

## MINUTES

Approved 1/11/08

### GOVERNMENT OPERATIONS COMMITTEE

DECEMBER 14, 2007 2:00 P.M. SCOTT HEYMAN CONFERENCE ROOM

Present: G. Stevenson, Chair; M. Hattery; D. Kiefer

Excused: M. Sigler

Absent: P. Mackesey

Staff: C. Covert, Clerk of the Legislature; P. Younger, Deputy County Administrator; D. Squires, Finance Director; B. Eckstrom, Solid Waste Manager; C. Nelson, Public Works Administrator; N. Jayne, County Administration, M. Lynch, Public Information; S. Whicher, County Administrator; K. McCarthy, Solid Waste Division; J. Wood, County Attorney

#### Call to Order

The meeting was called to order at 2:07 p.m.

#### Changes to Agenda

The following items were added to the agenda:

- Resolution – Adoption of Revised Administrative Policy – 01-04 – Modifying the Administrative Manual: The Policies and Procedures of Tompkins County Government
- Resolution – To Amend Resolution No. 8 of February 6, 2007 – Determination and Certification of County Clerk's Allowance – Annual Expenses for Administering Mortgage Tax
- Transfers – Assessment Department – no action necessary

Ms. Kiefer asked for an explanation of the transfer from County Administration concerning the New York State SMSI grant funding. Mr. Squires explained the transfer moves the money from the Supplemental Benefits line-item account to County Administration to allow tracking for expenses separately. The account is exclusively for this purpose.

#### Chair's Report

Mr. Stevenson said he did not have a report.

#### Report from the County Administrator

Mr. Whicher was not present at this time. Upon his arrival later in the meeting however, he stated he did not have a report.

#### Report from the County Attorney

Mr. Wood was not present at this time.

#### Report from the Finance Director

Mr. Squires distributed and briefly reported on the proposed 2007 Foreclosure package of residential and commercial properties. He highlighted four properties of interest and spoke about the potential impacts that could result upon foreclosure.

#### Report from the Public Information Officer

Ms. Lynch updated the Committee on the projects she and the Public Information Advisory Board are working on. The public information campaign for the Assessment Department leading up to the 2008 revaluation continues to move forward. A focus group will be meeting tomorrow to discuss this further. A presentation on the particular campaign is scheduled for the January 15<sup>th</sup> Legislature meeting.

The video projects with TC3 are also moving forward. One is with the Assessment Department as mentioned above and the other is on Solid Waste. The next two productions she hopes will be on workforce diversity and inclusion, and the Board of Elections. She hopes that a total of four productions will be done in 2008.

**Core Performance Subcommittee – Update**

Paula Younger, Deputy County Administrator, on behalf of the Subcommittee, provided the Committee with the following progress report on the Subcommittee on Core Performance. She gave a general statement on the purpose/goal of the Subcommittee, emphasizing its function as a “design team.”

*Our Design Goal: To develop a QA (quality assurance) process that “operationalizes” the understanding of “effective performance” in a way that is practical and meaningful for everyone.*

Committee membership (11 total):

Eckstrom, Barbara Solid Waste	Potter, Greg Information Technology
Franklin, Jay Assessment	Shinagawa, Nathan Legislator
Hattery, Mike Legislator	Shurtleff, Lee Emergency Response
Holmes, Lisa Office for the Aging	Whicher, Steve County Administrator
Luz Herrera, Kathy Legislator	Younger, Paula Deputy County Admin.
Mattick, Julia Workforce Development	

Meetings to date: July 30 (kick off); August 23; September 26; November 8 (marathon); and December 10

The key focus over the course of these five meetings was to assess the charge and then to begin setting the stage for the design task. As we began our discussions, we found ourselves trying to balance:

- \* Purpose (the Charge)
- \* Strategy (how do we work together in this somewhat unfamiliar design team model)
- \* Organizational culture and norms
- \* Current structure and processes
- \* Activities and actions that encourage organizational effectiveness.

