

Meeting held on Wednesday, July 9, 2025, at 2:00 P.M.
JULY MEETING

The Board met pursuant to statute and called to order by the Chairman. Below is a Roster of the members of the Board of Legislators listing their respective Legislative Districts.

- R-1 Keith Schiebel (Vernon, District 1, 2, 3, 4, 5; Verona, District 3, 5)
- R-2 Colin Idzi (Augusta District 1, 2; Kirkland District 3, 8; Marshall District 1, 2; Sangerfield District 1, 2)
- R-3 Norman Leach (Rome 3rd Ward, District 3; Verona Districts 2, 4, 6; Vienna District 1, 2, 3, 4)
- R-4 Cynthia Rogers-Witt (Rome Ward 1, District 2; Ward 2 District 1, 2, 3, 4, 5 Ward 3 District, 4 Ward 7 District 2, 4 Verona District 1)
- R-5 Michael B. Waterman (Annsville, District 1, 2, 3; Camden District 1, 2, 3; Florence District 1; Lee District 3)
- R-6 Steve Boucher (Ava District 1; Boonville District 1, 2, 3, 4; Forestport District 1, 2; Remsen District 1; Steuben District 1)
- R-7 Gerald J. Fiorini (Lee District 4, 5; Rome Ward 1 District 1; Ward 6 District 1, 2, 3, 4; Ward 7 District 3, 5)
- R-8 Richard A. Flisnik (Marcy District 1, 2; Utica Ward 6 District 1; Whitestown District 1, 4, 5)
- R-9 David Buck (Deerfield District 1, 2, 3; Floyd District 1; Trenton District 1, 2, 3, 4)
- R-10 George Joseph (Kirkland District 1, 10; New Hartford Ward 4, District 4; Westmoreland District 1, 2, 3, 4)
- R-11 Robert Koenig (Whitestown District 2, 6, 7, 8, 9, 10, 11, 13, 15)
- R-12 Kenneth White (Rome Ward 3 District 1, 2, 5; Ward 4 District 1, 2, 3, 4; Ward 5 District 1, 2, 3, 4)
- R-13 Christopher Newton (New Hartford Ward 2, District 1, 2; Utica Ward 2, District 1; Whitestown District 3, 12, 14, 16)
- D-14 Chad Davis (Kirkland District 2, 4, 5, 6, 7, 9; New Hartford Ward 3 District 2 Ward 4 District 1, 2, 3, Utica Ward 3, District 2)
- D-15 Caroline Reale (New Hartford Ward 1 District 3, 5; Ward 2 District 3, 4; Ward 3 District 1, 3, 4 Utica Ward 3 District 5 Ward 4 District 2)
- R-16 Mary Pratt (Bridgewater District 1; New Hartford Ward 1 District 1, 2, 4; Paris District 1, 2, 3)
- R-17 Stephen DiMaggio (Floyd District 2, 3 Lee District 1, 2; Rome Ward 1, District 3, 4; Ward 7 District 1. Western District 1, 2, 3)
- R-18 Jeffery Daniels (Utica Ward 4 District 1, 3, 4, 5, 6, 7, 8, 9)
- D-19 Timothy Julian (Utica Ward 3 District 1, Ward 5 District 2, 3)
- D-20 Evon M. Ervin (Utica Ward 1 District 8; Ward 5 District 1, 4, 5, 6)
- D-21 Lori Washburn (Utica Ward 2 District 2, 3, 4, 5, 6, 7; Ward 3 District 10; Ward 5 District 7)
- D-22 Maria McNiel (Utica Ward 1 District 1, 2, 3, 4, 5, 6, 7; Ward 2 District 8)
- R-23 Michael Gentile. (Utica Ward 6, District 2, 3, 4, 5, 6, 7, 8, 9)

MEMBERS PRESENT: Schiebel, Idzi, Leach, Rogers-Witt, Waterman, Boucher, Fiorini, Flisnik, Buck, Joseph, Koenig, White, Newton, Davis, Reale, Pratt, DiMaggio, Julian, Ervin, Washburn, McNiel, Gentile

MEMBERS ABSENT: Daniels

PUBLIC HEARING: MVCC Budget for 2025-2026 Opened at 2:08 pm closed at 2:10 pm No Attendees

PUBLIC COMMENT: Chairman Fiorini called to the Podium Ben Simons and his group from the Boonville Oneida County Fair. The fair is July 22-27 this year. Mr. Nathaniel Tuff spoke about a drug called Tunchi which is being sold in stores and asked for help from the Legislators to stop this. The Chairman called to the Podium Anothy J Picente, Co. Executive, Legislators David Buck and Robert Koenig and the Oriskany Boys Varsity Baseball team. The young gentlemen were recognized for winning the New York State Baseball Championship. Players are as follows: Lance Smith III, Nicholas Hays, Edward Wright, Matthew Kernan, Kameron Zabek, Sean Graziano, Tyler Tamburino, Dean Koenig, Dawson Foss, Thomas, Maher, Nicholas Swald, Chase Koenig, Jack Mason, Jacob Bennett, Jayson Mayo

PETITIONS & COMMUNICATIONS

FN 2025-1578 – A Local Law Established a Registration System For-Term Rental Units and Extending the Oneida County Hotel Occupancy Tax to Short -Term Rental Units

FN 2025-1595 – Transfer Of Specified Amounts to Various Departmental Appropriation Accounts as Required Under Department Appropriation Accounts as Required Under Generally Accepted Accounting Principles (GAAP)

FN 2025-1335 – Approval Of an Amendment to a Professional Services Agreement Between Oneida County, Through Its Division of Information Technology, And JDE Computer Staffing, Inc.

FN 2025-1381 – Approval Of Additional Licenses Under Enterprise Enrollment Agreement Between Oneida Count, Through Its Division of Information Technology, And Microsoft Corporation, Though Authorized Reseller, Dell Marketing

FN 2025-1612 – Approval of an Extension of Board of Legislators Approval Granted Under Resolution 330 Of 2022 Regarding an Agreement Between Oneida County, Through Its Department of Law, And West Publishing Corporation

FN 2025-1611 – Approval Of the Bids Offered at The Time May 17, 2025, Property Auction

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FN 2025-1598 – Approval Of Three (3) Refunds and One (1) Correction to Various Erroneous Tx Assessments
FN 2025-1688 – Approval Of a Second Renewal of Master Services Agreement Between Oneida County, Through Its Department of Personnel, And Townsquare Media of Utica/Rome, Inc.
FN 2025-1318 – Approval Of a Modification Agreement Between Oneida County Through Its Department of Family and Community Services, And New York State, Through Its Office of Children and Family Services
FN 2025-1707 – Approval Of The 2025-02026 Mohawk Valley Community College Operating Budget
FN 2025-1684 – Approval Of the Agreement Template for Transportation Services to Be Used for Intermunicipal Agreements Between Oneida County, Through Its Department of Planning, And Various Municipalities
FN 2025-1600– Approval Of a Tolling Agreement Between Oneida County, Through Its Department of Water Quality and Water Pollution Control, And the United States of America Through Its U.S Army Corps of Engineers Buffalo District
FN 2025-1300 – Approval Of a Grant Agreement Between Oneida County, Through Its Division of Criminal Justice Services, And Supplemental Appropriation Of \$40,000.00 To A 3110 3120.290-+000- Other Equipment
FN 2025-1591 – Supplemental Appropriation Of \$149,640.00 To A 1165-Various District Attorney Accounts
FN 2025-1657 – Approval Of Task Order #36 To A Master Agreement for Consultant Services Between Oneida County, Through Its Department of Aviation, And C & S Engineers, Inc.
FN 2025-1577 – Transfer Of \$17,850.00 To A 9900 9901.900-000 Transfer to Other Fund (Budget) And Amendment to Capital Project H- AIR -098 Apron 1 & 2 Rehab Phase 1
FN 2025-1659 – Supplemental Appropriation Of \$2,632,305.00 To A 9900 9901.900-105 -+ Transfer to Other Fund Capital Projects Fund

MOTIONS & RESOLUTIONS

No. 154 – FN 2025-1335 – Mme. Pratt, Mr. Flisnik offered the following resolution and moved its adoption.

RE: APPROVAL OF AN AMENDMENT TO A PROFESSIONAL SERVICES AGREEMENT BETWEEN ONEIDA COUNTY, THROUGH ITS DIVISION OF INFORMATION TECHNOLOGY, AND JDE COMPUTER STAFFING, INC.

WHEREAS, This Board is in receipt of an Amendment to a Professional Services Agreement between Oneida County, through its Division of Information Technology, and JDE Computer Staffing, Inc., and

WHEREAS, Pursuant to a Professional Services Agreement entered into between Oneida County and JDE Computer Staffing, Inc., effective January 26, 2025, JDE Computer Staffing, Inc. agreed to provide information technology services to Oneida County, for an amount not to exceed \$50,000.00 per year, for a three (3) year term commencing upon execution, with the option to renew for up to two (2) additional one (1) year terms (Contract #24-0935), and

WHEREAS, Oneida County and JDE Computer Staffing, Inc. wish to enter into an Amendment to increase the budget allocation for the first year by \$40,000.00 due to unforeseen database support needs required to update a database used by the Oneida County Sheriff's Office records management system, which was not contemplated in the original Agreement, with the remaining terms of the Agreement remaining the same, and

WHEREAS, In accordance with Oneida County Charter Section 2202, said Amendment must be approved by the Oneida County Board of Legislators, now, therefore, be it hereby

RESOLVED, That the Oneida County Board of Legislators hereby approves of and authorizes Oneida County Executive, Anthony J. Picente, Jr., to execute an Amendment to a Professional Services Agreement between Oneida County, through its Division of Information Technology, and JDE Computer Staffing, Inc., for an amount not to exceed \$290,000.00, for a three (3) year term commencing upon execution, with the option to renew for up to two (2) additional one (1) year terms, including any renewals or non-material amendments.

APPROVED: Government Operations (July 8, 2025)
Ways and Means (July 9, 2025)

DATED: July 9, 2025

Seconded by Mr. Joseph and adopted by the following vote:
AYES 22 NAYS 0 ABSENT 1 (Mr. Daniels)

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No. 155 – FN 2025-1381 – Mme. Pratt, Mr. Flisnik offered the following resolution and moved its adoption.

RE: APPROVAL OF ADDITIONAL LICENSES UNDER ENTERPRISE ENROLLMENT AGREEMENT BETWEEN ONEIDA COUNTY, THROUGH ITS DIVISION OF INFORMATION TECHNOLOGY, AND MICROSOFT CORPORATION, THROUGH AUTHORIZED RESELLER, DELL MARKETING, L.P.

WHEREAS, Pursuant to an Enterprise Enrollment Agreement entered into between Oneida County, through its Division of Information Technology, and Microsoft Corporation, through authorized reseller, Dell Marketing, L.P., on or about February 22, 2024, Oneida County agreed to purchase software licenses to use Microsoft desktop and server-side software for up to 1,600 county users and machines, for a total cost of \$1,822,407.21, for a three (3) year term commencing upon execution (Contract #188154), and

WHEREAS, The County wishes to purchase additional licenses under the agreement, which will add an additional cost of \$74,941.44 to the Enterprise Enrollment Agreement, bringing the new total of the Agreement to \$1,897,348.65, with all other terms of the Enterprise Enrollment Agreement remaining the same, and

WHEREAS, In accordance with Oneida County Charter Section 2202, said Addendum must be approved by the Oneida County Board of Legislators, now, therefore, be it hereby

RESOLVED, That the Oneida County Board of Legislators hereby approves of and authorizes Oneida County Executive, Anthony J. Picente, Jr., to purchase additional licenses under the Enterprise Enrollment Agreement between Oneida County, through its Division of Information Technology, and Microsoft Corporation, through authorized reseller, Dell Marketing, L.P., in the additional amount of \$74,941.44 and in the total amount of \$1,897,348.65, including any non-material amendments.

