ST. LAWRENCE COUNTY
FINANCE COMMITTEE AGENDA
MR. BEN HULL, CHAIR
MONDAY, APRIL 27, 2026
BOARD ROOM AND LIVE VIA
WWW.STLAWCO.GOV
5:30 PM

RUTH A. DOYLE
County Administrator

DAVID FORSYTHE
Chair, Board of Legislators

1. **CALL TO ORDER AND APPROVAL OF AGENDA**

2. **APPROVAL OF MINUTES -** March 30, 2026

3. **REAL PROPERTY – EMILY WILSON**
   A. Real Property Tax Law Correction/Cancellation of Void Taxes (Res)

4. **HIGHWAY – DON CHAMBERS**
   A. Authorizing the Chair to Award and Sign a Construction Contract for Scour Repair of County Route 35 over Grannis Brook (BIN 3341620), County Route 55 over Allen Brook (BIN 1039790), and Boyden Road over Boyden Brook (BIN 3340680) (Res)
   B. Authorizing the Chair to Award and Sign a Construction Contract for the County Route 54 Bridge over Allen Brook (BIN 3341170) and McEwen Road over Allen Brook (BIN 3221340) (Res)
   C. Authorizing the Chair to Sign a Contract with Barton & Loguidice, D.P.C. for Engineering Services for County Route 21 over Elm Creek, PIN 775448, BIN 3341090 (Res)
   D. Authorizing the Chair to Sign a Contract with Atlantic Testing Laboratories, Ltd for Special Inspection Services for the Highway Facility for Maintenance and Administration Capital Project (Res)
   E. 2026 Paving Plans & Map (Info)

5. **TREASURER – RENEE COLE**
   A. Adopting Local Law B (No. _) for the Year 2026, “The St. Lawrence County Room Occupancy Tax and Rescinding All Previous Hotel and Motel Occupancy Tax Local Laws and Amendments in St. Lawrence County and Opting Out of the New York State Short Term Rental Registry" (Res)

6. **LEGISLATOR RICK PERKINS**
   A. Supporting New York State Senate Bill S.7298 and New York State Assembly Bill A.7439 an Act to Amend the Vehicle and Traffic Law to Increase the Width and Weight of the Description Specifics for an All Terrain Vehicle (Res)

7. **LEGISLATOR LARRY DENESHA**
   A. In Opposition to Legislation Authorizing Renewable Energy Development on State Forest Lands without Local Control and Consideration of Economic Impacts (Res)

8. **AMERICAN RESCUE PLAN ACT (ARPA) UPDATE**

9. **COUNTY ADMINISTRATOR'S REPORT – RUTH DOYLE**
   A. 2026 Q1 Financial Update (Info)
   B. Authorization to Separate Administration of the Departments of Highways and Solid Waste and Creating the Director of Solid Waste in St. Lawrence County (Res)
   C. Authorizing the Chair or Designee to Approve Documents Related to Federal or State Funded Transportation Projects (Res)
   D. Authorizing the Chair to Sign a Nine-Month Extension with the Rural Law Center of New York for Indigent Appellate Representation (Res)
   E. Authorizing the Chair to Execute an Easement Option Agreement and Temporary Access Road Easement with Niagara Mohawk Power Corporation d/b/a National Grid for Property Identified as Tax Map Parcel CNNI-041.000/67.003-2-21 (Res)
   F. Authorizing the Chair to Execute an Easement Option Agreement with Niagara Mohawk Power Corporation d/b/a National Grid for Property Identified as Tax Map Parcel CNNI-069.000/78.002-1-69 (Res)
   G. Authorizing the Chair to Execute a Grant of Easement to Niagara Mohawk Power Corporation and Edwards Telephone Company for the Benefit of Property Owned by Eli Tracy and Tammy Tracy Located in the Town of Hermon (Res)

10. **OLD/NEW BUSINESS**
   A. Authorizing the Chair to Sign a Transit Ready NY Funding Application for a Public Transit Operation and Maintenance Facility (Res)
   B. Authorizing the Chair to Sign a Five-Year Agreement with Axon Enterprise, Inc. for Body-Worn Cameras for the Sheriff's Office and Modifying the 2026 Budget for the Sheriff's Office (Res)
   C. Authorizing the Chair to Sign an Agreement with Tyler Technologies for Implementation of MUNIS Cloud Services and Modifying the 2026 Budget for Information Technology (Res)

11. **COMMITTEE REPORTS**
   A. Ad Hoc Committees
      - Artificial Intelligence Committee (Hull)
      - Buildings & Grounds Committee (Denesha)
      - Fiscal Stability Committee (Lightfoot)
      - GPS Committee (Terminelli)
      - Highway/Solid Waste Committee (Smithers)

- Time and Attendance Committee (Perkins)

B. Cornell Cooperative Extension Board (Denesha)
C. Fish and Wildlife Management Board, Region 6 (Sheridan)
D. Fisheries Advisory Board (Terminelli)
E. Gouverneur Fair Board (Smithers)
F. Industrial Development Agency (Reagen)
G. Recreational and Trails Advisory Board (Perkins/Webster)
H. St. Lawrence River Valley Redevelopment Agency (RVRDA) (Forsythe)
I. St. Lawrence County Chamber of Commerce (Webster)
J. Soil & Water Conservation District Board of Directors (Burke/Levato)

12. EXECUTIVE SESSION

13. ADJOURNMENT – If there is no further business.

May 4, 2026

Finance Committee: 4-27-2026

RESOLUTION NO.

REAL PROPERTY TAX LAW CORRECTION/CANCELLATION OF VOID TAXES

By Mr. Hull, Chair, Finance Committee

WHEREAS, Section 558 of Real Property Tax Law allows for certain correction/cancellation of voided taxes to be made with regard to the assessment and tax rolls, and

WHEREAS, the Director of Real Property has determined that a cancellation of voided taxes should occur pursuant to Section 558 of the Real Property Tax Law and is recommending that the taxes be canceled, and

WHEREAS, a list of such corrections, which shall be known as Correction/Cancellation of Voided Taxes - Real Property Tax Law List #1 for the Year 2026, and

WHEREAS, the list has been filed in the Board of Legislators' Office,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes Real Property Tax Law correction/cancellation of void taxes, as follows:

Name:	People of the State of New York
Town:	Brasher
Tax Roll Years:	2022-2024
Tax Map No.:	27.003-2-34
Original Bill:	$571.33
Corrected Bill:	$0
Reason:	Deed 2021/8394 to the People of the State of New York Recorded 6/29/2021; Request taxes are voided per RPTL 558

Name:	People of the State of New York
Town:	Brasher
Tax Roll Year:	2026
Tax Map No.:	17.004-1-21
Original Bill:	$256.14
Corrected Bill:	$0
Reason:	Deed 2025/12517 to the People of the State of New York Recorded 10/28/2025; Request taxes are voided per RPTL 558

Name: People of the State of New York
Town: Clifton
Tax Roll Year: 2022-2023
Tax Map No.: 193.000-1-2.2
Original Bill: $4,347.71
Corrected Bill: $0
Reason: Deed 2021/5067 to the People of the State of New York Recorded 4/22/2021; Request taxes are voided per RPTL 558

Name: People of the State of New York
Town: Clifton
Tax Roll Year: 2022-2023
Tax Map No.: 205.000-1-2.12
Original Bill: $11,236.64
Corrected Bill: $0
Reason: Deed 2021/5067 to the People of the State of New York Recorded 4/22/2021; Request taxes are voided per RPTL 558

Name: People of the State of New York
Town: Clifton
Tax Roll Year: 2022-2023
Tax Map No.: 205.000-1-2.13
Original Bill: $3,109.16
Corrected Bill: $0
Reason: Deed 2021/5067 to the People of the State of New York Recorded 4/22/2021; Request taxes are voided per RPTL 558

Name: People of the State of New York
Town: Clifton
Tax Roll Year: 2025
Tax Map No.: 215.000-1-4
Original Bill: $269.90
Corrected Bill: $0
Reason: Deed 2024/7469 to the People of the State of New York Recorded 7/16/2024; Request taxes are voided per RPTL 558

Name: People of the State of New York
Town: Colton
Tax Roll Year: 2022
Tax Map No.: 205.000-5-2
Original Bill: $1,067.53
Corrected Bill: $0
Reason: Deed 2021/5067 to the People of the State of New York Recorded 4/22/2021; Request taxes are voided per RPTL 558

Name:	People of the State of New York
Town:	Hermon
Tax Roll Year:	2022
Tax Map No.:	161.003-1-1
Original Bill:	$380.29
Corrected Bill:	$0
Reason:	Deed 2021/17722 to the People of the State of New York Recorded 12/28/2021; Request taxes are voided per RPTL 558

Name:	People of the State of New York
Town:	Pitcairn
Tax Roll Year:	2024
Tax Map No.:	200.004-1-27
Original Bill:	$1,751.65
Corrected Bill:	$0
Reason:	Deed 2023/6073 to the People of the State of New York Recorded 5/23/2023; Request taxes are voided per RPTL 558

Name:	People of the State of New York
Town:	Stockholm
Tax Roll Year:	2026
Tax Map No.:	44.004-2-10
Original Bill:	$360.28
Corrected Bill:	$0
Reason:	Deed 2025/12518 to the People of the State of New York Recorded 10/28/2025; Request taxes are voided per RPTL 558

May 4, 2026

Finance Committee: 4-27-2026

RESOLUTION NO.

AUTHORIZING THE CHAIR TO AWARD AND SIGN A CONSTRUCTION CONTRACT FOR SCOUR REPAIR OF COUNTY ROUTE 35 OVER GRANNIS BROOK (BIN 3341620), COUNTY ROUTE 55 OVER ALLEN BROOK (BIN 1039790), AND BOYDEN ROAD OVER BOYDEN BROOK (BIN 3340680)

By Mr. Hull, Chair, Finance Committee

WHEREAS, in 2024 Tropical Storm Debby caused substantial damage to County Route 35 over Grannis Brook (BIN 3341620), County Route 55 over Allen Brook (BIN 1039790), and Boyden Road Bridge over Boyden Brook (BIN 3340680), and

WHEREAS, the Department of Highways has solicited bids for the scour repair of County Route 35 over Grannis Brook (BIN 3341620), County Route 55 over Allen Brook (BIN 1039790), and Boyden Road over Boyden Brook (BIN3340680), and

WHEREAS, the lowest responsible bidder for this project has been determined,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators does hereby approve the following contract to:

Contractor:	J.E. Sheehan Contracting Corp.
Contract Title:	CR 35 over Grannis Brook, BIN 3341620 CR 55 over Allen Brook, BIN 1039790 Boyden Road over Boyden Brook, BIN 3340680
Contract Amount:	Not to Exceed: $219,000 HM651104 465CO TSD5

BE IT FURTHER RESOLVED that the Board of Legislators authorizes the Chair to execute all necessary contracts, upon approval of the County Attorney.

May 4, 2026

Finance Committee: 4-27-2026

RESOLUTION NO.

AUTHORIZING THE CHAIR TO AWARD AND SIGN A CONSTRUCTION CONTRACT FOR THE COUNTY ROUTE 54 BRIDGE OVER ALLEN BROOK (BIN 3341170) AND MCEWEN ROAD OVER ALLEN BROOK (BIN 3221340)

By Mr. Hull, Chair, Finance Committee

WHEREAS, the 2026 Budget provides for the funding of 2026 Capital Bridge Projects, Highway Reconstruction Projects, and Highway Paving Projects, and

WHEREAS, the Department of Highways has solicited bids for the replacement of County Route 54 Bridge over Allen Brook, BIN 3341170 and McEwen Road over Allen Brook, BIN 3221340, and

WHEREAS, the lowest responsible bidder for this project has been determined,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Chair to award and sign a contract for the County Route 54 Bridge over Allen Brook, BIN 3341170, and McEwen Road over Allen Brook, BIN 3221340, and does hereby approve the award of the following contract to:

Contractor:	J.E. Sheehan Contracting Corporation Nick Sheehan 208 Sissonville Road Potsdam, NY 13676
Contract Title:	County Route 54 over Allen Brook (BIN 3341170) McEwen Road over Allen Brook (BIN3221340) Town of Lawrence
Contract Amount:	$2,359,000 HM551124 465CO B5

BE IT FURTHER RESOLVED that the Board of Legislators authorizes the Chair to execute all necessary contracts, upon approval of the County Attorney.

May 4, 2026

Finance Committee: 4-27-2026

RESOLUTION NO.

AUTHORIZING THE CHAIR TO SIGN A CONTRACT WITH BARTON & LOGUIDICE, D.P.C. FOR ENGINEERING SERVICES FOR COUNTY ROUTE 21 OVER ELM CREEK, PIN 775448, BIN 3341090

By Mr. Hull, Chair, Finance Committee

WHEREAS, the Board of Legislators funded Capital Bridge Projects in the 2026 Budget, and

WHEREAS, Resolution No. 138-2026, adopted April 6, 2026, authorized the Chair to sign contracts for the replacement of County Route 21 over Elm Creek, and

WHEREAS, the Department of Highways has solicited qualifications for consultant services for specialized engineering services, and

WHEREAS, the best qualified consultant for this project has been determined,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators does hereby approve the following contract to:

Consultant:	Barton & Loguidice, D.P.C.
Contract Title:	County Route 21 over Elm Creek BIN 3341090, Town of Hermon
Engineering Fee:	Not to Exceed $320,000 HM651204 430ED STBG

BE IT FURTHER RESOLVED that the Board of Legislators authorizes the Chair to execute all necessary contracts, upon approval of the County Attorney.