Sample meeting agenda items have included:

Reviewing the Charge  
Becoming comfortable with the Core Performance Dimension and relating them to day-to-experience  
Determining the Scope of Work  
Subcommittee member responsibilities

Communicating our progress, and . . . *lots of homework!*

Key concern: The Charge (with a heavy emphasis on “fiscal stability”) vs. the expressed need and anticipated outcome (i.e., a process for examining the stability of programs, services and operations, and for encouraging knowledge sharing and learning in a way that builds the capacity of the entire County organization—based on the five core performance dimensions.) Subcommittee members and DHs both expressed concern that the Charge placed more weight on the “resource” dimension of the Framework rather recognizing the need to balance all dimensions—whenever possible—which is the intent of the Framework concept.

After much reflection and discussion, the team feels that the following revision to the charge is clearer, more positive, and more responsive to the CPF:

*The Subcommittee is Charged with developing a process that encourages knowledge sharing and learning in a way that builds the capacity of the entire County organization and that will routinely identify and explore cost-saving strategies, efficiency measures, and revenue options that promote long-term stability for Tompkins County.*

Other Challenges that remain on the radar screen:

- \* The amount of time required to demonstrate true progress (this is more than a 5-month effort).
- \* The amount of time each design team member is able to dedicate in order to be a real “contributor.”
- \* The availability of resources (human capital and dollars) to make the process relevant.
- \* The “leadership” as we know it is changing, i.e., Co. Administrator, Chair of the Legislature, and reconfiguration of Standing Committees for the 2008 operating year—how will this effect the work of this Subcommittee?
- \* The need to have the Chair or Vice-chair of the B&C and GO Committees as part of this Subcommittee/design team.

Next step: To continue completion of the Scope of Work (SoW), making refinements as needed. The SoW elements include:

Purpose Statement—why are we doing this?  
Scope Statement—what will the final design do/not do?  
Products  
Goals/objectives  
Schedule  
Stakeholders  
Assumptions  
Anticipated Risks – document all  
Design Team Responsibilities (and role of others)  
Communication Plan

We have tentative meeting dates for January and February. Next meeting is schedule for Friday, January 25, 2008. A presentation will take place on February 9<sup>th</sup> from 9 to 11 a.m.

Mr. Whicher commented that he has learned to appreciate that cultural change takes time and investment. He said that he has modified draft performance-review documents prepared by Ms. Younger for the four direct reports to the Legislature and is using it with his reviews with department heads that report to him.

Ms. Kiefer asked the County Administrator if there have been any visits from the contractors from SWN (Statewide Wireless Network). Mr. Whicher said the County Attorney is involved with that portion. Mr. Wood said he and Mr. Whicher met with the head of SWN as well as the contractor and others. They are currently reviewing a draft agreement, but there has been no Tompkins County site visit from SWN.

Ms. Kiefer referenced the previous minutes and asked about the request from the Ithaca Journal regarding the Subject Master List. Mr. Whicher said Departments have completed their lists. Following the compilation, the final list was sent to Department Heads and the Ithaca Journal. *Ms. Kiefer requested a copy of the Subject Master List.*

### **Administrative Manual Policies**

Mr. Whicher began by commenting that it's been an outstanding effort by these teams working on the following policies.

#### **Policy 01-04 – Modifying the “Administrative Manual: The Policies and Procedures of Tompkins County Government”**

Ms. Younger introduced the Administrative Manual Maintenance Team: Paula Younger, Norma Jayne, Marcia Lynch, Doreen Lauper, and Cathy Covert. This effort is in response to the Committee's goal to have a plan for updating the Administrative Manual by 50 percent by the end of 2009. Following several months of meetings, the team revised the policy as presented to the Committee, which outlines the process for reviewing and updating policies. On November 26<sup>th</sup>, the policy was sent to Departments for review and no concerns were raised. At this time Ms. Younger distributed a proposed Task List and Timeline for 2008.

