FIRST SPECIAL SESSION

Johnstown, NY

May 25, 2023

Roll Call – Quorum Present

Supervisors: Argotsinger, Blackmon, Born, Bowman, Bradt, Breh, Callery, Fagan, Fogarty, Greene, Groff, Horton, Howard, Kinowski, Kissinger, Lauria, Potter, Wilson TOTAL: Present: 18 Absent: 2 (Supervisors Goderie and Young)

Chairman Horton called the meeting to order at 1:00 p.m. Administrative Officer/Clerk of the Board Jon R. Stead read the following Special Call Notice:

12 May 2023

Mr. Jon R. Stead, Administrative Officer/Clerk of the Board Fulton County Board of Supervisors County Office Building 223 W. Main Street Johnstown, NY 12095

Dear Mr. Stead:

You are hereby requested to call a special meeting of the Board of Supervisors to be held in the Supervisors' Chambers, County Building, Johnstown, NY, on Thursday, 25 May 2023, at 1:00 p.m., to consider and take action by resolution or otherwise deemed necessary or advisable by the Board regarding the following matters:

- 1. To consider a Resolution Requesting Special Home Rule Legislation Authorizing Extension of Additional Rate of Sales and Compensating Use Taxes and Authorizing the Cities of Gloversville and Johnstown to Preempt Such Additional Rate.
- 2. To consider a Resolution Requesting Special Home Rule Legislation to Extend the "Additional Mortgage Tax" in Fulton County.
- 3. For the transaction of such other business directly connected with the above matters as may properly come before the Board at that time.

Sincerely,

Scott M. Horton Chairman of the Board

Following the Pledge of Allegiance, Administrative Officer/Clerk of the Board Stead completed roll call with Supervisors Goderie and Young absent. Mr. Stead stated that the end of Session is June 8, 2023 for the State Assembly. Therefore, a Special Meeting was necessary to act on the Home Rule Requests listed in the Special Call Notice. Mr. Stead noted that the Board will have to enact a Resolution to extend the Additional Sales Tax and Additional Mortgage Tax at an upcoming meeting once final approval is granted in the Legislature.

STATE OF NEW YORK))SS. COUNTY OF FULTON)

Pursuant to the attached call, duly signed by the Chairman of the Board of Supervisors of Fulton County on the 12th day of May 2023, a copy of the following notice was duly mailed at the Post Office, City of Johnstown, New York, in the post-paid sealed envelope, addressed to each supervisor at their respective place of residence on the 12th day of May 2023.

Pursuant to the call of the Chairman of the Board under the rules of the Board and amendments thereof, I am instructed to call a special meeting of the Board of Supervisors of the County of Fulton, to be held in the Supervisors' Chambers, County Building, Johnstown, NY, on Thursday, 25 May 2023, at 1:00 p.m., to consider and take action by resolution or otherwise deemed necessary or advisable by the Board regarding the following matters:

- 1. To consider a Resolution Requesting Special Home Rule Legislation Authorizing Extension of Additional Rate of Sales and Compensating Use Taxes and Authorizing the Cities of Gloversville and Johnstown to Preempt Such Additional Rate.
- 2. To consider a Resolution Requesting Special Home Rule Legislation to Extend the "Additional Mortgage Tax" in Fulton County.
- 3. For the transaction of such other business directly connected with the above matters as may properly come before the Board at that time.

No. 232 (Resolution Requesting Special Home Rule Legislation Authorizing Extension of Additional Rate of Sales and Compensating Use Taxes and Authorizing the Cities of Gloversville and Johnstown to Preempt Such Additional Rate): Administrative Officer Stead advised that the Special Home Rule Requests will be sent Overnight Mail via USPS to ensure delivery by the end of business, Friday, 26 May 2023. He stated that the Senate was already voted on the extensions for the Additional Sales and Additional Mortgage Tax; however, the Assembly will be voting on said extensions next week.

Upon a motion by Supervisor Callery, seconded by Supervisor Greene and unanimously carried, the Board adjourned at 1:09 p.m.

