

ONEIDA COUNTY BOARD OF LEGISLATORS

ONEIDA COUNTY OFFICE BUILDING • 800 PARK AVENUE • UTICA, N.Y. 13501-2977

Gerald J. Fiorini Chairman (315) 798-5900

Mikale Billard Clerk (315) 798-5404

David J. Wood Majority Leader

Patricia A. Hudak Minority Leader

COMMUNICATIONS WITH DOCUMENTATION September 14, 2011

(Correspondence relating to upcoming legislation, appointments, petitions, etc)

FILE NO.	COMMITTEE	PAGES
2011-238	To full Board on 9-14-11	
2011-256	Read & Filed	
2011-257	Public Works, Ways & Means	
	Public Safety, Ways & Means	
2011-259	Public Safety, Ways & Means	
2011-260	Economic Development & Tourism, Ways & Means	
	Ways & Means	
	Internal Affairs, Ways & Means	

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ONEIDA COUNTY DEPARTMENT OF LAW

Oneida County Office Building 800 Park Avenue • Utica, New York 13501-2975 (315) 798-5910 • fax (315) 798-5603

> LINDA M.H. DILLON COUNTY ATTORNEY

September 7, 2011

Gerald J. Fiorini
Chairman
Board of Legislators
Oneida County
800 Park Avenue

Utica, New York, 13501

TO BD 9/14/2011



Dear Mr. Fiorini:

On August 24, 2011, the Board of Legislators adopted the 2011-2013 Extension of Sales Tax Resolution. In the interim, I have been advised by Patricia Pinto, Counsel for the New York State Department of Taxation and Finance, that there were two omissions from the necessary language of the resolution.

I have amended the Sales Tax Resolution to reflect these omissions and have underscored same for the Board's review. These corrections appear in Section 3, subsection 4f (the number 1 has been added after the word December) and Section 3, subsection 4g (the addition of the language beginning with "of four percent...")

I ask that this amended version of the resolution be approved at your **September 14, 2011** regular session. I will then re-submit our paperwork to the State with an accompanying request for waiver of the time period for filing. This process will in no way affect our imposition date of December 1, 2011.

Thank you for the Board's consideration in this regard.

Very truly yours,

Linda M.H. Dillon County Attorney

Cc: Hon. Anthony J. Picente, Jr. Anthony Carvelli

Reviewed and Approved for submittal to the Oneida County Board of Legislators by

County Executive

Date 117/11

ONEIDA COUNTY BOARD OF LEGISLATORS

RESOLUTION NO.

INTRODUCED BY:

2ND BY:

RE: RESOLUTION EXTENDING THE IMPOSITION OF TAXES ON SALES AND COMPENSATING USE 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

Be it enacted by the Board of Legislators of the County of Oneida, as follows:

SECTION 1. The first sentence of section two of Resolution #202 as enacted in nineteen hundred ninety, as amended, is amended to read as follows:

Section 2. Imposition of sales tax.

On and after December 1, 1990, there is hereby imposed and there shall be paid a tax of three percent upon, and for the period commencing September 1, 1992, and ending November 30, 2013, there is hereby imposed and there shall be paid an additional tax of one percent upon:

- SECTION 2. Subdivision (f) of section three of Resolution #202 as enacted in nineteen hundred ninety, as amended, is amended to read as follows:
- (f) With respect to the additional tax of one percent imposed for the period commencing September 1, 1992, and ending November 30, 2013, the provisions of subdivisions (a), (b), (c), (d) and (e) of this section apply, except that for the purposes of this subdivision, all references in said subdivisions (a), (b), (c) and (d) to an effective date shall

be read as referring to September 1, 1992, all references in said subdivision (a) to the date four months prior to the effective date shall be read as referring to May 1, 1992, and the reference in subdivision (b) to the date immediately preceding the effective date shall be read as referring to August 31, 1992. Nothing herein shall be deemed to exempt from tax at the rate in effect prior to September 1, 1992, any transaction which may not be subject to the additional tax imposed effective on that date.

SECTION 3. Section four of Resolution #202 as enacted in nineteen hundred ninety, as amended, is amended to read as follows:

Section 4. Imposition of compensating use tax.