APPROVED: Government Operations (July 8, 2025)
Ways and Means (July 9, 2025)

DATED: July 9, 2025

Seconded by Mr. Joseph and adopted by the following vote:

AYES 22 NAYS 0 ABSENT 1 (Mr. Daniels)

No. 156 – FN 2025-1612 – Mme. Pratt, Mr. Flisnik offered the following resolution and moved its adoption

RE: APPROVAL OF AN EXTENSION OF BOARD OF LEGISLATORS APPROVAL GRANTED UNDER RESOLUTION 330 OF 2022 REGARDING AN AGREEMENT BETWEEN ONEIDA COUNTY, THROUGH ITS DEPARTMENT OF LAW, AND WEST PUBLISHING CORPORATION

WHEREAS, On November 9, 2022, this Board authorized and approved an Agreement between Oneida County, through its Department of Law, and West Publishing Corporation for legal subscription services for a thirty-six (36) month term commencing August 20, 2022 and ending August 19, 2025 (Contract #169498), and

WHEREAS, A delay in processing resulted in the Agreement not being signed until November 28, 2022, which ultimately created a discrepancy between the end date of the agreement and the Resolution authorizing the Agreement, which was for a thirty-six (36) month term, and

WHEREAS, This Board is in receipt of correspondence from Oneida County Attorney, Amanda L. Cortese-Kolasz, requesting an extension of the approval granted under Resolution 330 of 2022 until November 27, 2025 to correct this discrepancy, and

WHEREAS, In accordance with Oneida County Charter Section 202, said request must be approved by the Oneida County Board of Legislators, now, therefore, be it hereby

RESOLVED, That the Oneida County Board of Legislators hereby approves of and authorizes an extension of the Board of Legislators approval granted under Resolution 330 of 2022 until November 27, 2025.

APPROVED: Government Operations (July 8, 2025)
Ways and Means (July 9, 2025)

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Seconded by Mr. Joseph Adopted by the following vote:

AYES 22 NAYS 0 ABSENT 1 (Mr. Daniels)

No. 157 – FN 2025-1611 – Mme. Pratt, Mr. Flisnik offered the following resolution and moved its adoption.

RE: APPROVAL OF THE BIDS OFFERED AT THE MAY 17, 2025 PROPERTY AUCTION

WHEREAS, On May 17, 2025, the County held an auction of properties identified as tax delinquent by the Oneida County Department of Finance, and

WHEREAS, The Commissioner of Finance received offers for the sale of said properties described in the attached documents and duly approved same, and

WHEREAS, The Commissioner of Finance has certified to this Board that his office is in receipt of down payments for those properties in various towns/cities within Oneida County sold at auction by the Department of Finance on May 17, 2025, and

WHEREAS, The sale of these properties was duly advertised in the official newspapers of the County and affidavits of said publications are on file with the Commissioner of Finance, now, therefore, be it hereby

RESOLVED, That the Chairman and Clerk of this Board be and hereby are authorized and directed to execute and deliver quit claim deeds to the designated parties conveying the premises described for the considerations set forth in said document on file with the Clerk of this Board.

APPROVED: Government Operations (July 8, 2025)
Ways and Means (July 9, 2025)

DATED: July 9, 2025

Seconded by Mr. Joseph and adopted by the following vote:

AYES 22 NAYS 0 ABSENT 1 (Mr. Daniels)

No. 158 – FN 2025-1598 – Mme. Pratt, Mr. Flisnik offered the following resolution and moved its adoption.

RE: APPROVAL OF THREE (3) REFUNDS AND ONE (1) CORRECTION TO VARIOUS ERRONEOUS TAX ASSESSMENTS

WHEREAS, The Commissioner of Finance has forwarded three (3) applications for refunds in the Hamlet of Bridgewater and the Town of Kirkland totaling \$4,535.75 and one (1) correction for erroneous tax assessments in the Town of Vernon totaling \$360.23, and

WHEREAS, Title 3 of Article 5 of the Real Property Tax Law outlines the procedure that must be followed to process the applications for refunds and for correction of taxes, and

WHEREAS, The Commissioner of Finance has transmitted his written report to this Board and this Board has reviewed said applications and corrections and made its recommendations, now, therefore, be it hereby

RESOLVED, That this Board hereby concurs with and approves the recommendations of the Oneida County Commissioner of Finance and directs that the Clerk of the Board take such action as required by Title 3 of Article 5 of the Real Property Tax Law, so as to reflect the corrected taxes as determined by said Commissioner, and be it further

RESOLVED, That this Board does hereby order that the taxes be corrected as recommended by the Commissioner of Finance and that the officer having jurisdiction of the tax rolls correct such rolls accordingly.

APPROVED: Government Operations (July 8, 2025)
Ways and Means (July 9, 2025)

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Seconded by Mr. Joseph and adopted by the following vote:
AYES 22 NAYS 0 ABSENT 1 (Mr. Daniels)

No. 159 – FN 2025-1688 – Mme. Pratt, Mr Flisnik offered the following resolution and moved its adoption.

RE: APPROVAL OF A SECOND RENEWAL OF MASTER SERVICES AGREEMENT BETWEEN ONEIDA COUNTY, THROUGH ITS DEPARTMENT OF PERSONNEL, AND TOWNSQUARE MEDIA OF UTICA/ROME, INC.

WHEREAS, This Board is in receipt of a Second Renewal of Master Services Agreement between Oneida County, through its Department of Personnel, and Townsquare Media of Utica/Rome, Inc., and

WHEREAS, Pursuant to a Master Services Agreement entered into between Oneida County and Townsquare Media of Utica/Rome, Inc. on June 14, 2021, Townsquare Media of Utica/Rome, Inc. agreed to provide Digital Media Advertising and Digital and Internet-Based Recruitment Services for the entire county, for an amount not to exceed \$75,000.00 per year, for a three year term commencing upon execution, with the option to renew for two (2) additional one-year terms (Contract #122643), and

WHEREAS, The parties later entered into a First Renewal of Master Services Agreement on or about August 9, 2024, for an amount not to exceed \$75,000.00, for a term commencing June 14, 2024 and ending June 13, 2025 (Contract #24-0421), and

WHEREAS, Oneida County and Townsquare Media of Utica/Rome, Inc. wish to enter into a Second Renewal of Master Services Agreement, for an amount not to exceed \$75,000.00, for a term commencing June 14, 2025 and ending June 13, 2026, and

WHEREAS, In accordance with Oneida County Charter Section 2202, said Second Renewal of Master Services Agreement must be approved by the Oneida County Board of Legislators, now, therefore, be it hereby

RESOLVED, That the Oneida County Board of Legislators hereby approves of and authorizes Oneida County Executive, Anthony J. Picente, Jr., to execute a Second Renewal of Master Services Agreement between Oneida County, through its Department of Personnel, and Townsquare Media of Utica/Rome, Inc., for an amount not to exceed \$75,000.00, for a term commencing June 14, 2025, and ending June 13, 2026, including any non-material amendments.

APPROVED: Government Operations (July 8, 2025)
Ways and Means (July 9, 2025)

DATED: July 9, 2025

Seconded by Mr. Joseph and adopted by the following vote:
AYES 22 NAYS 0 ABSENT 1 (Mr. Daniels)

No. 160 – FN 2025-1318 – Messrs. Boucher, Flisnik offered the following resolution and moved its adoption.

RE: APPROVAL OF A MODIFICATION AGREEMENT BETWEEN ONEIDA COUNTY, THROUGH ITS DEPARTMENT OF FAMILY AND COMMUNITY SERVICES, AND NEW YORK STATE, THROUGH ITS OFFICE OF CHILDREN AND FAMILY SERVICES

WHEREAS, This Board is in receipt of a Modification Agreement between Oneida County, through its Department of Family and Community Services, and New York State, through its Office of Children and Family Services, and

WHEREAS, The parties entered into a Grant Agreement, in the sum of \$354,640.00, to provide funding to be used for the Child Fatality Review Team which investigates the death of any child whose care and custody or custody and guardianship has been transferred to an authorized agency; any child for whom child protective services has an open case; any child for whom the local department of social services has an open preventative service case;

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and in the case of a report made to the New York State Central Register involving the death of a child, for a term commencing February 1, 2024 and ending January 31, 2029 (Contract # 190678), and

WHEREAS, The parties wish to enter into a Modification Agreement to increase funding by \$22,384.00, bringing the new total of the Grant Agreement to \$377,024.00, with the remaining terms of the Grant Agreement remaining the same, and

WHEREAS, In accordance with Oneida County Charter Section 2202, said Amendment to a Grant Agreement must be approved by the Oneida County Board of Legislators, now, therefore, be it hereby

RESOLVED, That the Oneida County Board of Legislators hereby approves of and authorizes Oneida County Executive, Anthony J. Picente, Jr., to execute a Modification Agreement between Oneida County, through its Department of Family and Community Services, and New York State, through its Office of Children and Family Services, in the sum of \$377,024.00, for a term commencing February 1, 2024 and ending January 31, 2029, including any non-material amendments.

APPROVED: Health and Human Services (July 8, 2025)
Ways and Means (July 9, 2025)

DATED: July 9, 2025

Seconded by Mr. Joseph and adopted by the following vote:

AYES 22 NAYS 0 ABSENT 1 (Mr. Daniels)

No. 161 – FN 2025-1707 – Messrs. Schiebel, Flisnik, Mme. Washburn offered the following resolution and moved its adoption.

RE: APPROVAL OF THE 2025-2026 MOHAWK VALLEY COMMUNITY COLLEGE OPERATING BUDGET

WHEREAS, The Board of Trustees of Mohawk Valley Community College has submitted its proposed 2025-2026 Operating Budget for approval, and

WHEREAS, Oneida County Executive, Anthony J. Picente, Jr., has forwarded to this Board his recommendation that the 2025-2026 Operating Budget for Mohawk Valley Community College in the amount of \$61,844,463.00 be approved, and

WHEREAS, The proposed Operating Budget for Mohawk Valley Community College includes a contribution from Oneida County in the amount of \$9,180,109.00, and

WHEREAS, Said Budget recommendation has been reviewed and approved by the Economic Development & Tourism Committee and the Ways and Means Committee of this Board and has been the subject of a public hearing, now, therefore, be it

RESOLVED, That the Operating Budget of Mohawk Valley Community College for 2025-2026 be and hereby is approved and adopted for a total cost of \$61,844,463.00, which includes a contribution by the County of Oneida of \$9,180,109.00, and be it further

RESOLVED, That the Oneida County Board of Legislators directs that payment of the contribution of the County of Oneida be made within Mohawk Valley Community College's fiscal year to the Mohawk Valley Community College Board of Trustees for expenditure of the Board of Trustees without pre-audit of the County of Oneida.

APPROVED: Economic Development (July 8, 2025)
Ways and Means (July 9, 2025)

DATED: July 9, 2025

Seconded by Mr. Joseph and adopted by the following vote:

AYES 22 NAYS 0 ABSENT 1 (Mr. Daniels)

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No. 162 – FN 2025-1684 – Messrs. Schiebel, Flisnik offered the following resolution and moved its adoption.

RE: APPROVAL OF THE AGREEMENT TEMPLATE FOR TRANSPORTATION SERVICES TO BE USED FOR INTERMUNICIPAL AGREEMENTS BETWEEN ONEIDA COUNTY, THROUGH ITS DEPARTMENT OF PLANNING, AND VARIOUS MUNICIPALITIES

WHEREAS, This Board is in receipt of correspondence from the Commissioner of Planning, James J. Genovese, II, requesting approval of a template Intermunicipal Agreement for transportation services to be used for Intermunicipal Agreements between Oneida County, through its Department of Planning, and various municipalities located within Oneida County for the years 2025, 2026, 2027, 2028 and 2029, and

WHEREAS, Commissioner Genovese has requested that this Agreement be approved as a template for all Intermunicipal Agreements for transportation services for the years 2025, 2026, 2027, 2028 and 2029 with various municipalities located within Oneida County, and

WHEREAS, In accordance with the Oneida County Charter Section 2202, said Agreements must be approved by the Oneida County Board of Legislators, now, therefore, be it hereby

RESOLVED, That the form and terms of the Intermunicipal Agreement for transportation services submitted by the Department of Planning is hereby approved, and be it further

RESOLVED, That the Oneida County Board of Legislators hereby approves of and authorizes Oneida County Executive, Anthony J. Picente, Jr., to execute the Intermunicipal Agreement for transportation services for the years 2025, 2026, 2027, 2028 and 2029 between Oneida County, through its Department of Planning, and various municipalities located within Oneida County, including any renewals or non-material amendments.

APPROVED: Economic Development (July 8, 2025)
Ways and Means (July 9, 2025)

DATED: July 9, 2025

Seconded by Mr. Joseph and adopted by the following vote:
AYES 22 NAYS 0 ABSENT 1 (Mr. Daniels)

No. 163 – FN 2025-1600 – Messrs. Waterman, Flisnik offered the following resolution and moved its adoption.

