



ADMINISTRATION COMMITTEE AGENDA

March 14, 2022

5:30 PM

1. Call to Order

2. Approval of Minutes:

Motion by: _____ 2nd.: _____

3. Community Safety and Security Committee Agenda

Motion by: _____ 2nd.: _____

4. Community Services Committee Agenda

Motion by: _____ 2nd.: _____

5. Infrastructure Committee Agenda

Motion by: _____ 2nd.: _____

6. Economic Development

Motion by: _____ 2nd.: _____

- a. Budget Modification Reappropriate Grant Funds Hazardous Waste
- b. Budget Modification Reappropriate Grant Funds Brownfield Assessment
- c. Support for Economic Gardening Program in Niagara County with Local Match for Extended Outreach to Niagara County Companies
- d. A Local Law Imposing a Tax on the Occupancy of Hotel Rooms Pursuant to Tax Law § 1202-t Hotel or Motel Taxes in Niagara County
- e. Fixing Date and Notice for the Public Hearing for Pemm, LLC d/b/a Quicklee's Community Development Block Grant Application

7. Board of Elections

Motion by: _____ 2nd.: _____

- a. Approval of Voting Machine Agreement with School Districts and Village of Lewiston



ADMINISTRATION COMMITTEE AGENDA

March 14, 2022

5:30 PM

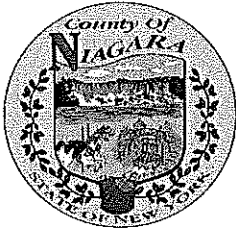
8. County Attorney

Motion by: _____ 2nd.: _____

- a. Resolution to Authorize the County Attorney to Use Funds from the Committed Fund Balance

9. Adjournment

Motion by: _____ 2nd.: _____



Administration Committee

Complete this form, save in Committee folder and name using this format yyyyymmdd dept desc (example 20170111 cdp budget adjustment)

Today's Date: March 4, 2022

Department Submitting agenda item: Economic Development

Date of Committee Meeting: March 14, 2022

Title: Budget Modification Reappropriate Grant Funds Hazardous Waste

Brief Summary: Niagara County received brownfield grant funding from EPA to conduct site assessments at hazardous waste brownfield sites. Less money was spent than anticipated from the 2021 budget. A budget modification to increase the 2022 budget by \$1,198 will accurately reflect remaining grant funds.

If this item pertains to a position(s), it must be sent to the Human Resources Department to be reviewed and approved before going to the Administration Committee.

Please provide date approved: N/A

Action Requested: Approval

Associated Costs: The grant is 100% federally funded with no local match required

Benefits & Risks: Funding will allow the County to continue conducting environmental site assessments at hazardous waste brownfield sites.

**BUDGET MODIFICATION – REAPPROPRIATE GRANT FUNDS
HAZARDOUS WASTE ASSESSMENT**

WHEREAS, Resolution ED-024-17 authorized acceptance of a grant in the amount of Two Hundred Thousand Dollars (\$200,000) from the United States Environmental Protection Agency for a Brownfield Hazardous Waste Assessment Project that is 100% reimbursable, and

WHEREAS, Two Thousand One Hundred Sixty Six Dollars (\$2,166) was budgeted for the 2022 Budget, and

WHEREAS, less money was spent than anticipated from the 2021 Budget, in the amount of One Thousand One Hundred Ninety Eight Dollars (\$1,198), now, therefore, be it

RESOLVED, that the following budget modification be effectuated:

INCREASE REVENUE:

CM.28.6989.609.44989.04	Other Home and Community Services EPA Brownfield Revenue	\$1,198
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INCREASE APPROPRIATION:

CM.28.6989.609.74500.01	Contractual Expenses	\$1,198
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ECONOMIC DEVELOPMENT COMMITTEE

ADMINISTRATION COMMITTEE



Administration Committee

Complete this form, save in Committee folder and name using this format yyyyymmdd dept desc (example 20170111 cdp budget adjustment)

Today's Date: March 4, 2022

Department Submitting agenda item: Economic Development

Date of Committee Meeting: March 14, 2022

Title: Budget Modification Reappropriate Grant Funds Brownfields Assessment

Brief Summary: Niagara County received brownfield grant funding from EPA to conduct brownfield site assessments. Less money was spent than anticipated from the 2021 budget. A budget modification to increase the 2022 budget by \$30,000 will accurately reflect remaining grant funds.

If this item pertains to a position(s), it must be sent to the Human Resources Department to be reviewed and approved before going to the Administration Committee.