(a) Except to the extent that property or services have already been or will be subject to the sales tax under this enactment, there is hereby imposed on every person a use tax for the use within this taxing jurisdiction on and after September 1, 1992, except as otherwise exempted under this enactment, (A) of any tangible personal property purchased at retail, (B) of any tangible personal property (other than computer software used by the author or other creator) manufactured, processed or assembled by the user, (i) if items of the same kind of tangible personal property are offered for sale by him in the regular course of business or (ii) if items are used as such or incorporated into a structure, building or real property, by a contractor, subcontractor or repairman in erecting structures or buildings, or building on, or otherwise adding to, altering, improving, maintaining, servicing or repairing real property, property or land, as the terms real property, property or land are defined in the real property tax law, if items of the same kind are not offered for sale as such by such contractor, subcontractor or repairman or other user in the regular course of business, (C) of any of the services described in paragraphs (1), (7) and (8) of subdivision (c) of section two.

- (D) of any tangible personal property, however acquired, where not acquired for purposes of resale, upon which any of the services described under paragraphs (2), (3) and (7) of subdivision (c) of section two have been performed, (E) of any telephone answering services described in subdivision (b) of section two and (F) of any computer software written or otherwise created by the user if the user offers software of a similar kind for sale as such or as a component part of other property in the regular course of business.
- (b) For purposes of clause (A) of subdivision (a) of this section, for the period commencing September 1, 1992, and ending November 30, 2013, the tax shall be at the rate of four percent, and on and after December 1, 2013, the tax shall be at the rate of three percent, of the consideration given or contracted to be given for such property, or for the use of such property, including any charges for shipping or delivery as described in paragraph three of subdivision (b) of section one, but excluding any credit for tangible personal property accepted in part payment and intended for resale.
- (c) For purposes of subclause (i) of clause (B) of subdivision (a) of this section, for the period commencing September 1, 1992, and ending November 30, 2013, the tax shall be at the rate of four percent, and on and after December 1, 2013, the tax shall be at the rate of three percent, of the price at which items of the same kind of tangible personal property are offered for sale by the user, and the mere storage, keeping, retention or withdrawal from storage of tangible personal property by the person who manufactured, processed or assembled such property shall not be deemed a taxable use by him.
- (d) For purposes of subclause (ii) of clause (B) of subdivision (a) of this section, for the period commencing September 1, 1992, and ending November 30, 2013, the tax shall be at the rate of four percent, and on and after December 1, 2013, the tax shall be at the rate of

three percent, of the consideration given or contracted to be given for the tangible personal property manufactured, processed or assembled into the tangible personal property the use of which is subject to tax, including any charges for shipping or delivery as described in paragraph three of subdivision (b) of section one.

- (e) Notwithstanding the foregoing provisions of this section, for purposes of clause (B) of subdivision (a) of this section, there shall be no tax on any portion of such price which represents the value added by the user to tangible personal property which he fabricates and installs to the specifications of an addition or capital improvement to real property, property or land, as the terms real property, property or land are defined in the real property tax law, over and above the prevailing normal purchase price prior to such fabrication of such tangible personal property which a manufacturer, producer or assembler would charge an unrelated contractor who similarly fabricated and installed such tangible personal property to the specifications of an addition or capital improvement to such real property, property or land.
- (f) For purposes of clauses (C), (D) and (E) of subdivision (a) of this section, for the period commencing September 1, 1992, and ending November 30, 2013, the tax shall be at the rate of four percent, and on and after December 1, 2013, the tax shall be at the rate of three percent, of the consideration given or contracted to be given for the service, including the consideration for any tangible personal property transferred in conjunction with the performance of the service and also including any charges for shipping and delivery of the property so transferred and of the tangible personal property upon which the service was performed as such charges are described in paragraph three of subdivision (b) of section one.

(g) For purposes of clause (F) of subdivision (a) of this section, for the period commencing September 1, 1992, and ending November 30, 2013, the tax shall be at the rate of four percent, and on and after December 1, 2013, the tax shall be at the rate of three percent, of the consideration given or contracted to be given for the tangible personal property which constitutes the blank medium, such as disks or tapes, used in conjunction with the software, or for the use of such property, and the mere storage, keeping, retention or withdrawal from storage of computer software described in such clause (F) by its author or other creator shall not be deemed a taxable use by such person.