RE: APPROVAL OF A TOLLING AGREEMENT BETWEEN ONEIDA COUNTY, THROUGH ITS DEPARTMENT OF WATER QUALITY AND WATER POLLUTION CONTROL, AND THE UNITED STATES OF AMERICA, THROUGH ITS U.S. ARMY CORPS OF ENGINEERS BUFFALO DISTRICT

WHEREAS, This Board is in receipt of a Tolling Agreement between Oneida County, through its Department of Water Quality and Water Pollution Control, and the United States of America, through its U.S. Army Corps of Engineers Buffalo District, for an After-the-Fact permit application relative to the Sauquoit Creek Pump Station Access Road, with no costs being associated with the same, and

WHEREAS, In accordance with Oneida County Charter Section 2202, said Tolling Agreement must be approved by the Oneida County Board of Legislators, now, therefore, be it hereby

RESOLVED, That the Oneida County Board of Legislators hereby approves of and authorizes Oneida County Executive, Anthony J. Picente, Jr., to execute a Tolling Agreement between Oneida County, through its Department of Water Quality and Water Pollution Control, and the United States of America, through its U.S. Army Corps of Engineers Buffalo District, for an After-the-Fact permit application relative to the Sauquoit Creek Pump Station Access Road, with no costs being associated with the same, including any renewals or non-material amendments.

APPROVED: Public Works (July 8, 2025)
Ways and Means (July 9, 2025)

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Seconded by Mr. Joseph and adopted by the following vote:
AYES 22 NAYS 0 ABSENT 1 (Mr. Daniels)

No. 164 – FN 2025-1300 – Messrs. Idzi, Flisnik offered the following resolution and moved its adoption.

RE: APPROVAL OF A GRANT AGREEMENT BETWEEN ONEIDA COUNTY, THROUGH ITS SHERIFF'S OFFICE, AND NEW YORK STATE, THROUGH ITS DIVISION OF CRIMINAL JUSTICE SERVICES, AND SUPPLEMENTAL APPROPRIATION OF \$40,000.00 TO A 3110 3120.290-000 – OTHER EQUIPMENT (SHERIFF)

WHEREAS, This Board is in receipt of a Grant Agreement between Oneida County, through its Sheriff's Office, and New York State, through its Division of Criminal Justice Services, in the sum of \$40,000.00, for the purchase of items for community events including an event trailer with upfitting and markings, engagement accessories and goggle kits (DWI, Distracted Driving and Marijuana), and

WHEREAS, The Grant Agreement shall be for a term commencing October 1, 2024 and ending September 30, 2025, and

WHEREAS, In accordance with Oneida County Charter Section 2202, said Grant Agreement must be approved by the Oneida County Board of Legislators, and

WHEREAS, In accordance with Section 609 of the Administrative Code, the County Executive has requested a supplemental appropriation be made in the amount of \$40,000.00 to A 3110 3120.290-000 – Other Equipment (Sheriff), and

WHEREAS, Said supplemental appropriation will be supported by unanticipated revenue in the following account(s) in the following amount(s):

A 3110 3120.3389-100	State Aid – Public Safety DCJS (Sheriff)	\$40,000.00
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now, therefore, be it hereby

RESOLVED, That the Oneida County Board of Legislators hereby approves of and authorizes Oneida County Executive, Anthony J. Picente, Jr., to execute a Grant Agreement between Oneida County, through its Sheriff's Office, and New York State, through its Division of Criminal Justice Services, in the sum of \$40,000.00, for a term commencing October 1, 2024 and ending September 30, 2025, including any extensions of time or non-material amendments, and be it further

RESOLVED, That a supplemental appropriation, from 2025 funds, as hereinafter set forth, is hereby approved:

TO:

A 3110 3120.290-000	Other Equipment (Sheriff)
\$40,000.00	

APPROVED: Public Safety (July 8, 2025)
Ways and Means (July 9, 2025)

DATED: July 9, 2025

Seconded by Mr. Joseph and adopted by the following vote:
AYES 22 NAYS 0 ABSENT 1 (Mr. Daniels)

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No. 165 – FN 2025-1591 – Messrs. Idzi, Flisnik offered the following resolution and moved its adoption

RE: SUPPLEMENTAL APPROPRIATION OF \$149,640.00 TO A 1165 – VARIOUS DISTRICT ATTORNEY ACCOUNTS

WHEREAS, In accordance with Section 609 of the Administrative Code, the County Executive has requested a supplemental appropriation be made in the amount of \$149,640.00 to A 1165 – various District Attorney accounts, and

WHEREAS, Said supplemental appropriation will be supported by unanticipated revenue in the following account(s) in the following amount(s):

A 1165 1165.3389-100	State Aid – Public Safety DCJS (District Attorney)	\$ 50,000.00
A 1165 1165.2260-175	Public Safety Svcs – Other Gov Reimb fr Utica for Shot Spotter (District Attorney)	<u>\$ 99,640.00</u>
		\$149,640.00

now, therefore, be it hereby

RESOLVED, That a supplemental appropriation, from 2025 funds, as hereinafter set forth, is hereby approved:

TO:

A 1165 1165.495-165	Other Expense Shot Spotter Expenses (District Attorney)	\$128,500.00
A 1165 1165.495-000	Other Expense (District Attorney)	<u>\$ 21,140.00</u>
		\$149,640.00

APPROVED: Public Safety (July 8, 2025)
Ways & Means Committee (July 9, 2025)

DATED: July 9, 2025

Seconded by Mr. Joseph and adopted by the following vote:
AYES 22 NAYS 0 ABSENT 1 (Mr. Daniels)

No. 166 – FN 2025-1657 – Messrs. Koenig, Flisnik, White offered the following resolution and moved its adoption.

RE: APPROVAL OF TASK ORDER #36 TO A MASTER AGREEMENT FOR CONSULTANT SERVICES BETWEEN ONEIDA COUNTY, THROUGH ITS DEPARTMENT OF AVIATION, AND C & S ENGINEERS, INC.

WHEREAS, Oneida County entered into a Master Agreement for Consultant Services with C & S Engineers, Inc. on or about March 19, 2021 for the provision of Airport Professional Consulting Services for Griffiss International Airport in accordance with the guidelines set forth in FAA Advisory Circular 150/5100-14E and the Oneida County Procurement Policy (Contract #130367), and

WHEREAS, Oneida County and C & S Engineers, Inc. wish to enter into Task Order #36 to the Master Agreement for Consultant Services, for a Cost Plus Fixed Fee of \$585,000.00, for the provision of services for the Triangle Development – Access Road & Utilities, Hush House Demolition and Temporary Salt Storage Building Projects CA-CO, for a term commencing upon execution and ending December 31, 2025, and

WHEREAS, In accordance with Oneida County Charter section 2202, this Task Order must be approved by the Oneida County Board of Legislators, now, therefore, be it hereby

RESOLVED, That the Oneida County Board of Legislators hereby approves of and authorizes Oneida County Executive, Anthony J. Picente, Jr., to execute Task Order #36 to the Master Agreement for Consultant Services between Oneida County, through its Department of Aviation, and C & S Engineers, Inc., for a Cost Plus Fixed Fee of

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\$585,000.00, for a term commencing upon execution and ending December 31, 2025, including any extensions of time or non-material amendments.

APPROVED: Airport (July 8, 2025)
Ways and Means (July 9, 2025)

DATED: July 9, 2025

Seconded by Mr. Joseph and adopted by the following vote:
AYES 22 NAYS 0 ABSENT 1 (Mr. Daniels)

No. 167 – FN 2025-1577 – Messrs. Koenig, Flisnik, White, Mme Washburn offered the following resolution and moved its adoption

RE: TRANSFER OF \$17,850.00 TO A 9900 9901.900-000 – TRANSFER TO OTHER FUND (BUDGET) AND AMENDMENT TO CAPITAL PROJECT H-AIR-098, APRON 1 & 2 REHAB PHASE 1

WHEREAS, There is a need for additional funds and an amendment to Capital Project H-AIR-098, Apron 1 & 2 Rehab Phase I as a result of said transfer, and

WHEREAS, In accordance with Section 610 of the Administrative Code, the County Executive has requested approval by this Board to transfer funds sufficient to cover the present shortage, and

WHEREAS, The County Executive has also requested an amendment to Capital Project H-AIR-098, Apron 1 & 2 Rehab Phase I as a result of said transfers, now, therefore, be it hereby

RESOLVED, That a transfer from 2025 funds, as hereinafter set forth, be and the same is hereby approved:

TO:

A 9900 9901.900-000	Transfer to Other Fund (Budget)	\$17,850.00
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FROM:

A 1340 1911.910-400	Contingent Budget Contingent Contractual Expenses (Budget)	\$17,850.00
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and be it further

RESOLVED, That Capital Project H-AIR-098, Apron 1 & 2 Rehab Phase I is hereby amended as follows:

	<u>Current</u>	<u>Change</u>	<u>Proposed</u>
H AIR 098.5031	\$ 166,511.00	\$ 17,850.00	\$ 184,361.00
H AIR 098.4592 Federal Aid	\$2,997,193.00	\$321,300.00	\$3,318,493.00
H AIR 098.3589 State Aid	<u>\$ 166,511.00</u>	<u>\$ 17,850.00</u>	<u>\$ 184,361.00</u>
	\$3,330,215.00	\$357,000.00	\$3,687,215.00

APPROVED: Airport (July 8, 2025)
Ways and Means (July 9, 2025)

DATED: July 9, 2025

Seconded by Mr. Joseph and adopted by the following vote:
AYES 22 NAYS 0 ABSENT 1 (Mr. Daniels)

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Meeting held on Wednesday, July 9, 2025, at 2:00 P.M.
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No. 168 – FN 2025-1659 – Messrs. Koenig, Flisnik, White Mme. Washburn offered the following resolution and moved its adoption.

RE: SUPPLEMENTAL APPROPRIATION OF \$2,632,305.00 TO A 9900 9901.900-105 – TRANSFER TO OTHER FUND CAPITAL PROJECTS FUND (BUDGET)

WHEREAS, In accordance with Section 609 of the Administrative Code, the County Executive has requested a supplemental appropriation be made in the amount of \$2,632,305.00 to A 9900 9901.900-105 – Transfer to Other Fund Capital Projects Fund (Budget), and

WHEREAS, Said supplemental appropriation will be supported by unanticipated revenue in the following account in the following amount:

A.599	Appropriated Fund Balance (General Fund)	\$2,632,305.00
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now, therefore, be it hereby

RESOLVED, That a supplemental appropriation, from 2025 funds, as hereinafter set forth, is hereby approved:

TO:

A 9900 9901.900-105	Transfer to Other Fund Capital Projects Fund (Budget)	\$2,632,305.00
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APPROVED: Airport (July 8, 2025)
Ways & Means (July 9, 2025)

DATED: July 9, 2025

Seconded by Mr. Joseph and adopted by the following vote:
AYES 22 NAYS 0 ABSENT 1 (Mr. Daniels)

No. 169 – FN 2025-1595 Mr. Flisnik offered the following resolution and moved its adoption,

RE: TRANSFER OF SPECIFIED AMOUNTS TO VARIOUS DEPARTMENTAL APPROPRIATION ACCOUNTS AS REQUIRED UNDER GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)

WHEREAS, There is a need for additional funds in various departmental appropriation accounts as required under Generally Accepted Accounting Principles (GAAP), and

WHEREAS, In accordance with Section 610 of the Administrative Code, the County Executive has requested approval by this Board to transfer funds sufficient to cover the present shortages, now, therefore, be it hereby

RESOLVED, that a transfer of funds, as hereinafter set forth, be and the same is hereby approved:

TO:

AA# A1010 1010.860-000 Board of Legislators, Health Insurance	\$	427.
AA# A1165 1165.454-101 District Attorney Office, Travel Seminar/Meeting		427.
AA# A1165 1165.456-000 District Attorney Office, Gasoline & Oil		114.
AA# A1165 1165.850-000 District Attorney Office, Unemployment Ins		3,048.
AA# A1170 1170.416-100 Public Defender-Criminal, Telephone		3,024.
AA# A1170 1170.491-000 Public Defender-Criminal, Otr Materials		2,011.
AA# A1170 1172.416-100 Public Defender-Regional Immigration, Telephone		720.
AA# A1170 1172.418-000 Public Defender-Regional Immigration, Postage		199.
AA# A1170 1173.491-000 Public Defender-Civil, Other Materials & Supplies		5,145.
AA# A1170 1173.860-000 Public Defender-Civil, Health Insurance		814.
AA# A1186 1186.195-130 Medical Examiner, Personal Services		672,018.
AA# A1186 1186.495-000 Medical Examiner, Other Expense		418.
AA# A1230 1230.416-100 County Executive, Phone Telephone Service		75.
AA# A1230 1230.456-000 County Executive, Gasoline & Oil		97.

