Second Special Meeting September 19, 2024

The Second Special Meeting of 2024 was held on September 19, 2024 and was called to order by the Chair at 10:02 a.m. Legislators Brown, Ciotoli, Monell, Roberts, Sauerbrey, and Standinger were present with Legislators Flesher and Mullen being absent.

Chair Sauerbrey asked for a moment of prayer. "Heavenly Father, we thank you for the opportunity to represent the people of this County. We ask that you guide us and direct us in the way we should go in the best interest of our citizens. We continue to pray for peace."

Chair Sauerbrey led all Legislators and those in attendance in the Pledge of Allegiance.

There were 7 people in attendance.

County Clerk Klett spoke. "We have a young lady that works in the Department of Motor Vehicles who will reach her one-year anniversary on November 6, 2024. She will be on maternity leave on or before October 20, 2024 and with less than a year of employment, she has very little time accumulated, so we would like to give her some time. We are very much interested in retaining this young lady. She is excellent with the customers, and she is quickly learning the job. I am asking that she be allowed to accept donated time being offered."

Legislative Clerk Haskell spoke. "Historically, the Legislature has approved this type of request numerous times for a variety of reasons by way of resolution."

Legislator Standinger spoke. "I think this is a good way to reward good conduct in a situation that would be very difficult to overcome otherwise. So, I am certainly in favor of this resolution."

Legislator Monell moved for the adoption of the following resolution, seconded by Legislator Brown.

REFERRED TO:	LEGISLATIVE WORKSESSION
RESOLUTION NO. 316-24	AUTHORIZE DONATION OF TIME MOTOR VEHICLE BUREAU

WHEREAS: Hannah Olmstead, Motor Vehicle License Clerk in the Owego DMV Office, will be on maternity leave as of October 20, 2024, perhaps sooner if her doctor so decides; and

WHEREAS: The County Clerk is invested in employee retention and is in support of this employee being approved to receive donated time while out on maternity leave; and

WHEREAS: Tioga County employees are willing to donate a total of 16 days of vacation time and 4 days of compensatory time to this employee for her use; therefore be it

RESOLVED: That Hannah Olmstead shall be required to liquidate all her accrued Sick and Vacation time, but then shall have access to the 16 days of vacation and 4 days of compensatory time made available to her through employee donations.

ROLL CALL VOTE

Yes – Legislators Sauerbrey, Standinger, Brown, Ciotoli, Monell, and Roberts.

No – None.

Absent – Legislators Flesher and Mullen.

RESOLUTION ADOPTED.

Deputy Treasurer Chandler spoke. "Two solar companies took their assessment to the Supreme Court to petition for a lower assessment and the Supreme Court ordered that the assessment be lowered. We do have solar PILOTs for these companies for their Town and County taxes, but as with all PILOTs they still must pay 100% of the fire tax. So, this order only affects the fire tax that they paid. The Town and County portion is based on wattage where the fire tax is based on the assessment. The County will pay them and then proceed with an erroneous assessment for the 2025 bill. We will add it to what the fire district is already taxing to recoup the cost through the 2025 bill payments.

Chair Sauerbrey spoke. "Will there be other PILOTs that will come back like this because of the fire tax?

Deputy Treasurer Chandler spoke. "Currently, these two companies are the only ones known at this time that have a court order."

Legislator Monell spoke. "So, this doesn't affect us as a County, it is affecting the Town of Tioga?

Deputy Treasurer Chandler spoke. "The County will pay it and then it will be divided amongst the Town of Tioga taxpayers next year.

Legislator Ciotoli moved for the adoption of the following resolution, seconded by Legislator Roberts.

REFERRED TO: LEGISLATIVE WORKSESSION

RESOLUTION NO. -24 SUPREME COURT ORDER TOWN OF TIOGA

WHEREAS: The Supreme Court of the State of New York has rendered an order in the matter of NY TIOGA I, LLC and NY TIOGA II, LLC v. Denise Spaulding, Sole Assessor, Town of Tioga, Tioga County, New York, and filed a Consent Order indicating a reduction of assessment on August 19, 2024; and

WHEREAS: The petitioner's attorney, Walter F. Garigliano, P.C., filed a Demand for Refund on August 29, 2024; and

WHEREAS: The Consent Order reduces the assessment of the NY TIOGA I, LLC parcel 117.00-1-80.12-1 and NY TIOGA II, LLC parcel 117.00-1-80.12-2 on the final assessment rolls of 2023 and 2024; and

WHEREAS: The Assessor, Town and Treasurer of Tioga County shall make the changes necessary to the proper books and records and assessment rolls to conform said assessment for the years 2023 and 2024 to such amended and reduced values; and

WHEREAS: The 2024 tax bills, based on the 2023 final assessment roll, were paid to the Town of Tioga for both subject properties, and the order stipulates a refund shall be issued according to the reduced assessment; and

WHEREAS: The 2025 tax bills, based on the 2024 final assessment roll, have not been issued yet, and the order stipulates the tax bills shall be generated according to the reduced assessment; therefore be it

RESOLVED: That the new assessment for the 2023 final assessment roll/2024 Town and County taxes for NY TIOGA I, LLC be \$55,739 and for NY TIOGA II, LLC be \$23,329; and be it further

RESOLVED: That the new assessment for the 2024 final assessment roll/2025 Town and County taxes for NY TIOGA I, LLC be \$70,015 and for NY TIOGA II, LLC be \$20,957; and be it further

RESOLVED: That a refund be issued to NY TIOGA I, LLC and NY TIOGA II, LLC for the 2024 Town and County tax bill and the erroneous amounts be charged back to the proper accounts in the records of the Tioga County Treasurer's office; and be it further

RESOLVED: That the 2025 Town and County tax bills be generated according to the reduced assessment.

ROLL CALL VOTE

Yes – Legislators Sauerbrey, Standinger, Ciotoli.

No – Legislators Monell, Roberts, and Brown.

Absent – Legislators Flesher and Mullen.

RESOLUTION FAILED.

Meeting was adjourned at 10:11 a.m.