Jon R. Stead, Administrative Office	er/ DATE

Resolution No. 232

Supervisor HOWARD offered the following Resolution and moved its adoption:

RESOLUTION REQUESTING SPECIAL HOME RULE LEGISLATION AUTHORIZING EXTENSION OF ADDITIONAL RATE OF SALES AND COMPENSATING USE TAXES AND AUTHORIZING THE CITIES OF GLOVERSVILLE AND JOHNSTOWN TO PREEMPT SUCH ADDITIONAL RATE

WHEREAS, Resolution 259 of 2009 increased taxes on sales and uses of tangible personal property and certain services, on occupancy of hotel rooms and on amusement charges, pursuant to Article 29 of the Tax Law of the State of New York by an additional 1 percent, in accordance with special State Home Rule legislation by the NYS Legislature; and

WHEREAS, Resolution 115 of 2020 extended taxes on sales and uses of tangible personal property and certain services, on occupancy of hotel rooms and on amusement charges pursuant to Article 29 of the Tax Law of the State of New York through November 30, 2023; and

WHEREAS, extension of the additional 1 percent County sales tax can provide a mechanism to reduce the County's reliance on the property tax to fund government operations; and

WHEREAS, the Finance Committee recommends requesting continuation of special Home Rule legislation to grant the County of Fulton the local option to impose an additional rate of sales and compensating use taxes and the Cities of Gloversville or Johnstown to preempt such additional rate; and

WHEREAS, appropriate Home Rule legislation will be introduced in the form of Senate Bill S.6533 and Assembly Bill A.6694 to grant the County of Fulton the local option to impose an "additional rate of sales and compensating use taxes" equal to 1 percent beyond November 30, 2023; now, therefore be it

RESOLVED, That the Fulton County Board of Supervisors by this Resolution, requests State legislative approval of Home Rule Legislation to grant the County of Fulton the local option to impose an "additional rate of sales and compensating use taxes in an amount equal to 1 percent additional to the 3 percent already enacted and the Cities of Gloversville or Johnstown to preempt such additional rate; and, be it further

RESOLVED, That the Chairman of the Board, as appropriate, be and hereby is authorized to sign a "Home Rule Request" and related documentation related to the local option to impose an additional rate of sales and compensating use taxes; and, be it further

Resolution No. 232 (Continued)

RESOLVED, That certified copies of this Resolution be forwarded to the County Treasurer, County Attorney, Governor Hochul, Senate Majority Leader Andrea Stewart-Cousins, Assembly Speaker Carl Heastie, Senator Mark Walczyk, Assemblyman Robert Smullen, Assemblyman Matt Simpson, Assemblywoman Mary Beth Walsh, Budget Director/ County Auditor and Administrative Officer/Clerk of the Board, and to each and every other person, institution or agency which will further the purport of this Resolution.

Seconded by Supervisor CALLERY and adopted by the following vote:

TOTAL: Ayes: 18 Nays: 0 Absent: 2 (Supervisors Goderie and Young)

Resolution No. 233

Supervisor HOWARD offered the following Resolution and moved its adoption:

RESOLUTION REQUESTING SPECIAL HOME RULE LEGISLATION TO EXTEND THE "ADDITIONAL MORTGAGE TAX" IN FULTON COUNTY

WHEREAS, Resolution 199 of 2017 re-established an "Additional Mortgage Tax", in an amount of 25 cents per \$100.00 of debt, in accordance with special State Home Rule legislation approved by NYS Legislature; and

WHEREAS, Resolution 116 of 2020 requested Special Home Rule Legislation to extend the "Additional Mortgage Tax" in Fulton County through November 30, 2023; and

WHEREAS, appropriate Home Rule legislation to extend said "Additional Mortgage Tax" will be introduced in the form of Senate Bill S.6761 and Assembly Bill A.7118 to grant the County of Fulton the local option to impose an "additional mortgage recording tax" beyond November 30, 2023; now, therefore be it

RESOLVED, That the Fulton County Board of Supervisors by this Resolution, requests State legislative approval of Home Rule Legislation to grant the County of Fulton an extension of the local option to impose an "additional mortgage recording tax" on each deed recorded with the County of Fulton, effective December 1, 2023 through November 30, 2025; and, be it further

RESOLVED, That the Chairman of the Board, as appropriate, be and hereby is authorized to sign a "Home Rule Request" and related documentation related to the local option to impose an "additional mortgage recording tax"; and, be it further

RESOLVED, That certified copies of this Resolution be forwarded to the County Treasurer, County Attorney, Governor Hochul, Senate Majority Leader Andrea Stewart-Cousins, Assembly Speaker Carl Heastie, Senator Mark Walczyk, Assemblyman Robert Smullen, Assemblyman Matt Simpson, Assemblywoman Mary Beth Walsh, Budget Director/ County Auditor and Administrative Officer/ Clerk of the Board, and to each and every other person, institution or agency which will further the purport of this Resolution.

Seconded by Supervisor BREH and adopted by the following vote:

TOTAL: Ayes: 18 Nays: 0 Absent: 2 (Supervisors Goderie and Young)