May 4, 2026

Finance Committee: 4-27-2026

RESOLUTION NO.

AUTHORIZING THE CHAIR TO SIGN A CONTRACT WITH ATLANTIC TESTING LABORATORIES, LTD FOR SPECIAL INSPECTION SERVICES FOR THE HIGHWAY FACILITY FOR MAINTENANCE AND ADMINISTRATION CAPITAL PROJECT

By Mr. Hull, Chair, Finance Committee

WHEREAS, the Department of Highways requires professional special inspection and testing services for its Highway Facility for Maintenance and Administration Capital Project, and

WHEREAS, the consultant for the County, C&S Engineers, solicited Requests for Proposals (RFPs) from four (4) firms and received two (2) competitive bids, and

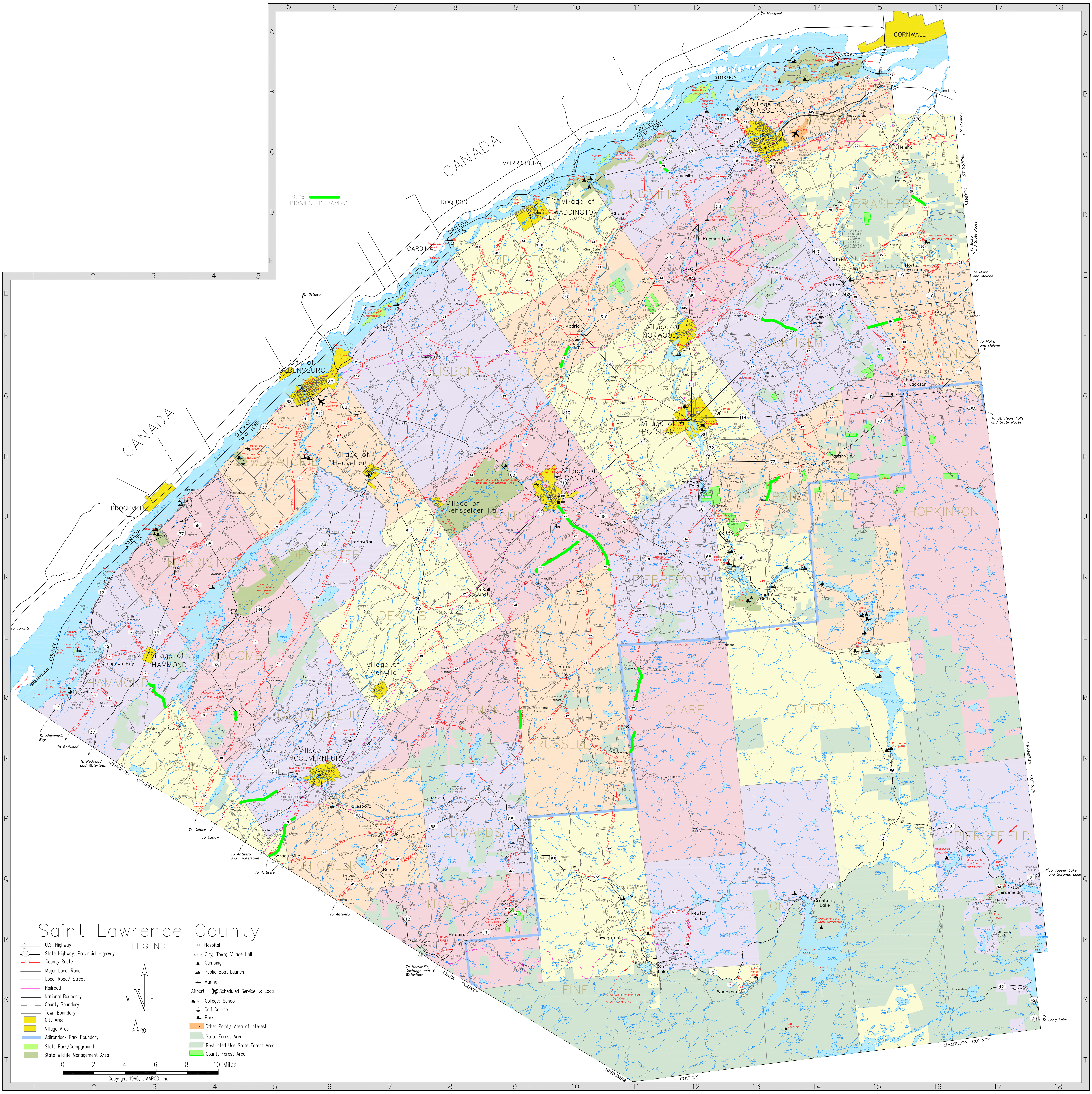
WHEREAS, C&S Engineers conducted a thorough evaluation of the proposals based on several key criteria, including: company qualifications and years of staff experience, overall cost of services based on the project timeline, unit costs for daily inspection and testing services, consultant understanding of the scope of work, proximity to the project site, and the ability to provide all staff internally without the use of sub-consultants, and

WHEREAS, following this review, Atlantic Testing Laboratories, Ltd was identified as the firm best meeting the evaluation criteria and project requirements, and

WHEREAS, C&S Engineers recommends the selection of Atlantic Testing Laboratories, Ltd and the issuance of a purchase order in the amount of $71,605 (HM651974 465CO POM), which includes a margin for unforeseen conditions or additional necessary services, and

WHEREAS, Resolution No. 141-2026 established the Highway Facility for Maintenance and Administration Capital Project and authorized funding for the primary structure and associated site improvements, and the cost for these services is already included and available within those approved project funds and does not represent a request for additional funding,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Chair to sign a contract with Atlantic Testing Laboratories, Ltd for special inspection services for the Highway Facility for Maintenance and Administration Capital Project, upon approval of the County Attorney.


Saint Lawrence County
LEGEND
U.S. Highway
State Highway; Provincial Highway
County Route
Major Local Road
Local Road/ Street
Railroad
National Boundary
County Boundary
Town Boundary
City Area
Village Area
Adirondack Park Boundary
State Park/Campground
State Wildlife Management Area
Hospital
City; Town; Village Hall
Camping
Public Boat Launch
Marina
Airport: Scheduled Service Local
College; School
Golf Course
Park
Other Point/ Area of Interest
State Forest Area
Restricted Use State Forest Area
County Forest Area
0 2 4 6 8 10 Miles
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2026 PROJECTED PAVING
CANADA
CORNWALL
MORRISBURG
IROQUOIS
CARDINAL
BROCKVILLE
Village of MASSENA
Village of WADDINGTON
City of OGDENSBURG
Village of NORWOOD
Village of POTSDAM
Village of CANTON
Village of Heuvelton
Village of Rensselaer Falls
Village of HAMMOND
Village of Richville
Village of GOUVERNEUR
LOUISVILLE
NORFOLK
BRASHER
WADDINGTON
MADRID
LISBON
STOCKHOLM
LAWRENCE
POTSDAM
HOPKINTON
PARISHVILLE
CANTON
PIERREPONT
OSWEGATCHIE
DEPEYSTER
DEKALB
MORRISTOWN
MACOMB
HAMMOND
HERMON
RUSSELL
CLARE
COLTON
GOUVERNEUR
EDWARDS
FOWLER
PITCAIRN
FINE
CLIFTON
PIERCEFIELD
FRANKLIN COUNTY
HAMILTON COUNTY
HERKIMER COUNTY
LEWIS COUNTY
JEFFERSON COUNTY
GRENVILLE COUNTY
STORMONT COUNTY
DUNDAS COUNTY
ONTARIO NEW YORK
To Montreal
To Ottawa
To Toronto
To Long Lake
To Tupper Lake and Saranac Lake
To St. Regis Falls and State Route
To Moira and Malone
To Antwerp
To Oxbow
To Redwood
To Alexandria Bay
To Harrisville, Carthage and Watertown

May 4, 2026

Finance Committee: 4-27-2026

RESOLUTION NO.

ADOPTING LOCAL LAW B (NO. _) FOR THE YEAR 2026, "THE ST. LAWRENCE COUNTY ROOM OCCUPANCY TAX AND RESCINDING ALL PREVIOUS HOTEL AND MOTEL OCCUPANCY TAX LOCAL LAWS AND AMENDMENTS IN ST. LAWRENCE COUNTY AND OPTING OUT OF THE NEW YORK STATE SHORT TERM RENTAL REGISTRY"

By Mr. Hull, Chair, Finance Committee

BE IT ENACTED by the Board of Legislators of St. Lawrence County as follows:

Section 1. The adoption of this local law is intended to replace any and all laws and amendments previously adopted by the Board of Legislators relating to the Hotel and Motel Room Occupancy Tax in St. Lawrence County as well as declare the County of St. Lawrence hereby opts not to establish a registration system for short-term rental units pursuant to Subdivision (1) of Section 447-c of the New York Real Property Law.

Section 2. This local law shall take effect upon filing in the Office of the Secretary of State.

Section 3. Legislative Findings

The St. Lawrence County Board of Legislators finds that:

1.) Short-term rental activity is increasing throughout New York State and presents land use, housing, and enforcement concerns best addressed at the local municipal level.

2.) The County, City of Ogdensburg, various towns, and villages within St. Lawrence County possess authority and regulatory frameworks tailored to their communities.

3.) Establishment of a county-wide registry system would require administrative infrastructure, staffing, enforcement mechanisms, and data management systems not currently maintained by the County.

4.) The New York State Legislature expressly authorized counties to opt out of participation in the registry system by local law.

5.) It is in the best interests of St. Lawrence County residents to decline participation in the statewide registry system.

6.) It is in the best interests of St. Lawrence County residents to alter and amend the definitions of those entities subject to this local law to establish and maintain clarity in the law and uniformity in the application of the law.

Section 4. The Board of Legislators adopts the following Room Occupancy Tax Law: A local law "The St. Lawrence County Room Occupancy Tax Local Law,"

1. Short Title:

This Local Law shall be known as the "St. Lawrence County Room Occupancy Tax Local Law".

2. Intent and Purpose:

The purpose of this Local Law shall be to enhance the general economy and quality of life in St. Lawrence County, pursuant to Section 1202 of the Tax Law. The adoption of this local law is intended to replace any and all laws and amendments previously adopted by the Board of Legislators relating to the Hotel and Motel Room Occupancy Tax in St. Lawrence County.

3. Definitions: When used in this local law, the following terms shall mean:

Person: An individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee and any other person acting in a fiduciary or representative capacity, whether appointed by the court or otherwise, and any combinations of the foregoing.

Operator: Any person operating a hotel, motel, tourist home, inn, cottages, condominium, bed & breakfast, and short term or vacation rental in the County of St. Lawrence, including, but not limited to the owner or proprietor of such premises, lessee sub-lessee, mortgagee in possession, licensee or any other person otherwise operating such hotel or motel.

Hotel, motel, tourist home, inn, cottages, condominium, bed & breakfast, and short term or vacation rental in the County of St. Lawrence: "Short term or vacation rental" shall mean a building or portion of it that is used for the lodging of guests. The term "short term rental unit" includes a house, an apartment, a condominium, a cooperative unit, a cabin, a cottage, a bungalow, or a similar furnished living unit, or one or more rooms therein, where sleeping accommodations are provided for the lodging of paying occupants, the typical occupants are transients or travelers, and the relationship between the operator and occupant is not that of a landlord and tenant. It is not necessary that meals are served. A building or portion of a building may qualify as a short term rental unit whether or not amenities, including but not limited to daily housekeeping services, concierge services, or linen services, are provided. The term "hotel or motel" includes an apartment, hotel or motel, guest house, hostel, boarding house, motor court or club which has available for occupancy rooms for rent, whether or not meals are served, or linens provided. The provisions of this section relating to campgrounds shall only apply to those leases and rentals in which the campground provides overnight shelter or lodging, and shall not apply to the provision of services by a campground when the customer provides his or her own shelter or lodging such as a motorhome, RV, camper or tent.

Occupancy: The use or possession, or the right to the use or possession, of any room in a hotel, motel, tourist home, inn, cottages, condominium, bed & breakfast, and short term or vacation rental in the County of St. Lawrence.

Occupant: Person who, for a consideration, uses, possesses, or has the right to use or possess, any room in a hotel, motel, tourist home, inn, cottages, condominium, bed & breakfast, and short term or vacation rental in the County of St. Lawrence under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.

Permanent Resident: Any occupant of any room or rooms in a hotel, motel, tourist home, inn, cottages, condominium, bed & breakfast, and short term or vacation rental in the County of St. Lawrence for at least thirty (30) consecutive days shall be considered a permanent resident with regard to the period of such occupancy.

Rent: The consideration received for occupancy valued in money, whether received in money or otherwise.