Please provide date approved: N/A

Action Requested: Approval

Associated Costs: The grant is 100% federally funded with no local match required

Benefits & Risks: Funding will allow the County to continue conducting environmental site assessments.

**BUDGET MODIFICATION – REAPPROPRIATE GRANT FUNDS
BROWNFIELDS ASSESSMENT**

WHEREAS, Resolution ED-019-21 authorized acceptance of a grant in the amount of Three Hundred Thousand Dollars (\$300,000) from the United States Environmental Protection Agency for a Brownfield Assessment Project that is 100% reimbursable, and

WHEREAS, Two Hundred Seventy Thousand Dollars (\$270,000) was budgeted for the 2022 Budget, and

WHEREAS, less money was spent than anticipated from the 2021 Budget, in the amount of Thirty Thousand Dollars (\$30,000), now, therefore, be it

RESOLVED, that the following budget modification be effectuated:

INCREASE REVENUE:

CM.28.6989.611.44989.04	Other Home and Community Services	\$30,000
	EPA Brownfield Revenue	

INCREASE APPROPRIATION:

CM.28.6989.611.74500.01	Contractual Expenses	\$30,000
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ECONOMIC DEVELOPMENT COMMITTEE

ADMINISTRATION COMMITTEE



Administration Committee

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Today's Date: March 4, 2022

Department Submitting agenda item: Economic Development

Date of Committee Meeting: March 14, 2022

Title: Support for Economic Gardening Program in Niagara County with Local Match for Extended Outreach to Niagara County Companies

Brief Summary: This resolution seeks to allocate funding that will be used in tandem with grant funding received from the Verizon Media Community Benefit Fund to allow six (6) Niagara County companies to participate in the Economic Gardening Program in 2022. This program is designed for second stage or economic emerging companies, and provides consulting and technical assistance to accelerate their growth potential. Second stage companies are those with between \$1-50 million in sales and 10-99 employees.

If this item pertains to a position(s), it must be sent to the Human Resources Department to be reviewed and approved before going to the Administration Committee.

Please provide date approved: N/A

Action Requested: Approval

Associated Costs:

Benefits & Risks: Assist companies in Niagara County as they work to increase growth

**SUPPORT FOR ECONOMIC GARDENING PROGRAM IN NIAGARA COUNTY WITH LOCAL
MATCH FOR EXTENDED OUTREACH TO NIAGARA COUNTY COMPANIES**

WHEREAS, the Niagara County Department of Economic Development, in conjunction with the Niagara County Industrial Development Agency, has administered a Business Growth and Retention Program since 1998, and

WHEREAS, the Niagara County Department of Economic Development reaches out to nearly 100 companies annually in a proactive manner to share the latest economic development programs and incentives from the County and its Economic Development Alliance partners, and

WHEREAS, statistics bear out that approximately 80% of all new jobs in a given community are created by existing companies underscoring the importance of a business retention program to create jobs and investment in Niagara County, and

WHEREAS, Niagara County is working with Invest Buffalo Niagara (InBN) and the National Center for Economic Gardening to add an Economic Gardening Program as part of its Business Growth and Retention Program in 2022 and hopefully beyond, and

WHEREAS, the Economic Gardening Program would assist emerging growth companies which are commonly defined as those companies with \$1 – 50 million in sales and 10-99 employees, that typically have the potential for additional sustained growth but do not have access to the sophisticated tools and concepts of larger companies, and

WHEREAS, InBN, with support from the Niagara County Department of Economic Development, has secured a \$20,000 grant from the Verizon Media Community Benefit Fund which would allow four Niagara County companies to receive grants that will assist them with accelerating their growth potential, and

WHEREAS, a local 25-30% match of the grant would enable two more companies in Niagara County to receive assistance through the program, now, therefore, be it

RESOLVED, that the Niagara County Legislature approves \$5,740 to be dedicated to the Economic Gardening Program, and be it further

RESOLVED, that the funding will be transferred from the Niagara Falls Bridge Commission funds provided to Niagara County to the Niagara County Department of Economic Development, and be it further

RESOLVED, that the following budget modification be effectuated:

INCREASE REVENUE:

A.28.8020.811 40599.01	Appropriated Fund Balance-Committed Funds	\$5,740
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INCREASE APPROPRIATIONS:

A.28.8020.811 74550.29	Beautification Program	\$5,740
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ECONOMIC DEVELOPMENT COMMITTEE

ADMINISTRATION COMMITTEE



Administration Committee

Complete this form, save in Committee folder and name using this format yyyyymmdd dept desc (example 20170111 cdp budget adjustment)

Today's Date: March 4, 2022

Department Submitting agenda item: Economic Development

Date of Committee Meeting: March 14, 2022

Title: A Local Law Imposing a Tax on the Occupancy of Hotel Rooms Pursuant to Tax Law § 1202-t Hotel or Motel Taxes in Niagara County

Brief Summary: This Local Law resolution sets a public hearing regarding the bed tax rate that is proposed to take effect May 1, 2022

If this item pertains to a position(s), it must be sent to the Human Resources Department to be reviewed and approved before going to the Administration Committee.

