
**LEWIS COUNTY BOARD OF LEGISLATORS
FINANCE & RULES COMMITTEE MEETING
June 30, 2026**

Present:

Legislator Jessica Moser, Chair
Legislator Jeffrey Nellenback, Vice Chair
Legislator Herbert Frost III
Legislator Thomas Osborne
Legislator Barry Lyndaker

CALL TO ORDER

Legislator Moser called the meeting to order at 2:30 PM

APPROVAL OF MINUTES

Motion: Legislator Moser moved to approve the minutes of May 26, 2026, Finance & Rules Committee meeting as submitted.

Motion seconded by Legislator Frost and adopted.

Vote: AYE – 5 NAY – 0 Recuse/Abstain – None

Lewis County Annual Audit of Finances

Presenter: *Thomas Smith, EFPR*

Thomas Smith of EFPR presented the results of the County's 2025 Annual Audit. He reported that EFPR will issue an unmodified (clean) audit opinion, the highest level of assurance that can be provided, indicating that the County's financial statements are fairly presented in all material respects. He also reported that the required federal Single Audit and the New York State Department of Transportation compliance audit, including CHIPS funding, resulted in clean opinions with no findings or compliance issues.

Mr. Smith commended County Treasurer Eric Virkler and his staff for their organization and efficiency in completing the audit process well in advance of the State's filing deadline.

Reviewing the County's governmental activities, Mr. Smith noted that capital assets increased by approximately \$3.8 million while total liabilities decreased by \$3.7 million,

primarily due to retiree health insurance adjustments. As a result, the County's net position increased by nearly \$10 million, ending the year at approximately \$96 million. Revenues increased by approximately \$8 million, largely due to higher State aid, while expenditures remained relatively stable, increasing by less than \$500,000.

For the County's business-type activities, which include the Solid Waste Fund, internal service funds, and the Hospital, Mr. Smith reported decreases in both assets and liabilities, largely attributable to hospital investment values, receivables, and retiree health insurance estimates. Although the overall net position decreased by approximately \$2.2 million, he indicated that the change was not significant given the accounting adjustments involved.

Mr. Smith also reviewed the General Fund, noting an increase in assets of approximately \$2.4 million, a decrease in liabilities of approximately \$2.1 million, and an increase in fund balance of approximately \$4.8 million, bringing the year-end fund balance to approximately \$22.5 million. He further reported that General Fund revenues exceeded budget projections by approximately \$4.7 million, while expenditures were approximately \$5.1 million below budget, reflecting sound fiscal management. Mr. Smith concluded the presentation by inviting questions from the Committee.

Subdivision Filing Procedure Changes

Presenter: Candy Akin, Director of Real Property and Jake Moser, County Clerk

Candy Akin, Director of Real Property Tax Services, and Jake Moser, County Clerk, presented a proposal to establish a formal process for the filing of survey and subdivision maps in Lewis County in accordance with New York State Real Property Law. They explained that the County's current practice allows maps to be filed with the County Clerk with minimal review, relying on an affidavit from the property owner or agent when planning board approval is not included. Following concerns raised by local planning boards, the departments reviewed the applicable statutes and determined that the current process does not fully comply with state law.

Ms. Akin outlined the requirements of Real Property Law §334 and Real Property Tax Law §503, which require subdivision maps to be certified by a licensed land surveyor, verification that all property taxes have been paid, and certification from the Director of Real Property Tax Services prior to filing. She noted that the law also authorizes counties to establish fees to cover the cost of maintaining tax maps.

Mr. Moser described the proposed filing process, under which survey and subdivision maps would first be submitted to the Real Property Tax Services Department for review. Staff would verify whether subdivision approval is required, confirm that all necessary municipal approvals and tax certifications have been obtained, and issue the required certification before the map is filed with the County Clerk. The proposal also establishes filing fees

payable to the Real Property Tax Services Department for updating County tax maps, while retaining the existing County Clerk filing fee.

The presenters emphasized that the proposal primarily codifies procedures already required under state law and aligns Lewis County's practices with those used by neighboring counties, including Jefferson and Oneida Counties. They noted that the proposed process had been reviewed with local attorneys, title companies, and surveyors, who generally supported the changes.

During discussion, Committee members sought clarification regarding when subdivision approval is required. Ms. Akin explained that subdivision approval is only necessary when required by the applicable town or village's subdivision regulations. If a municipality does not require subdivision approval, maps may continue to be filed without local planning board approval. The presenters also clarified that the state requirements apply when property is being subdivided into new parcels, rather than simply transferring an existing parcel without altering its boundaries.