Room: Any room or rooms of any kind in any part or portion of a hotel or motel, which is available for or let out for any purpose other than a place of assembly.

Return: Any return file or required to be filed as herein provided.

County Treasurer: The Treasurer of St. Lawrence County.

4. <u>Imposition of Tax:</u>

In addition to any other tax presently authorized and imposed (pursuant to Article 29 of the Tax Law), there is hereby imposed and there shall be paid a tax of three (3) percent upon the rent for every occupancy of a room in a hotel, motel, tourist home, inn, cottages, condominium, bed & breakfast, and short term or vacation rental in the County of St. Lawrence in this County, except that the tax shall not be imposed upon a permanent resident.

5. Transitional Provisions:

The tax imposed by this Local Law shall be paid upon any occupancy on and after effective date of this local law, although such occupancy is pursuant to a prior contract, lease or other arrangement. Where rent is paid a weekly, monthly or other term basis, the rent shall be subject to the tax imposed by this Local Law to the extent that it is not in violation of this law.

6. Exempt Organizations:

(a) Except as otherwise provided in this section, any use or occupancy by any of the following shall be subject to the tax imposed by this Local Law:

i. The State of New York, or any public corporation (including a Public corporation created pursuant to agreement or compact with another state or Canada), improvement district or political subdivision of the state;

ii. The United State of America, insofar as it is immune from taxation;

iii. Any corporation, association, trust or community chest fund or foundation, organized and operated exclusively for religious, charitable or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which insures to the benefit of any private shareholder or individual and not substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; provided, however, that nothing in this subdivision shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this subdivision.

(b) Where any organization described in paragraph (3) of subdivision (a) of this subdivision carries on its activities in furtherance of the purposes for which it was organized, in premises in which, as part of said activities, it operates a hotel, occupancy of rooms in the premises and rents therefrom received by such corporation or association shall not be subject to tax hereunder.

7. Territorial Limitations:

The tax imposed by this Local Law shall apply only within the territorial limits of the County of St. Lawrence.

8. Registration:

(a) Every person required to collect any tax imposed by this Local Law presently operating, commencing business or opening a new place of business, and every person who takes possession of or pays for business assets under circumstances requiring notification by such person to the County Treasurer pursuant to subdivision (d) of Section 17 of this Local Law shall file with the County Treasurer a certificate of registration, in a form prescribed by it, at least twenty (20) days prior to commencing business or opening a new place of business or such purchasing or taking of possessing or payment, whichever comes first.

(b) The certificate of registration shall contain information with respect to the notice requirements of purchaser transferee or assignee and his liability for the payment of taxes pursuant to subdivision (d) of Section 17 of this local law. The County Treasurer shall within five (5) days after such registration issue, without charge to each registrant a certificate of authority empowering the Treasurer to collect the tax and a duplicate thereof for each additional place of business of such registrant.

(c) The County Treasurer shall issue within five (5) business days of its receipt the certificate of authority general information about the tax imposed under this Local Law, including information on records to be kept, returns and payments, notification requirements and forms. Each certificate or duplicate shall state the place of business to which it is applicable. Such certificates of authority shall be prominently displayed in the places of business of the registrant. Such certificates shall be non-assignable and non-transferable and shall be surrendered to the County Treasurer immediately upon the registrant's ceasing to do business at the place named or in the event that such business never commenced.

9. <u>Administration and Collection:</u>

(a) The tax imposed by this local law shall be administered and collected by the County Treasurer, or such other employees of the County as the County Treasurer may designate, by such means and in such manner as are other taxes which are now collected and administered or as otherwise are provided by this local law.

(b) Every person required to collect the tax shall collect the tax from the occupant when collecting the rent to which it applies. If the occupant is given any receipt or other statement or memorandum of rent paid or payable, the tax shall be stated, charged and shown separately on the first of such documents given to him. The tax shall be paid to the person required to collect it as trustee for and on account of the County.

(c) The County Treasurer shall by regulation prescribe a method or methods or a schedule or schedules of the amounts to be collected from occupants in respect to rent upon which a tax is imposed by this Local Law so that the aggregate collection of taxes by a person required to collect tax shall, as far as practicable, equal to three (3) percent of the total rents of such person upon whom a tax is imposed by this Local Law.

(d) For the purpose of the proper administration of this Local Law and to prevent evasion of the tax hereby imposed, it shall be presumed that all rents for occupancy of hotel, motel, tourist home, inn, cottages, condominium, and bed & breakfast, and short term or vacation rental in the County of St. Lawrence are subject to tax until the contrary is established, and the burden of proving that any rent is not taxable shall be upon the person required to collect tax or the occupant. Unless an occupant, prior to taking possession, furnished to the operator a statement which the County Treasurer may require demonstrating that the occupant is an exempt organization described in Section 6 of this Local Law, the sale shall be deemed a taxable transaction, where such a statement has been furnished to the operator, the burden of proving that the rent is not taxable hereunder shall be solely upon the occupant. The operator shall not be required to collect tax from occupants who furnish an exempt organization statement in proper form.

(e) The County Treasurer may provide, by regulation, for the exclusion from taxable rents, rent which has been ascertained to be uncollectible or, in case the tax has been paid upon such rent, for refund of or credit for the tax so paid. Where the County Treasurer provides for a credit for the tax so paid, the Treasurer shall require an application for credit to be filed, but the Treasurer may also allow the applicant to immediately take the credit on the return which is due coincident with or immediately subsequent to the time the applicant files his/her application for credit. However, the taking of the credit on the return shall be deemed to be part of the application for credit and shall be subject to the provisions in respect to applications for credit in Section 14 of the Local Law.

10. Records to be kept:

Every operator shall keep records of every occupancy and of all rent paid, charged or due thereon and of the tax payable thereon, in such for as the County Treasurer may by regulation require. Such records shall include a true copy of each receipt or statement separately stating the tax charged. Such records shall be available for inspection, examination and audit at any time upon demand by the County or his duly authorized agent or employees and shall be preserved for a period of three (3) years, except that period or may require that they be kept longer.

11. Returns:

(a) Every operator required to register pursuant to Section 8 hereof shall file a return quarterly with the County Treasurer. The return shall show all rents received or charged and the amount of tax thereon. The returns to be filed quarterly shall be filed for the quarterly periods ending on the last day of February, May, August and November of each year, and shall be filed within twenty (20) days after the end of the quarterly period covered thereby. The County Treasurer may permit or require returns to be made by other periods and upon such dates they may specify. If the County Treasurer deems it necessary in order to insure the payment of the tax imposed by this Local Law, they may require returns to be made for shorter periods than those prescribed pursuant to the foregoing provisions of this section and upon such dates as he may specify.

(b) The form of returns shall be prescribed by the County Treasurer and shall contain such information as he or she may deem necessary for the proper administration of this Local Law. The County Treasurer may require amended returns to be filed within twenty (20) days after notice and to contain the information specified in the notice.

(c) If a return required by this Local Law is not filed, or a return when filed is incorrect or insufficient on its face, the County Treasurer shall take the necessary steps to enforce the filing of such a return or of a corrected return.

12. Payment of Tax:

Every operator required to file a return under the preceding section shall, at the time of filing such return, pay to the County Treasurer three (3) percent of the total of all rents subject to tax pursuant to this Local Law, as well as all other moneys collected by the operator acting or purporting to act under the provisions of this Local Law. The amount payable for the period for which a return is filed shall be due and payable to the County Treasurer on the date limited for filing the return, whether or not the return is filed, or whether or not the return filed correctly shows the rents or the taxes due thereon. Where the County Treasurer in his or her discretion deems it necessary to protect revenues to be obtained under this Local Law, he or she may require any operator required to collect the tax imposed by this Local Law to file with him or her a bond, issued by a surety company authorized to transact business in this state and approved by the superintendent of insurance of this state as to solvency and responsibility, in such amount as the County Treasurer may fix to secure the payment of any tax or penalties or interest due or which may become due from such operator. In the event that the County Treasurer determines that an operator is to file such bond he or she shall give notice to such operator to that effect specifying the amount of the bond required. The operator shall file such bond within five (5) days after the giving of such notice unless within such five (5) days after the giving of such notice unless within such five days the operator shall request in writing a hearing before the County Treasurer at which the necessity, propriety and amount of the bond shall be determined by the County Treasurer. Such determination shall be final and shall be complied with within fifteen (15) business days of the giving of notice thereof, in lieu of such bond, securities approved by the County Treasurer or cash in such amount as he or she may prescribe, may be deposited with and shall be kept in the custody of the County Treasurer, who may at any time without notice of the depositor, apply them to any tax and/or interest or penalties due, and for that purpose the securities may be sold by him or her at public or private sale without notice to the depositor thereof.

13. <u>Determination of Tax:</u>

(a) If a return required by this Local Law is not filed, or if a return when filed is incorrect or insufficient, the amount of tax due shall be determined by the County Treasurer from such information as may be obtainable and, if necessary, the tax may be estimated on the basis of external indices such as number of rooms, location, scale of rents, comparable rents, type of accommodations and service, number of employees and/or other factors, notice of such determination shall be given to the person liable for the collection and/or payment of the tax. Such determination shall finally and irrevocably fix the tax unless the person against whom it is assessed, within ninety (90) days after giving of notice of such determination, shall apply to the County Treasurer for a hearing, or unless the County Treasurer, on his or her own motion, shall re-determine the same.

(b) Whenever such tax is estimated as provided for in this section, such notice shall contain a statement in bold face type conspicuously placed on such notice advising the person; that the amount of tax was estimated, that the tax may be challenged through a hearing process, and that the petition for such challenge must be filed with the County Treasurer within thirty (30) days.

(c) After such hearing, the County Treasurer shall give notice promptly, by registered or certified mail, of his or her determination to the applicant. The determination of the County Treasurer shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a pro ceding under Article 78 of the Civil Practice Law and Rules if application therefore is made to the Supreme Court within four (4) months after the giving of the notice of such determination. A proceeding under Article 78 of the Civil Practice Law and Rules shall not be instituted unless the amount of any tax sought to be reviewed, with penalties and interest thereon, if any, shall be first deposited with the County Treasurer, and there shall be filed with the County Treasurer and undertaking, issued by a surely company authorized to transact business in this state and approved by the superintendent of insurance of this state as to solvency and responsibility, in such amount as a Justice of the Supreme Court shall approve to the effect that is such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of the proceeding or at the option of the applicant, such undertaking filed with the County Treasurer may be in a sum sufficient to cover taxes, penalties and interest thereon stated in such determination plus the costs and charges with may accrue against it in the prosecution of the proceeding, in which event the applicant shall not be required to deposit such taxes, penalties and interest as a condition precedent to the application.

14. <u>Refunds:</u>

(a) In the manner provided in this section, the County Treasurer shall refund or credit, without interest, any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid if application to the County Treasurer for such refund shall be made within one (1) year from the payment thereof. Whenever a refund is made by the County Treasurer, he or she shall state his or her reason therefor in writing. Such application may be made by the occupant operator or other person who has actually paid the tax. No actual refund of moneys shall be made to any operator, of tax which has been collected from an occupant, until the alleged taxpayer shall first establish to the satisfaction of the County Treasurer under such regulations as the County Treasurer may prescribe, that he or she has repaid to the occupant the amount for which the application for refund is made. The County Treasurer may in lieu of any refund required to be made. The County Treasurer may in lieu of any refund required to be made, allow credit therefor on payments due from the applicant.

(b) An application for a refund or credit made as herein provided shall be deemed an application for a revision of any tax, penalty or interest complained of and the County Treasurer may receive evidence with respect thereto. After making his or her determination, the County Treasurer shall give notice thereof to the applicant who shall be entitled to review such determination by a proceeding pursuant to Article 78 of the Civil Practice Law and Rules, provided such proceeding is instituted within four (4) months after the giving of the notice of such determination, and provided that a final determination of tax due was not previously made. Such a proceeding shall not be instituted unless an undertaking is filed with the County Treasurer in such amount and with such sureties as a Justice of the Supreme Court shall approve to the effect that if such proceedings be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.

(c) A person all be entitled to a revision, refund or credit under this section of a tax, interest or penalty which has been determined to be due pursuant to the provisions of Section 13 of this Local Law where he or she has had hearing or an opportunity for a hearing, as provided in said section, or has failed to avail himself of herself of the remedies therein provided. No refund or credit shall be made of a tax, interest or penalty paid after a determination by the County Treasurer made pursuant to Section 13 of this Local Law unless it be found that such determination was erroneous, illegal or unconstitutional or otherwise improper by the County Treasurer after a hearing or of his or her own motion or in a proceeding under Article 78 of the Civil Practice Law and Rules pursuant to the provisions of said section, in which event, refund or credit without interest shall be made of the tax, interest or penalty found to have been overpaid.

15. <u>Reserves:</u>

In cases where the occupant or operator has applied for a refund and has instituted a proceeding under Article 78 of the Civil Practice Law and Rules to review a determination adverse to him or her on his or her application for refund, the County Treasurer shall set up appropriate reserves to meet any decision adverse to the County.

