



YATES COUNTY LEGISLATURE
417 Liberty Street
Penn Yan, New York 14527
Phone 315-536-5150
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Leslie Church
Chairwoman
Emilee D. Miller
Clerk

FINANCE COMMITTEE AGENDA
Location: Yates County Legislative Chambers
Date: March 3, 2026 at 2:00 p.m.

Join from PC, Mac, iPad, or Android:

<https://us02web.zoom.us/j/82632586515?pwd=NehaVtLyoFj0nF4vGncfa6R4qgx6AZ.1>

Webinar ID: 826 3258 6515

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Phone one-tap:

+16469313860,,82632586515# US

+16465588656,,82632586515# US (New York)

Join via audio:

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COMMITTEE MEMBERS: Bill Holgate, Nonie Flynn, Rick Willson, Dan Banach, George Lawson, Doug Paddock

- Nonie & ? will do the audit this month
- Zoom Attendees/Attendance
- Approve minutes of the January 6th & February 3rd
- Public Comment

REAL PROPERTY: Meghan Kincaid

- Village Tax Bills
- New Veterans 100% Disability Exemption
- Taxable Status Date/Exemption Applications
- Parcel Combination Request Forms
- Upcoming

RECONNECT: Jeff Ayers

- ReConnect I Engineering & Construction
- Grant Applications

Resolution(s):

- Resolution Authorizing Procurement of 9 Corning Optical Splitters for the Yates County ReConnect Project (NY1702-A61 & A75)

PLANNING: Jeffrey Ayers

- Yates County Planning Board

- Public Transportation
- Solid Waste
- Natural & Recreational Resources Grant
- Housing-CDBG
- NYS EFC-Septic System Replacement Grant
- NYS Parks - Snowmobile Grant
- GIS

Resolution(s):

- Appoint Member to the Yates County Planning Board (Jack Young, Representing the Village of Dundee)
- Authorize Renewal of Yates County Planning Board Appointment (S. Hullings)
- Authorize Renewal of Yates County Planning Board Appointment (C. Gilman)
- Resolution Authorizing the Chair of the Yates County Legislature to Execute a Letter to New York State Homes and Community Renewal Deobligating Community Development Block Grant Funds

FINANCE: Leigh Battin

- Annual TASC Meeting
- PILOTS
- 2025 Financial Audit
- NYSCTFOA Meeting
- Short-Term Rental & Deckard Update
- 2025 Appropriations
- Sales Tax Report

Resolution(s):

- 2026 Budget Transfers
- Appropriate Assigned Fund Balance
- Appropriate Aid (Treasurer)
- Appropriate Aid (Social Services)
- Appropriate Aid (Youth Bureau)
- Appropriate Aid (Workforce Development)

TREASURER: Patricia Christensen

- Tax Collection 2026
- Miscellaneous Items
- Further Discussion

Resolution(s):

- Authorize the Treasurer to Process RPTL Tax Refunds and Corrections

COUNTY ADMINISTRATOR: Jessica Mullins

- Nothing Submitted

LEGISLATIVE CLERK: Emilee Miller

Resolution(s):

- Authorize the Chair of the Legislature to Sign a Letter of Support for the Yates Community Centers Funding Request to the New York State's Child Care Capital Construction Funding Program
- Adopt Local Law No. 1-2026 Entitled "A Local Law to Override the Tax Levy Limit Established in General Municipal Law Section 3-C"

Executive Session – if needed

Finance Committee Report

Meeting date: March 3, 2026

Report date: Feb. 25, 2026

Real Property Tax Services

Department Update

Meghan K. Kincaid, Director

Village Tax Bills

Paperwork and totals have been sent to the villages, as they work to develop their budgets and begin initial preparation for village tax bills.

New Veterans 100% Disability Exemption

The chapter amendment for this law was signed by the governor on 2/13. It is no longer a local option. It will begin with the 2026 assessment rolls (2027 town/county tax bills).

This does not replace or remove veterans' exemptions that property owners already have.

Veterans must meet ALL the criteria for the new exemption. Questions should be directed to their town assessor, veterans' office or the DTF website.

Taxable Status Date/Exemption Applications

Property tax exemption forms are due to the town assessors by March 1st.

Parcel Combination Request Forms

March 1st is the last day to submit Parcel Combo Forms and all required supporting documents to the tax mapper. Prior to submitting to Claudia, all taxes must be paid and the combo form must be signed by the assessor for the town the properties are in.