Following a brief discussion, it was MOVED by Mr. Hattery, seconded by Mr. Stevenson, to approve and submit Policy 01-04 and the resolution adopting the policy to the full Legislature for approval.

Ms. Kiefer raised several questions and concerns with the policy and said she would like more time to meet with appropriate staff and recommend some suggestions before the Committee takes action. Members of the Team agreed with postponing action to allow Ms. Kiefer to meet with staff. Discussion followed and Mr. Hattery MOVED, seconded by Mr. Stevenson, and unanimously adopted by voice vote by members present, to Table this to a special Committee meeting on January 2<sup>nd</sup>.

#### **Policy 06-15 – Waste Reduction and Environmentally Preferable Purchasing (EPP)**

Ms. Kiefer commented that there were two separate policies presented to the Facilities and Infrastructure Committee dealing with these items. She said there was little time to discuss this policy at the last EMC (Environmental Management Committee) meeting, but there was general support for the idea of having a separate environmentally preferable procurement policy. In reference to the policy as presented, Ms. Kiefer stated EPP deals with more than just reducing waste and said she is not prepared to vote on this policy at this time.

Discussion followed and Mr. Wood noted that following the F&I Committee meeting, there were some questions and concerns with the two policies as proposed and therefore he, Barbara Eckstorm, and

David Squires met and discussed the issues. A compromise was reached and the two policies were combined. Mr. Wood said there were no substantive changes made to the proposed policy as presented to this committee.

Ms. Eckstrom commented that it is a goal to be at 75 percent reduction by 2015. At this time, the community is at 58 percent.

Mr. Stevenson briefly spoke about some of the concerns raised at the F&I Committee and said the policy did not reflect all of the factors that go into purchasing something. Mr. Squires said he was concerned with the price preference language in the policy.

Ms. Kiefer spoke of her support for EPP having its own policy as it is more than just waste reduction.

Ms. Eckstrom noted there is language in the proposed policy that defines the word “practicable” and is used throughout the policy when considering purchasing products and services.

Following further discussion, the Committee took no action. It was the Committee’s understanding the Legislature would consider the policy as adopted by the Facilities and Infrastructure Committee.

Policy 01-21 – Surplus Equipment

Mr. Potter briefly explained the policy and said it will replace the existing policy.

It was MOVED by Ms. Kiefer, seconded by Mr. Hattery, and unanimously adopted by voice vote by members present, to approve and submit the following resolution and policy to the full Legislature for approval:

**RESOLUTION NO. - ADOPTION OF REVISED ADMINISTRATIVE POLICY – 01-21 - SURPLUS EQUIPMENT**

WHEREAS, there is a need to update Administrative Policy 01-21 pertaining to Surplus Equipment to clarify responsibilities and to maximize waste reduction, now therefore be it

RESOLVED, on recommendation of the Facilities and Infrastructure and the Government Operations Committees, That the following Administrative Policy is hereby revised:

01-21 – Surplus Equipment

RESOLVED, further, That staff is expected to further delineate internal reuse,

RESOLVED, further, That the staff shall report back to the appropriate Committee annually on the implementation of procedures.

**SEQR ACTION:** TYPE II-20

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**SURPLUS EQUIPMENT**

Objective:

To maximize waste reduction through the beneficial reuse of surplus equipment and to ensure proper waste management practices, such as recycling, are considered prior to disposal in a landfill.

Policy Number:

01-21

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Reference: (*Laws both state & local*) Tompkins County Administrative Policy 06-13 (Fixed Assets) Effective Date: February 2, 2000  
Tompkins County Administrative Policy 06-15 (Waste Reduction)  
New York State Solid Waste Management Act of 1988

Legislative Policy Statement: The Tompkins County Legislature requires that to the greatest extent possible, County departments minimize the disposal of surplus equipment by following the waste reduction hierarchy established by the New York State Solid Waste Management Act of 1988. †

Responsible Department: Solid Waste  
Modified Date(s):

General Information: Resolution No.: 00-027  
Next Scheduled Review:

**Definitions**

“Disposal” - is defined as the final removal of waste materials, conducted in such a manner that it does not provide any beneficial use. Disposal often refers to the landfilling of waste materials.