16. <u>Remedies Exclusive:</u>

The remedies provided by Sections 13 and 14 of this Local Law shall be exclusive remedies available to any person for the review of the tax liability imposed by this Local Law, and no determination of tax or determination on any application for refund shall be enjoined or reviewed by an action for declaratory judgment an action for money has and received or by any action or proceeding other than a proceeding under Article 78 of the Civil Practice Law and Rules.

17. Proceedings to Recover Tax:

(a) Whenever any operator required to collect a tax shall fail to collect and pay over any tax, penalty or interest, or whenever any occupant shall fail to pay any tax, penalty or interest imposed by this Local Law as herein provided, the County Attorney shall, upon the request of the County Treasurer, bring or cause to be brought an action to enforce the payment of the same on behalf of the County of St. Lawrence in any court of the State of New York, or of any other state or of the United States.

(b) If, however, the County Treasurer in his or her discretion believes that any such operator, officer, occupant or other person is about to cease business, leave the state or remove or dissipate the assets out of which the tax or penalties might be satisfied, and that any such tax or penalty will not be paid when due, he or she may declare such tax or penalty to be immediately due and payable and may issue a warrant immediately.

(c) As an additional or alternate remedy, the County Treasurer may issue a warrant, directed to the sheriff commanding him or her to levy upon and sell the real and personal property of the operator which may be found within the county for the payment of the amount thereof, with any penalties and interest, and the cost of executing the warrant, and to return such warrant to the County Treasurer and to pay to him or her the money collected by virtue thereof within sixty (60) days after the receipt of such warrant. The sheriff shall within five (5) days after the receipt of the warrant file with the County Clerk a copy thereof, and thereupon such Clerk shall enter in the judgment docket the name of the person mentioned in the warrant and the amount of the tax, penalties and interest for which the warrant is issued and the date when such copy is filed. Thereupon the amount of such warrant so docketed shall become a lien upon the interest in real and personal property of the person against whom the warrant is issued. The sheriff shall then proceed upon the warrant, in the same manner, and with like effect, as the provided by law in respect to executions issued against property upon judgements of a court of record and for services in executing the warrant he shall be entitled to the same fees, with he may collect in the same manner. In the discretion of the County Treasurer, a warrant of like terms, force and effect may be issued and directed to any office or employee of the County Treasurer and in the execution thereof such office or employee shall have all the powers conferred by law upon sheriffs, but shall be entitled to no fee or compensation in excess of the actual expenses paid in the performance of such duty. If a warrant is returned not satisfied in full, the County Treasurer may from time to time issue new warrants and shall also have the same remedies to enforce the amount due thereunder as if the county had recovered judgement therefor and execution thereon had been returned unsatisfied.

(d) Whenever an operator shall make a sale, transfer or assignment in bulk of any part of the whole of this hotel or motel assets, otherwise than in the ordinary course of business, the purchaser, transferee or assignee shall, at least ten days before taking possession of the subject of said sale, transfer or assignment, or paying therefor, notify the County Treasurer by registered mail of the proposed sale and of the price, terms and conditions thereof whether or not the seller, transferor or assignor has represented to or informed the purchaser, transferee or assignee that the owes any tax pursuant to this Local Law, and whether or not the purchaser, transferee or assignee has knowledge that such taxes are owing, and whether any such taxes are in fact owing. Whenever the purchaser, transferee or assignee shall fail to give notice to the County Treasurer as required by the preceding paragraph, or whenever the County Treasurer shall inform the purchaser, transferee or assignee that a possible claim for such tax or taxes exists, any sums of money, property or choses in action, or other consideration, which the purchaser, transferee or assignee is required to transfer over to the seller, transferor or assignor shall be subject to a first priority right and lien for any such taxes theretofore or thereafter determined to be due from the seller, transferor or assignor to the county and the purchaser, transferee or assignee is forbidden to transfer to the seller transferor or assignor any such sums of money, property or choses in action to the extent of the amount of the county's claim. For failure to comply with the provisions of this subdivision, the purchaser, transferee or assignee, in addition to being subject to the liabilities and remedies imposed under the provisions of Article 6 of the Uniform Commercial Code, shall be personally liable for the payment of the county of any such taxes theretofore or thereafter determined to be due to the county from the seller, transferor, or assignor, and such liability may be assessed and enforced in the same manner as the liability for tax under this Local Law.

18. General Powers of the County Treasurer:

In addition to the powers granted to the County Treasurer in this Local Law, he or she is hereby authorized and empowered:

(a) To make, adopt and amend rules and regulations appropriate to the carrying out of this Local Law and purposes thereof;

(b) To extend for cause shown, the time of filing any return for a period not exceeding thirty (30) days, and for cause shown, to remit penalties but not interest computed at the rate of six (6) percent per annum;

(c) To request information from the tax commission of the state of New York or the treasury department of the United States relative to any person; and to afford information to such tax commission or such treasury department relative to any person, any other provision of this Local Law to the contrary notwithstanding;

(d) To delegate his or her functions hereunder to a Deputy County Treasurer or any employee or employees of the office of the County Treasurer;

(e) To prescribe methods for determining the amount of rents for determining which of them are taxable on non-taxable;

(f) To require any operator to keep detailed records of all rents received, charged and accrued, including those claimed to be non-taxable, and also the nature, type, value and amount of all occupancies, names and addresses of occupants, and other facts relevant in determining the amount of tax due, and to furnish such information to the County Treasurer;

(g) To assess, determine, revise and readjust the taxes imposed under this Local Law.

19. Administration of Oaths and Compelling Testimony:

(a) The County Treasurer, or his or her employees or agents duly designated and authorized by him or her, shall have power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of their powers and duties under this Local law. The County Treasurer shall have power to subpoena and require the attendance of witnesses and the production of books, papers, and documents to secure information pertinent to the performance of his or her duties however and of the enforcement of this Local Law, and to examine them in relation thereto, and to issue commissions for the examination of witnesses who are out of the state or unable to attend before him or her or excused from attendance.

(b) A justice of the Supreme Court either in court or at chambers shall have power summarily to enforce by proper proceedings the attendance and testimony of witnesses and the production and examination of books, papers and documents called for by the subpoena of the County Treasurer under this Local Law.

(c) Any person who shall refuse to testify or to produce books or records or who shall testify falsely in any material matter pending before the County Treasurer under the Local Law shall be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars ($1,000.00) or imprisonment for not more than one (1) year, or both such fine and imprisonment.

(d) The officers who serve the summons or subpoena of the County Treasurer and witnesses attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of record, except as herein otherwise provided. Such officers shall be the County sheriff and his or her duly appointed deputies or any officers or employees of the department of finance, designated to serve such process.

20. Reference to Tax:

Whenever reference is made in placards or advertisements or in any other publications to this tax, such reference shall be substantially in the following form: tax on occupancy of “hotel, motel, tourist home, inn, cottages, condominium, vacation rentals, and bed & breakfast, and short term or vacation rental in the County of St. Lawrence,” except that in any bill, receipt, statement or other evidence or memorandum of occupancy or rent charge issued or employed by the operator, the words “occupancy tax” will suffice.

21. Penalties and Interest:

(a) Any operator failing to file a return or to pay or pay over any tax to the County Treasurer within the time required by this Local Law shall be subject to a penalty of five (5) percent of the amount of tax due if such failure is for not more than one (1) month, with an additional one (1) percent for each additional month or fraction thereof during which such failure continues, not exceeding twenty-five (25) percent in the aggregate, plus interest at the rate of one (1) percent of such tax for each month of delay after such return was required to be filed or such tax became due.

(b) If the County Treasurer determines that such failure or delay was due to reasonable cause and not due to willful neglect, he or she shall remit all of such penalty. The County Treasurer shall promulgate rules and regulations as to what constitutes reasonable cause.

(c) If the failure to file a return or to pay over any tax to the County Treasurer within the time required by this Local Law is due to fraud, there shall be added to the tax a penalty of fifty (50) percent of the amount of the tax due (in lieu of the penalty provided for in paragraph (a)), plus interest at the rate of one (1) percent of such tax for each month of delay after such return was required to be filed or such tax became due. Such penalties and interest shall be paid and disposed of in the same manner as other revenues from this Local Law. Unpaid penalties and interest may be determined, assessed, collected and enforced in the same manner as the tax imposed by this Local Law.

(d) Any operator failing to file a return or report required by this Local Law or filing, or causing to be filed, or making or causing to be made, or giving or causing to be given any return, certificate, affidavit, representation, information, testimony or statement required or authorized by this Local Law, which is willfully false, or willfully failing to file a bond required by this Local Law or willfully failing to comply with the provisions of Section 12(c) of this Local Law, or failing to file a registration certificate and such data in connection therewith as the County Treasurer by regulation or otherwise may require, or to display or surrender a certificate of authority as required by this Local Law, or assigning or transferring such certificate of authority, or willfully failing to charge separately the tax herein imposed or to state such tax separately on any bill, statement, memorandum or receipt issued or employed by him upon which the tax is required to be stated separately as provided in section 10, or willfully failing to collect the tax from a customer, or who shall refer or cause reference to be made to this tax in a form or manner other than that required by this Local Law, or failing to keep any records required by this Local Law, shall, in addition to any other penalties herein or elsewhere prescribed, be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars ($1,000.00) or imprisonment for not more than one (1) year, or both such fine and imprisonment. The penalties herein shall not apply to a failure to surrender a certificate of authority which is required to be surrendered where business never commenced.

(e) The certificate of the County Treasurer to the effect that a tax has not been paid, that a return, Bond or registration has not been filed, or that information has not been supplied pursuant to the Provisions of this Local Law, shall be presumptive evidence thereof.

(f) The penalties provided for in this section shall not preclude prosecution pursuant to the penal law with respect to the willful failure of any person to pay over to the county any tax imposed by this Local Law, whenever such person has been required to collect and has collected any such sales tax.

22. <u>Returns to be Confidential:</u>

(a) Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the County Treasurer, or any officer or employee of his department, or any person who in any manner may acquire knowledge of the contents of a return or report filed with the County Treasurer pursuant to this Local Law, to divulge or make known in any manner any particulars set forth or disclosed in any such return or report. The County Treasurer shall not be required to produce any returns or reports, or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the County Treasurer in an action or proceeding under the provisions of the tax law or in any other action or proceeding involving the collection of a tax due under this Local Law to which the County or the County Treasurer is party for a claimant, or on behalf of any party to any action, proceeding or hearing under the provisions of this Local Law, when the returns, reports or facts shown thereby are directly involved in such action, proceeding or hearing, in any of which events the court, or in the case of a hearing, the County Treasurer may require the production of, and may admit into evidence, so much of said returns, reports or of the facts shown thereby, as are pertinent to the action, proceeding or hearing and no more. The County Treasurer may, nevertheless, publish a copy or a summary of any decision rendered after a hearing required by this Local Law. Nothing herein shall be construed to prohibit the delivery to a person who has filed a return or report or his duly authorized representative of a certified copy of any return or report filed in connection with his tax. Nor shall anything herein be construed to prohibit the delivery to a person required to collect the tax under this Local Law or a purchaser, transferee or assignee personally liable under the provisions of Section 17(d) of this Local Law for the tax due from the seller, transferor or assignor, or any return or report filed under this Local Law in connection with such tax, provided, however, that there may be delivered only so much of said return, report or of the facts show thereby as are pertinent to a determination of the taxes due or liability owed by such person or purchaser, transferee or assignee and no more, or to prohibit the publication of statistics so classified as to prevent the identification of particular returns or reports and the items thereof, or the inspection by the County Attorney or other legal representatives of the County of the return or report of any person required to collect or pay the tax who shall bring action to review the tax based thereon, or against whom an action or proceeding under this Local Law has been recommended by the County Treasurer or the County Attorney, or has been instituted.

(b) Returns filed under this Local Law shall be preserved for three (3) years and thereafter until the County Attorney orders them to be destroyed. Any violation of subdivision (a) of this section shall be punishable by a find not exceeding one thousand dollars ($1,000), or by imprisonment not exceeding one (1) year, or both, in the discretion of the court, and if the offender be an officer or employee of the county he shall be dismissed from office and be incapable of holding any public office for a period of five (5) years thereafter.

23. <u>Notices and Limitations of Time:</u>

(a) Any notice authorized or required under the provisions of this Local Law may be given by mailing the same to the person for whom it is intended in a postpaid envelope addressed to such person at the address given in the last return filed by him or her pursuant to the provisions of this Local Law, or in any application made by him or her, or, if no return has been filed or application made, then to such address may be attainable. A notice of determination shall be mailed promptly by registered or certified mail. The mailing of such notice shall be presumptive evidence of the receipt of the same by the person to whom addressed. Any period of time which is determined according to the provisions of this Local Law by the giving of notice shall commence to run from the date of mailing of such notice.

(b) If any return, claim, statement, notice, application, or other required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under authority of any provision of this Local Law is, after such period or such date, delivered by United States mail to the County Treasurer or his or her office, the date of the United States postmark stamped on the envelope shall be deemed to be the date of delivery. This subdivision shall apply only if the postmark date falls within the prescribed period or on or before the prescribed date for the filing of such document or for making the payment, including any extension granted for such filing or payment, and only if such document or payment was deposited in the mail, postage prepaid properly addressed to the County Treasurer or his office. If any document is sent by United States registered mail such registration shall be prima facie evidence that such document was delivered to the County Treasurer or his office. Certified mail may be used in lieu of registered mail under this section. This subdivision shall apply in the case of postmarks not made by the United States Post Office only if and the extent provided by regulation of the County Treasurer.