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AA# A1230 1230.492-000 County Executive, Computer Software & Lic.....	383.
AA# A1310 1312.416-101 Finance-Real Property, Phone Cell Phone Service.....	2.
AA# A1312 1313.810-000 Finance-Real Estate, Retirement	3,166.
AA# A1312 1314.418-000 Consolidated Tax Collection, Postage.....	624.
AA# A1315 1315.211-000 Audit & Control, Office Equipment.....	17.
AA# A1315 1315.416-100 Audit & Control, Phone Telephone Service.....	165.
AA# A1315 1315.416-101 Audit & Control, Phone Cell Phone Service	724.
AA# A1315 1315.492-000 Audit & Control, Computer Software & Lic.....	7,342.
AA# A1340 1171.195-000 Assigned Counsel, Personal Services.....	1,074,130.
AA# A1340 1171.418-000 Assigned Counsel, Postage.....	302.
AA# A1340 1171.492-000 Assigned Counsel, Computer Software & Lic	11,110.
AA# A1340 1340.492-000 Budget-Admin, Computer Software & Lic	10.
AA# A1340 1340.810-000 Budget-Admin, Retirement	2,453.
AA# A1340 9060.840-000 Employee Benefits, Workers Compensation.....	1,551.
AA# A1340 9060.850-000 Employee Benefits, Unemployment Insurance	8,550.
AA# A1340 9060.860-000 Employee Benefits, Health Insurance	115,760.
AA# A1345 1670.451-100 Purchasing-Central Print, Automotive Repairs	6.
AA# A1345 1670.451-101 Purchasing-Central Print, Automotive Repairs & Sup	2,166.
AA# A1410 1410.101-000 County Clerk-Registrar, Salaries-FT.....	40,944.
AA# A1410 1410.416-100 County Clerk-Registrar, Phone Telephone Service.....	475.
AA# A1410 1410.416-101 County Clerk-Registrar, Phone Cell Service	540.
AA# A1410 1410.492-000 County Clerk-Registrar, Computer Software & Lic.....	1,702.
AA# A1410 1410.810-000 County Clerk-Registrar, Retirement.....	18,402.
AA# A1410 1411.418-000 County Clerk-DMV, Postage.....	8,833.
AA# A1410 1411.810-000 County Clerk-DMV, Retirement.....	8,855.
AA# A1410 1411.850-000 County Clerk-DMV, Unemployment Ins	982.
AA# A1410 1412.416-000 Naturalization, Phone Telephone Service	1,108.
AA# A1420 1420.491-000 Law Department, Other Materials & Supplies	5,699.
AA# A1420 1420.495-000 Law Department, Other Expenses.....	13,963.
AA# A1420 1420.810-000 Law Department, Retirement	18,700.
AA# A1420 1420.850-000 Law Department, Health Insurance.....	1,370.
AA# A1420 1930.420-000 Law Department, Judgement & Claims	19,298.
AA# A1430 1430.860-000 Personnel, Health Insurance.....	1,217.
AA# A1480 1480.860-000 Health Insurance, Health Insurance.....	602.
AA# A1490 1490.492-000 Public Works-Commissioner, Computer Software & Lic	4,449.
AA# A1490 1490.495-150 Public Works-Commissioner, Other Exp Charter of H	4,419.
AA# A1490 1490.860-000 Public Works-Commissioner, Health Ins	18,294.
AA# A1610 1610.810-000 Information Technologies, Retirement.....	11,732.
AA# A1610 1610.860-000 Information Technologies, Health Insurance.....	1,028.
AA# A1620 1620.101-000 Buildings & Grounds, Salaries FT	58,378.
AA# A1620 1620.412-000 Buildings & Grounds, Insurance & Bonding	3,433.
AA# A1620 1620.413-100 Buildings & Grounds, Rent/Lease Equipment	4,806.
AA# A1620 1620.413-101 Buildings & Grounds, Rent/Lease Space	5,515.
AA# A1620 1620.416-100 Buildings & Grounds, Telephone.....	1,232.
AA# A1620 5650.412-000 Buildings & Grounds, Public Parking Garage-Ins & B.....	30,236.
AA# A1620 5650.495-912 Buildings & Grounds, Public Parking Garage-Other E.....	336.
AA# A2400 2490.494-103 Community College Tuition, Other Exp-CC Fash IT.....	41,746.
AA# A2400 2495.495-000 Community College Tuition, MVCC Students	712,674.
AA# A2900 2960.195-105 EHC, Personal Services Eval	15,326.
AA# A2900 2960.195-115 EHC, Personal Services Related Services	89,578.
AA# A2900 2960.495-286 EHC, Other Expenses NYS Chargeback-4408	50,134.
AA# A2900 2960.495-290 EHC, Other Expenses.....	82,106.
AA# A2900 2970.495-293 Early Intervention, Other Expenses.....	140,526.
AA# A3020 3020.109-000 Emergency Communications, Other Salaries.....	60,866.
AA# A3020 3020.416-101 Emergency Communications, Phones Cell Phone Serv	5,769.
AA# A3020 3020.810-000 Emergency Communications, Retirement.....	75,063.
AA# A3020 3020.456-000 Emergency Communications, Gasoline & Oil	172.
AA# A3020 3610.418-000 Traffic Safety, Postage.....	65.
AA# A3110 3110.412-000 Sheriff-Administration, Insurance & Bonding	1,153.
AA# A3110 3110.418-000 Sheriff-Administration, Postage.....	606.

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AA# A3110 3110.451-000 Sheriff-Administration, Auto Repairs	24,999.
AA# A3110 3110.492-000 Sheriff-Administration, Computer Software & Lic	659.
AA# A3110 3110.860-000 Sheriff-Administration, Health Insurance	1,242.
AA# A3110 3111.412-000 Sheriff-Stop DWI, Insurance & Bonding	589.
AA# A3110 3111.810-000 Sheriff-Stop DWI, Retirement.....	13,975.
AA# A3110 3112.101-000 Sheriff-Security, Salaries FT	40,088.
AA# A3110 3112.412-000 Sheriff-Security, Insurance & Bonding	1,668.
AA# A3110 3112.810-000 Sheriff-Security, Retirement	23,748.
AA# A3110 3113.412-000 Sheriff-Special Initiatives, Insurance & Bonding.....	2,096.
AA# A3110 3113.810-000 Sheriff-Special Initiatives Retirement	19,519.
AA# A3110 3113.860-000 Sheriff-Special Initiatives Health Insurance.....	601.
AA# A3110 3115.810-000 Sheriff-Civil, Retirement.....	22,280.
AA# A3110 3117.412-000 Sheriff-Courts, Insurance & Bonding.....	5,018.
AA# A3110 3117.810-000 Sheriff-Courts, Retirement	21,859.
AA# A3110 3117.860-000 Sheriff-Courts, Health Insurance.....	3,471.
AA# A3110 3120.101-000 Sheriff-Law Enforcement, Salaries FT.....	34,884.
AA# A3110 3120.810-000 Sheriff-Law Enforcement, Retirement	335,325.
AA# A3110 3120.860-000 Sheriff-Law Enforcement, Health Insurance.....	2,975.
AA# A3110 3121.412-000 Sheriff-SPO, Insurance & Bonding	36,611.
AA# A3110 3152.810-000 Jail Inmates Commissary, Retirement	1,495.
AA# A3140 3140.416-101 Probation-Admin, Phone Cell Phone Services	2,072.
AA# A3140 3140.860-000 Probation-Admin, Health Insurance.....	214.
AA# A3140 3141.493-000 Probation-Domicile Restriction, Phone Cell Phone	1,215.
AA# A3140 3141.810-000 Probation- Domicile Restriction, Retirement	303.
AA# A3140 3141.860-000 Probation- Domicile Restriction, Health Insurance.....	213.
AA# A3140 3146.860-000 Probation-ISP, Health Insurance	641.
AA# A4010 4010.109-000 Public Health-Health Administration, Other Salaries.....	169,263.
AA# A4010 4010.412-000 Public Health-Health Administration, Insurance & Bond	944.
AA# A4010 4010.413-101 Public Health-Health Administration, Rent/Lease Space.....	876.
AA# A4010 4010.416-000 Public Health-Health Administration, Cell Phones	139.
AA# A4010 4010.418-000 Public Health-Health Administration, Postage.....	12,956.
AA# A4010 4011.412-000 Public Health-PHC Admin, Insurance & Bonding.....	60.
AA# A4010 4012.412-000 Public Health-Clinic, Insurance & Bonding.....	5,376.
AA# A4010 4012.413-101 Public Health-Clinic, Rent/Lease Space.....	35,726.
AA# A4010 4012.491-101 Public Health-Clinic, Other Materials & Supplies Pharm	121,474.
AA# A4010 4012.492-000 Public Health-Clinic, Computer Software & Lic.....	7,613.
AA# A4010 4012.860-000 Public Health-Clinic, Health Insurance.....	1,622.
AA# A4010 4014.109-000 Public Health-TB Prevention, Other Salaries.....	39,144.
AA# A4010 4015.412-000 Public Health-Lead Screening, Insurance & Bonding.....	193.
AA# A4010 4015.495-000 Public Health-Lead Screening, Other Expenses.....	521.
AA# A4010 4015.810-000 Public Health-Lead Screening, Retirement	8,886.
AA# A4010 4015.860-000 Public Health-Lead Screening, Health Insurance	1,544.
AA# A4010 4018.412-000 Public Health-Environmental, Insurance & Bonding	814.
AA# A4010 4018.416-100 Public Health- Environmental, Phone Services.....	1,980.
AA# A4010 4018.451-100 Public Health- Environmental, Automotive Repairs	80.
AA# A4010 4018.451-101 Public Health- Environmental, Automotive Parts & Serv	390.
AA# A4010 4018.456-000 Public Health- Environmental, Gasoline & Oil	3,620.
AA# A4010 4018.495-000 Public Health-Environmental, Other Expenses	7,562.
AA# A4010 4021.101-000 Public Health-Health Promotion, Salaries-FT	7,125.
AA# A4010 4059.412-000 Public Health-EIA, Insurance & Bonding	686.
AA# A4010 4059.416-000 Public Health-EIA, Phones Telephone Service.....	20.
AA# A4010 4059.810-000 Public Health-EIA, Retirement	1,105.
AA# A4010 4060.412-000 Public Health EHC Admin, Insurance & Bonding.....	200.
AA# A4010 4060.416-101 Public Health EHC Admin, Phone Cell Phone.....	276.
AA# A4010 4060.454-100 Public Health EHC Admin, Travel Mileage, Meals, D	13.
AA# A4010 4060.810-000 Public Health EHC Admin, Retirement	2,812.
AA# A4010 4060.860-000 Public Health EHC Admin, Health Insurance	1,028.
AA# A4010 4089.810-000 Public Health Immunization, Retirement	3,543.
AA# A4010 4089.850-000 Public Health Immunization, Unemployment	5,655.
AA# A4010 4092.109-000 Public Health Emergency Prep, Other Salaries	63,603.