SECTION 4. Section 4-A of Resolution #202 as enacted in nineteen hundred ninety, as amended, is amended to read as follows:

Section 4-A. Imposition of additional rate of sales and compensating use taxes. Pursuant to the authority of section 1210 of the Tax Law, in addition to the sales and compensating use taxes imposed by sections 2 and 4 of this resolution, there is hereby imposed and there shall be paid an additional three-quarters of one percent rate of such sales and compensating use taxes, for the period December 1, 2007, and ending November 30, 2013. Such additional taxes shall be identical to the taxes imposed by such sections 2 and 4 and shall be administered and collected in the same manner as such taxes. All of the provisions of this resolution relating or applicable to the administration and collection of the taxes imposed by such sections 2 and 4 shall apply to the additional taxes imposed by this section, including the applicable transitional provisions, limitations, special provisions, exemptions, exclusions, refunds and credits as are set forth in this resolution, with the same force and effect as if those provisions had been incorporated in full into this section and had expressly referred to the additional taxes imposed by this section.

SECTION 5. Subdivision (k) of section 6 of Resolution #202 as enacted in nineteen hundred ninety, as amended, is amended to read as follows:

(k) Exemption of certain energy sources and related services from additional one percent rate of tax. Notwithstanding any inconsistent provision of this resolution, receipts from the retail sale or use of fuel oil and coal used for residential purposes; the receipts from the retail sale or use of wood used for residential heating purposes; and the receipts from every sale, other than for residential heating purposes; and the receipts from every sale, other than for resale, or use of propane (except when sold in containers of less than one hundred pounds), natural gas, electricity, steam and gas, electric and steam services used for residential purposes shall be exempt from the additional one percent rate of sales and compensating use taxes imposed by sections 2 and 4, respectively, of this resolution for the period commencing September 1, 1992, and ending November 30, 2013.

SECTION 6. <u>Paragraphs (B) and (E) of subdivision (1) of section 11 of Resolution</u>
#202 as enacted in nineteen hundred ninety, as amended, <u>are</u> amended to read as follows:

- (B) With respect to the additional tax at the rate of one percent imposed for the period beginning September 1, 1992, and ending November 30, 2013, in respect to the use of property used by the purchaser in this County prior to September 1, 1992.
- (E) With respect to the additional tax at the rate of three-quarters of one percent imposed for the period beginning December 1, 2007, and ending November 30, 2013, in respect to the use of property used by the purchaser in this County prior to December 1, 2007.

SECTION 7. Subdivisions (e) and (g) of section fourteen of Resolution #202 as enacted in nineteen hundred ninety, as amended, are amended to read as follows:

- (e) Notwithstanding any contrary provision of law, with respect to the additional one_percent rate of sales and compensating use taxes imposed by sections two and four of this resolution for the period September 1, 1992, through November 30, 2013:
- (1) where a city in Oneida County imposes tax pursuant to the authority of subdivision (a) of section twelve hundred ten of the Tax Law of the State of New York, the County shall allocate, distribute and pay in cash quarterly to such city one-half of the net collections attributable to such additional one percent rate of the County's taxes collected in such city's boundaries;
- (2) where a city in Oneida County does not impose tax pursuant to the authority of such subdivision (a) of such section twelve hundred ten, the County shall allocate, distribute and pay in cash quarterly to such city not so imposing tax a portion of the net collections attributable to one-half of the County's additional one percent rate of tax calculated on the basis of the ratio which such city's population bears to the County's total population, such populations as determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made, which special census must include the entire area of the County; and
- (3) the County hereby dedicates the first one million five hundred thousand dollars of net collections attributable to such additional one percent rate of tax received by the County after the County receives in the aggregate eighteen million five hundred thousand dollars of net collections from such additional one percent rate of tax imposed for any of the periods: September 1, 2011, through August 31, 2012; and September 1, 2012, through August 31, 2013 to an allocation on a per capita basis, utilizing figures from the latest

decennial federal census or special population census taken pursuant to section twenty of the

general municipal law, completed and published prior to the end of the year for which such

allocation is made, which special census must include the entire area of the County, to be

allocated and distributed among the towns of the County by an appropriation of the County's

Board of Legislators; provided, further, that nothing herein shall require the Board of

Legislators to make any such appropriation until it has been notified by any town by

appropriate resolution and, in any case where there is a village wholly or partially located

within a town, a resolution of every such village, embodying the agreement of such town

and village or villages upon the amount of such appropriation to be distributed to such

village or villages out of the allocation to the town or towns in which it is located.