Please provide date approved: N/A

Action Requested: Approval

Associated Costs:

Benefits & Risks:

**LOCAL LAW IMPOSING A TAX ON THE OCCUPANCY OF HOTEL ROOMS
PURSUANT TO TAX LAW § 1202-t HOTEL OR MOTEL TAXES IN NIAGARA COUNTY**

WHEREAS, the Economic Development and Administration Committees present in writing the following proposed Local Law:

A Local Law Imposing a Tax on the Occupancy of Hotel Rooms Pursuant to Tax Law §1202-t Hotel or Motel Taxes in Niagara County:

Be it enacted by the Legislature of the County of Niagara as follows:

Section 1. Short Title.

This Local Law shall be known as the Niagara County Hotel Room Occupancy Tax Law.

Section 2. Definitions.

When used in this Local Law, the following terms shall mean:

- (a) Person. An individual, partnership, 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 in the County of Niagara, including but not limited to, the owner or proprietor of such premises, lessee, sub-lessee, 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 on an overnight basis. The term "hotel" includes a motel, motor court, motor lodge or inn, bed and breakfast and tourist homes, AirBNB, rentals, (including through online booking sites) or similar hotel or motel type of accommodations by whatever name designated.
- (d) Occupancy. The use or possession, or the right to use or possession of any room in a hotel.
- (e) Occupant. A person who, for a consideration, uses, possesses, or has the right to use or possess, any room in a hotel under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.
- (f) Permanent Resident. A person occupying any room or rooms in a hotel for at least thirty consecutive days shall be considered a permanent resident with regard to the period of such occupancy.

(g) Rent or Charge. The consideration received for occupancy valued in money, whether received in money or otherwise.

(h) Room. Any room or rooms of any kind in any part or portion of a hotel, 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) County Treasurer. The Treasurer of the County of Niagara, New York.

Section 3. Imposition of Tax.

Pursuant to Tax Law section 1202-t, as amended, on and after the 23rd day of March, two thousand twenty, there is imposed and there shall be paid a tax of five percent (5 %) per day upon the rent for every occupancy of a room or rooms in a hotel in the County of Niagara except that the tax shall not be imposed upon a permanent resident of a hotel or exempt organizations as hereinafter set forth.

Section 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 public corporation (including a public corporation created pursuant to agreement or compact with another state or the Dominion of Canada) improvement district or political subdivision of the state;

(2) The United States of America, insofar as it is immune from taxation; and

(3) Any corporation, or association, or 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 insures 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 paragraph 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 paragraph.

Section 5. Territorial Limitations.

The tax imposed by this Local Law shall apply only within the territorial limits of the County of Niagara except for within the limits of any city of the County of Niagara imposing a hotel or motel tax pursuant to authority granted by the State of New York at any prior time. In the event that any city within the County of Niagara not currently imposing such a hotel and motel bed tax shall obtain authorization from the State of New York to impose such a tax; said city shall have the right to impose such tax up to the maximum rate of the tax authorized for such city by the State of New York. In the event that the imposition of the new tax by any such city would require a reduction in the County tax rate imposed pursuant to this section and to this Local Law, then said tax shall not become effective before the commencement of the County's next succeeding fiscal year

and then only if such city shall have given notice to such County of its imposition of such a tax at least six (6) months prior to the commencement of such fiscal year. The County of Niagara waives the right of said notice and the postponement of the effective date of such a hotel occupancy tax. Cities within the County of Niagara who currently are authorized to and who collect a hotel occupancy tax shall continue to maintain a prior right to collect such hotel and motel bed tax.

Section 6. Registration.

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 commencement or opening, every operator shall file with the County Treasurer a certificate of registration in a form prescribed by the County Treasurer. The County Treasurer shall, within five days after such registration, issue without charge to each operator, a certificate of authority empowering such operator to collect the tax from the occupant and duplicate thereof for each additional hotel of such operator. Each certificate or duplicate shall state the hotel to which it is applicable. Such certificates of authority shall be prominently displayed by the operator in such 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-transferable and shall be surrendered immediately to the County Treasurer upon the cessation of business at the hotel named or upon its sale or transfer.