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AA# A4010 4092.840-000 Public Health Emergency Prep, Workers Comp	13,480.
AA# A4010 4220.840-000 Public Health DOJ/IIR-OD Map, Workers Comp.....	828.
AA# A4310 4310.412-000 Mental Health Administration, Insurance & Bonding.....	314.
AA# A4310 4310.416-100 Mental Health Administration, Phone Telephone Ser.....	80.
AA# A4310 4310.416-101 Mental Health Administration, Phone Cell Phone Ser	495.
AA# A4310 4310.418-000 Mental Health Administration, Postage.....	406.
AA# A4310 4310.492-000 Mental Health Administration, Computer Software.....	634.
AA# A4310 4310.810-000 Mental Health Administration, Retirement	7,164.
AA# A5610 5610.109-000 Department of Aviation, Other Salaries	866.
AA# A5610 5610.418-000 Department of Aviation, Postage	7,181.
AA# A5610 5610.860-000 Department of Aviation, Health Insurance.....	602.
AA# A6010 6010.191-000 Social Services Administration, Other Salaries.....	2,413,331.
AA# A6010 6010.412-000 Social Services Administration, Insurance & Bonding	43,516.
AA# A6010 6010.495-610 Social Services Administration, NYS DSS Chargebacks.....	94,824.
AA# A6010 6010.810-000 Social Services Administration, Retirement.....	55,019.
AA# A6010 6011.416-100 Social Services Children & Adult Services, Phone Tele	8,730.
AA# A6010 6012.416-100 Social Services Temp Assist., Phone Telephone Service.....	4,560.
AA# A6010 6012.495-000 Social Services Temp Assist., Other Expense.....	141,000.
AA# A6010 6012.860-000 Social Services Temp Assist., Health Insurance.....	5,140.
AA# A6010 6013.416-100 Social Services Medicaid Admin, Phone Telephone Ser.....	1,485.
AA# A6010 6014.416-100 Social Services Temp Assist., Phones Telephone Ser	1,005.
AA# A6010 6014.810-000 Social Services Temp Assist., Retirement.....	3,817.
AA# A6010 6015.416-100 Home Energy Assistance Program, Phone Telephone S	2,985.
AA# A6010 6015.850-000 Home Energy Assistance Program, Unemployment Ins.....	32,886.
AA# A6010 6019.416-100 Social Services Daycare Admin., Phone Telephone Ser	795.
AA# A6010 6055.495-000 Daycare Activities, Other Expenses	965,402.
AA# A6010 6070.495-625 Purchase of Services, Other Expenses.....	651,116.
AA# A6010 6109.495-000 TANF, Other Expenses	2,416,731.
AA# A6010 6119.495-000 Child Care, Other Expenses	3,888,449.
AA# A6010 6123.495-000 Juvenile Delinquent Care, Other Expenses	350,839.
AA# A6010 6141.495-000 Safety Net, Other Expenses.....	1,632,750.
AA# A6510 6510.416-101 Veterans Service Agency, Phone Telephone Service.....	338.
AA# A6510 6510.492-000 Veterans Service Agency, Computer Software & Lic.....	51.
AA# A6510 6510.495-000 Veterans Service Agency, Other Expenses	1,324.
AA# A6510 6510.810-000 Veterans Service Agency, Retirement.....	5,632.
AA# A6510 6510.860-000 Veterans Service Agency, Health Insurance	213.
AA# A6610 6610.412-000 Purchasing-Bureau of Weights & Measures, Ins.....	3,003.
AA# A6610 6610.416-100 Purchasing-Bureau of Weights & Measures, Tele Ser	45.
AA# A6610 6610.810-000 Purchasing-Bureau of Weights & Measures, Retire.....	1,668.
AA# A6772 6772.109-000 Office for the Aging, Other Salaries.....	866.
AA# A6772 6772.412-000 Office for the Aging, Insurance & Bonding	1,676.
AA# A6772 6772.413-101 Office for the Aging, Rent/Lease Space.....	107,176.
AA# A6772 6772.416-101 Office for the Aging, Phone Cell Phone Service.....	1,284.
AA# A6772 6772.810-000 Office for the Aging, Retirement.....	30,176.
AA# A6772 6773.412-000 Office for the Aging-Senior Nutrition, Ins & Bonding.....	205.
AA# A6772 6773.495-000 Office for the Aging-Senior Nutrition, Other Expenses	1,125.
AA# A6772 6773.810-000 Office for the Aging-Senior Nutrition, Retirement	1,873.
AA# A6772 6774.102-000 Office for Continuing Care, Salaries PT	757.
AA# A6772 6774.412-000 Office for Continuing Care, Insurance & Bonding.....	675.
AA# A6772 6774.810-000 Office for Continuing Care, Retirement.....	4,513.
AA# A7310 7310.412-000 Youth Bureau, Insurance & Bonding	85.
AA# A7310 7310.413-101 Youth Bureau, Rent/Lease Space.....	15,564.
AA# A7310 7310.810-000 Youth Bureau, Retirement.....	1,017.
AA# A7310 8830.495-870 Youth Services Programs, Other Expenses Youth Sports	45,644.
AA# A8020 6410.495-640 Econ. Assist., Other Expense Animal Protection	100,000.
AA# A8020 6410.498-125 Econ. Assist, OC Snowmobile Association.....	175,439.
AA# A8020 8020.411-000 Planning, Travel Mileage, Office Supplies.....	1,467.
AA# A8020 8020.416-101 Planning, Phones Telephone Service.....	135.
AA# A8020 8020.416-100 Planning, Phones Cell Phone Service.....	129.
AA# A8020 8020.418-100 Planning, Postage.....	284.

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AA# A8020 8020.454-100 Planning, Travel Mileage, Meals, Daily Travel Exp	149.
AA# A8710 8710.495-000 Reforestation, Other Expenses	7,704.
"A" Fund Total:	\$ 17,840,586.

AA# D3310 3310.810-000 Traffic Control, Retirement.....\$	7,338.
AA# D3310 3310.830-000 Traffic Control, Medicare & Social Security.....	3,448.
AA# D3310 3310.860-000 Traffic Control, Health Insurance.....	50,165.
AA# D5010 5010.416-101 Highways & Bridges, Cell Phone Services	2,723.

AA# D5010 5010.810-000 Highways & Bridges, Retirement.....	1,472.
AA# D5010 5010.860-000 Highways & Bridges, Health Insurance	601.
AA# D5010 5020.413-100 Highways & Bridges, Rent/Lease Equipment.....	36,808.
AA# D5010 5020.416-100 Highways & Bridges, Phone Telephone Service.....	120.
AA# D5010 5020.416-101 Highways & Bridges, Phone Cell Phone Service.....	11.
AA# D5010 5020.860-000 Highways & Bridges, Health Insurance	426.
AA# D5110 5110.109-000 Maintenance of Highways, Other Salaries	37,133.
AA# D5110 5110.495-000 Maintenance of Highways, Other Expense	64,342.
AA# D5110 5110.860-000 Maintenance of Highways, Health Insurance.....	5,777.
AA# D5110 5142.109-000 Snow Removal-County, Other Salaries.....	11,988.
AA# D5110 5144.109-000 Snow Removal-State, Other Salaries.....	95,089.
AA# D5110 5144.413-000 Snow Removal-State, Rent/Lease Equipment.....	4,362.
"D" Fund Total:	\$ 321,803.

AA# G8100 8110.109-000 WPC-Admin, Other Salaries..... \$	51,085.
AA# G8100 8110.810-000 WPC-Admin, Retirement.....	9,970.
AA# G8100 8110.860-000 WPC-Admin, Health Insurance.....	214.
AA# G8100 8120.810-000 WPC-Sanitary Sewers, Retirement.....	4,441.
AA# G8100 8130.412-000 WPC-Sewage Treatment, Ins & Bond.....	128,198.
AA# G8100 8130.414-000 WPC-Sewage Treatment, Utilities....	128,872.
"G" Fund Total:	\$ 322,780.

AA# J6300 6293.411-000 Summer Youth Employment Program, Office Supp	\$ 556.
AA# J6300 6293.454-101 Summer Youth Employment Program, Travel Sem	3,509.
AA# J6300 6293.491-000 Summer Youth Employment Program, Other Materials.....	621.
AA# J6300 6293.495-000 Summer Youth Employment Program, Other Expense	40,868.
AA# J6300 6293.810-000 Summer Youth Employment Program, Retirement.....	995.
AA# J6300 6293.860-000 Summer Youth Employment Program, Health Ins	1,628.
AA# J6300 6298.830-000 TANF, Medicare & Social Security	30,745.
AA# J6300 6298.840-000 TANF, Workers Compensation	10,155.
AA# J6300 6300.411-000 Workforce Development Administration, Office Supp	256.
AA# J6300 6300.416-100 Workforce Development Administration, Telephone.....	464.
AA# J6300 6300.495-000 Workforce Development Administration, Other Exp	4,946.
AA# J6300 6302.495-000 Workforce Development Other Grant, Other Exp	6,459.
AA# J6300 6303.495-000 College Student Corps, Other Expenses	33,974.
"J" Fund Total:.....\$	135,176.

AA# K8221 8221.412-000 K Fund Joint Activity, Insurance & Bonding.....\$	1,480.
AA# K8221 8221.495-150 K Fund Joint Activity, Other Exp Charter of Hire of V	9.
AA# K8221 8221.810-000 K Fund Joint Activity, Retirement	314.
"K" Fund Total:\$.....	1,803.

AA# M5130 5130.412-000 Road Machinery Fund, Insurance & Bonding	\$ 53,521.
AA# M5130 5130.493-000 Road Machinery Fund, Maintenance, Repairs Ser.....	6,209.
"M" Fund Total:	\$ 59,730.

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AA# S1710 1710.495-000 Workers Compensation-Admin, Other Expenses.....	\$	214.
AA# S1710 1720.495-000 Workers Compensation-Benefits & Awards, Otr Exp		<u>78,228.</u>
..... "S" Fund Total:	\$	78,442.

FROM:

AA# A1170 1174.109-000 Public Defender-OILS, Other Salaries	\$	310,220.
AA# A1170 1174.491-000 Public Defender-OILS, Other Expenses.....		1,192,997.
AA# A1170 1174.810-000 Public Defender-OILS, Retirement		256,528.
AA# A1170 1174.860-000 Public Defender-OILS, Health Insurance.....		377,556.
AA# A1620 1620.414-000 Buildings & Grounds, Utilities.....		667,311.
AA# A1620 1620.495-000 Buildings & Grounds, Other Expenses.....		704,403.
AA# A2400 2490.494-101 Community College Tuition, Other Exp-Herkimer CC.....		213,113.
AA# A2400 2490.495-297 Community College Tuition, Other Exp MVCC-Spe		612,674.
AA# A2900 2960.495-291 EHC, Other Expenses Transportation		640,268.
AA# A2900 2962.495-292 EHC, Other Expenses Tuition		867,696.
AA# A3020 3020.416-100 Emergency Communications, Phones Phone Service		164,655.
AA# A3020 3020.493-000 Emergency Communications, Maintenance, Repair.....		532,422.
AA# A3020 3020.860-000 Emergency Communications, Health Insurance.....		123,282.
AA# A3110 3110.413-100 Sheriff-Administration, Rent/Leasing Equipment.....		281,061.
AA# A3110 3150.195-130 Sheriff-Jail Inmates, Personal Services Med Services.....		302,129.
AA# A3110 3150.860-000 Sheriff-Jail Inmates, Health Insurance		686,102.
AA# A4010 4220.495-000 Public Health DOJ/IIR-OD Map, Other Expenses		228,201.
AA# A4310 4310.495-160 Mental Health Administration, Other Exp Grant Fun		238,437.
AA# A4310 4310.495-180 Mental Health Administration, Oth Exp Opioid Set.....		642,650.
AA# A4310 4312.495-430 Mental Health, Other Expenses OASAS		113,136.
AA# A4310 4312.495-435 Mental Health, Other Expenses OMH.....		1,165,250.
AA# A5610 5610.414-000 Department of Aviation, Utilities.....		237,722.
AA# A5610 5610.456-000 Department of Aviation, Gasoline & Oil.....		157,271.
AA# A5610 5610.491-000 Department of Aviation, Other Materials & Supplies		205,802.
AA# A5610 5610.493-000 Department of Aviation, Maint., Repair, & Service.....		205,848.
AA# A5630 5630.495-000 Planning, Bus Lines in OC		510,985.
AA# A6010 6010.211-000 Social Services Administration, Office Equipment.....		324,331.
AA# A6010 6010.495-600 Social Services Administration, Other Expenses Gen.....		288,824.
AA# A6010 6010.495-605 Social Services Administration, Other Expenses Inter-A.....		660,410.
AA# A6010 6010.860-000 Social Services Administration, Health Insurance		219,672.
AA# A6010 6070.495-620 Social Services-Purchase of Services, Other Expenses Co.....		296,187.
AA# A6010 6070.495-625 Social Services-Purchase of Services, Other Exp Prevent.....		1,513,003.
AA# A6010 6129.495-000 State Training Schools, Other Expenses.....		2,661,112.
AA# A6414 6414.495-000 OC Regional Assistance, Other Expenses		<u>239,328.</u>
..... "A" Fund Total:	\$	17,840,586.

AA# D3310 3310.491-000 Traffic Control, Other Materials & Supplies.....	\$	91,670.
AA# D5010 5010.850-000 Maintenance of Highways, Unemployment Insurance.....		34,446.
AA# D5110 5110.491-000 Mtn of Highways & Bridges, Other Materials & Supp		<u>195,687.</u>
..... "D" Fund Total:\$		321,803.

AA# G8100 8130.491-000 Water Pollution Control-Sewage Treat, Other Materials.....	\$	<u>322,780.</u>
..... "G" Fund Total:	\$	322,780.

