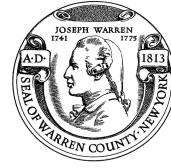


Warren County Board of Supervisors

BOARD MEETING
WEDNESDAY, DECEMBER 9, 2020



Note: As per Governor Cuomo's Executive Order 202.1: "Article 7 of the Public Officers Law, to the extent necessary to permit any public body to meet and take such actions authorized by the law without permitting in public in-person access to meetings and authorizing such meetings to be held remotely by conference call or similar service, provided that the public has the ability to view or listen to such proceeding and that such meetings are recorded and later transcribed".

NOTICE OF SPECIAL MEETING

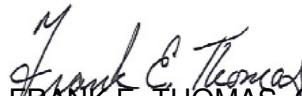
TO THE MEMBERS OF THE BOARD OF SUPERVISORS OF WARREN COUNTY:

You are hereby notified that I, FRANK E. THOMAS, Chairman of the Board of Supervisors of the County of Warren, pursuant to the power vested in me by Rule A.3 of the Rules of the Board of Supervisors, hereby call and convene a special meeting of the Board of Supervisors of Warren County to be held in the Supervisors' Room in the Warren County Municipal Center, Town of Queensbury, New York, on DECEMBER 9, 2020 AT 9:00 A.M., for the purpose of:

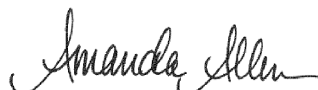
1. Introducing a Local Law to extend the Additional Mortgage Recording Tax in Warren County; and
2. To conduct such other business as may properly come before the Board of Supervisors.

The Clerk of the Board of Supervisors is hereby directed to call for the meeting and give written notice to all members of the Board of Supervisors of such meeting.

Dated: December 9, 2020


FRANK E. THOMAS, CHAIRMAN
Warren County Board of Supervisors

To the Members of the Board of Supervisors: At the direction of the Chairman of the Board, I am notifying you of the Special Meeting called for the time, place and purposes set forth above.


AMANDA ALLEN, CLERK
Warren County Board of Supervisors

The Board of Supervisors of the County of Warren convened at the Supervisors' Room in the Warren County Municipal Center, Lake George, New York, at 9:01 a.m.

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Mr. Frank E. Thomas presiding.

Salute to the flag was led by Supervisor Conover.

Roll called, the following members present:

Supervisors Conover, Leggett, Diamond, McDevitt, Braymer, Bruno, Frasier, Simpson, Hogan, Dickinson, Merlino, Strough, Wild, Magowan, Seeber, Beaty, Shepler, Geraghty and Thomas-19 Absent - 1 Supervisor Driscoll

Supervisors Leggett, Diamond, Simpson, Merlino, Wild, Magowan, Seeber, Shepler, Geraghty and Thomas were present at the meeting, while Supervisors Conover, McDevitt, Bruno, Frasier, Hogan, Dickinson, Strough and Beaty attended via teleconference.

Chairman Thomas noted the purpose of the Special Board Meeting was to propose reintroducing a Local Law to extend the Additional Mortgage Recording Tax in Warren County from 2021 until 2023, which had inadvertently expired on December 1, 2020. He stated this should have been brought before the Board in August or September of this year, but due to an oversight it was overlooked and the intent was to get it in back in place as soon as possible. He mentioned as stated by the law this additional tax would be commencing on February 1, 2021 and terminating December 1, 2023 and \$0.25 per \$100 per mortgage was allocated directly to the County.

A motion was made by Supervisor Strough and seconded by Supervisor Diamond to introduce Local Law No. 2 of 2020 entitled "A Local Law Imposing an Additional Mortgage Recording Tax in Warren County".

Supervisor Braymer requested that Pam Vogel, *County Clerk*, further explain the proposed Local Law. Ms. Vogel apprised as stated the local mortgage tax expired on December 1, 2020 and needed to be extended by Local Law, as this particular part of the County mortgage tax ran in cycles periodically. She explained the County collected the basic mortgage tax which was allocated to the towns and what was referred to as the additional mortgage tax was allocated directly to the County and the local mortgage tax which was also allocated to the County. She informed the additional mortgage tax began in 2008, which was renewable and required the legislation and authorizations not only from the County Local Law, but also from the State. She mentioned the one that had expired originated from Local Law No. 5 of 2019 which also had issues due to the New York State Legislature leaving session in June of 2018 without extending for this County and others, as well. She said when they reconvened the County was able to move forward by holding a meeting similar to this one in January of 2019 which allowed them to begin collecting the additional mortgage tax beginning April 1, 2019. She indicated the typical process had been for herself on these occasions to notify the Board that they needed to move forward with adopting a local law regarding this, apprising she had unintentionally forgotten to notify the Board this needed to be done before December 1st and she expressed regret for this mistake on her part. She stated any examination of conscious could certainly wait for another time, as their most important role right now was to move this forward. She respectfully requested that the Board move this item forward to allow for the Public Hearing to be held at the December 18th Board Meeting regarding the Local Law that would extend this additional mortgage tax and follow all the protocols for adopting a new Local Law. She noted she had prepared a table regarding what had been received in local mortgage tax which she distributed to the Board and hoped everyone had a chance to review. She stated the additional mortgage tax collected this year was more significant than prior years due to the pandemic.