(c) When the last day prescribed under the authority of this Local Law (including any extension of time) for performing ay act falls on Saturday, Sunday or a legal holiday in the State of New York, the performance of such act shall be considered timely if it is performed on the next succeeding day which is not a Saturday Sunday or a legal holiday.

i. The provisions of the Civil Practice law and Rules or any other law relative to limitations of time for the enforcement of a civil remedy shall not apply to any proceeding or action taken by the County to levy, appraise, assess determine or enforce the collection of any tax or penalty provided by this Local Law. However, except in the case of a willfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of filing of a return; provided, however, that where no return has been filed as provided by law the tax may be assessed at any time.

ii. Where, before the expiration of the period prescribed herein for the assessment of an additional tax, a taxpayer has consented in writing that such period be extended, the amount of such additional tax due may be determined at any time within such extended period. The period so extended may be further extended by subsequent consents in writing before the expiration of the extended period.

24. Separability:

If any provision of this Local Law, or the application thereof to any person or circumstance is held invalid, the remainder of this Local Law, and the application of such provisions to other persons or circumstances shall not be affected thereby.

25. Effective Date:

(a) A Public Hearing was held at the Board of Legislators' Chambers, Court House, Canton, New York, at 5:50 p.m. on Monday, May 4, 2026.

(b) This local law shall take effect upon filing with the Office of the Secretary of State.

May 4, 2026

Finance Committee: 4-27-2026

RESOLUTION NO.

SUPPORTING NEW YORK STATE SENATE BILL S.7298 AND NEW YORK STATE ASSEMBLY BILL A.7439 AN ACT TO AMEND THE VEHICLE AND TRAFFIC LAW TO INCREASE THE WIDTH AND WEIGHT OF THE DESCRIPTION SPECIFICS FOR AN ALL TERRAIN VEHICLE

By Mr. Hull, Chair, Finance Committee
Co-Sponsored by Mr. Sheridan, District 4; Mr. Denesha, Distrcit 6; and Mr. Perkins, District 7

WHEREAS, St. Lawrence County is a rural county with significant reliance on outdoor recreation, agriculture, forestry, and utility vehicle use for both economic and personal purposes, and

WHEREAS, the State of New York regulates the registration and operation of utility terrain vehicles (UTVs) and all-terrain vehicles (ATVs) to promote public safety and responsible use, and

WHEREAS, advances in vehicle engineering, safety systems, and utility design have resulted in modern UTVs and ATVs that frequently exceed existing statutory weight limits while offering enhanced safety, stability, and functionality, and

WHEREAS, current New York State law imposes weight limitations that prevent the registration and lawful operation of newer, safer, and more commonly utilized vehicles, and

WHEREAS, Senate Bill S.7298 and Assembly Bill A.7439 sponsored by Senator Patrick Gallivan, has been introduced to amend the Vehicle and Traffic Law to increase the allowable weight limit for registerable UTVs and ATVs to 2000 lbs. and also increase the width of machines capable of registration, and

WHEREAS, S.7298/A.7439 recognizes that existing weight thresholds are outdated and do not reflect current manufacturing standards, thereby restricting access to vehicles that are widely used for agricultural work, land management, and outdoor recreation, and

WHEREAS, the legislation would expand the class of eligible vehicles for registration while maintaining safety, insurance, and operational requirements under New York State law, and

WHEREAS, adoption of S.7298/A.7349 would provide significant benefits to rural communities such as St. Lawrence County by improving access to safe and efficient equipment, supporting agricultural operations, enhancing tourism and trail-based recreation, and reducing regulatory barriers for residents and businesses, and

WHEREAS, according to sales market reports, approximately 20,000 ATVs and UTVs are sold in New York State with approximately 250,000 units operational statewide annually, and

WHEREAS, approximately 150,000 units are registered, suggesting around 100,000 units are owned without registration in the State of New York, and

WHEREAS, increasing the weight limit to 2,000 lbs. for registration would produce between $700,000 and $1.2 million in additional registration fees annually, and

WHEREAS, St. Lawrence County recognizes the importance of aligning state law with modern vehicle standards to ensure both safety and practicality for its residents and is cognizant of the State of New York's need for additional revenue,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators supports New York State Senate Bill S.7298 and New York State Assembly Bill A.7349 an Act to Amend the Vehicle and Traffic Law to Increase the Width and Weight of the Description Specifics for an All Terrain Vehicle, and

BE IT FURTHER RESOLVED that the County urges the New York State Legislature to pass, and the Governor to sign into law, Senate Bill S.7298 and Assembly Bill A.7349 in order to modernize ATV and UTV regulations and better serve rural communities, and

BE IT FURTHER RESOLVED that certified copies of this resolution be forwarded to Governor Kathy Hochul, Assemblyman Scott Gray, Senator Mark Walczyk, Assemblyman Robert Smullen, Assemblyman Ken Blankenbush, and Senator Dan Stec.

May 4, 2026

Finance Committee: 4-27-2026

RESOLUTION NO.

IN OPPOSITION TO LEGISLATION AUTHORIZING RENEWABLE ENERGY DEVELOPMENT ON STATE FOREST LANDS WITHOUT LOCAL CONTROL AND CONSIDERATION OF ECONOMIC IMPACTS

By Mr. Hull, Chair, Finance Committee
Co-Sponsored by Mr. Denesha, District 6

WHEREAS, St. Lawrence County contains extensive acreage of New York State reforestation lands that contribute significantly to the County's natural resource economy, tourism industry, and quality of life, and

WHEREAS, these State Forest lands support local economies through timber harvesting, outdoor recreation, hunting, fishing, snowmobiling, and tourism-related businesses, all of which generate revenue and sustain employment for County residents, and

WHEREAS, these lands also provide critical ecosystem services, including carbon sequestration, water quality protection, and wildlife habitat, which have long-term environmental and economic value, and

WHEREAS, the Board of Legislators has consistently supported a balanced approach to economic development that protects natural resources while promoting responsible growth and local job creation, and

WHEREAS, proposed legislation, including Senate Bill S.4408, would authorize renewable energy development on State reforestation lands under the jurisdiction of the New York State Department of Environmental Conservation, and

WHEREAS, such legislation could allow large-scale industrial development, including solar arrays, wind energy facilities, battery storage systems, and transmission infrastructure, on lands currently used for forestry, recreation, and conservation, and

WHEREAS, the conversion of forest lands to industrial energy use may result in the loss of timber production, reduced tourism activity, and diminished recreational opportunities, thereby negatively impacting local businesses, property values, and tax bases, and

WHEREAS, while State-owned lands are tax-exempt, they provide important indirect economic benefits that could be compromised by large-scale development inconsistent with current land uses, and

WHEREAS, the proposed legislation does not require approval or meaningful participation from county or local governments, thereby undermining the principles of home rule that this Board has consistently defended in prior resolutions, and

WHEREAS, the Board of Legislators has previously expressed support for renewable energy development when it is appropriately sited, economically beneficial to local communities, and implemented with full local input and oversight, and

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators hereby opposes Senate Bill S.4408 and any similar legislation that would permit renewable energy development on State Forest or reforestation lands without the explicit approval and involvement of local governments, and

BE IT FURTHER RESOLVED that the Board of Legislators calls upon the New York State Legislature and Governor to amend such legislation to ensure:

1.) Meaningful local control and home rule authority over land use decisions;
2.) Full evaluation of economic impacts on rural communities, including forestry, tourism, and small businesses;
3.) Protection of existing recreational uses and public access;
4.) Preservation of long-term environmental and economic value of forest lands, and

BE IT FURTHER RESOLVED that the Board of Legislators supports renewable energy development that prioritizes previously disturbed lands, including brownfields, commercial and industrial sites, and rooftops, in order to minimize impacts on working forests and natural landscapes, and

BE IT FURTHER RESOLVED that the Board of Legislators reaffirms its commitment to advocating for policies that respect rural communities, protect local economies, and uphold the principles of local governance, and

BE IT FURTHER RESOLVED that certified copies of this resolution be forwarded to Governor Kathy Hochul, Senator Dan Stec, Senator Mark Walczyk, Assemblyman Ken Blankenbush, Assemblyman Scott Gray, Assemblyman Robert Smullen, and the the New York State Department of Environmental Conservation.

2026 St. Lawrence County Quarterly Budget Report

	Adopted County Cost	Modified Budget	First Quarter YTD Performance	Percent Used of Modified Budget
1. General Fund	**62,307,098**	**3,578,409**	**(34,043,946)**	**-951%**
Board Of Elections	181,782	181,782	(848,802)	-467%
Community Services	771,993	771,993	563,916	73%
County Administrator	9,993,042	10,663,360	889,864	8%
County Attorney	188,124	188,124	54,693	29%
County Clerk	(1,265,041)	(1,265,041)	167,537	-13%
District Attorney	2,352,851	2,495,529	500,096	20%
Emergency Services	2,481,390	2,483,057	568,845	23%
Human Resources	1,016,470	1,016,470	213,734	21%
Indigent Defense	2,021,432	2,021,432	371,827	18%
Information Technology	1,846,469	2,108,351	769,548	36%
Office For The Aging	2,415,434	2,415,476	580,901	24%
Planning	642,448	727,841	2,064,198	284%
Probation	3,265,446	3,343,987	667,153	20%
Public Defender	1,312,924	1,312,924	401,879	31%
Public Health	5,308,196	5,308,196	1,758,760	33%
Real Property	781,929	781,965	(140,257)	-18%
Sheriff	16,118,942	16,436,167	3,636,247	22%
Social Services	44,087,366	44,088,504	9,506,666	22%
Treasurer	(31,677,540)	(91,965,508)	(55,879,866)	61%
Veterans Services	169,705	169,705	40,745	24%
Weights & Measures	118,662	118,662	18,767	16%
Youth Bureau	175,075	175,434	49,599	28%

	Adopted County Cost	Modified Budget	First Quarter YTD Performance	Percent Used of Modified Budget
1. General Fund	**62,307,098**	**3,578,409**	**(34,043,946)**	**-951%**
Appropriations	278,564,232	296,017,631	68,759,482	23%
Revenue	(216,257,134)	(292,439,222)	(102,803,429)	35%
3. County Road (Highway)	**0**	**494,885**	**(11,785,072)**	**-2381%**
Appropriations	35,267,118	35,762,003	5,386,150	15%
Revenue	(35,267,118)	(35,267,118)	(17,171,222)	49%
4. Road Machinery (Highway)	**0**	**920,812**	**935,814**	**102%**
Appropriations	6,550,505	7,471,317	2,148,931	29%
Revenue	(6,550,505)	(6,550,505)	(1,213,117)	19%
5. Solid Waste	**0**	**0**	**(310,592)**	
Appropriations	6,256,593	6,256,593	1,000,715	16%
Revenue	(6,256,593)	(6,256,593)	(1,311,307)	21%
6. Capital Fund	**8,624,992**	**4,964,992**	**985,999**	**20%**
Appropriations	8,667,988	9,711,110	1,074,829	11%
Revenue	(42,996)	(4,746,118)	(88,830)	2%
7. Self Insurance (County Attorney)	**0**	**0**	**(2,700,869)**	
Appropriations	4,322,229	4,322,229	991,801	23%
Revenue	(4,322,229)	(4,322,229)	(3,692,671)	85%
8. Liability/Casualty (County Attorney)	**0**	**300,000**	**86,247**	**29%**
Appropriations	1,086,265	1,386,265	98,176	7%
Revenue	(1,086,265)	(1,086,265)	(11,930)	1%

2026 St. Lawrence County Quarterly Budget Report

Funds Combined Summary

Category	Adopted County Cost	Modified Budget	First Quarter Performance	Percent of Modified Budget
Personnel (1)	57,231,847	59,406,570	11,044,596	18.6%
Equipment (2)	1,492,256	7,107,603	1,439,076	20.2%
Contractual (4)	164,129,554	174,258,505	35,176,944	20.2%
Revenue (5)	(255,500,980)	(331,683,068)	(111,964,811)	33.8%
Debt Principal Payments (6)	2,070,000	2,070,000	270,000	13.0%
Debt Interest Payments (7)	602,863	602,863	60,494	10.0%
Employee Benefits (8)	83,378,436	84,628,512	16,066,453	19.0%
Fund Transfers (9)	8,903,122	8,903,122	88,829	1.0%
Grand Total	**62,307,098**	**5,294,106**	**(47,818,420)**	**-903.2%**