Section 7. Administration and Collection.

(a) The tax imposed by this Local Law shall be administered and collected by the County Treasurer.

(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, and the tax shall be paid by the occupant to the operator as trustee for and on account of the County, and the operator shall be liable for the collection thereof and for the tax. The operator and any officer of any corporate operator shall be personally liable for the tax collected or required to be collected under this Local Law, and the operator shall have the same right in respect to collecting the tax from the occupant, or in respect to non-payment 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 may have in the event of non-payment of rent by the occupant; provided, however, that the County Treasurer shall be joined as a party in any action or proceeding brought by the operator to collect or enforce collection of the tax.

(c) Where the occupant has failed to pay and the operator has failed to collect a tax as imposed by this Local Law, then in addition to all other rights, obligations and remedies provided, such tax shall be payable by the occupant directly to the County Treasurer, and it shall be the duty of the occupant to file a return thereof with the County Treasurer and to pay the tax imposed thereon to the County Treasurer within fifteen days after such tax was due.

(d) The County Treasurer may, wherever he 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 County Treasurer the tax herein imposed, at such times as returns are required to be filed and payment over made by the operator.

(e) The tax imposed by this Local Law shall be paid upon any occupancy on and after May first, two thousand twenty-two, although such occupancy is had pursuant to a contract, lease or other arrangement made prior to such date. 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 and after May first, two thousand twenty-two. Where any tax has been paid hereunder upon any rent which has been ascertained to be worthless, the County Treasurer may by regulation provide for credit and/or refund of the amount of such tax application therefore as provided in section twelve of this Local Law.

(f) 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 are subject to tax until the contrary is established, and the burden of proving that a rent for occupancy is not taxable hereunder shall be upon the operator or the occupant. Where an occupant claims exemptions from the tax under the provisions of section four hereof, the rent shall, be deemed taxable hereunder unless the operator shall receive from the occupant claiming such exemption a copy of a certificate issued by the County Treasurer certifying that the corporation or association therein named is exempt from the tax under section four hereof, together with a certificate duly executed by the corporation or association named in the certificate of the County Treasurer certifying that the occupant is its agent, representative or employee and that his occupancy is paid or to be paid by, and is necessary or required in the course of or in connection with the affairs of said corporation or association.

Section 8. Records to be kept.

Every operator shall keep records of every occupancy and of all rent paid, charged or due thereon and of the tax payable thereon, in such form as the County Treasurer may by regulation require. Such records shall be available for inspection and examination at any time upon demand by the County Treasurer or his duly authorized agent or employee and shall be preserved for a period of three years, except that the County Treasurer may consent to their destruction within that period or may require that they be kept longer.

Section 9. Returns.

(a) Every operator shall file with the County Treasurer a return of occupancy and of rents, and of the taxes payable thereon for the periods ending March thirty-first, June thirtieth, September thirtieth and December thirty-first of each year, on and after on and after May first, two thousand twenty-two. Such returns shall be filed within twenty days from the expiration of the period covered thereby. The County Treasurer may permit or require returns to be made by other periods and upon such dates as he may specify. If the County Treasurer deems it necessary in order to insure the payment of the tax imposed by this Local Law, he may require returns to be made for shorter periods than those prescribed pursuant to the foregoing provisions of this section and upon such dates as he may specify.

(b) The forms of returns shall be prescribed by the County Treasurer and shall contain such information as he may deem necessary for the proper administration of this Local Law. The County Treasurer may require amended returns to be filed within twenty days after notice and to contain the information specified in the notice.

(c) If a return required by this Local Law is not filed, or if a return when filed is incorrect or insufficient on its face, the County Treasurer shall take the necessary steps to enforce the filing of such a return or of a corrected return.

Section 10. Payment of Tax.

At the time of filing a return of occupancy and of rents each operator shall pay to the County Treasurer 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 acting or purporting to act under the provisions in this Local Law. Even though it be judicially determined that the tax collected is invalidly required to be filed, it shall be due from the operator and payable to the County Treasurer on the date limited for the filing of the return for such period, without regard to whether a return is filed or whether the return which is filed correctly shows the amount of rents and the taxes due thereon. Where the County Treasurer, in his discretion, deems it necessary to protect revenues to be obtained under this Local Law he may require any operator required to collect the tax imposed by this local law to file with him 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 County Treasurer may fix to secure the payment of any tax and/or penalties and interest due or which may become due from such operator. In the event that the County Treasurer determines that an operator is to file such bond he shall give notice to such operator to that effect specifying the amount of the bond required. The operator shall file such bond within five days after the giving of such notice unless within such five days the operator shall request in writing a hearing before the County Treasurer at which the necessity, propriety and amount of the bond shall be determined by the County Treasurer. 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 County Treasurer or cash in such amount as he may prescribe, may be deposited which shall be kept in the custody of the County Treasurer 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 at public or private sale without notice to the depositor thereof.