“Fixed Asset” - is defined by *Tompkins County Administrative Policy 06-13*.

“Reuse” - means to use a product more than once. An item may be reused for its originally intended purpose or creatively reused to fulfill a new function.

“Surplus Computer Equipment” - is defined as reusable electronic equipment, that has no projected use within the originating department. Surplus computer equipment includes, but is not limited to, central processing units (CPU), laptops, printing devices, monitors, network equipment, telecommunications equipment, and peripheral devices. Computer equipment being traded-in to offset the cost of the purchase of replacement equipment is not considered to be surplus equipment for the purposes of this policy.

“Surplus Equipment” - is defined as reusable equipment, that has no projected use within the originating department. Equipment being traded-in to offset the cost of the purchase of replacement equipment is not considered to be surplus equipment for the purposes of this policy. Equipment that is excluded from this definition includes, medical supplies, firearms, other Federally, State, or locally regulated items, or other equipment as designated by the County Administrator.

**Procedure:**

It shall be the responsibility of county departments, with the assistance of the Division of Purchasing, the Information Technology Services Department (ITS), the Facilities Division, and the Solid Waste Management Division (TCSWMD), to pursue reuse options for surplus equipment first, followed by recycling alternatives, before ultimate disposal.

When a department possesses surplus equipment or surplus computer equipment, the following hierarchy of procedures shall be implemented. If a department possesses surplus computer equipment, the department must notify ITS or departmental computer support personnel. Any fixed asset item that is defined as surplus equipment must be reported to the Division of Purchasing in writing. County departments are not authorized to distribute surplus equipment or surplus computer equipment to private individuals, County employees, or private organizations without following the procedures outlined in this policy.

**A. Internal Reuse**

Prior to seeking external reuse, recycling or disposal alternatives, Tompkins County Departments or Program Director will investigate opportunities for redistribution of surplus equipment and surplus computer equipment to other County departments. A County department may choose to sell or offer free of charge such equipment to other County departments. As necessary, the Purchasing Division can determine a fair market value for surplus equipment and ITS can determine a fair market value for surplus computer equipment.

If requested, the Purchasing Division will coordinate with County departments to facilitate internal reuse efforts for surplus equipment.

If a department possesses surplus computer equipment, ITS will facilitate the potential internal reuse of these items based on current technology standards and departmental needs. ITS will assist in defining conditions of exchange between county departments if applicable.

Original or historic furniture purchased for the Tompkins County Courthouse can be transferred between departments, but the Clerk of the Legislature must be notified so the location of these items is documented. These items are not surplus equipment and will not be removed from county possession unless deemed unusable by the Clerk of the Legislature.

If no internal reuse opportunity is identified for surplus equipment or surplus computer equipment, a County department is then responsible to pursue external reuse options as defined below.

**B. External Reuse**

Prior to seeking recycling or disposal alternatives, departments will be required to evaluate opportunities for external reuse, that maximizes the financial return to the department.

ITS will provide standards, written instructions, and coordination with all County departments to ensure that all data or software specific to, or the property of, Tompkins County is removed from surplus computer equipment prior to external reuse or recycling. No surplus computer equipment will be released for any external reuse prior to the completion of this process.

**Auction**

Eligible surplus equipment may be included in an auction to be coordinated by the Purchasing Division. Departments are responsible for the transport of their surplus equipment to the auction site. Proceeds from the auction will be allocated to the department.

**Sell**

A County department may choose to sell surplus equipment, as coordinated by the Purchasing Division or surplus computer equipment as coordinated by ITS. A fair market value range for surplus equipment will be established by the Purchasing Division and a fair market value range for surplus computer equipment will be established by ITS. If the fair market value is not received, approval of the sale must be given by the County Administrator in order for a sale to occur. Proceeds from the sale will be allocated to the department.

