be a hearing for public comment on the following:

- A Local Law Amending and Replacing Local Law No. 6-2019: "A Local Law Imposing a Tax on Occupants of Hotel or Motel Rooms and Other Short Term Rentals in Lewis County."

The meetings will be streamed live on the YouTube channel "Lewis County" listed as:
https://www.youtube.com/c/LewisCountyNY

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**RESOLUTION NO. 275 - 2025**

**RESOLUTION TO AWARD BID TO BP EXCAVATION LLC  
FOR THE REPLACEMENT OF COUNTY ROUTE 17 (WOOD BATTLE ROAD) OVER  
COBB CREEK IN THE TOWN OF HARRISBURG**

Introduced by Legislator Andrea Moroughan, Chair of the General Services Committee.

WHEREAS, the County has commenced a project known as the replacement of County Route 17 (Wood Battle Road) over Cobb Creek and sent out a request for bids; and

WHEREAS, seven (7) sealed bids received were publicly opened on December 9, 2025, at 10:00 a.m. on the Second Floor Board Room at the Lewis County Courthouse, 7660 North State Street, Lowville, New York; and

WHEREAS, the Highway Superintendent recommends that the County award the bid to BP Excavation LLC the lowest responsible bidder, to perform the construction phase of the bridge replacement outlined in the bid specifications in the total amount of \$2,724,116.57;

NOW, THEREFORE, BE IT RESOLVED, as follows:

Section 1. The Lewis County Board of Legislators hereby awards the bid to and authorizes a contract with BP Excavation LLC, 708 Bronner Road, Little Falls, NY in the amount of \$2,724,116.57, (with 95% eligible for federal, and 5% local funds), for the construction phase of County Route 17 (Wood Battle Road) over Cobb Creek replacement project in the Town of Harrisburg.

Section 2. The Chair or Vice-Chair of the Lewis County Board of Legislators is hereby authorized to make, execute, seal, and deliver such Agreement, any related and necessary documents or instruments, and amendments thereto pending approval by the County Attorney.

Section 3. This resolution shall take effect immediately.

Moved by Legislator \_\_, seconded by Legislator \_\_, and adopted on the 18<sup>th</sup> day of December 2026.

**RESOLUTION NO. 276 - 2025**

**RESOLUTION ADOPTING AND OTHERWISE TREATING  
LOCAL LAW NO. 8 – 2025, COUNTY OF LEWIS**

Introduced by Legislator Andrea Moroughan, Chair of the General Services Committee.

WHEREAS, a resolution was duly adopted by the Board of Legislators on December 2, 2025, directing that a public hearing be held by said Board on December 18, 2025, at 10:00 a.m. on the Second Floor Board Room of the Courthouse, 7660 North State Street, Lowville, New York 13367, to hear all interested parties on a proposed Local Law entitled “A LOCAL LAW AMENDING AND REPLACING LOCAL LAW NO. 6-2019: “A LOCAL LAW IMPOSING A TAX ON OCCUPANTS OF HOTEL OR MOTEL ROOMS AND OTHER SHORT TERM ROOM RENTALS IN LEWIS COUNTY”; and

WHEREAS, notice of said public hearing was duly advertised in the *Watertown Daily Times*, the official newspaper designated by the County, on December 9<sup>th</sup>, 2025, and posted on the bulletin board of the Lewis County Courthouse, 7660 North State Street, Lowville, New York, at least five (5) days prior to such public hearing; and

WHEREAS, said public hearing was duly held at such location at such time and all parties in attendance were permitted an opportunity to speak on behalf of or in opposition to said proposed Local Law, or any part thereof; and

WHEREAS, the Board of Legislators wishes to make certain determinations based upon the information heretofore submitted to the Board as well as received during the public hearing;

NOW, THEREFORE, BE IT RESOLVED, as follows:

Section 1. Local Law (Introductory No. 8 – 2025), County of Lewis, being “A LOCAL LAW AMENDING AND REPLACING LOCAL LAW NO. 6-2019: “A LOCAL LAW IMPOSING A TAX ON OCCUPANTS OF HOTEL OR MOTEL ROOMS AND OTHER SHORT TERM ROOM RENTALS IN LEWIS COUNTY” be and the same hereby is designated as Local Law No. 8–2025, County of Lewis.

Section 2. Local Law No. 8–2025, County of Lewis, with designation stated above, be and the same is hereby enacted, waiving any and all defects and informalities in the adoption thereof and shall take effect immediately upon filing with the Secretary of State.