AA# J6300 6293.425-000 WDA, Training & Special Schools.....	\$	15,000.
AA# J6300 6295.495-000 WDA, Other Expense.....		10,000.
AA# J6300 6300.413-101 Workforce Development Administration, Rent/Lease S.....		22,800.
AA# J6300 6300.425-000 Workforce Development Administration, Training & S		<u>75,000.</u>

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AA# J6300 6306.425-000 Workforce Development, TAA Training & S	12,376.
..... "J" Fund Total:.....\$	135,176.
AA# K8221 8221.495-000 K Fund Joint Activity, Other Expenses	\$ 1,803.
..... "K" Fund Total:.....\$	1,803.
AA# M5130 5130.451-101 Road Machinery Fund, Auto Parts & Supplies.....	\$ 59,730.
..... "M" Fund Total:.....\$	59,730.
AA# S1710 1710.195-000 Workers Compensation, Personal Services.....	\$ 78,442.
..... "S" Fund Total: \$	78,442.

APPROVED: Ways and Means (July 9, 2025)

DATED: July 9, 2025

Seconded by Mr. Joseph and adopted by the following vote:
AYES 22 NAYS 0 ABSENT 1 (Mr. Daniels)

LEFT ON LEGISLATORS DESKS FOR REVIEW

FN 2025-1578

LOCAL LAW NO. __ OF 2025

**A LOCAL LAW ESTABLISHING A REGISTRATION SYSTEM FOR SHORT- TERM RENTAL UNITS AND
EXTENDING THE ONEIDA COUNTY HOTEL OCCUPANCY TAX TO SHORT-TERM RENTAL UNITS**

BE IT ENACED BY THE BOARD OF COUNTY LEGISLATORS OF THE COUNTY OF ONEIDA, STATE OF NEW YORK,
AS FOLLOWS:

SECTION 1. AUTHORITY.

The Board of County Legislators adopts this Act pursuant to New York State Constitution Article IX and New York Municipal Home Rule Law § 10.

SECTION 2. LEGISLATIVE PURPOSE.

As technology continues to transform daily life, the County of Oneida is daily presented with new opportunities for growth and prosperity. These opportunities, though welcome, are accompanied by new challenges.

In the past decade, the internet has dramatically changed the way that many people visit Oneida County. In the past, visitors to the County stayed primarily at the County's many hotels, motels, inns, and bed and breakfasts. Pursuant to State enabling legislation, an occupancy tax is imposed on these stays and the revenue from this tax is used to promote tourism, economic development, and other directly-related activities. However, internet-based booking services have upended this state of affairs, with many visitors to the County now staying at short-term rental units rented by hosts on websites such as Airbnb and VRBO.

Until recently, State law did not provide for the collection of occupancy tax upon short-term rentals, putting traditional hotels and motels at a competitive disadvantage and diminishing occupancy tax revenues. But in February 2025, the New York State Legislature adopted a short-term rental law requiring counties to establish registries for short-term rentals unless they opt-out of such registries, and authorizing the extension of hotel and motel occupancy taxes to short-term rentals.

The purpose of this Local Law is to promote tourism, economic development, and other directly-related activities by, among other things, establishing a short-term rental registry and extending the occupancy tax to short-term rentals.

SECTION 3. Local Law No. 10 of 1984, as amended by Local Law No. 5 of 1987; Local Law No. 3 of 1990; Local Law No. 3 of 1993; Local Law No. 7 of 1996; Local Law No. 6 of 1999; Local Law No. 6 of 2002; Local Law No. 5 of 2005; Local Law 8 of 2008; Local Law No. 2 of 2011; Local Law No. 2 of 2012; Local Law No. 4 of 2014; Local Law No. 4

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of 2017; Local Law No. 6 of 2019; Local Law No. 2 of 2020; and Local Law No. 2 of 2022, is hereby amended to add the matter appearing below in underscored font, and to delete the matter appearing below in bracketed font.

1. Definitions:

- (a) Person. An individual, partnership, limited liability company, 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 a court or otherwise, and any combination of the foregoing.
- (b) Operator. Any person operating a hotel or short-term rental unit in the County of Oneida, including but not limited to the owner or proprietor of such premises, lessee, sublessee, mortgagee in possession, licensee or any other person otherwise operating such hotel.
- (c) Hotel. A building or portion of it which is regularly used and kept open as such for the lodging of guests. The term "hotel" includes an apartment hotel, a motel, boarding house or club, whether or not meals are served.
- (d) Occupancy. The use or possession, or the right to the use or possession of any room in a hotel or short-term rental unit.
- (e) Occupant. A person who, for a consideration, uses, possesses, or has the right to use or possess, any room in a hotel or short-term rental unit under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.
- (f) Permanent Resident. Any occupant of any room or rooms in a hotel or short-term rental unit for at least thirty consecutive days shall be considered a permanent resident with regard to the period of such occupancy.
- (g) Rent. The consideration received for occupancy, including any service or other charge or amount required to be paid as a condition for occupancy, valued in money, whether received in money or otherwise and whether received or collected by the booking service or operator or another person on behalf of any of them.
- (h) Room. Any room or rooms of any kind in any part or portion of a hotel or short-term rental unit, which is available for or let out for any purpose other than a place of assembly.
- (i) Return. Any return filed or required to be filed as herein provided.
- (j) Short-term rental unit. An entire dwelling unit, or a room, group of rooms, other living or sleeping space, or any other space within a dwelling, made available for rent by guests for less than thirty consecutive days, where the unit is offered for tourist or transient use by the short-term rental host of the residential unit.
- (k) Short-term rental host. A person or entity in lawful possession of a short-term rental unit who rents such unit to guests in accordance with this local law.
- (l) Booking Service. A person or entity who, directly or indirectly:
 - (1) Provides one or more online, computer or application-based platforms that individually or collectively can be used to:
 - (i) List or advertise offers for short-term rentals of short-term rental units, and
 - (ii) Either accept such offers, or reserve or pay for such rentals; and

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- (2) Charges, collects or receives a fee for the use of such a platform or for provision of any service in connection with a short-term rental if a short-term rental unit.

[j](m) Comptroller. The Comptroller of Oneida County.

[k](n) Commissioner of Finance. The Commissioner of Finance of Oneida County.

2. Imposition of Tax.

[On and after February 1, 2020, t]There is imposed and there shall be paid, a tax of five percent upon the rent for every occupancy of a room or rooms in a hotel or short-term rental unit in this county, except that the tax shall not be imposed upon a permanent resident of any such hotel or short-term rental unit.

3. Transitional Provisions.

The tax imposed by this local law shall be paid upon any occupancy on and after [January 1, 1994]the effective date of this local law, although such occupancy is pursuant to a prior contract, lease or other arrangement. Where rent is to be paid on 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 covers any period on and after the effective date of such tax.

4. Exempt Organizations.

- (a) Except as otherwise provided in this section, any use or occupancy by any of the following shall not be subject to the tax imposed by this local law:

- (1) The State of New York, or any of its agencies, instrumentalities, public corporations (including a public corporation created pursuant to agreement or contract with another state or Canada) improvement districts or political subdivisions of the state;
 - (2) The United States of America, or any of its agencies and instrumentalities, insofar as it is immune from taxation;
 - (3) 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 inures to the benefit of any private shareholder or individual and no 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 section 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.

5. Territorial Limitations.

The tax imposed by this local law shall apply only within the territorial limits of the County of Oneida.

6. Registration of hotels.

- (a) Within [ten days after the effective date of this local law, or in the case of operators commencing business after such effective date, within]three days after [such an operator of a hotel commencing business [commencement] or a hotel opening, every operator of a hotel shall file with the commissioner of finance a certificate of registration in a form prescribed by the commissioner of finance. The commissioner of finance shall within five days after such registration issue without

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charge to each operator of a hotel a certificate of authority empowering such hotel operator to collect the tax from the occupancy and duplicate thereof for each additional hotel of such hotel operator. Each certificate or duplicate shall state the hotel to which it is applicable. Such certificates of authority shall be prominently displayed by the hotel operator in such a manner that it may be seen and come to the notice of all occupants and persons seeking occupancy. Such certificates shall be non-assignable and non-transferrable and shall be surrendered immediately to the commissioner of finance upon the cessation of business at the hotel named or upon its sale or transfer.

- (b) Nothing contained in this [paragraph]section shall be construed so as to require hotel operators who have previously registered [pursuant to Local Law No. 10 of 1984, Local Law No. 5 of 1987, or Local Law No. 3 of 1990,] with the commissioner of finance to file an additional certificate of registration, unless there is a change in the parameters of the previously registered operation or the commissioner of finance requests an update.

7. Short-term Rental Units and Booking Services.

(a) Regulation of Short-Term Rental Units.

(1) A short-term rental host may operate a dwelling unit as a short-term rental unit provided such dwelling unit;

- i. is registered in accordance with this local law;
- ii. is not used to provide single room occupancy as defined by subdivision forty-four of section four of the New York State Multiple Residence Law and subdivision sixteen of section four of the New York State Multiple Dwelling Law;
- iii. includes a conspicuously posted evacuation diagram identifying all means of egress from the unit and the building in which it is located;
- iv. has a working fire-extinguisher;
- v. is insured by an insurer licensed to write insurance in the State of New York or procured by a duly licensed excess line broker pursuant to section two thousand one hundred eighteen of the New York State Insurance Law for a minimum of three hundred thousand dollars coverage for third party claims of property damage or bodily injury that arise out of the operation of a short-term rental unit. Such liability insurance coverage may be satisfied by insurance maintained by a booking service that provides equal or greater coverage if a short-term rental host lists a short-term rental unit with such booking service. Notwithstanding any other provision of law, no insurer shall be required to provide such coverage;
- vi. is in compliance with any additional health and safety requirements or any other regulatory requirements applicable to short-term rental units promulgated by the county and its departments, officers, or administrative units; and
- vii. is not otherwise prohibited from operating as a short-term rental unit by federal, state, or local law, rules, and regulations.

(2) Short-term rental hosts shall maintain records related to guest stays for two years following the end of the calendar year in which an individual rental stay occurred, including the date of each stay and number of guests, the cost for each stay, including an itemization of the sales tax and hotel and motel occupancy tax collected, and records related to their registration as short-term rental hosts with the county or with the multi-county registry that includes the county. Short-term rental hosts shall make such records available to enforcement agencies of the county when lawfully requested.

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- (3) Booking services shall collect data related to all short-term rental unit guest stays that the booking service facilitates within the county. Booking services shall maintain such data related to short-term rental unit guest stays that the booking service has facilitated in the county for two years following the end of the calendar year in which an individual rental stay occurred. The data maintained by booking services shall include the dates of each stay and the number of guests, the cost for each stay, including an itemization of the sales tax and hotel and motel occupancy tax collected, the physical address, including any unit designation, of each short-term rental unit booked, the full legal name of each short-term rental host, and each short-term rental unit's registration number. On the first day of every January, April, July, and October thereafter, the booking service shall report such data to the county for any short-term rental unit in the county. In the event a booking service does not comply with its reporting obligations pursuant to this subdivision, or more information is requested by the county, then the data required to be reported pursuant to this subdivision and all relevant records from a booking service shall be produced in response to valid legal process. The county following receipt of such data from a booking service shall share such data with all city, town, or village governments located within the county within 60 days of receiving such data and shall make such data available to city, town or village enforcement agencies upon request. Such data and any records provided to generate such data shall not be made publicly available. Booking services may require short-term rental hosts, as a term or condition of service, to consent to booking services producing data pursuant to this subdivision.
- (4) It shall be unlawful for a booking service to collect a fee for facilitating booking transactions for short-term rental units located in this county if the booking service has not verified with the commissioner of finance or multi-county registry, if any, that the short-term rental unit and its owner or tenant have been issued a current, valid registration by the commissioner of finance or multi-county registry, if any such includes such county.

(b) Registration of Short-term Rental Units

- (1) The commissioner of finance shall establish a registration system for short-term rental units located within the county, provided, however, that he or she may establish or join a shared registry with other counties. Such registration system shall identify the name of the physical address, including unit designation, of the short-term rental unit, its tax parcel identification number, and such other information identifying the short-term rental unit as the commissioner of finance may require.
- (2) The commissioner of finance may contract with another "covered jurisdiction," as defined in New York Real Property Law § 447-a(1), to provide either personnel or services to facilitate the registration of short-term rental units or enforcement of such registrations.
- (3) All short-term rental hosts shall register all short-term rental units within the county with the commissioner of finance, in accordance with such procedures he or she may establish.
- i. Upon due registration of a short-term rental unit, the commissioner of finance shall issue a short-term rental unit registration number to the short-term rental unit.
- ii. Registration shall be valid for two years, after which time the short-term rental host may renew the registration in a manner prescribed by the commissioner of finance. The commissioner of finance may revoke the registration of a short-term rental host upon a determination that the short-term rental host has violated any provision of this local law, or New York State Real Property Law Article 12-D, at least three times in two consecutive calendar years, and may determine that the short-term rental host shall be ineligible for registration for a period of up to twelve months from the date of such determination, or due to illegal occupancy. Listing or offering a dwelling unit, or portion thereof, as a short-term rental unit without current, valid registration shall be unlawful and shall make persons who

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list or offer such unit ineligible for registration for a period of twelve months from the date a determination is made that a violation has occurred.