**Donate**

A County department may choose to donate eligible surplus equipment or surplus computer equipment for external reuse through a 501(c)(3) non-profit, a Tompkins County local government agency, or another reuse program as defined by TCSWMD.

If no internal or external reuse opportunity is identified for surplus equipment or surplus computer equipment, a County department is then responsible to pursue recycling options as described below.

**C. Recycling**

Prior to seeking disposal alternatives, departments will be required to evaluate opportunities for recycling.

Whenever possible and in compliance with the Federal, State, and local laws, all surplus equipment and surplus computer equipment that cannot be reused must be recycled through a program as defined by TCSWMD.

If no internal reuse, external reuse, or recycling opportunity is identified for surplus equipment, a County department is then responsible to pursue disposal options as described below.

**D. Disposal**

Surplus equipment (not to include surplus computer equipment) that cannot be reused or recycled may be disposed of in compliance with federal, state and local laws. Each County department will be responsible for the disposal of these items and may coordinate with the Facilities Division for their removal.

**Finance Department**

**Resolution – Multiple-Year Contract with Venesky & Company**

Following a brief explanation of the resolution by Mr. Squires, it was MOVED by Ms. Kiefer, seconded by Mr. Hattery, and unanimously adopted by voice vote by members present, to approve and submit the following resolution to the full Legislature for approval:

**RESOLUTION NO. - AUTHORIZING A MULTIPLE-YEAR CONTRACT WITH VENESKY & COMPANY, FOR THE PREPARATION OF *THE* ANNUAL INDIRECT COST ALLOCATION REPORT FOR THE YEARS 2007-2009**

WHEREAS, Federal OMB Circular A-87 requires the preparation of an annual indirect cost report in order to recover indirect cost reimbursement for certain Federally assisted programs, and

WHEREAS, the firm of Venesky & Company, is unique in its specialized practice in the area of Federal and State program cost reporting, and

WHEREAS, over the past three years with the assistance of Venesky & Company, the Indirect Cost Reports have generated \$3,227,000 in reimbursement as compared to the consultants fees totaling \$38,700, and

WHEREAS, the Finance Director has recommended that it would be in the best interest of the County to renew the Cost Allocation agreement with Venesky & Company, because of cost and time efficiencies developed as a result the consultant's familiarity with the County's operations, now therefore be it

RESOLVED, on recommendation of the Government Operations Committee, That the Departments of Finance, Health, and Social Services are authorized to enter into a multi-year contract with Venesky & Company, for the preparation of the annual indirect cost allocation report for the years 2007-2009, at a fee of \$12,900 annually.

**SEQR ACTION:** TYPE II-20

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**Resolution – Contract with Armory Associates**

Mr. Squires explained the resolution and said the new reporting requirements (GASB 45) require the disclosure of the cost of post-employment benefits of county employees. It is unlikely the amount will be less than \$2 million and needs to be set in a trust. Currently there is no mechanism in place for this. This firm specializes in the practice of actuarial valuation of post employment benefits for municipalities.

Ms. Kiefer asked if this proposal was done through bids or Request for Proposals. Mr. Squires stated there are only three firms with experience with counties. He received three quotes and all were at \$10,000. He also commented that the firm on State contract is not located in Tompkins County. Ms.

*Kiefer requested the back-up information distributed with the Committee agenda be provided to the Legislature.*

It was MOVED by Ms. Kiefer, seconded by Mr. Hattery, and unanimously adopted by voice vote by members present, to approve and submit the following resolution to the full Legislature for approval:

**RESOLUTION NO. - AUTHORIZING A CONTRACT WITH ARMORY ASSOCIATES FOR THE PREPARATION OF AN ACTUARIAL STUDY OF THE COST OF POST EMPLOYMENT BENEFITS OFFERED TO COUNTY EMPLOYEES**

WHEREAS, Government Accounting Standards Board (GASB) Statement 45 requires the disclosure of the cost of post employment benefits of county employees to be reported within the financial statements of the county beginning in 2008, and