Departments by Fund

	Adopted County Cost	Modified Budget	First Quarter Performance	Percent of Modified Budget
1. General Fund	**62,307,098**	**3,578,409**	**(34,043,946)**	**-951.4%**
Board Of Elections	**181,782**	**181,782**	**(848,802)**	**-466.9%**
Appropriations	**1,704,407**	**2,054,758**	**448,427**	**21.8%**
Personnel (1)	840,509	840,509	101,313	12.1%
Equipment (2)	0	313,855	107,680	34.3%
Contractual (4)	562,965	599,461	170,360	28.4%
Employee Benefits (8)	300,933	300,933	69,074	23.0%
Revenue	**(1,522,625)**	**(1,872,976)**	**(1,297,229)**	**69.3%**
Revenue (5)	(1,522,625)	(1,872,976)	(1,297,229)	69.3%
Community Services	**771,993**	**771,993**	**563,916**	**73.0%**
Appropriations	**12,422,994**	**12,755,033**	**3,258,297**	**25.5%**
Personnel (1)	3,498,756	3,498,756	664,690	19.0%
Contractual (4)	7,216,478	7,548,517	2,223,991	29.5%
Employee Benefits (8)	1,707,760	1,707,760	369,617	21.6%
Revenue	**(11,651,001)**	**(11,983,040)**	**(2,694,381)**	**22.5%**
Revenue (5)	(11,651,001)	(11,983,040)	(2,694,381)	22.5%
County Administrator	**9,993,042**	**10,663,360**	**889,864**	**8.3%**
Appropriations	**13,181,674**	**14,318,279**	**2,702,690**	**18.9%**
Personnel (1)	2,887,755	2,887,755	528,323	18.3%
Equipment (2)	20,200	199,299	0	0.0%
Contractual (4)	8,535,566	9,493,072	1,800,903	19.0%
Employee Benefits (8)	1,738,153	1,738,153	373,463	21.5%
Revenue	**(3,188,632)**	**(3,654,919)**	**(1,812,825)**	**49.6%**
Revenue (5)	(3,188,632)	(3,654,919)	(1,812,825)	49.6%

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	Adopted County Cost	Modified Budget	First Quarter Performance	Percent of Modified Budget
County Attorney	**188,124**	**188,124**	**54,693**	**29.1%**
Appropriations	**188,174**	**188,174**	**54,693**	**29.1%**
Personnel (1)	85,611	85,611	20,445	23.9%
Contractual (4)	64,390	64,390	24,971	38.8%
Employee Benefits (8)	38,173	38,173	9,278	24.3%
Revenue	**(50)**	**(50)**	**0**	**0.0%**
Revenue (5)	(50)	(50)	0	0.0%
County Clerk	**(1,265,041)**	**(1,265,041)**	**167,537**	**-13.2%**
Appropriations	**3,286,504**	**3,286,504**	**746,545**	**22.7%**
Personnel (1)	1,961,621	1,961,621	383,632	19.6%
Contractual (4)	258,782	258,782	110,297	42.6%
Employee Benefits (8)	1,066,101	1,066,101	252,616	23.7%
Revenue	**(4,551,545)**	**(4,551,545)**	**(579,007)**	**12.7%**
Revenue (5)	(4,551,545)	(4,551,545)	(579,007)	12.7%
District Attorney	**2,352,851**	**2,495,529**	**500,096**	**20.0%**
Appropriations	**2,898,781**	**3,884,895**	**504,705**	**13.0%**
Personnel (1)	1,847,171	2,311,329	331,580	14.3%
Equipment (2)	14,626	23,876	0	0.0%
Contractual (4)	210,683	468,102	7,169	1.5%
Employee Benefits (8)	826,301	1,081,588	165,956	15.3%
Revenue	**(545,930)**	**(1,389,366)**	**(4,609)**	**0.3%**
Revenue (5)	(545,930)	(1,389,366)	(4,609)	0.3%
Emergency Services	**2,481,390**	**2,483,057**	**568,845**	**22.9%**
Appropriations	**2,772,487**	**6,533,219**	**580,387**	**8.9%**
Personnel (1)	1,430,258	1,430,258	271,823	19.0%
Equipment (2)	31,000	2,092,902	9,685	0.5%
Contractual (4)	471,800	2,170,629	117,338	5.4%
Employee Benefits (8)	839,429	839,429	181,542	21.6%
Revenue	**(291,097)**	**(4,050,162)**	**(11,542)**	**0.3%**
Revenue (5)	(291,097)	(4,050,162)	(11,542)	0.3%
Human Resources	**1,016,470**	**1,016,470**	**213,734**	**21.0%**
Appropriations	**1,026,470**	**1,026,470**	**215,422**	**21.0%**
Personnel (1)	573,423	573,423	119,342	20.8%
Contractual (4)	144,653	144,653	21,291	14.7%
Employee Benefits (8)	308,394	308,394	74,789	24.3%
Revenue	**(10,000)**	**(10,000)**	**(1,688)**	**16.9%**
Revenue (5)	(10,000)	(10,000)	(1,688)	16.9%

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	Adopted County Cost	Modified Budget	First Quarter Performance	Percent of Modified Budget
Indigent Defense	**2,021,432**	**2,021,432**	**371,827**	**18.4%**
Appropriations	**2,740,859**	**2,740,859**	**372,877**	**13.6%**
Personnel (1)	112,656	112,656	20,445	18.1%
Contractual (4)	2,546,682	2,546,682	332,453	13.1%
Employee Benefits (8)	81,521	81,521	19,980	24.5%
Revenue	**(719,427)**	**(719,427)**	**(1,050)**	**0.1%**
Revenue (5)	(719,427)	(719,427)	(1,050)	0.1%
Information Technology	**1,846,469**	**2,108,351**	**769,548**	**36.5%**
Appropriations	**2,376,396**	**2,638,278**	**769,548**	**29.2%**
Personnel (1)	733,219	733,219	143,939	19.6%
Equipment (2)	214,500	232,220	25,013	10.8%
Contractual (4)	1,071,764	1,315,927	516,752	39.3%
Employee Benefits (8)	356,913	356,913	83,843	23.5%
Revenue	**(529,928)**	**(529,928)**	**0**	**0.0%**
Revenue (5)	(529,928)	(529,928)	0	0.0%
Office For The Aging	**2,415,434**	**2,415,476**	**580,901**	**24.0%**
Appropriations	**4,868,157**	**6,816,270**	**892,615**	**13.1%**
Personnel (1)	1,853,933	2,176,772	344,147	15.8%
Equipment (2)	0	150,000	0	0.0%
Contractual (4)	1,896,340	3,203,358	314,263	9.8%
Employee Benefits (8)	1,117,884	1,286,140	234,205	18.2%
Revenue	**(2,452,723)**	**(4,400,794)**	**(311,714)**	**7.1%**
Revenue (5)	(2,452,723)	(4,400,794)	(311,714)	7.1%
Planning	**642,448**	**727,841**	**2,064,198**	**283.6%**
Appropriations	**4,411,635**	**7,485,554**	**2,196,947**	**29.3%**
Personnel (1)	518,007	518,007	91,363	17.6%
Equipment (2)	0	1,536,532	1,068,021	69.5%
Contractual (4)	3,625,891	5,163,278	980,834	19.0%
Employee Benefits (8)	267,737	267,737	56,729	21.2%
Revenue	**(3,769,187)**	**(6,757,713)**	**(132,749)**	**2.0%**
Revenue (5)	(3,769,187)	(6,757,713)	(132,749)	2.0%
Probation	**3,265,446**	**3,343,987**	**667,153**	**20.0%**
Appropriations	**3,955,731**	**4,034,272**	**802,553**	**19.9%**
Personnel (1)	2,360,019	2,360,019	434,799	18.4%
Contractual (4)	320,384	398,925	101,202	25.4%
Employee Benefits (8)	1,275,328	1,275,328	266,553	20.9%
Revenue	**(690,285)**	**(690,285)**	**(135,400)**	**19.6%**
Revenue (5)	(690,285)	(690,285)	(135,400)	19.6%

2026 St. Lawrence County Quarterly Budget Report

	Adopted County Cost	Modified Budget	First Quarter Performance	Percent of Modified Budget
Public Defender	**1,312,924**	**1,312,924**	**401,879**	**30.6%**
Appropriations	**2,108,769**	**2,108,769**	**401,908**	**19.1%**
Personnel (1)	1,286,976	1,286,976	256,122	19.9%
Contractual (4)	216,101	216,101	19,487	9.0%
Employee Benefits (8)	605,692	605,692	126,299	20.9%
Revenue	**(795,845)**	**(795,845)**	**(28)**	**0.0%**
Revenue (5)	(795,845)	(795,845)	(28)	0.0%
Public Health	**5,308,196**	**5,308,196**	**1,758,760**	**33.1%**
Appropriations	**10,129,111**	**10,289,022**	**1,969,441**	**19.1%**
Personnel (1)	2,425,936	2,501,619	412,729	16.5%
Equipment (2)	0	8,921	0	0.0%
Contractual (4)	6,357,134	6,388,851	1,282,867	20.1%
Employee Benefits (8)	1,346,041	1,389,632	273,846	19.7%
Revenue	**(4,820,915)**	**(4,980,826)**	**(210,681)**	**4.2%**
Revenue (5)	(4,820,915)	(4,980,826)	(210,681)	4.2%
Real Property	**781,929**	**781,965**	**(140,257)**	**-17.9%**
Appropriations	**1,279,579**	**1,279,615**	**252,741**	**19.8%**
Personnel (1)	727,155	727,155	130,770	18.0%
Contractual (4)	108,233	108,269	19,900	18.4%
Employee Benefits (8)	444,191	444,191	102,071	23.0%
Revenue	**(497,650)**	**(497,650)**	**(392,998)**	**79.0%**
Revenue (5)	(497,650)	(497,650)	(392,998)	79.0%
Sheriff	**16,118,942**	**16,436,167**	**3,636,247**	**22.1%**
Appropriations	**17,853,703**	**23,321,312**	**4,357,398**	**18.7%**
Personnel (1)	9,887,409	11,199,452	2,144,865	19.2%
Equipment (2)	596,400	1,012,518	131,489	13.0%
Contractual (4)	2,777,784	5,734,290	984,046	17.2%
Employee Benefits (8)	4,592,110	5,375,052	1,096,998	20.4%
Revenue	**(1,734,761)**	**(6,885,145)**	**(721,151)**	**10.5%**
Revenue (5)	(1,734,761)	(6,885,145)	(721,151)	10.5%
Social Services	**44,087,366**	**44,088,504**	**9,506,666**	**21.6%**
Appropriations	**87,886,029**	**87,933,675**	**17,093,317**	**19.4%**
Personnel (1)	15,877,963	15,877,963	2,962,504	18.7%
Equipment (2)	163,100	164,239	80,914	49.3%
Contractual (4)	63,276,127	63,322,634	12,220,164	19.3%
Employee Benefits (8)	8,568,839	8,568,839	1,829,736	21.4%
Revenue	**(43,798,664)**	**(43,845,171)**	**(7,586,650)**	**17.3%**
Revenue (5)	(43,798,664)	(43,845,171)	(7,586,650)	17.3%

2026 St. Lawrence County Quarterly Budget Report

	Adopted County Cost	Modified Budget	First Quarter Performance	Percent of Modified Budget
Treasurer	**(31,677,540)**	**(91,965,508)**	**(55,879,866)**	**60.8%**
Appropriations	**102,639,965**	**102,489,508**	**30,977,634**	**30.2%**
Personnel (1)	1,027,090	1,027,090	215,692	21.0%
Contractual (4)	32,189,263	32,038,806	7,681,025	24.0%
Debt Principal Payments (6)	1,515,000	1,515,000	0	0.0%
Debt Interest Payments (7)	500,875	500,875	8,150	1.6%
Employee Benefits (8)	53,937,202	53,937,202	9,602,231	17.8%
Fund Transfers (9)	13,470,535	13,470,535	13,470,535	100.0%
Revenue	**(134,317,505)**	**(194,455,016)**	**(86,857,500)**	**44.7%**
Revenue (5)	(134,317,505)	(194,455,016)	(86,857,500)	44.7%
Veterans Services	**169,705**	**169,705**	**40,745**	**24.0%**
Appropriations	**194,705**	**194,705**	**40,745**	**20.9%**
Personnel (1)	145,471	145,471	31,167	21.4%
Contractual (4)	10,355	10,355	603	5.8%
Employee Benefits (8)	38,879	38,879	8,976	23.1%
Revenue	**(25,000)**	**(25,000)**	**0**	**0.0%**
Revenue (5)	(25,000)	(25,000)	0	0.0%
Weights & Measures	**118,662**	**118,662**	**18,767**	**15.8%**
Appropriations	**210,662**	**210,662**	**42,652**	**20.2%**
Personnel (1)	128,351	128,351	26,947	21.0%
Equipment (2)	2,430	2,430	0	0.0%
Contractual (4)	20,339	20,339	1,634	8.0%
Employee Benefits (8)	59,542	59,542	14,071	23.6%
Revenue	**(92,000)**	**(92,000)**	**(23,885)**	**26.0%**
Revenue (5)	(92,000)	(92,000)	(23,885)	26.0%
Youth Bureau	**175,075**	**175,434**	**49,599**	**28.3%**
Appropriations	**427,440**	**427,799**	**77,941**	**18.2%**
Personnel (1)	139,113	139,113	25,729	18.5%
Contractual (4)	228,652	229,011	38,231	16.7%
Employee Benefits (8)	59,675	59,675	13,980	23.4%
Revenue	**(252,365)**	**(252,365)**	**(28,342)**	**11.2%**
Revenue (5)	(252,365)	(252,365)	(28,342)	11.2%