Section 11. 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 County Treasurer 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 County Treasurer for a hearing, or unless the County Treasurer of his own motion shall re-determine the same. After such hearing, the County Treasurer shall give notice of his determination to the person against whom the tax is assessed. The determination of the County Treasurer shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under Article seventy-eight of the Civil Practice Law and Rules, provided however, that such proceeding is instituted in 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

(a) The amount of any tax sought to be reviewed, with penalties and interest thereon, if any, shall be first deposited and there is filed 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 such proceeding; or (b) at the option of the petitioner such undertaking 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 petitioner shall not be required to pay such taxes, penalties and interest as a condition precedent to the application.

Section 12. Refunds.

(a) In the manner provided in this section, the County Treasurer shall refund or credit without interest, any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid if application to the County Treasurer for such refund shall be made within one year from the payment thereof. Whenever a refund is made by the County Treasurer, he shall state his reason therefore in writing. Such application may be made by the occupant, operator or other person who has actually paid the tax. Such application when made by an operator who has collected and paid over such tax to the County Treasurer, provided that the application is made within one year of the payment by the occupant to the operators shall be acted upon and refunded any moneys, due, only after such operator shall first establish to the satisfaction of the County Treasurer, under such regulations as the County Treasurer may prescribe, that he has repaid or will simultaneously repay to the occupant the amount for which the application for refund is made. The County Treasurer may, in lieu of any refund required to be made, allow credit therefore on payments due from the petitioner.

(b) Where any tax imposed hereunder shall have been erroneously, illegally or unconstitutionally collected and application for the refund thereof duly made to the County Treasurer, and such County Treasurer shall have made a determination denying such refund, such determination shall be reviewable by a proceeding under Article seventy-eight of the Civil Practice Law and Rules, provided, however, that such proceeding is instituted within thirty days after the giving of the notice of such denial, that a final determination of tax due was not previously made, and that an undertaking be filed with the County Treasurer in such amount and with such sureties 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 such proceeding.

(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 twelve of this Local Law where he 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 County Treasurer made pursuant to section twelve of this Local Law unless it be found that such determination was erroneous, illegal or unconstitutional or otherwise improper by the County Treasurer after a hearing or of his 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.

Section 13. Disposition of Revenues.

All revenues resulting from the imposition of this tax under this Local Law shall be paid into the treasury of the County of Niagara and shall be credited to and deposited as follows: (a) the first four percentum (4%) shall be deposited in the General Fund of the County of Niagara. Thereafter, thereafter are to be allocated and paid to a not-for-profit corporation under contract with the County for the promotion of tourism in the County and (b) the additional one percentum (1%) of revenue from this tax shall be dedicated to the operation of the Discover Niagara Shuttle. The County Treasurer is authorized to retain up to a maximum of five percent (5%) of such revenue to defer the necessary expenses of the County in administering such tax.

Section 14. Reserves.

In cases where the occupant or operator 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 on his application for refund, the County Treasurer shall set up appropriate reserves to meet any decision adverse to the County.

Section 15. Remedies Exclusive.

The remedies provided by sections eleven and twelve 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 a 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 institutes suit within thirty days after a deficiency assessment is made and pays the amount of the deficiency assessment to the County Treasurer prior to the institution of such suit and posts a bond for costs as provided in section eleven of this Local Law.

Section 16. Proceedings to Recover Tax.

(a) Whenever any operator or any officer of a corporate operator or any occupant or other person 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 Niagara County Attorney shall, upon the request of the County Treasurer, bring or cause to be brought an action to enforce the payment of the same on behalf of the County of Niagara in any court of the State of New York or of any other state or of United States. If, however, the County Treasurer, in his discretion, believes that any such operator, 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 be paid when due, he 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 County Treasurer may issue a warrant, directed to the sheriff commanding him to levy upon and sell the real and personal property of the operator or officer of a corporate operator or of the occupant 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 County Treasurer and to pay to him 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 any interest in real and personal property of the person against whom the warrant is issued. 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 citing the warrant he shall be entitled to the same fees, which he may collect in the same manner. In the discretion of the County Treasurer, a warrant of like terms, force and effect may be issued and directed to any officer or employee of the County Treasurer 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 County Treasurer 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 has recovered judgment therefore and execution thereon has been returned unsatisfied.