WHEREAS, the firm of Armory Associates of Syracuse, New York, is specialized in the practice of actuarial valuation of post employment benefits for municipalities, and

WHEREAS, Armory Associates has conducted GASB 45 studies for many municipalities throughout Central New York, including Ithaca City School, Lansing Schools, Tioga County, Chemung County, Cayuga County, and

WHEREAS, the Finance Director has recommended that it would be in the best interest of the County to negotiate an agreement with Armory Associates, because of their location, experience with governmental employee benefit plans, and their familiarity with the County's operations, now therefore be it

RESOLVED, on recommendation of the Government Operations Committee, That the Departments of Finance is authorized to enter into a contract with Armory Associates, for the preparation of GASB 45 Liability Study, at a fee not to exceed of \$10,000.

**SEQR ACTION:** TYPE II-20

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**Year-End Resolutions**

Establishing 2008 Meetings

It was MOVED by Mr. Hattery, seconded by Mr. Stevenson, to approve and submit the following resolution to the full Legislature for approval. Ms. Kiefer said she would like to eliminate one meeting in August by eliminating the July 15 and August 5 meetings and adding July 22 and said she would offer a substitute resolution at the Legislature meeting at the time the resolution is presented.

A voice vote resulted as follows on the resolution: Ayes – 3 (Hattery, Kiefer, and Stevenson); Noes – 0; Excused – 1 (Sigler); Absent: 1 (Mackesey). RESOLUTION CARRIED.

**RESOLUTION NO. - ESTABLISHING 2008 MEETING DATES**

RESOLVED, on recommendation of the Government Operations Committee, That the 2008 regular meetings of the Tompkins County Legislature are as follows:

Wednesday,	January 2,	2008 at 5:30 p.m.
Tuesday,	January 15,	2008 at 5:30 p.m.
Tuesday,	February 5,	2008 at 5:30 p.m.
Tuesday,	February 19,	2008 at 5:30 p.m.
Tuesday,	March 4,	2008 at 5:30 p.m.
Tuesday,	March 18,	2008 at 5:30 p.m.

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Tuesday,	April 1,	2008 at 5:30 p.m.
Tuesday,	April 15,	2008 at 5:30 p.m.
Tuesday,	May 6,	2008 at 5:30 p.m.
Tuesday,	May 20,	2008 at 5:30 p.m.
Tuesday,	June 3,	2008 at 5:30 p.m.
Tuesday,	June 17,	2008 at 5:30 p.m.
Tuesday,	July 1,	2008 at 5:30 p.m.
Tuesday,	July 15,	2008 at 5:30 p.m.
Tuesday,	August 5,	2008 at 5:30 p.m.
Tuesday,	August 19,	2008 at 5:30 p.m.
Tuesday,	September 2,	2008 at 5:30 p.m.
Tuesday,	September 16,	2008 at 5:30 p.m.
Tuesday,	October 7,	2008 at 5:30 p.m.
Tuesday,	October 21,	2008 at 5:30 p.m.
Wednesday,	November 5,	2008 at 5:30 p.m. (Tuesday, November 4 - Election Day)
Tuesday,	November 18,	2008 at 5:30 p.m.
Tuesday,	December 2,	2008 at 5:30 p.m.
Tuesday,	December 16,	2008 at 5:30 p.m.

**SEQR ACTION:** TYPE II-20

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Designation of Newspaper

It was MOVED by Mr. Hattery, seconded by Mr. Stevenson, to approve and submit the following resolution to the full Legislature for approval. A brief discussion following concerning whether the County was required to designate a daily paper. Mr. Wood believed that it was necessary. Ms. Kiefer questioned the cost of advertising in the Tompkins Weekly; no information was available at this time.

A voice vote resulted as follows on the resolution: Ayes – 3 (Hattery, Kiefer, and Stevenson); Noes – 0; Excused – 1 (Sigler); Absent: 1 (Mackesey). RESOLUTION CARRIED.