(g) Net collections from the additional taxes imposed at the rate of three-quarters of

one percent for the period December 1, 2007, through November 30, 2013, shall be set aside

for county purposes and shall be available for any county purpose, and shall not be subject

to any revenue distribution agreement entered into pursuant to the authority of subdivision

(c) of section twelve hundred sixty-two of the Tax Law.

SECTION 8. This enactment shall take effect December 1, 2011.

APPROVED: Ways & Means Committee (

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DATED:

Adopted by the following roll call vote:

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PERRIONIBY ON BRIDARCOUNTRY, NEVEROARD OR SEGIS EATORS

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MONTHERED MANUFARIOR (CHARLES ON

F.N. 2011- 256

SPONSORS: Patrick H. Brennan, (R-3rd)

READ & FILED

RE: MEMORALIZING PETITION COMMENDING THE GOVERNOR AND CALLING ON THE GOVERNOR AND STATE LEGISLATURE TO COLLECT ALL SALES AND EXCISE TAXES ON TRIBAL AND INDIAN SALES TO NON-INDIANS.

WHEREAS, local governments are highly dependent on sales tax revenues to deliver and fund a wide range of critical programs and services necessary for health, welfare and safety of their citizens; and

WHEREAS, failure to collect and remit sales and excise taxes on Indian sales to non-Indian and non-tribal members have denied revenue rightly owed to state and local governments and accordingly has been detrimental to the citizens and governments of New York; and

WHEREAS, whereas sales tax revenue is the most important revenue source used to offset property taxes and the State of New York has capped property tax increases; and

WHEREAS, failure to collect and remit these taxes creates a grossly unfair business environment for non-Indian retailers across the State by giving tribal and Indian retailers an unfair competitive advantage and by diverting business to those retailers; and

WHEREAS, numerous federal court cases involving the application of state and local excise and sales taxes to sales by tribal retailers to non-tribal members have repeatedly affirmed that state have a right to the sales and excise tax revenues on such transactions; and

WHEREAS, Governor Cuomo and his administration are to be commended for his and its actions in the collection of sales and excise taxes on cigarettes; and

WHEREAS, it is crucial that the State immediately undertake collection of sales and excise taxes on the sales of other products and services, including motor fuels, to non-Indian and non-tribal members by Indian retailers.

NOW THEREFORE BE IT HEREBY RESOLVED, that the Oneida County Board of Legislators urges Governor Cuomo and the New York State Legislature to immediately take all necessary action to ensure collection of all sales and excise taxes on Indian sales of all goods and services to non-tribal members for the benefit of state and local governments; and

BE IT FURTHER RESOLVED, That the Clerk of the Board shall transmit copies of this memorializing petition to New York State Governor Andrew M. Cuomo, Senator Joseph A. Griffo (R-47), Senator David Valesky (D-49), Assemblyperson Claudia Tenney, (R-115), William McGee (D-111) and all others deemed necessary and proper.

EGISLATORS SUPPORTING PETITION LEGISLATORS OPPOSING PETITION The enclosed petition represents the opinion of those members of the Oneida County Board of Legislators signing the same regarding the contents or subject matter of the petition. Under the Rules of the Board, a Legislator may sign said petition or may, in the alternative, elect not to sign the petition. There are 29 members of the Oneida County Board of Legislators.

Dated: 8-24-11



COUNTY OF ONEIDA

ANTHONY J. PICENTE JR.