Moved by Legislator \_\_, seconded by Legislator \_\_, and adopted on the 18<sup>th</sup> day of December 2025, pursuant to the following roll call vote:

AYES:

NAYS:

ABSENT:

**RESOLUTION NO. 277 - 2025**

**RESOLUTION LEVYING OMITTED TAXES**

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

WHEREAS, pursuant to Real Property Tax Law Section 520, an individual becomes liable for a pro rata tax when a property transfer takes place after the taxable status date, on formerly wholly or partially exempt property;

NOW, THEREFORE, BE IT RESOLVED as follows:

Section 1. The Lewis County Treasurer is hereby authorized to levy the following omitted taxes against the respective property owners in their municipalities who are liable for said tax:

<u>Municipality</u>	<u>Amount</u>
Croghan	\$ 835.70
Denmark	\$ 241.18
Diana	\$ 595.20
Greig	\$ 987.07
Harrisburg	\$ 165.62
Lewis	\$ 235.84
Leyden	\$ 203.31
Lowville	\$ 1,456.70
Lyonsdale	\$ 130.66
Martinsburg	\$ 0.00
Montague	\$ 0.00
New Bremen	\$ 306.45
Osceola	\$ 0.00
Pinckney	\$ 481.15
Turin	\$ 0.00
Watson	\$ 1,652.96
West Turin	\$ 1,028.46

Section 2. The levies shall be made in accordance with the filed forms pertaining to the above-mentioned pro rata tax, which has been reviewed and approved by the respective Town Assessors.

Moved by Legislator \_\_, seconded by Legislator \_\_, and adopted on the 18<sup>th</sup> day of December 2025.

**RESOLUTION NO. 278 – 2025**

**RESOLUTION AUTHORIZING COUNTY TREASURER  
TO CORRECT ERRORS ON TAX ROLLS**

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

WHEREAS, Section 554(9) of the Real Property Tax Law authorizes this Board of Legislators, by resolution, to delegate authority to an appropriate official – either one empowered to authorize payment of bills prior to audit or an official responsible for payment of bills upon audit – to correct errors on the tax rolls, provided that such corrections do not exceed \$2,500; and

WHEREAS, the Director of the Real Property Tax Service Agency has requested approval to utilize this procedure for calendar year 2026;

NOW, THEREFORE, BE IT RESOLVED as follows:

Section 1. Pursuant to Section 554(9) of the Real Property Tax Law, the Lewis County Treasurer is hereby authorized to perform corrections on the tax rolls in an amount not exceeding \$2,500 during the 2026 calendar year.

Section 2. In performing such duties, the Lewis County Treasurer shall comply with all applicable provisions of Section 554 of the Real Property Tax Law and shall submit all required reports in accordance with said section.

Section 3. This resolution shall take effect immediately upon adoption.

Moved by Legislator \_\_, seconded by Legislator \_\_, and adopted.

**RESOLUTION NO. 279 - 2025**

**RESOLUTION RELEVYING UNPAID SCHOOL TAXES AND  
VILLAGE TAXES ON ASSESSMENT ROLLS**

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

WHEREAS, the various school districts and villages within Lewis County have returned their unpaid school and village taxes to the County Treasurer in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED as follows:

Section 1. The Lewis County Treasurer is hereby authorized to relevy such returned school and village taxes on the individual parcels as listed on the respective school and village returns, corresponding to the parcels shown on the 2025 Assessment Rolls for the seventeen (17) towns in Lewis County.

Section 2. This resolution shall take effect immediately upon adoption.

Moved by Legislator \_\_, seconded by Legislator \_\_, and adopted.

**RESOLUTION NO. 280 - 2025**

**RESOLUTION LEVYING TAXES AND ASSESSMENTS FOR  
ANNUAL TOWN BUDGETS AND  
AUTHORIZING CORRECTIONS TO TAX ROLLS**

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

WHEREAS, pursuant to Section 116 of the Town Law, a duly certified copy of the annual budget of each town within Lewis County for the fiscal year beginning January 1, 2026, has been presented to this Board of Legislators;

NOW, THEREFORE, BE IT RESOLVED, that:

Section 1. There shall be, and hereby is, assessed and levied upon the taxable property situated in each town the amounts indicated below, as specified in the respective town budgets:

<u>Town</u>	<u>Town-Wide</u>	<u>Outside Village</u>
Croghan	\$949,206.00	\$825,253.95
Denmark	\$745,582.00	\$353,706.00
Diana	\$746,791.00	
Greig	\$887,194.00	
Harrisburg	\$211,591.17	
Lewis	\$664,678.00	
Leyden	\$336,233.00	\$131,234.00
Lowville	\$727,935.00	\$220,109.00
Lyonsdale	\$441,188.97	\$239,794.71
Martinsburg	\$418,492.00	
Montague	\$246,349.00	
New Bremen	\$769,118.00	\$394,302.00
Osceola	\$404,032.00	
Pinckney	\$426,884.00	
Turin	\$523,463.00	\$148,358.00
Watson	\$1,242,022.00	
West Turin	\$769,529.00	\$268,655.00

Section 2. There shall be, and hereby is, assessed and levied upon the real property within the respective fire, fire protection, water, health, and electric light districts in each town the amounts indicated below, as specified in the annual budgets:

Croghan:	
Fire Protection District	\$163,493.25

Beaver Falls Fire District	\$94,784.33
Beaver Falls Light District	\$6,000.00
Relevied Water and Sewer	\$48,910.87
<b>Denmark:</b>	
Castorland Fire Protection District	\$81,500.00
West Carthage Fire	\$34,700.00
Rutland Fire	\$40,000.00
Relevied Sewer	\$2,839.11
Ag Conservation and Penalty	\$189.28
<b>Diana:</b>	
Fire Protection District	\$132,817.00
Natural Bridge Fire District	\$4,065.00
Natural Bridge Light District	\$442.00
Diana Water	\$11,242.71
Diana Light	\$28,881.00
<b>Greig:</b>	
Fire Protection District – 3G	\$93,647.00
Brantingham Water Control	\$3,600.00
<b>Harrisburg:</b>	
Fire Protection District	\$38,425.72
<b>Lewis:</b>	
Fire Protection District	\$49,903.00
<b>Leyden:</b>	
Fire Protection District & Ambulance	\$29,775.00
Water District	\$486.61
<b>Lowville:</b>	
Fire Protection	\$69,761.00
Water/Sewer Relevy	\$93,135.11
<b>Lyonsdale:</b>	
Lyons Falls & Port Leyden Fire Protection Districts	\$42,617.00
Lyonsdale Light	\$1,050.00
<b>Martinsburg:</b>	
Fire Protection District	\$137,969.00
Glenfield Light District	\$5,800.00
Martinsburg Light District	\$4,800.00

Martinsburg Water	\$4,281.33
Water/Sewer Releives	\$13,023.09
<b>Montague:</b>	
Fire Protection	\$13,901.00
<b>New Bremen:</b>	
New Bremen Fire District	\$96,000.00
Beaver Falls Fire District	\$79,119.90
New Bremen Fire Protection District	\$17,942.00
Lighting District	\$12,399.99
Water Relevy	\$6,049.19
<b>Osceola:</b>	
Fire Protection District	\$51,500.00
Library	\$7,500.00
<b>Pinckney:</b>	
Fire Protection District & Ambulance	\$15,900.00
<b>Turin:</b>	
Fire Protection	\$46,947.00
<b>Watson:</b>	
Fire Protection	\$77,387.00
Watson Light	\$5,208.00
Water District	\$25,012.02
<b>West Turin:</b>	
Turin Fire Protection	\$20,728.00
Constableville Fire Protection	\$52,132.00
West Turin Water	\$2,220.00

Section 3. There shall be, and hereby is, assessed and levied upon real property, all corrections to tax rolls as authorized by the Board of Legislators and administered by the County Treasurer and Real Property Tax Director:

Croghan	\$2,309.84
Denmark	\$115.17
Diana	\$1,404.23
Greig	\$1,233.03
Harrisburg	\$ .06
Lewis	\$213.34
Leyden	\$295.08
Lowville	\$842.56

Lyonsdale	\$1,180.69
Martinsburg	\$603.86
Montague	(\$ .08)
New Bremen	\$670.85
Osceola	(\$ .46)
Pinckney	\$ .14
Turin	\$1,940.79
Watson	\$4,656.81
West Turin	\$108.77

Section 4. All taxes and assessments collected pursuant to this resolution shall be paid to the Supervisors of the respective towns for distribution in accordance with applicable law.

Moved by Legislator \_\_, seconded by Legislator \_\_, and adopted on the 18<sup>th</sup> day of December 2025.

**RESOLUTION NO. 281 - 2025**

**RESOLUTION AUTHORIZING THE SUPERVISOR  
OF EACH TOWN IN THE COUNTY OF LEWIS TO ADD  
TO THEIR TAX WARRANT THE 2026 COUNTY TAX  
APPORTIONED TO EACH**

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

WHEREAS, it is necessary for the 2026 County Tax to be duly apportioned among the several towns within Lewis County;

NOW, THEREFORE, BE IT RESOLVED, that:

Section 1. The Supervisor of each Town within the County of Lewis is hereby authorized and directed to add the amount of the apportioned 2026 County Tax to the tax warrant payable to the Tax Collector of their respective town. The sums so collected shall be paid to the Treasurer of Lewis County and disbursed in accordance with law.

Section 2. That the within resolution shall take effect immediately.

Moved by Legislator \_\_, seconded by Legislator \_\_, and adopted on the 18<sup>th</sup> day of December 2025.

**RESOLUTION NO. 282 - 2025**

**RESOLUTION SCHEDULING  
2026 ORGANIZATIONAL MEETING**

Introduced by Legislator Lawrence Dolhof, Chair of the Lewis County Board of Legislators.

WHEREAS, pursuant to Section 151, Subdivision 1 of the County Law, the Board of Legislators is required to hold an annual Organizational Meeting;

NOW, THEREFORE, BE IT RESOLVED, that:

Section 1. The Lewis County Board of Legislators hereby schedules its 2026 Organizational Meeting to be held on Tuesday, January 6, 2026, commencing at 5:00 p.m. in the Courthouse, 2<sup>nd</sup> Floor Board Chambers, Lowville, New York 13367.

Section 2. This resolution shall take effect immediately.

Moved by Legislator \_\_, seconded by Legislator \_\_, and adopted on the 18<sup>th</sup> day of December 2025.