DRAFT RESOLUTIONS

Draft Resolution No. 1

Appointing Ian W. Gilbert, Esq. of Castorland, New York as Lewis County Attorney pursuant to County Law §500, following the announced retirement of the current County Attorney effective July 11, 2026. The appointment is effective July 13, 2026 through December 31, 2026 for the remainder of the Board's term and authorizes an employment agreement establishing an annualized salary of \$115,000.00 plus benefits.

Motion: Legislator Moser moved that this draft resolution be forwarded to the full Board of Legislators for action.

Motion was seconded by Legislator Nellenback and carried.

Vote: AYE – 5 NAY – 0 Recuse/Abstain – None.

Draft Resolution No. 2

Authorizing the Planning and Community Development Department to apply for up to \$500,000.00 through the 2026 New York Main Street Downtown Stabilization Program to support redevelopment of the building at 5502 Trinity Avenue in the Village of Lowville, and authorizes acceptance of the grant if awarded.

Motion: Legislator Moser moved that this draft resolution be forwarded to the full Board of Legislators for action.

Motion was seconded by Legislator Lyndaker and carried.

Vote: AYE – 5 NAY – 0 Recuse/Abstain – None .

Draft Resolution No. 3

Authorizing the Planning and Community Development Department to submit up to three applications, totaling up to \$4,000,000.00, through the NYS DEC Climate Smart Communities Grant Program to fund construction of stormwater retention structures in and around the Village of Lowville to reduce future flooding, with a shared 20% local match, and authorizes acceptance of the grant(s) if awarded.

Motion: Legislator Moser moved that this draft resolution be forwarded to the full Board of Legislators for action.

Motion was seconded by Legislator Frost and carried.

Vote: AYE – 5 NAY – 0 Recuse/Abstain – None .

Draft Resolution No. 4

Authorizing the Lewis County Real Property Tax Service Agency to establish a filing and certification process for subdivision and certified survey maps, including a \$10 fee for non-subdivision maps and a tiered fee schedule of \$25–\$100 for subdivision maps based on number of lots, and requires certification of payment prior to filing with the County Clerk.

Motion: Legislator Moser moved that this draft resolution be forwarded to the full Board of Legislators for action.

Motion was seconded by Legislator Frost and carried.

Vote: AYE – 5 NAY – 0 Recuse/Abstain – None .

Draft Resolution No. 5

Authorizing the appropriation of \$59,560.00 in proceeds from the County’s online auction of surplus equipment and property. The funds are allocated to both the HAD Capital and Solid Waste accounts, with corresponding increases in revenue and expenditures to support capital expenditures and equipment replacement.

Motion: Legislator Moser moved that this draft resolution be forwarded to the full Board of Legislators for action.

Motion was seconded by Legislator Frost and carried.

Vote: AYE – 5 NAY – 0 Recuse/Abstain – None .

Draft Resolution No. 6

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Awarding a contract to Independent Commercial Contractors, Inc. for the demolition and removal of a condemned structure located at 5314 Dayan Street in the Village of Lowville. The company was the lowest qualified bidder among seven proposals received, with a project cost not to exceed \$21,400.00. The project is funded through the Community Development Block Grant (CDBG) Imminent Threat Grant Program.

Motion: Legislator Moser moved that this draft resolution be forwarded to the full Board of Legislators for action.

Motion was seconded by Legislator Frost and carried.

Vote: AYE – 5 NAY – 0 Recuse/Abstain – None .

EXECUTIVE SESSION

At 2:53 PM, Legislator Moser moved to enter Executive Session to discuss labor contract negotiations and negotiations regarding a particular contract. She requested that all ten (10) legislators, County Attorney Joan McNichol, Attorney Ian Gilbert, County Manager Tim Hunt, Deputy County Manager Casandra Buell, Human Resources Director Caitlyn Smith, and Clerk of the Board Cassandra Moser remain for the session. The motion was seconded by Legislator Nellenback and carried.

At 3:23 PM, Legislator Moser moved to exit Executive Session and reconvene in Regular Session. The motion was seconded by Legislator Forst and carried.

ADJOURNMENT

There being no further business to come before the Committee, Legislator Moser moved to adjourn the meeting at 3:24 PM.

Motion seconded by Legislator Nellenback and carried.

Vote: AYE – 5 NAY – 0 Recuse/Abstain - None

Respectfully submitted,
Cassandra Moser
Clerk of the Board