County Executive

SEP 0 9 2011

OFFICE OF THE COUNTY EXECUTIVE

ONEIDA COUNTY OFFICE BUILDING 800 PARK AVENUE UTICA, NEW YORK 13501 (315) 798-5800 FAX: (315) 798-2390

www.ocgov.net

FN 20

September 6, 2011

Oneida County Board of Legislators 800 Park Avenue Utica, New York 13501

Honorable Members:

PUBLIC WORKS

The Public Defenders – Civil Division needs to have some renovations done at their new Rome location. The County Engineer has determined that the actual renovations can be done by Oneida County personnel reducing the total cost to the county. In order to complete the work it is necessary to do a transfer to help cover the cost of the materials

Fortunately, the Public Defender – Civil Division has some surplus in its budget which can be used for the transfer. This estimated surplus is a result of receiving additional funds from Indigent Defense which be used to buy the originally budgeted office equipment.

I therefore request your Board approval for the following 2011 fund transfer:

TO:

FROM:

I also request your Board approve the following supplemental appropriation:

This appropriation is fully supported by:

I also respectfully request your full Board act on this legislation at your next meeting.

Respectfully submitted,

Anthony J. Pioente, Jr.

Oneida County Executive

AJP:tbk

CC: County Attorney Comptroller Budget Director

Office of the Sheriff



County of Oneida

Robert M. Maciol, Sheriff

Robert S. Swenszkowski, Undersheriff

Jonathan G. Owens, Chief Deputy

Gabrielle O. Liddy, Chief Deputy

August 23, 2011

The Honorable Anthony J. Picente, Jr. Oneida County Executive Oneida County Office Building 800 Park Avenue Utica, NY 13501

WAYS & MEANS

Dear County Executive Picente:

I am requesting a transfer of funds from the Board of Legislators to cover the costs of inmate stays at the Central New York Psychiatric Center for the remainder of 2011.

Transfer from Expense Account A3150.101 Salaries

Amount \$42,000 Transfer to Expense Account A3150.49511 NYS Psych (508) Amount \$42,000

Total:

\$42,000

\$42,000

If I can be of further assistance, please feel free to contact me. Thank you for your cooperation.

Sincerely,

Robert M. Maciol,

Sheriff

Cc: Tom Keeler, Budget Director

Reviewed and Approved for submittel to the Oneida County Board of Legislators by

Office of the Sheriff



County of Oneida

Robert M. Maciol, Sheriff

Robert S. Swenszkowski, Undersheriff

Jonathan G. Owens, Chief Deputy

Gabrielle O. Liddy, Chief Deputy

August 22, 2011

Anthony Picente Jr.
Oneida County Executive
800 Park Avenue
Utica, NY 13501

FN 20) (- 259 | AUS 2 3 2011 | Oneida County Executive's Office

WAYS & MEANS

Dear Mr. Picente,

I am requesting a transfer of funds from the Board of Legislators to cover the costs of veterinary bills for our Canines for the remainder of 2011.

<u>Transfer from Expense Account</u> <u>Amount</u> A3120.492 Computer Software & License \$3,500

no fac

<u>Transfer to Expense Account</u> <u>Amount</u> A3120.1951 Other Fees and Services \$3,500

Total:

\$3,500

\$3,500

If I can be of further assistance, please feel free to contact me. Thank you for your cooperation.

Sincerely,

Robert M. Maciol,

Sheriff

Cc: Tom Keeler, Budget Director

Reviewed and Approved for submittal to the Oneida County Board of Legislators by

County Executive

Na Bate



ONEIDA COUNTY DEPARTMENT OF LAW

Oneida County Office Building 800 Park Avenue • Utica, New York 13501-2975 (315) 798-5910 • fax (315) 798-5603

> LINDA M.H. DILLON **COUNTY ATTORNEY**

September 1, 2011

Anthony J. Picente, Jr. Oneida County Executive Oneida County Office Building 800 Park Avenue Utica, New York 13501

FN 20 11 - 2 6

ECONOMIC DEVELOPMENT

Ways & Means

SEP 06 2011

Re: Convention and Visitors Bureau - Designation

Dear Mr. Picente:

For a number of years, the County has designated the Bureau as its tourism promotion agency, as discussed in the attached letter from Kelly Blazosky. If you wish that arrangement to continue, please ask the Board to pass a resolution to that effect.

Thank you.