- iii. A short-term rental host shall include their current, valid registration number on all offerings, listings or advertisements for short-term rental unit guest stays.
 - iv. A tenant, or other person that does not own a unit that is used as a short-term rental unit but is in lawful possession of a short-term rental unit, shall not qualify for registration if they are not the permanent occupant of the dwelling unit in question and have not been granted permission in writing by the owner for its short-term rental. Proof of written consent by the owner shall be provided to and verified by the commissioner of finance or by the multi-county registry, if any be in use by the county, before the issuing or renewal of a registration number.
 - v. The commissioner of finance, or a multi-county registry if it be in use by the county, shall make available to booking services the data necessary to allow booking services to verify the registration status of a short-term rental unit and that the unit is associated with the short-term rental host who registered the unit.
 - vi. No short-term rental unit shall be registered unless the short-term rental host has paid the application and renewal registration fees in an amount to be established by the commissioner of finance or the multi-county registry, if any be in use by the county.
 - vii. Such application and registration fees shall include a fee for the actual and necessary expenses associated with the construction, operation, and maintenance of the county or multi-county registry and for the enforcement of this local law and New York State Real Property Law Article 12-D.
 - viii. The commissioner of finance shall cause to be posted on the County of Oneida website a prominent link to the county's short-term rental unit registry or the multi-county registry, if any.
- (4) The commissioner of finance may in his or her discretion, subject to all laws and rules concerning the procurement and approval of contracts, solicit and contract for the creation and maintenance of the registration system for short-term rental units described in this Local Law, or any other services in his/her discretion necessary to facilitate the collection, enforcement, or compliance with this local law, or for the shared registry with other counties within the State of New York, or .
- (c) Registration System for Booking Services.
- (1) The commissioner of finance may create a registration system for booking services, or may establish or join a multi-county registry for booking services, and may require all booking services to register with such registry before facilitating the rental of any short-term rental unit within the county.
 - (2) The commissioner of finance may set, or a multi-county registry for booking services may set, a fee for booking service registration, provided that such fee shall not exceed the actual and necessary expenses associated with the construction, operation, and maintenance of such booking service registration system.
 - (3) The commissioner of finance shall cause to be posted on the County of Oneida website a prominent link to the county's booking service registry or the multi-county booking service registry, if any.
 - (4) The commissioner of finance may in his or her discretion, subject to all laws and rules concerning the procurement and approval of contracts, solicit and contract for the creation

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and maintenance of the registration system for booking services described in this Local Law, or any other services in his/her discretion necessary to facilitate the collection, enforcement, or compliance with this local law, or for the shared registry with other counties within the State of New York.

(d) Exceptions.

This Section shall not apply to incidental and occasional occupancy of a dwelling unit for fewer than thirty consecutive days by other natural persons when the permanent occupants are temporarily absent for personal reasons, such as vacation or medical treatment, provided that there is no monetary compensation paid to the permanent occupants for such occupancy; or temporary housing or lodging permitted by the New York State Department of Health.

(e) Penalties

- (1) Any booking service which collects a fee related to booking a unit as a short-term rental unit where such short-term rental unit is not registered in accordance with this local law may be fined in accordance with subdivisions four and five of this subsection. Any covered jurisdiction in which such unregistered short-term rental unit is located or the attorney general or the attorney general's designee may also seek an injunction from a court of competent jurisdiction prohibiting the collection of any fees relating to the offering or renting of such short-term rental unit as a short-term rental.
- (2) Any person who offers a short-term rental unit without registering with the commissioner of finance or with the multi-county registry that includes the county, if any, or any person who offers an eligible short-term rental unit as a short-term rental while the short-term rental unit's registration on the short-term rental unit registry is suspended, may be fined in accordance with subdivisions four and five of this subsection.
- (3) Any person who fails to comply with any notice of violation or other order issued pursuant to this local law may be fined in accordance with subdivisions four and five of this subsection.
- (4) A short-term rental host that violates the requirements of this local law shall receive a warning notice issued, without penalty, by the commissioner of finance or by the multi-county registry, if any includes the county, upon the first and second violation. The warning notice shall detail actions to be taken to cure the violation. For a third violation a fine up to two hundred dollars may be imposed. For each subsequent violation, a fine of up to five hundred dollars per day may be imposed. Upon the issuance of a violation, a seven-day period to cure the violation shall be granted. During such cure period, no further fines shall be accumulated against the short-term rental host, except where a new violation is related to a different short-term rental unit.
- (5) A booking service that violates the requirements of this local law may be issued a fine up to five hundred dollars per day, per violation, until such violation is cured.

(f) Enforcement.

- (1) The provisions of this section may be enforced in accordance with article eight of the New York State Multiple Dwelling Law or article eight of the New York State Multiple Residence Law, as applicable.
- (2) The county may enter into agreements with a booking service for assistance in enforcing the provisions of this section, including but not limited to an agreement whereby the booking service agrees to remove a listing from its platform that is deemed ineligible for use as a short-term rental unit under the provisions of this section, and whereby the booking service agrees to prohibit a short-term rental host from listing any listing without a valid registration number.

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- (3) The Oneida County Attorney shall be entitled to bring an action for a violation of this section for any such violations of this section occurring in the county, and may also notify the New York Attorney General.

[7]8. Administration and Collection.

- (a) The tax imposed by this local law shall be administered and collected by the commissioner of finance of the County of Oneida or other fiscal officers of the County as he or she may designate by such means and in such manner as are other taxes which are now collected and administered by such officers in accordance with the county charter or as otherwise are provided by this local law.
- (b) The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted for and charged for, and upon every evidence of occupancy or any bill or statement or charge made for said occupancy issued or delivered by the operator or booking service with respect to the rent for every occupancy of a short term rental unit such booking facilitates, and the tax shall be paid by the occupant to the operator, or to the booking service for every occupancy of a short term rental unit such booking service facilitates, as trustee for and on account of the county, and the operator, or booking service for every occupancy of a short term rental such booking service facilitates, shall be liable for the tax, and for the collection and remittance thereof and for the tax]. The operator, or booking service for every occupancy of a short term rental such booking service facilitates, and any officer or any corporate operator shall be personally liable for the tax collected or required to be collected under this local law, and the operator, or booking service for every occupancy of a short term rental such booking service facilitates, shall have the same right in respect to collecting the tax from the occupant, or in respect to nonpayment of the tax by the occupant as if the tax were a part of the rent for the occupancy payable at the time such tax shall become due and owing, including all rights of eviction, dispossession, repossession and enforcement of any innkeeper's lien that he or she may have in the event of non-payment of rent by the occupant provided, however, that the commissioner of finance or other fiscal officer or officers, employees or agents duly designated by him or her shall be joined as a party in any action or proceeding brought by the operator to collect or enforce collection of the tax.
- (c) The commissioner of finance may, wherever he or she deems it necessary for the proper enforcement of this local law, provide by regulation that the occupant shall file returns and pay directly to the commissioner of finance the tax herein imposed, at such times as returns are required to be filed and payment made over by the operator or booking service for every occupancy of a short term rental such booking service facilitates.
- (d) The tax imposed by this local law shall be paid upon any occupancy [on and after January 1, 1994], although such occupancy is had pursuant to a contract, lease or other arrangement made prior to [such date]this local law. Where rent is paid or charged or billed, or falls due on either a weekly, monthly or other term basis, the rent so paid, charged, billed or falling due shall be subject to the tax herein imposed to the extent that it covers any portion of the period on or after the effective date of such tax. Where any tax has been paid hereunder upon any rent which has been ascertained to be worthless, the commissioner of finance may by regulation provide for credit and/or refund of the amount of such tax upon application therefore as provided in [section 13 of]this local law.
- (e) 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 a hotel or short-term rental are subject to tax until the contrary is established, and the burden of proving that a tax for occupancy is not taxable hereunder shall be upon the operator or booking service for every occupancy of a short term rental such booking service facilitates, except that, whereby regulation pursuant to subdivision [seven]eight (c) of this section, an occupant is required to file returns and pay directly to the commissioner of finance the tax herein imposed, the burden of proving that a rent for occupancy is not taxable shall be upon the occupant. Where an occupant claims exemption from the tax under the provisions of [section four of]this local law, the rent shall be deemed taxable hereunder unless the operator, or booking service for every occupancy of a short term rental such booking service facilitates, shall receive from the occupant claiming such exemption a certificate duly executed by an exempt corporation or association certifying that the occupant is its agent, representative, or employee, together with a certificate executed by the occupant that his or her occupancy is paid or to be paid by such exempt

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corporation or association, and is necessary or required in the course of or in connection with the occupant's duties as a representative of such corporation or association. Where deemed necessary by the operator, or booking service for every occupancy of a short-term rental unit such booking service facilitates, he or she may further require that any occupant claiming exemption from the tax furnish a copy of a certificate issued by the commissioner of finance certifying that the corporation or association therein named is exempt from the tax under section four of this law.

[8]9. Records to be Kept.

Every operator, and every booking service for every occupancy of a short-term rental unit such booking service facilitates, shall keep records of every occupancy and of all rent paid, charged or due thereon and of the tax payable thereon, in accordance with this local law and in such additional form as the commissioner of finance may by regulation require. Such records shall be available for inspection and examination at any time upon demand by the commissioner of finance or his or her duly authorized agent or employee and shall be preserved for a period of three years, or such other period as may be set forth in this local law, except that the commissioner of finance may consent to their destruction within that period or may require that they be kept longer.

[9.]10. Returns.

- (a) Every operator, or booking service for every occupancy of a short term rental such booking service facilitates, shall file with the commissioner of finance a return of occupancy and of rents, and of the taxes payable thereon for the periods ending March 31, June 30, September 30 and December 31 of each year. Such returns shall be filed within twenty days from the expiration of the period covered thereby. The commissioner of finance may permit or require returns to be made by other periods and upon such dates as he or she may specify. If the commissioner of finance deems it necessary in order to insure the payment of the tax imposed by this local law, he or she may require returns to be made for shorter periods than those prescribed pursuant to the foregoing provision of this section and upon such dates as he or she may specify.
- (b) The forms of returns shall be prescribed by the commissioner of finance and shall contain such information as he or she may deem necessary for the proper administration of this local law. The commissioner of finance may require amended returns to be filed within twenty days after notice 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 commissioner of finance shall take the necessary steps to enforce the filing of such a return or of a corrected return.
- (d) An operator is relieved from the duty to collect tax in regard to a particular rent for the occupancy of a short-term rental unit subject to tax under this local law, and from filing returns of occupancy and rents concerning such occupancy, if such occupancy was facilitated by a booking service. If the commissioner of finance has established a registry for booking services or joined a multi-county registry for booking services, the booking service must have been duly registered in order for the operator to be relieved.

[10.]11. Payment of Tax.

- (a) At the time of filing a return of occupancy and of rents, each operator, or each booking service for those occupancies it facilitated, shall pay to the commissioner of finance the taxes imposed by this local law upon the rents required to be included in such return, as well as all other moneys collected by the operator, or booking service for those occupancies it facilitated, acting or purporting to act under the provisions of this local law. Where the commissioner of finance 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 or booking service 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 commissioner of finance may fix to secure the payment of any tax and/or penalties and interest due

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or which may become due from such operator or booking service. In the event that the commissioner of finance determines that an operator or booking service is to file such bond he or she shall give notice to such operator or booking service to that effect specifying the amount of the bond required. The operator or booking service shall file such bond within five days after the giving of such notice unless within such five days the operator or booking service shall request in writing a hearing before the commissioner of finance at which the necessity, propriety and amount of the bond shall be determined by the commissioner of finance. Such determination shall be final and shall be complied with within fifteen days after the giving of notices thereof. In lieu of such bond, securities approved by the commissioner of finance or cash in such amount as he or she may prescribe, may be deposited which shall be kept in the custody of the commissioner of finance who may at any time without notice to 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.