2026 St. Lawrence County Quarterly Budget Report

	Adopted County Cost	Modified Budget	First Quarter Performance	Percent of Modified Budget
1. General Fund	**62,307,098**	**3,578,409**	**(34,043,946)**	**-951.4%**
Appropriations	**278,564,232**	**296,017,631**	**68,759,482**	**23.2%**
Personnel (1)	50,348,402	52,523,125	9,662,365	18.4%
Equipment (2)	1,042,256	5,736,791	1,422,802	24.8%
Contractual (4)	132,110,366	141,444,432	28,969,781	20.5%
Debt Principal Payments (6)	1,515,000	1,515,000	0	0.0%
Debt Interest Payments (7)	500,875	500,875	8,150	1.6%
Employee Benefits (8)	79,576,798	80,826,874	15,225,849	18.8%
Fund Transfers (9)	13,470,535	13,470,535	13,470,535	100.0%
Revenue	**(216,257,134)**	**(292,439,222)**	**(102,803,429)**	**35.2%**
Revenue (5)	(216,257,134)	(292,439,222)	(102,803,429)	35.2%
3. County Road (Highway)	**0**	**494,885**	**(11,785,072)**	**-2381.4%**
Appropriations	**35,267,118**	**35,762,003**	**5,386,150**	**15.1%**
Personnel (1)	4,445,821	4,445,821	899,285	20.2%
Contractual (4)	19,409,861	19,904,746	3,823,867	19.2%
Debt Principal Payments (6)	114,000	114,000	0	0.0%
Debt Interest Payments (7)	34,140	34,140	17,070	50.0%
Employee Benefits (8)	2,360,174	2,360,174	557,098	23.6%
Fund Transfers (9)	8,903,122	8,903,122	88,829	1.0%
Revenue	**(35,267,118)**	**(35,267,118)**	**(17,171,222)**	**48.7%**
Revenue (5)	(21,028,254)	(21,028,254)	(2,932,358)	13.9%
Fund Transfers (9)	(14,238,864)	(14,238,864)	(14,238,864)	100.0%
4. Road Machinery (Highway)	**0**	**920,812**	**935,814**	**101.6%**
Appropriations	**6,550,505**	**7,471,317**	**2,148,931**	**28.8%**
Personnel (1)	835,622	835,622	168,533	20.2%
Equipment (2)	250,000	1,170,812	16,274	1.4%
Contractual (4)	3,674,028	3,674,028	774,595	21.1%
Debt Principal Payments (6)	441,000	441,000	270,000	61.2%
Debt Interest Payments (7)	67,848	67,848	35,274	52.0%
Employee Benefits (8)	513,678	513,678	115,926	22.6%
Fund Transfers (9)	768,329	768,329	768,329	100.0%
Revenue	**(6,550,505)**	**(6,550,505)**	**(1,213,117)**	**18.5%**
Revenue (5)	(6,550,505)	(6,550,505)	(1,213,117)	18.5%

2026 St. Lawrence County Quarterly Budget Report

	Adopted County Cost	Modified Budget	First Quarter Performance	Percent of Modified Budget
5. Solid Waste	**0**	**0**	**(310,592)**	
Appropriations	**6,256,593**	**6,256,593**	**1,000,715**	**16.0%**
Personnel (1)	1,210,261	1,210,261	233,510	19.3%
Equipment (2)	200,000	200,000	0	0.0%
Contractual (4)	4,096,012	4,096,012	640,279	15.6%
Employee Benefits (8)	750,320	750,320	126,925	16.9%
Revenue	**(6,256,593)**	**(6,256,593)**	**(1,311,307)**	**21.0%**
Revenue (5)	(6,256,593)	(6,256,593)	(1,311,307)	21.0%
7. Self Insurance (County Attorney)	**0**	**0**	**(2,700,869)**	
Appropriations	**4,322,229**	**4,322,229**	**991,801**	**22.9%**
Personnel (1)	183,357	183,357	39,352	21.5%
Contractual (4)	4,055,252	4,055,252	933,821	23.0%
Employee Benefits (8)	83,620	83,620	18,629	22.3%
Revenue	**(4,322,229)**	**(4,322,229)**	**(3,692,671)**	**85.4%**
Revenue (5)	(4,322,229)	(4,322,229)	(3,692,671)	85.4%
8. Liability/Casualty (County Attorney)	**0**	**300,000**	**86,247**	**28.7%**
Appropriations	**1,086,265**	**1,386,265**	**98,176**	**7.1%**
Personnel (1)	208,384	208,384	41,551	19.9%
Contractual (4)	784,035	1,084,035	34,600	3.2%
Employee Benefits (8)	93,846	93,846	22,026	23.5%
Revenue	**(1,086,265)**	**(1,086,265)**	**(11,930)**	**1.1%**
Revenue (5)	(1,086,265)	(1,086,265)	(11,930)	1.1%
6. Capital Fund	**8,624,992**	**4,964,992**	**985,999**	**19.9%**
County Administrator	**4,410,967**	**4,410,967**	**656,934**	**14.9%**
ARP 6.1 Public Safety Complex	**0**	**0**	**0**	
Appropriations	**42,996**	**42,996**	**0**	**0.0%**
Revenue	**(42,996)**	**(42,996)**	**0**	**0.0%**
Facilities Improvement	**4,410,967**	**4,410,967**	**656,934**	**14.9%**
BDUP (Misc. Building Upgrades)	**(82,765)**	**(82,765)**	**6,299**	**-7.6%**
CB (Court Building Facility Improvements)	**3,000,000**	**3,000,000**	**242,775**	**8.1%**
EM (Elevator Maintenance)	**(20,356)**	**(20,356)**	**0**	**0.0%**
ERDA (Clean Energy Community Program)	**150,494**	**150,494**	**0**	**0.0%**
FMCT (Family Court Project)	**(43,133)**	**(43,133)**	**4,525**	**-10.5%**
OJL (Old Jail Project)	**(3,680)**	**(3,680)**	**0**	**0.0%**
PSC (Public Safety Complex)	**598,980**	**598,980**	**(256)**	**0.0%**
WR (Window Replacement Project)	**811,427**	**811,427**	**403,590**	**49.7%**

2026 St. Lawrence County Quarterly Budget Report

	Adopted County Cost	Modified Budget	First Quarter Performance	Percent of Modified Budget
Highway	4,083,865	5,126,987	417,895	8.2%
Highway Infrastructure Projects	3,660,000	4,703,122	88,830	1.9%
Highway Admin & Maint Facilities	289,125	289,125	259,200	89.6%
POM (Highway Admin & Maint. Facilities)	289,125	289,125	259,200	89.6%
Tropical Storm Damage	134,740	134,740	69,865	51.9%
TSD	134,740	134,740	69,865	51.9%
Information Technology	65,000	65,000	0	0.0%
Time & Attendence Project	65,000	65,000	0	0.0%
Treasurer	65,160	(4,637,962)	(88,830)	1.9%
Highway Admin & Maint Facilities	0	(4,703,122)	(88,830)	1.9%
Space Studies	61,268	61,268	0	0.0%
Tax System	3,892	3,892	0	0.0%

May 4, 2026

Finance Committee: 4-27-2026

RESOLUTION NO.

AUTHORIZATION TO SEPARATE ADMINISTRATION OF THE DEPARTMENTS OF HIGHWAYS AND SOLID WASTE AND CREATING THE DIRECTOR OF SOLID WASTE IN ST. LAWRENCE COUNTY

By Mr. Hull, Chair, Finance Committee
Co-Sponsored by Mr. Smithers, District 5; Mr. Lightfoot, District 3; Ms. Curran, District 15

WHEREAS, the Departments of Highways and Solid Waste have been combined administratively since the Solid Waste Development Authority (SWDA) was absorbed into the County and an Enterprise Fund was created in 1996 via Resolution No. 280-96 with a request for formal approval from New York State in 1997 via Resolution No. 100-97, and

WHEREAS, the budgets exist as three (3) separate funds already; the Road Fund (Fund 3) and the Road Machinery Fund (Fund 4) for Highway operations and the Enterprise Fund (Fund 5) for Solid Waste which provides for the clear accounting of $37M Highway Budget and $4M for Solid Waste Budget in 2026, and

WHEREAS, in recent years, the work of the Department of Highways has increased with the investment in three (3) outpost locations and two (2) major equipment investments, and the capital project for the Highway Facility for Maintenance and Administration moving forward which will require the Superintendent of Highways to focus their efforts entirely on county highways and bridges, and

WHEREAS, the Department of Solid Waste has four (4) transfer station locations in the County: Gouverneur, Massena, Ogdensburg, and Star Lake, which require more direct oversight as the County prepares for a major investment in the equipment to move and transport Solid Waste to the landfill in Rodman along with disposal of recyclables, and the facilities at each location, and

WHEREAS, staffing in the Solid Waste Department for 2026 is currently at 18.1 full-time equivalents (FTEs) with one (1) Deputy Director, three (3) clerical, three (3) supervisors, and eleven (11) Heavy Equipment Operators, and

WHEREAS, the Enterprise Fund currently supports ten (10%) percent or .10 FTE of the salary of the Superintendent of Highways, and

WHEREAS, the Highway Committee and the Solid Waste Committee recommend that the daily operations of Highways be the focus of the Superintendent of Highways and the administrative functions of Solid Waste be overseen by a new Position of Director of Solid Waste (Position No. 405000001 for the operations of Solid Waste and fiscal management of the Enterprise Fund Budget, and

WHEREAS, in the near future, the Board of Legislators will consider an investment in the facilities and equipment of Solid Waste, and it is critical to separate the functions of each department at this time to properly manage the changes and ensure that efficiency goals and objectives are reached,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the full administrative separation of the Department of Highways and the Department of Solid Waste, and

BE IT FURTHER RESOLVED that Board of Legislators authorizes the County Adminsitrator to create one (1) Director of Solid Waste and requests that the Chair appoint a Search Committee to recruit and recommend a qualified candidate to the Board to oversee operations of the Department.

May 4, 2026

Finance Committee: 4-27-2026

RESOLUTION NO.

AUTHORIZING THE CHAIR OR DESIGNEE TO APPROVE DOCUMENTS RELATED TO FEDERAL OR STATE FUNDED TRANSPORTATION PROJECTS

By Mr. Hull, Chair, Finance Committee

WHEREAS, various Federal or State-aided transportation programs, as authorized by the action of U.S. Congress or the New York State Legislature, require local municipal approvals, applications, and agreements for projects receiving funding, and

WHEREAS, The Locally Administered Federal Aid Procedures (LAFA) manual from the New York State Department of Transportation requires that of these documents, Non-Standard Feature Approval, Design Approval, and Contract Document Approval must be given by the Chair, and

WHEREAS, Approvals of other required documents, including but not limited to SEQR determinations, Right-of-Way Certificates, State and federal permits, utility relocation and/or railroad agreements, construction contracts and reimbursement requests, may be delegated by the Chair,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Chair to approve any documents required to progress these Federal or State projects that have been authorized by the County, and

BE IT FURTHER RESOLVED that the Board of Legislators authorizes the Chair to delegate this authority to the extent permitted by the LAFA guidelines to the appropriate County officials.

May 4, 2026

Finance Committee: 4-27-2026

RESOLUTION NO.

AUTHORIZING THE CHAIR TO SIGN A NINE-MONTH EXTENSION WITH THE RURAL LAW CENTER OF NEW YORK FOR INDIGENT APPELLATE REPRESENTATION

By Mr. Hull, Chair, Finance Committee

WHEREAS, St. Lawrence County is statutorily required to provide appellate representation for indigent litigants and has contracted this work to the Rural Law Center since 2014 for assignments from the Appellate Division, Third Department, and the St. Lawrence County Court Judges, for appeals from local courts to County Court, and

WHEREAS, the legal work associated with appellate work is highly specialized and the Assigned Counsel Program has not been successful in finding or maintaining attorneys who can provide this type of work so the Rural Law Center (RLC) of New York is a non-profit, 501(c)(3) legal services organization that provides legal services to low-income New Yorkers residing in counties including St. Lawrence, and

WHEREAS, since 2014, the RLC has worked in collaboration with the New York State Bar Association's Committee on Courts of Appellate Jurisdiction, as the Committee created a unique Pro Bono Appeals Program that provides attorneys for appellate services in the Third and Fourth Judicial Department which includes work for St. Lawrence County, and

WHEREAS, Resolution No. 81-2014 established the relationship with the RLC and Resolution Nos. 161-2017, 123-2019, 126-2022, 153-2023, 196-2024, and 199-2025 authorized the continuation of their work at varying amounts conscious of the change in caseloads, and

WHEREAS, the current contract ended on March 31, 2026, and

WHEREAS, it is the desire of both the RLC and St. Lawrence County to change from the current April through March contract period to January through December, requiring a nine (9) month extension from April 1, 2026 through December 31, 2026, and

WHEREAS, the RLC has experienced appellate attorneys on staff with extensive criminal and family law appellate expertise, and employs experienced appellate support staff capable of providing high quality appellate representation for up to 45 appeals for nine (9) months at total cost to St. Lawrence County (IA011704 430AC) of $135,000, or $45,000 per quarter, which represents no change in cost and is currently in the 2026 budget, and

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Chair to sign a contract extension with the Rural Law Center of New York for the provision of indigent appellate representation for a nine (9) month term, retroactive to April 1, 2026, through December 31, 2026, upon approval of the County Attorney, and

BE IT FURTHER RESOLVED that St. Lawrence County will pay the Rural Law Center $135,000 for the provision of appellate services (IA011704 430AC), for the period of April 1, 2026 through December 31, 2026, with payments being made in quarterly installments of $45,000, and with quarterly work reports continuing to be provided to the County Administrator, and

BE IT FURTHER RESOLVED that additional appellate work above the forty-five (45) appeals will be paid at $3,500 per additional appeal, and

BE IT FURTHER RESOLVED that the contract be retroactive to April 1, 2026, upon adoption of the resolution.