(c) Whenever an operator shall make a sale, transfer, or assignment in bulk of any part or the whole of his hotel or his lease, license of other agreement or right to possess or operate such hotel, apartment hotel, or of the equipment, furnishings, fixtures, supplies or stock of merchandise, of the said premises or lease, license or other agreement or right to possess or operate such hotel, apartment 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 therefore, notify the County Treasurer 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 owing, and whether any such taxes are in fact owing. Whenever the purchaser, transferee or assignee shall fail to give notice to the County Treasurer as required by the preceding paragraph or whenever the County Treasurer 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 section 6-101 through 6-111 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.

Section 17. General Powers of the County Treasurer.

In addition to the powers granted to the County Treasurer in this Local Law, he is hereby authorized and empowered:

(a) To make, adopt and amend rules and regulations appropriate to the carrying out of this Local Law and the purposes thereof;

(b) To extend for cause shown, the time of filing any return for a period not exceeding thirty days; and for cause shown, to waive 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;

(c) 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;

(d) To delegate his functions hereunder to a Deputy County Treasurer or any employee or employees of the office of County Treasurer;

(e) To prescribe methods for determining the rents for occupancy and to determine the taxable and nontaxable rents;

(f) To require any operator within the County to keep detailed records of the nature and type of hotel 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 County Treasurer.

(g) To assess, determine, revise and readjust the taxes imposed under this Local Law.

Section 18. Administration of Oaths and Compelling Testimony.

(a) The County Treasurer or his employees or agents duly designated and authorized by him 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 County Treasurer 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 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 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 County Treasurer 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 manner pending before the County Treasurer 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 County Treasurer 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 daily appointed deputies or any officers or employees of the County Treasurer, designated to serve such process.

Section 19. Reference to Tax.

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," except that in any bill, receipt, statement or other evidence or memorandum of occupancy or rent charge issued or employed by the operator, the words "occupancy tax" will suffice.

Section 20. Penalties and Interest.

(a) Any person failing to file a return or to pay or pay over any tax to the County Treasurer 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 County Treasurer, if satisfied that the delay was excusable, may waive 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 or occupant and any officer of a corporate operator 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 and any officer of a corporate operator willfully failing to file a bond required to be filed pursuant to section eleven of this Local Law, or failing to file a registration certificate and such data in connection therewith as the County Treasurer may be 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 or authority and any operator 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 of statement or receipt of rent issued or employed by the operator, or willfully failing or refusing to collect such tax from the occupant, and any operator 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 failing to keep the records required by section eight 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 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 County Treasurer 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.

Section 21. Returns to be Secret.

(a) Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the County Treasurer or any officer or employee of the office of County Treasurer to divulge or make known in any manner the rents or either information relating to the business of a taxpayer contained in any return required under this Local Law. The officer 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 County Treasurer 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 events 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 duly authorized representative of a certified copy of any return filed in connection with his 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 Niagara County Attorney or other legal representatives of the County or by the District Attorney of Niagara 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 County Treasurer 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 shall be dismissed from office and be incapable of holding any public office for a period of five years thereafter.

Section 22. 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 pursuant to the provisions of this Local Law, or in any application made by him 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.

Section 23. Separability.

If any provision of this Local Law, or the application thereof to any person or circumstance shall be held invalid, the remainder of this Local Law, and the application of such provisions to other persons or circumstances shall not be affected thereby.

Section 24. Effective Date.

This local law shall take effect upon filing in the office of the Secretary of State as provided by the Municipal Home Rule Law. The Hotel and Motel tax enacted herein shall remain in effect for a three (3) year period from May 1, 2022. Nothing contained in Tax Law § 1202-t Hotel or Motel Taxes in Niagara County shall prohibit the adoption and enactment of Local Laws pursuant to provisions of this section upon the expiration and any other Local Law adopted pursuant to this section.

RESOLVED, that the Niagara County Legislature shall conduct a public hearing upon said proposed Local Law at the Legislative Chambers, Courthouse, Lockport, New York, on the 26th day of April, 2022 at 5:40 p.m., and be it further

RESOLVED, that the Clerk of the Legislature, at least six (6) days in advance of such hearing, shall post a notice upon the bulletin boards in the Courthouse at Lockport and the Civic Building in Niagara Falls, and shall publish such notice once in the Union-Sun & Journal and the Niagara Gazette; such notice shall contain the title of the Local Law and an abstract of the text to be prepared by the Clerk of the Legislature with the assistance of the County Attorney's Office.