**RESOLUTION NO. - DESIGNATION OF NEWSPAPER**

WHEREAS, the Tompkins County Legislature must annually designate an official newspaper, now therefore be it

RESOLVED, on recommendation of the Government Operations Committee, That the official newspaper for the County of Tompkins for the publication of all local laws, notices and other matters required by law to be published pursuant to County Law, Article 5, Section 214, Subdivision (2), and Local Law No. 1 of 1992 be designated from January 1, 2008, to December 31, 2008, as follows:

The Ithaca Journal, Ithaca, New York

**SEQR ACTION:** TYPE II-20

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Correction of Errors

It was MOVED by Ms. Kiefer, seconded by Mr. Hattery, and unanimously adopted by voice vote by members present, to approve and submit the following resolution to the full Legislature for approval:

**RESOLUTION NO. - CORRECTION OF ERRORS**

WHEREAS, it is important that official minutes and reports be accurately written, now therefore be it

RESOLVED, on recommendation of the Government Operations Committee, That the Clerk of the Legislature be and hereby is authorized to correct any manifest errors in the 2008 minutes of the Legislature or in reports of any committees.

**SEQR ACTION:** TYPE II-20

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**Approval of Appointment(s)**

It was MOVED by Ms. Kiefer, seconded by Mr. Hattery, and unanimously adopted by voice vote by members present, to approve and submit the following appointment to the full Legislature for approval:

Ethics Advisory Board

Thomas Niederkorn – term expires December 31, 2011

**County Clerk**

Resolution

It was MOVED by Ms. Kiefer, seconded by Mr. Hattery, and unanimously adopted by voice vote by members present, to approve and submit the following resolution to the full Legislature for approval:

**RESOLUTION NO. - TO AMEND RESOLUTION NO. 8 OF FEBRUARY 6, 2007- DETERMINATION AND CERTIFICATION OF COUNTY CLERK'S ALLOWANCE - ANNUAL EXPENSES FOR ADMINISTERING MORTGAGE TAX**

WHEREAS, pursuant to Section 262 of the Tax Law, recording officers and treasurers are entitled to receive all their necessary expenses for purposes of administering mortgage taxes in their offices on approval and allowance by the New York State Tax Commission, and

WHEREAS, the State Tax Commission, by resolution duly adopted July 1, 1946, did determine that such mortgage tax expenses be approved at the amount certified to the State Tax Commission by County Board of Representatives [Tompkins County Legislature] provided it is a reasonable and necessary allowance for such expenses, and

WHEREAS, the County Clerk has conducted a cost analysis and has recommended that the allowance for mortgage tax expenses be increased from \$152,483 per annum to \$166,680 per annum, and

WHEREAS, the Finance Director has conducted a cost analysis and has recommended that the allowance for the treasurer's expense for administering the mortgage tax be set at \$15,000 per annum, now therefore be it

RESOLVED, on recommendation of the Government Operations Committee, That the sum of \$166,680 per annum be, and the same hereby is, determined as a reasonable and necessary allowance of the Tompkins County Clerk, the recording officer of the County of Tompkins, for the hire of clerks and assistants and other expenses to assist in the administration of the mortgage recording tax law in her office, and that the sum of \$15,000 per annum be, and the same hereby is, determined as a reasonable and necessary allowance of the Tompkins County Finance Director, to assist in the administration of the mortgage tax funds, and that said sum of \$181,680 is hereby certified to the State Tax Commission as the reasonable and necessary allowance for such expenses,

RESOLVED, further, That the Clerk of the Legislature is hereby directed to send a certified copy of this resolution, with her original signature thereon, to the State Tax Commission,

RESOLVED, further, That this resolution shall take effect immediately.

**SEQR ACTION:** TYPE II-20

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**Approval of Minutes**

It was MOVED by Mr. Hattery, seconded by Ms. Kiefer, and unanimously adopted by voice vote by members present, to approve the minutes of the November 7, 9, and 20, 2007 meetings as corrected. MINUTES APPROVED.

**Adjournment**

The meeting adjourned at 4:20 p.m.