Very truly yours,

Harris J. Santuels

Assistant County Attorney

Attachment

Reviewed and Approved for submittel to the Oneida County Board of Legislators by



August 9, 2011

Hon. Anthony Picente Oneida County Executive Oneida County Office Building 800 Park Avenue Utica, NY 13501

Dear Mr. Picente,



The agreement between County of Oneida and the Convention & Visitors Bureau for Oneida County, dba Oneida County Tourism expires September 30, 2011. We request your support and assistance in renewing the agreement for a period of three (3) years so we may continue to voucher for the occupancy tax to fund the Bureau's marketing and promotional activities. Enclosed please find a copy of the current agreement with edits, plus a suggested revision made to Item 8 by Harris Samuels, Assistant County Attorney.

In addition to our contract, we request Oneida County Tourism be designated the official Tourism Promotional Agency (TPA) for Oneida County in accordance with the New York State Matching Funds program.

This recognition is required by New York State for the Matching Funds Program as part of the application process. Funding is provided to officially designated tourism promotion agencies only. We request the resolution by September 2, 2011.

Thank you for your prompt attention to this matter.

Sincerely,

Kelly Blazosky

President

Cc: Harris Samuels

Elizabeth Irons



COUNTY OF ONEIDA

ANTHONY J. PICENTE, JR.

County Executive ce@ocgov.net

OFFICE OF THE COUNTY EXECUTIVE

7798

ONEIDA COUNTY OFFICE BUILDING
800 PARK AVENUE
UTICA, NEW YORK13501
(315) 798-5800
FAX (315) 798-2390
www.ocgov.net

FN 20 11 - 261

September 2, 2011

Oneida County Board of Legislators. 800 Park Avenue Utica, New York 13501 WAYS & MEANS



Honorable Members:

During the budget process, while setting up Capital Projects for 2011, an adjustment was made for the funding of a Capital Project. Capital Project H-313, County Owned Environmental Facilities, funding was changed from bonding to reserve funds. This adjustment was reflected in the Capital Budget but unfortunately, was never recorded in the 2011 Budget.

It is therefore necessary to make the following adjustment to the 2011 budget:

TO:

A9950.9 Transfer to Capital Fund.....

\$ 51,000.00

FROM:

A889-889/19

Pay as You Go Reserve.....

\$ 51,000.00

I respectfully ask your Board of Legislators to act on this legislation as soon as possible.

Respectfully submitted

Anthony J. Picente Jr.

Oneida County Executive

AJP:tbk

CC: County Attorney Comptroller Budget Director



COUNTY OF ONEIDA

ANTHONY J. PICENTE, JR.

County Executive ce@ocgov.net

OFFICE OF THE COUNTY EXECUTIVE

ONEIDA COUNTY OFFICE BUILDING 800 PARK AVENUE

UTICA, NEW YORK13501

(315) 798-5800

FAX (315) 798-2390

www.ocgov.net

September 8, 2011

Oneida County Board of Legislators 800 Park Avenue Utica, New York 13501 FN 20 1 -262





Honorable Members:

The Director of Central Services has notified me that she is anticipating a shortfall in her Other Fees and Services account. This shortfall is the direct result of the additional work needed to clean up a virus that our county network was exposed to over the period August 26 - 28, 2011. The computer virus is believed to have entered through our email system and was unfortunately undetected by Microsoft and the anti-virus programs from AVG and Symantec that are installed on county PCs and Servers. The virus resulted in a Denial of Service attack which flooded the county network and interrupted routine county internet access. Network experts were called in from ESI and worked throughout the weekend to diagnose and resolve issues associated with the attack and successfully restored normal county IT operations before 8:30am on Monday, August 29^{th} . Charges for ESI services incurred over the three days of the attack are the driver behind the anticipated shortfall in this account.

I therefore request your Board approval for the following 2011 fund transfer:

TO:

FROM:

AA# A1610.415 - Central Services, Stockroom Supplies \$4,000.
AA# A1610.491 - Central Services, Other Materials and Supplies \$4,000.

I also respectfully request your full Board act on this legislation at your September 28, 2011 meeting.

Respectfully submitted.

Anthony J. Picepte, Jr. Oneida County Executive

AJP:tbk

CC:County Attorney Comptroller Budget Director