ECONOMIC DEVELOPMENT COMMITTEE

ADMINISTRATION COMMITTEE



Administration Committee

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Today's Date: March 4, 2022

Department Submitting agenda item: Economic Development

Date of Committee Meeting: March 14, 2022

Title: Fixing Date and Notice for the Public Hearing for Pemm, LLC d/b/a Quicklee's Community Development Block Grant Application

Brief Summary: Niagara County is required to hold a public hearing to provide information to the public and to consider citizens' views on proposed activities and regarding community needs prior to submitting an application for CDBG funding

If this item pertains to a position(s), it must be sent to the Human Resources Department to be reviewed and approved before going to the Administration Committee.

Please provide date approved: N/A

Action Requested: Approval

Associated Costs:

Benefits & Risks:

**FIXING DATE AND NOTICE FOR THE PUBLIC HEARING
FOR PEMM, LLC d/b/a QUICKLEE'S
COMMUNITY DEVELOPMENT BLOCK GRANT APPLICATION**

WHEREAS, the County Legislature wishes to assess the advisability of submitting a Community Development Block Grant ("CDBG") application to the New York State Office of Community Renewal (the "OCR") for a grant to support the development of a travel center to be located on a parcel of land located near the intersection of Porter and Packard Roads in the Town of Niagara, New York, and

WHEREAS, Niagara County is required to hold a public hearing to provide information to the public and to consider citizen comments regarding community needs and the plan proposal prior to submitting an application for CDBG funding, now, therefore, be it

RESOLVED, that the Niagara County Legislature shall conduct a public hearing whereat all interested parties shall be heard regarding the CDBG program, the County's community development and economic development programs, and the proposed funding application at the Legislative Chambers, Courthouse, Lockport, New York on the 26th day of April, 2022 at 5:50 p.m., and be it further

RESOLVED, that the Clerk of the Legislature, at least eight days in advance of such hearing, shall post a notice upon the bulletin boards in the Courthouse at Lockport, and the Civic Building at Niagara Falls, and shall publish such notice once in the Lockport Union Sun & Journal, and the Niagara Gazette.

ECONOMIC DEVELOPMENT COMMITTEE

ADMINISTRATION COMMITTEE



Administration Committee

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Today's Date: 03/09/2022

Department Submitting agenda item: Board of Elections

Date of Committee Meeting: March 15, 2022

Title: Approval of Voting Machine Agreement with School Districts and Village of Lewiston

Brief Summary: APPROVAL OF VOTING MACHINE AGREEMENT BETWEEN THE COUNTY OF NIAGARA AND THE NIAGARA FALLS, LOCKPORT, NORTH TONAWANDA, LEW-PORT, NEWFANE, NIAGARA WHEATFIELD, ROY-HART, STARPOINT, SCHOOL DISTRICTS and the VILLAGE OF LEWISTON (§3-224, NEW YORK STATE ELECTION LAW)

If this item pertains to a position(s), it must be sent to the Human Resources Department to be reviewed and approved before going to the Administration Committee.

Please provide date approved: N/A

Action Requested:

Associated Costs:

Benefits & Risks:

**APPROVAL OF VOTING MACHINE AGREEMENT BETWEEN THE COUNTY OF NIAGARA AND THE
NIAGARA FALLS, LOCKPORT, NORTH TONAWANDA, LEW-PORT, NEWFANE, NIAGARA
WHEATFIELD, ROY-HART, STARPOINT, SCHOOL DISTRICTS AND THE VILLAGE OF LEWISTON
(§3-224, NEW YORK STATE ELECTION LAW)**

WHEREAS, the Niagara Falls, Lockport, North Tonawanda, Lew-port, Newfane, Niagara Wheatfield, Roy-Hart, Starpoint School Districts will be conducting an election on May 17, 2022 and the Village of Lewiston will be conducting an election on June 21, 2022 and requires the use of the Niagara County Board of Elections voting equipment in connection with this election and

WHEREAS, the Niagara County Attorney's Office has prepared a formal agreement for use between the County of Niagara and the Niagara Falls, Lockport, North Tonawanda, Lew-port, Newfane, Niagara Wheatfield, Roy-Hart, Starpoint School District and the Village of Lewiston, which has been fully approved by the District, a copy of which has been filed with the Clerk of the Legislature, and