May 4, 2026

Finance Committee: 4-27-2026

RESOLUTION NO.

AUTHORIZING THE CHAIR TO EXECUTE AN EASEMENT OPTION AGREEMENT AND TEMPORARY ACCESS ROAD EASEMENT WITH NIAGARA MOHAWK POWER CORPORATION D/B/A NATIONAL GRID FOR PROPERTY IDENTIFIED AS TAX MAP PARCEL CNNI-041.000/67.003-2-21

By Mr. Hull, Chair, Finance Committee

WHEREAS, Niagara Mohawk Power Corporation d/b/a National Grid is undertaking the CLCPA – Colton to Nicholville Transmission Project, and

WHEREAS, the CLCPA – Colton to Nicholville Transmission Project is part of New York State's Climate Leadership and Community Protection Act (CLCPA) efforts to enhance electric grid infrastructure and facilitate the transmission of cleaner energy across the region, and

WHEREAS, the project involves rebuilding an existing 115kV transmission line from the Nicholville Substation to the Colton Substation to create a more robust, resilient, and secure energy network for customers and communities, and

WHEREAS, the County of St. Lawrence owns or has an interest in real property identified as Tax Map Parcel CNNI-041.000/67.003-2-21, and

WHEREAS, National Grid has requested both an option to purchase a permanent utility easement and a temporary access road easement for construction and maintenance purposes associated with this project, and

WHEREAS, correspondence dated October 24, 2025 indicates compensation in the amount of $6,553.50 for the easement area and $1,000 option payment, and

WHEREAS, additional correspondence dated November 12, 2025 provides for compensation in the amount of $1,890 for the temporary access road easement, and

WHEREAS, it is necessary to authorize execution of the required agreements to facilitate the project,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Chair to execute an Easement Option Agreement, Temporary Access Road Easement Agreement, Memorandum of Option, and any related documents necessary to grant both a permanent utility easement and temporary access easement to Niagara Mohawk Power Corporation d/b/a National Grid for the above-referenced parcel, upon approval of the County Attorney, and

BE IT FURTHER RESOLVED that the Board of Legislators authorizes the Chair to execute all associated documents, including payment schedules and tax forms, as required to complete the transaction.

May 4, 2026

Finance Committee: 4-27-2026

RESOLUTION NO.

AUTHORIZING THE CHAIR TO EXECUTE AN EASEMENT OPTION AGREEMENT WITH NIAGARA MOHAWK POWER CORPORATION D/B/A NATIONAL GRID FOR PROPERTY IDENTIFIED AS TAX MAP PARCEL CNNI-069.000/78.002-1-69

By Mr. Hull, Chair, Finance Committee

WHEREAS, Niagara Mohawk Power Corporation d/b/a National Grid is undertaking the CLCPA – Colton to Nicholville Transmission Project, and

WHEREAS, the CLCPA – Colton to Nicholville Transmission Project is part of New York State's Climate Leadership and Community Protection Act (CLCPA) initiatives to modernize the electric transmission system and support the delivery of cleaner, more reliable energy, and

WHEREAS, the project includes the reconstruction and upgrade of an existing 115kV transmission line between the Nicholville Substation in Nicholville, New York and the Colton Substation in Colton, New York to improve system reliability and resiliency, and

WHEREAS, the County of St. Lawrence owns or has an interest in real property identified as Tax Map Parcel CNNI-069.000/78.002-1-69, and

WHEREAS, National Grid has requested an option to purchase a permanent utility easement across said property in connection with this transmission project, and

WHEREAS, correspondence received from National Grid to the County dated October 24, 2025 outlines compensation in the amount of $7,020 for the easement area and $1,000 for the option, and

WHEREAS, it is necessary to authorize execution of the required documents to effectuate this agreement,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Chair to execute an Easement Option Agreement, Memorandum of Option, and any related documents necessary to convey a permanent utility easement to Niagara Mohawk Power Corporation d/b/a National Grid for the above-referenced parcel, upon approval of the County Attorney, and

BE IT FURTHER RESOLVED that the Board of Legislators authorizes the Chair to execute all associated documents, including payment schedules and tax forms, as required to complete the transaction.

May 4, 2026

Finance Committee: 4-27-2026

RESOLUTION NO.

AUTHORIZING THE CHAIR TO EXECUTE A GRANT OF EASEMENT TO NIAGARA MOHAWK POWER CORPORATION AND EDWARDS TELEPHONE COMPANY FOR THE BENEFIT OF PROPERTY OWNED BY ELI TRACY AND TAMMY TRACY LOCATED IN THE TOWN OF HERMON

By Mr. Hull, Chair, Finance Committee

WHEREAS, the County of St. Lawrence owns real property located on Campbell Road in the Town of Hermon, identified as Tax Map Parcel No. 146.004-1-33, and

WHEREAS, Eli and Tammy Tracy, owners of property located at 24 Coffey Road in the Town of Hermon (Tax Map Parcel No. 146.004-1-18.2), have requested that the County grant an easement to facilitate utility service to their new residence, and

WHEREAS, Niagara Mohawk Power Corporation d/b/a National Grid and Edwards Telephone Company have requested a perpetual, non-exclusive easement and right-of-way across County-owned property to construct, install, operate, and maintain electric and telecommunications facilities necessary to provide such service, and

WHEREAS, the proposed easement area is described in the Grant of Easement and depicted in accompanying mapping, which shows the location along Coffey Road including existing and proposed overhead conductors and utility poles, and

WHEREAS, the easement will allow for the installation and maintenance of utility infrastructure, including poles, wires, anchors, and related equipment, and includes rights of access for construction and maintenance as detailed in the easement document, and

WHEREAS, the requested easement is necessary to provide essential electric and telephone service to a residential property and will not materially interfere with County use of the land,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Chair to execute a Grant of Easement to Niagara Mohawk Power Corporation d/b/a National Grid and Edwards Telephone Company for a perpetual, non-exclusive easement across County-owned property identified as Tax Map Parcel No. 146.004-1-33 in the Town of Hermon, upon approval of the County Attorney, and

BE IT FURTHER RESOLVED that the Board of Legislators authorizes the Chair to execute any and all related documents necessary to effectuate this easement.

May 4, 2026

Finance Committee: 4-27-2026

RESOLUTION NO.

AUTHORIZING THE CHAIR TO SIGN A TRANSIT READY NY FUNDING APPLICATION FOR A PUBLIC TRANSIT OPERATION AND MAINTENANCE FACILITY

By Mr. Hull, Chair, Finance Committee

WHEREAS, the New York State Department of Transportation (DOT) issued a Notice of Funding Availability for up to $2.5M to rural transit systems for eligible capital projects under the Transit Ready NY Program, and

WHEREAS, eligible projects must have a minimum useful life of ten (10) years and include transit garages, vehicle storage, maintenance facilities, operational/service centers, and public transit facilities, and

WHEREAS, the success of ridership with Public Transit and expanded fleet size have outgrown the capacity of the existing garage and dispatch building at 6 Commerce Lane, and

WHEREAS, a new operation and maintenance facility would consolidate the location for fleet maintenance, repairs, and mandatory DOT inspections, and would centralize the administrative functions for bus operations, First Mile Last Mile, and Mobility Management, and

WHEREAS, the sources of funds to pay for this project are Federal 5311 capital funding, Transit Ready NY, The Arc Jefferson - St. Lawrence, and Accelerated Transit Capital, and

WHEREAS, while Transit Ready NY does not require a local match, the County's bus operator, The Arc Jefferson - St. Lawrence, will contribute land to the County, and $1.65M on behalf of the County in order to leverage Federal 5311 capital funding, and

WHEREAS, State funds must be obligated within three (3) years of an executed grant agreement,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Chair to sign a Transit Ready NY funding application for a Public Transit operation and maintenance facility, upon approval of the County Attorney.

May 4, 2026

Finance Committee: 4-27-2026

RESOLUTION NO.

AUTHORIZING THE CHAIR TO SIGN A FIVE-YEAR AGREEMENT WITH AXON ENTERPRISE, INC. FOR BODY-WORN CAMERAS FOR THE SHERIFF'S OFFICE AND MODIFYING THE 2026 BUDGET FOR THE SHERIFF'S OFFICE

By Mr. Hull, Chair, Finance Committee

WHEREAS, Resolution No. 356-2020 adopted an implementation plan in accordance with Executive Order No. 203, which included the deployment of body-worn cameras within the St. Lawrence County Sheriff's Office, and

WHEREAS, body-worn camera equipment purchased in 2021 is now in need of replacement, and the Sheriff's Office has identified the need to expand coverage to all necessary personnel within its Criminal, Civil, and Correctional Divisions, and

WHEREAS, the Sheriff's Office has received revenue from workers' compensation reimbursement that is in excess of the budgeted amount in 2026, and

WHEREAS, Axon Enterprise, Inc. provides body-worn cameras and associated hardware, software, warranties, and support services necessary for the operation of such a system, and

WHEREAS, the proposed agreement is for a term of five (5) years, commencing in 2026 and ending in 2031, at a total cost of $443,545.20 (S1031102 25000, S4031502 25000, S3039894 45300 SPO1) with payments to be made in five (5) equal annual installments of $88,709.04 (2026 – 2030), and

WHEREAS, the Sheriff's Office has applied for grant funding to offset the cost of this agreement, but no award determinations have been made at this time,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Chair to sign a five-year agreement with Axon Enterprise, Inc. for body-worn cameras for the Sheriff's Office, upon approval of the County Attorney, and

BE IT FURTHER RESOLVED that the Board of Legislators authorizes the Treasurer to modify the 2026 Budget for the Sheriff's Office, as follows:

DECREASE APPROPRIATIONS:

S1031104 45300	S CRIM Uniforms & Clothing	$18,600

INCREASE REVENUE:

S4026835 550WC	S LR W/C Reimbursement Salary	$45,967

INCREASE APPROPRIATIONS:

S1031102 25000	S CRIM Technical Equipment	$29,083
S4031502 25000	S JAIL Technical Equipment	35,484
		$64,567

May 4, 2026

Finance Committee: 4-27-2026

RESOLUTION NO.

AUTHORIZING THE CHAIR TO SIGN AN AGREEMENT WITH TYLER TECHNOLOGIES FOR IMPLEMENTATION OF MUNIS CLOUD SERVICES AND MODIFYING THE 2026 BUDGET FOR INFORMATION TECHNOLOGY

By Mr. Hull, Chair, Finance Committee

WHEREAS, Tyler Technologies, the company which supports the Munis payroll and financial system for the County, has been running on local servers since its original implementation in 2013, and

WHEREAS, Tyler Technologies has a cloud version of Munis available and is strongly encouraging its users to move to this cloud version for a cost of $277,330 per year which is $125,531 different from the cost in 2026, and

WHEREAS, in 2024 a reserve was created and funds set aside as a planning measure for when the Project was ready to move forward, and

WHEREAS, there are efficiencies to be gained from this migration such as assurance of the latest software fixes and updates as well as backups, and

WHEREAS, Tyler participated in the competitive bid process in response to Sourcewell RFP #060624 by submitting a proposal, on which Sourcewell awarded Tyler a Sourcewell contract, numbered 060624-TTI, and

WHEREAS, documentation of the Sourcewell competitive bid process, as well as Tyler's contract with and pricing information for Sourcewell is available at https://www.sourcewell-mn.gov/cooperativepurchasing/060624-TTI, and

WHEREAS, the County is interested in completing the competitive acquisition process by utilizing the Sourcewell Contract to procure certain software functionality indicated in the Investment Summary from Tyler, which Tyler agrees to deliver pursuant to the Sourcewell Contract,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Chair to sign an agreement with Tyler Technologies for implementation of MUNIS Cloud services, upon approval of the County Attorney, and

BE IT FURTHER RESOLVED that the Board of Legislators authorizes the Treasurer to modify the 2026 Budget for Information Technology, as follows:

<u>DECREASE ERP TECHNOLOGY UPGRADE RESERVE:</u>

01TG0899 50300 ERP	ERP Technology Upgrade Res	$205,108

INCREASE APPROPRIATED FUND BALANCE:

01TG0910 50300	Fund Balance, Unreserved Appropriated	$205,108

INCREASE APPROPRIATIONS:

CD016804 42004 ERP	C IT ERP Software	$205,108