Supervisor Magowan stated going forward he wanted to ensure there were steps in place to ensure this did not get overlooked again in future years.

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Supervisor Seeber asked if an outline could be provided for the public that highlighted when the different taxes were implemented and when they expired, as there were three different aspects to the mortgage tax and she believed it was important for them as a Board and Ms. Vogel as an elected official to be held accountable to their community on this because it was a significant amount of money. She said one of the things they could do to make it easier for the Public Hearing was provide the community with a one page synopsis which outlined what this mortgage tax really meant. She indicated she had voted in opposition of this during his first term on the Board and she would have a difficult time voting for this today, but she recognized it had already been budgeted for next year. She apprised she would like to have an in depth discussion regarding whether this tax was one they wanted to continue to mandate to their community before it expired in 2023. She restated providing some of the background information regarding this before the Public Hearing on December 18th would be helpful.

In response to Supervisor Seeber's request, Ms. Vogel advised she would review some of the handouts that were provided in 2008 regarding this and update them with some communication they had in 2019.

Supervisor Wild questioned what the total revenue the County realized from the additional mortgage tax was on an annual basis and how much of a deficit was anticipated because of this oversight. Chairman Thomas replied to date \$1,146,156 had been collected; in 2019 only \$772,481 was collected as a result of the delay due to issues with the State Legislature; in 2018 \$999,000 was collected; and the 2017 total was around the same. Supervisor Wild inquired what the anticipated shortfall was as a result of this and Chairman Thomas responded he would surmise the shortage to be around \$160,000.

Chairman Thomas informed the necessary process consisted of the County scheduling a Public Hearing for the December 18th Board Meeting and five days were allowed for public notice. He stated if the Local Law was adopted at the December 18th Board Meeting it would be distributed to the State and remain there for thirty days, adding it had to go into effect on the 1st day of the month. He added this was why it would not be able to commence until February 1st and not January 1st because of the requirement that it remain with the State for thirty days.

Supervisor Beaty stated it was his understanding the County was going to lose the mortgage tax for the month of December 2020 and January 2021 with the hope that they would be on track to begin collecting again on February 1, 2021 and he asked if this was a correct assumption and Chairman Conover replied affirmatively. Supervisor Beaty indicated there was no way to estimate how much revenue would be lost because it was based on the number of home sales that closed during those two months which was impossible to predict. He inquired if those who had paid the tax during the month of December would be refunded because the County did not have the authority to collect th tax and Ms. Vogel replied affirmatively. Ms. Vogel advised her Office was in the process of issuing refunds to those who had paid the tax on December 2nd and 3rd which totaled around \$11,000.

Chairman Thomas called for a roll call vote on resolutions, following which Resolution No. 439 was approved as presented.

Chairman Thomas opined that Supervisor Seeber had made a good point and that it would behoove the Board to consider cutting back on spending and eliminating this tax when it expired in two years if at all possible.

Chairman Thomas called for announcements.

Supervisor Seeber requested that the County Administrator comment on the anticipated procedure to

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ensure the public was aware of what changes were being made in the future for accountability of this type of checks and balances. Ryan Moore, *County Administrator*, apprised the County Clerk typically reported to the Support Services Committee and currently there was a semi-annual written update that was distributed to the full Board; however, he noted, going forward they all concurred that it would be more beneficial for the public for the County Clerk to provide quarterly verbal updates to the Support Services Committee and report on revenues received during the past quarter and ensure the Board and public were aware of how the collection compared to prior years, as well as how it compared to the adopted budget for that particular year to allow for a revenue forecast. He added no matter how repetitive it was he would be asking during each of those reports when the tax expired.

Supervisor Braymer advised this was not applicable to this particular discussion, but she would like to request an executive session to discuss the performance of a particular individual.

Motion was made by Supervisor Braymer, seconded by Supervisor Diamond and carried unanimously to enter into executive session pursuant to Section 105(1)(f) of the Public Officer's Law.

Executive session was held from 9:18 a.m. until 10:00 a.m.

Upon reconvening Chairman Thomas announced no decisions were made during the executive session.

Chairman Thomas asked Don Lehman, *Director of Public Affairs*, whether there were any public comments and Mr. Lehman replied in the negative.

There being no further business to come before the Board of Supervisors, on motion made by Supervisor Magowan and seconded by Supervisor Shepler, Chairman Thomas adjourned the meeting at 10:02 a.m.