WHEREAS, time is of the essence in connection with the approvals by the Niagara County Legislature and

WHEREAS, under the terms of the agreement the County will provide, and be reimbursed for transportation of the voting machine preparation, programming, and packaging of the voting machine and all necessary Niagara County personnel: the District, among other things, shall furnish at its expense, election custodians and inspectors and also insurance in form, content and amounts as approved by the Niagara County Attorney, and

WHEREAS, the final written agreement between the parties is subject to the review and approval by the parties' respective legal counsel, now therefore, be it

RESOLVED, that pursuant to the provisions of §3-224 of New York State Election Law, the Chair of the Niagara County Legislature and the Niagara County Election Commissioners are authorized and directed to execute and deliver an agreement, in substantially the form of agreement now filed with the Clerk of the Legislature between and among the County of Niagara, the Niagara County Election Commissioners and the Niagara Falls, Lockport, North Tonawanda, Lew-port, Newfane, Niagara Wheatfield, Roy-Hart, Starpoint School Districts and the Village of Lewiston for the provision, by the County of Niagara, of sufficient voting equipment, including the programming thereof, to the Niagara Falls, Lockport, North Tonawanda, Lew-port, Newfane, Niagara Wheatfield, Roy-Hart, Starpoint School Districts and the Village of Lewiston in connection with any election scheduled to be held during 2022, and be it further

RESOLVED, that the execution and delivery of this equipment, is subject to the approval of the Board of the Niagara Falls, Lockport, North Tonawanda, Lew-port, Newfane, Niagara Wheatfield, Roy-Hart, Starpoint School Districts and the Village of Lewiston and the review and approval of the Niagara County Attorney's Office and counsel to the Niagara Falls, Lockport, North Tonawanda, Lew-port, Newfane, Niagara Wheatfield, Roy-Hart, Starpoint School Districts and the Village of Lewiston, and be it further

RESOLVED, that a true copy of the fully signed and approved agreement be filed by the Clerk of this Legislature simultaneously with the delivery of the or as soon as reasonably possible thereafter.



Administration Committee

Complete this form, save in Committee folder and name using this format yyyyymmdd dept desc (example 20170111 cdp budget adjustment)

Today's Date: 02/14/2022

Department Submitting agenda item: County Attorney

Date of Committee Meeting: 03/14/2022

Title: Resolution to Authorize the County Attorney to Use Funds from the Committed Fund Balance.

Brief Summary: Process the payment for specialized appraisal services provided for an tax assessment matter, using the committed fund balance

If this item pertains to a position(s), it must be sent to the Human Resources Department to be reviewed and approved before going to the Administration Committee.

Please provide date approved: N/A

Action Requested: approval

Associated Costs: \$21,417.91

Benefits & Risks:

**RESOLUTION TO AUTHORIZE THE COUNTY ATTORNEY TO USE FUNDS
FROM THE COMMITTED FUND BALANCE**

WHEREAS, the County of Niagara upon receiving a copy of the Petition of CWM Chemical Services, LLC, (herein after "CWM") which challenges the tax assessment of certain real property in the town of Porter for several tax years, has intervened and defended the real property assessment for CWM real property parcels, and

WHEREAS, CWM Chemical Services LLC's petition seeks to reduce the assessed value for the CWM real property parcels from a total of \$24,010,400 an assessed value of \$5,925,600, and

WHEREAS, it was necessary for the County to retain a consulting firm to conduct a specialized appraisal of the parcels subject to the assessment; this appraisal was prepared at a cost of \$21,417.91, and

WHEREAS, the County Attorney's special litigation line has been depleted due to the cost of the defense of those matters, as well as various other matters, and therefore it is necessary to use the Committed Fund balance set aside to pay for the Environmental Litigation concerning CWM Chemical Services LLC, now, therefore, be it

RESOLVED, that the Niagara County Legislature directs the County Attorney to process the payment for specialized appraisal services provided by SLR International Corporation for the period from November 13, 2021 through and including December 10, 2021 in the amount of \$21,417.91 using the Committed Fund Balance, and be it further

RESOLVED, that the following 2021 budget modification be effectuated to fund such services:

INCREASE COMMITTED FUND BALANCE:

A.11.1930.110 40599.01	Committed Fund Balance	\$21,417.91
	Expert Legal Services	
	Environmental Matters	

INCREASE APPROPRIATIONS:

A.11.1930.110 74500.01	Contractual Expenses	\$21,417.91
	Special Litigations	