[11.]12. Determination of Tax.

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 commissioner of finance 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 thirty days after giving of notice of such determination, shall apply to the commissioner of finance for a hearing, or unless the commissioner of finance of his or her own motion shall re-determine the same. After such hearing, the commissioner of finance shall give notice of his or her determination to the person against whom the tax is assessed. The determination of the commissioner of finance shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by proceeding under article seventy-eight of the civil practice law and rules if application thereof is made to the supreme court within thirty days after the giving of the notice of such determination. A proceeding under article seventy-eight 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 commissioner of finance and there shall be filed with the commissioner of finance an undertaking, 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 a justice of the supreme court shall approve to the effect that if 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 commissioner of finance may be in a sum sufficient to cover the taxes, penalties and interest thereon stated in such determination plus the costs and charges which 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.

[12.]13. Disposition of Revenues.

Revenues resulting from the imposition of tax authorized by this section shall be paid into the treasury of the County of Oneida and shall be credited to and deposited in the trust and agency fund of the County; the net collections therefrom shall thereafter be allocated by the County Board of Legislators of Oneida County and shall be used for the promotion of tourism development, economic development, and other directly related and supporting activities by a not-for-profit and/or a public benefit corporation under contract with the County.

[13.]14. Refunds.

- (a) In the manner provided in this section, the commissioner of finance shall refund or credit, without interest, any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid if application to the commissioner of finance for such refund shall be made within one year from the payment thereof. Whenever a refund is made by the commissioner of finance, he or she shall state his or her reason thereof in writing. Such application may be made by the occupant, operator or other person who has actually paid the tax. Such application may also be made by an operator, or booking service for any occupancy it has facilitated, who has collected and paid over such tax to the commissioner of finance provided that the application is made within one year of payment by the occupant to the operator or booking service, but no actual refund of moneys shall be made to such operator or booking service until he, she or it shall first establish to the satisfaction of the

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commissioner of finance, under such regulations as the commissioner of finance may prescribe, that he, she or it has repaid to the occupant the amount for which the application for refund is made. The commissioner of finance may in lieu of any refund required to be made, allow credit thereof 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 commissioner of finance may receive evidence with respect thereto. After making his or her determination the commissioner of finance shall give notice thereof to the applicant who shall be entitled to review such determination by a proceeding pursuant to article seventy-eight of the civil practice law and rules, provided such proceeding is instituted within thirty days 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 commissioner of finance 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 proceedings.
- (c) A person shall not be entitled to a revision, refund or credit under this section of a tax, interest or penalty which had been determined to be due pursuant to the provisions of [section thirteen] this section [of this local law] where he or she has had a hearing or an opportunity for a hearing as provided in said section, or has failed to avail himself of the remedies therein provided. No refund or credit shall be made of a tax, interest or penalty paid after a determination by the commissioner of finance made pursuant to section [eleven] twelve of this local law unless it be found that such determination was erroneous, illegal or unconstitutional or otherwise improper by the commissioner of finance after a hearing or of his or her own motion or in a proceeding under article seventy-eight 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.

[14.] 15. Reserves.

In cases where the occupant, [or] operator or booking service has applied for a refund and has instituted a proceeding under article seventy-eight of the civil practice law and rules to review a determination adverse to him or her on his or her application for refund, the comptroller shall set up appropriate reserves to meet any decision adverse to the county.

[15.] 16. Remedies Exclusive.

The remedies provided by [section eleven and thirteen of] this local law shall be exclusive remedies available to any person for the review of tax liability imposed by this local law; and no determination or proposed 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 had and received or by any action or proceeding other than a proceeding in the nature of a certiorari proceeding under article seventy-eight of the civil practice law and rules; provided, however, that a taxpayer may proceed by declaratory judgment if he or she institutes suit within thirty days after a deficiency assessment is made and pays the amount of the deficiency assessment to the commissioner of finance prior to the institution of such suit and posts a bond for costs as provided in section eleven of this local law.

[16.] 17. Proceedings to Recover Tax.

- (a) Whenever any operator, or booking service for any occupancy of a short-term rental unit it has facilitated, or any officer of a corporate operator or any occupant or other persons shall fail to collect and pay over any tax and/or to pay any tax, penalty or interest imposed by this local law as therein provided, the county attorney shall, upon the request of the commissioner of finance, bring or cause to be brought an action to enforce the payment of the same on behalf of the County of Oneida in any court of the State of New York or of any other state or of the United States. If, however, the commissioner of finance in his or her discretion believes that any such operator, booking service, 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

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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.

- (b) As an additional or alternate remedy, the commissioner of finance 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, booking service, or officer or a corporate operator or other person liable for the tax, 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 commissioner of finance and to pay to him or her the money collected by virtue thereof within sixty days after the receipt of such warrant. The sheriff shall within five 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 or any successor in interest. The sheriff shall then proceed upon the warrant, in the same manner, and with like effect, as that provided by law in respect to executions issued against property upon judgments of a court of record and for services in executing the warrant he or she shall be entitled to the same fees, which he or she may collect in the same manner. In the discretion of the commissioner of finance, a warrant of like terms force and effect may be issued and directed to any officer or employee of the commissioner of finance and in the execution thereof such officer 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 commissioner of finance 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 judgment thereof and execution thereon as been returned unsatisfied.
- (c) Whenever an operator of a hotel shall make a sale, transfer, or assignment in bulk of any part or the whole of his or her hotel or his or her lease, license or other agreement or right to possess or operate such hotel or of the equipment, furnishings, fixtures, supplies or stock of merchandise, or the said premises or lease, license or other agreement or right to possess or operate such hotel and the equipment, furnishings, fixtures, supplies and stock of merchandise pertaining to the conduct or operation of said hotel, otherwise than in the ordinary and regular prosecution 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 thereof, notify the commissioner of finance 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 it owes any tax pursuant to this local law, and whether or not the purchaser, transferee or assignee has knowledge that such taxes are in fact owing.

Whenever the purchaser, transferee or assignee shall fail to give notice to the commissioner of finance as required by the preceding paragraph or whenever the commissioner of finance 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 six of the Uniform Commercial Code, shall be personally liable for the payment to 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.

[17.]18. General Powers of the Commissioner of Finance.

- (a) In addition to the powers granted to the commissioner of finance in this local law, he or she is hereby authorized and empowered:

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- (1) To make, adopt and amend rules and regulations appropriate to the carrying out of this local law and the purposes thereof;
- (2) To extend for cause shown, the time of filing any return for a period not exceeding thirty days; and for cause shown, to remit penalties but not interest computed at the rate of six percent per annum; and to compromise disputed claims in connection with the taxes hereby imposed;
- (3) 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.
- (4) To delegate his or her functions hereunder to a deputy commissioner of finance or any employee or employees of the department of finance.
- (5) To prescribe methods for determining the rents for occupancy and to determine the taxable and non-taxable rents.
- (6) To require any operator, or booking service for any short-term rental unit occupancy it facilitates, [within the County to]to keep detailed records of the nature and type of hotel or short-term rental unit maintained, nature and type of service rendered, the rooms available and rooms occupied daily, leases or occupancy contracts or arrangements, rents received, charged and accrued, the names and addresses of the occupants, whether or not any occupancy is claimed to be subject to the tax imposed by this local law, and to furnish such information upon request to the commissioner of finance.
- (7) To assess, determine, revise and readjust the taxes imposed under this local law.

[18.]19. Administration of Oaths and Compelling Testimony.

- (a) The commissioner of finance 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 commissioner of finance 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 hereunder 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 commissioner of finance 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 commissioner of finance under this local law shall be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars or imprisonment for not more than one year, or both such fine and imprisonment.
- (d) The officers who serve the summons or subpoena of the commissioner of finance 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.

[19.]20. Reference to Tax.

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Wherever 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 rooms and short-term rental units", except that in any bill, receipt, statement or other evidence or memorandum of occupancy or rent charge issued or employed by the operator, the word "tax" will suffice.

[20.]21. Penalties and Interest.

- (a) Any person failing to file a return or to pay over any tax for the commissioner of finance within the time required by this local law shall be subject to a penalty of five percent of the amount of tax due; plus interest at the rate of one percent of such tax for each month of delay excepting the first month after such return was required to be filed or such tax became due; but the commissioner of finance if satisfied that the delay was excusable, may remit all or any part of such penalty, but not interest at the rate of six percent per year. 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 enforced in the same manner as the tax imposed by this local law.
- (b) Any operator, booking service, or occupant and any officer of a corporate operator, booking service, or occupant failing to file a return 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, and any operator, booking service, and any officer of a corporate operator or booking service willfully failing to file a bond required to be filed pursuant to section [eleven] twelve of this local law, or failing to file a registration certificate and such data in connection therewith as the commissioner of finance may by regulation or otherwise require or to display or surrender the certificate of authority as required by this local law or assigning or transferring such certificate of authority and any operator, booking service, and any officer of a corporate operator willfully failing to charge separately from the rent the tax herein imposed, or willfully failing to state such tax separately on any evidence of occupancy and on any bill or statement or receipt of rent issued or employed by the operator or booking service for any short-term rental unit occupancy it facilitates, or willfully failing or refusing to collect tax from the occupant, and any operator, booking service, and any officer of a corporate operator 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, and any operator or booking service failing to keep the records required by [subdivision eight of section two of]this local law, shall, in addition to the penalties herein or elsewhere prescribed, be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars, or imprisonment for not more than one year, or both such fine and imprisonment. Officers of a corporate operator or booking service shall be personally liable for the tax collected or required to be collected by such corporation under this local law, and subject to the penalties herein above imposed.
- (c) The certificate of the commissioner of finance to the effect that a tax has not been paid, that a return, bond or registration certificate has not been filed, or that information has not been supplied pursuant to the provisions of this local law, shall be presumptive evidence thereof.

[21.]22. Returns to be Secret

- (a) Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the commissioner of finance or any officer or employee of the department of finance to divulge or make known in any manner the rents or other information relating to the business of a taxpayer contained in any return required under this local law. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court except on behalf of the commissioner of finance in an action or proceeding under the provisions of this local law, or on behalf of any party to any action or proceeding under the provisions of this local law when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which event the court may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby, as are pertinent to the action or proceeding and no more. Nothing herein shall be construed to prohibit the delivery to a taxpayer or his or her duly authorized representative of a certified copy of any return filed in connection with his or her tax nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns and the items thereof, or the inspection by the county attorney

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or other legal representatives of the county of the return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted for the collection of a tax or penalty. Returns shall be preserved for three years and thereafter until the commissioner of finance permits them to be destroyed.

- (b) Any violation of subdivision (a) of this section shall be punishable by a fine not exceeding one thousand dollars, or by imprisonment not exceeding one year, or both, in the discretion of the court, and if the offender be an officer or employee of the county he or she shall be dismissed from office and be incapable of holding any public office for a period of five years thereafter.

[22.]23. Notices and Limitations of Time.

- (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 as may be obtainable. 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) 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 the 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.
- (c) 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 made before the expiration of the extended period.

[23.]24. Separability.

If any provision of this local law, or the application thereof to any person or circumstances, 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.

[24.]25. This local law shall remain in full force and effect only through December 31, 2025

[25.]26. This local shall take effect on January 1, 1994.

SECTION 4. EXTENSION OF TAX

Section 24 of Local Law No. 10 of 1984, as subsequently amended by, among other local laws, Local Law No. 3 of 1993; and as renumbered to Section 25 as set forth in the preceding provisions of this Local Law, is hereby amended to add the matter appearing below in underscored font, and to delete the matter appearing below in bracketed font:

“This Local Law shall remain in full force and effect only through [December 31, 2025] December 31, 2028.”

SECTION 5. SEVERABILITY.

If any clause, sentence, paragraph, subdivision, section, or part of this Act or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not effect, impair, or invalidate the remainder thereof, but shall be confined in its

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operation to the clause, sentence, paragraph, subdivision, section, or part of this Act, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

SECTION 6. EFFECTIVE DATE.

Sections 3 of this Local Law shall take effect on October 1, 2025. Section 4 of this Local Law shall take effect on January 1, 2026.

APPROVED:

Ways and Means

DATED: Sit on Desk July 9, 2025

Adopted by the following vote:

AYES NAYS ABSENT

CERTIFICATION OF THE CLERK

STATE OF NEW YORK, County of Oneida, ss:

I hereby certify that the foregoing is a true report of the proceedings of the Board of Legislators of the County of Oneida on Wednesday, July 9, 2025, at 2:00 P.M., typographical errors excepted.

MIKALE BILLARD