

Legislative and Research Committee Minutes  
May 7, 2012 – 4:00 p.m.

Present: Chairman Sausville; Supervisors Lewza, Raymond, Rowland, Richardson, Yepsen, Collyer, Southworth, Wood, Wright, and M. Johnson; Spencer Hellwig, Administrator; Joanne Bosley, Real Property; Sam Pitcherelle, George Martin, Treasurer; Ryan Moore, Mgmt. Analyst.

Chairman Sausville called the meeting to order and welcomed all in attendance.

**On a motion made by Mr. Rowland, seconded by Ms. Raymond the minutes of the May 7, 2012 meeting were approved unanimously.**

Mr. Sausville said at the April 2<sup>nd</sup> Legislative and Research committee meeting there was discussion about the Truth and Taxation Local Law, which would identify Federal mandates on tax bills that residents receive.

Mr. Dorsey said the Truth and Taxation Law for Saratoga County has been modeled after legislation that has been passed in other counties. He said there was concern expressed at the meeting last month about the expense of adding a flyer into the tax bills. What is unique about our proposal is that it allows for some other options, which will be decided on by the County Administrator and the Director of Real Property on an annual basis. Options include enclosing the Truth and Taxation flyer with the property tax bill, posting it on the County Website, distributed in sufficient quantity to local, town, city and Village tax collectors or in any other manor decided on pursuant to a resolution adopted by the Board of Supervisors. Also included in the Local Law are some provisions regarding approval of the language of the flyer to be done by the County Administrator and Director of Real Property Tax Services. There is a timetable set forth as to when those provisions are supposed to occur. Initially, a flyer is to be presented to the Board when the tentative budget is proposed in the fall and then the final language of the flyer is to be approved when the budget is actually approved in December by the Board.

Ms. Raymond suggested amending the language in the local law to state that **the flyer shall be approved by the Board at a meeting in November.**

**A motion was made by Ms. Raymond, seconded by Mr. Richardson to approve the above amendment to the proposed Local Law establishing Truth in Taxation in Saratoga County. Unanimous.**

Mr. Dorsey said he would re-tool the proposed “Truth and Taxation” Local Law and present it again at the next Legislative and Research meeting for approval.

Mr. Dorsey said in 2009 New York City tried to address the issue of Occupancy Tax by adopting a local law trying to close a loophole in what Marketers were charging. Initially, it was

challenged by Expedia, but the City won at the Supreme Court Level and last November it was overturned in the Appellate Division and declared unconstitutional. In 2010 the State passed legislation amending the State Hotel Occupancy Tax to address this particular problem and impose a tax on the amount collected by the Marketers rather than the amount collected by the Hotel. At the same time they also amended the New York City administrative code to close the loophole that the city had and address the shortfalls in the local law initially adopted by the city in 2009. The city did not ask them to do this; the State legislature did it on their own. Currently, no county has adopted legislation to address this particular problem. He said our home rule legislation that was passed in 1997, which authorized the county to charge a Hotel Occupancy Tax, has some very broad language in it which allows the county to pass such a Hotel Occupancy Tax as the State Legislature has or would have the power or authority to impose. Mr. Dorsey said he would work with the County Treasurer and draft a proposed Occupancy Tax Local Law to be presented at next month's Legislative and Research meeting.

Mr. Sausville said in the Legislative Program that was adopted in February, Mandate Relief was one of the top priorities. He introduced Supervisor Southworth and Lisa Donovan from the Upstate Conservative Coalition to speak on the topic.

Mrs. Southworth said NYSAC did a presentation on unfunded mandates and brought in representatives, one of which was Mr. Westcott from Queensbury. After that meeting she approached Chairman Wood and asked if she could work with Supervisor Westcott on the county's behalf on the Mandate Relief Program. There have been several meetings, the first one in March with discussions on what they wanted to accomplish and the best way to get the information out. It was decided that every county in the State should pass a resolution in the form of Mandate Relief to make a statement to our representatives that we are serious, being more specific than in the past. A draft resolution was presented to the committee for their review. NYSAC drafted a template resolution and Mr. Moore has updated that resolution with some very specific Saratoga County information, presenting more information on what the county has been doing and what we hope to accomplish. Mrs. Southworth said discussions took place on having a town hall meeting, thinking that the best way to do that would be to tap everyone across the State and have every county do a town hall meeting, coming up with "Mayday for Mandate Relief". NYSAC has been helpful in putting together not only a template resolution, but a tool that counties can use to put on their own programs. Mr. Westcott submitted a presentation that he was going to do in Warren County, which is a PowerPoint presentation that any county can take and utilize in their county with their county's specific information. Mrs. Southworth distributed a copy of the Warren County presentation to all committee members for their review.

Ms. Donovan emphasized the importance of educating the public about unfunded mandates and distributed an outline of options that the county could take to accomplish that to all committee members.

Mrs. Southworth said she is working with the County Treasurer to tailor a chart that will be more specific and dramatically show the impact to Saratoga County. She said when that is completed it will be sent to all committee members.

Mr. Sausville introduced to the committee a resolution declaring May 15, 2012 to be "Mayday for Mandate Relief" in Saratoga County, urging that reforms be made to the mandate relief council and urging the mandate relief council to take swift action in submitting a package of mandate relief proposals to Governor Andrew M. Cuomo and the State Legislature in 2012.

**A motion was made by Mr. Lewza, seconded by Ms. Raymond to approve a resolution declaring May 15, 2012 at "Mayday for Mandate Relief" in Saratoga County. Unanimous.**

**On a motion made by Ms. Raymond, seconded by Mr. Richardson the meeting was adjourned.**

Respectfully submitted,  
Chris Sansom