Upcoming

- Working on omitted tax calculations and letters
- Working on my annual report
- Processing sales filed through 3/1 in order to get them to the assessors
- Assisting assessors, as needed as they work to wrap up their 2026 tentative assessment rolls



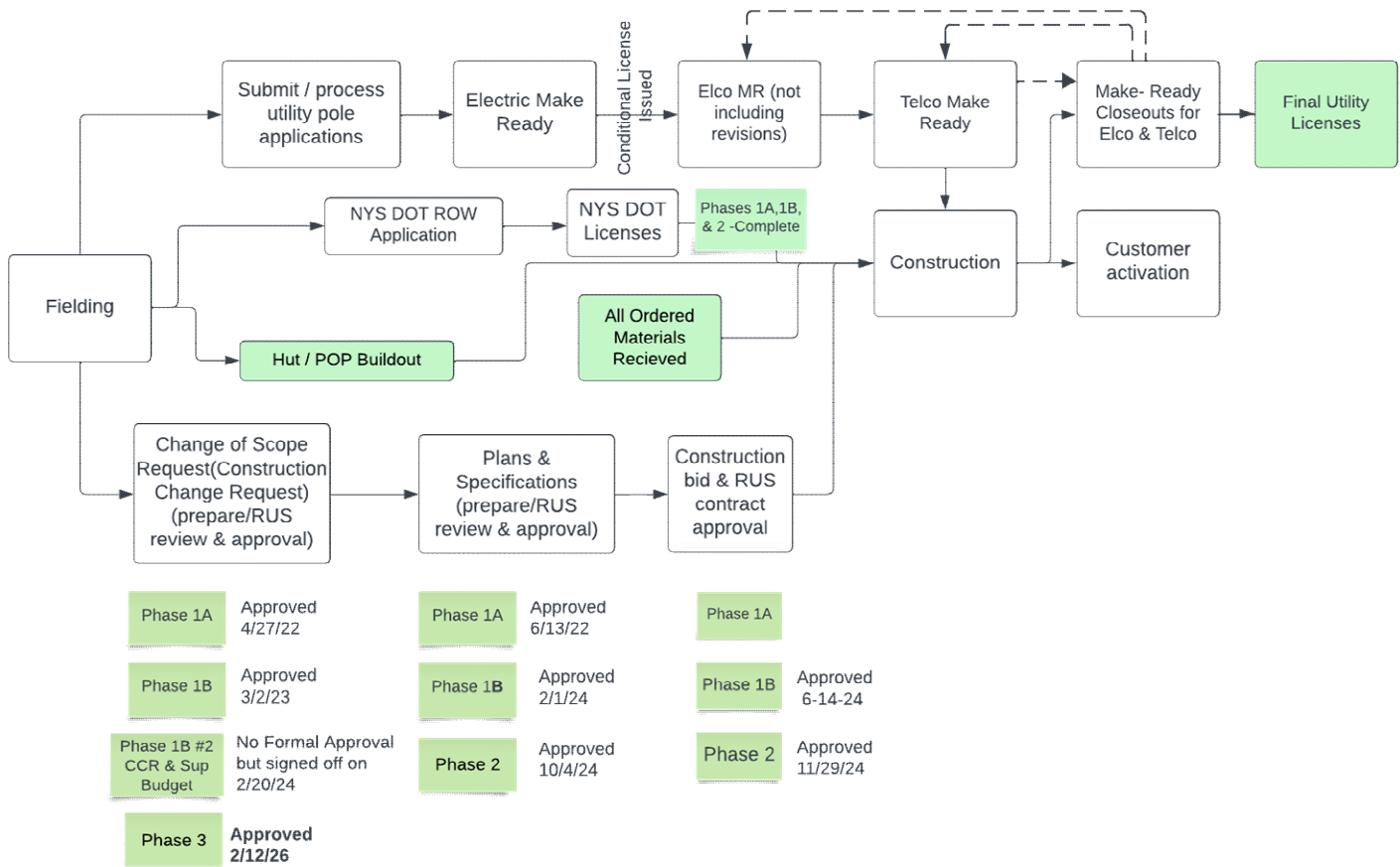
08020
Yates County Planning Department
 417 Liberty Street – Suite 1093
 Penn Yan, NY 14527 (315) 536-5153
www.yatescounty.org

TO: Finance Committee
DATE: 1/28/26

FROM: Jeffrey Ayers – Andrew Dixon – Planning Dept
RE: February 2026- Monthly Departmental Report

Yates County Broadband Update

ReConnect 1 Flow Chart



ReConnect Phase 1

- Customers Connected: 41
- Phase Updates
 - 1A -Trunk Route: *Phase Closed Out*
 - 10/28/25 STN Back haul fibers looking to come online.
 - 4/14/25 - RUS Approved the Final Contract Closeout Certification
 - **Phase 1B - Close Outs approved by RUS-2/10/26**
 - Contract with Henkles & McCoy approved by RUS 6/24/24.
 - Pre-construction meeting held 7/17/24.
 - Construction began 8/9/24.
 - 100% of construction is completed.

- There is a 1A splice that was left off the 1A contract and will be added to the 1B splicing list.
 - **Phase 2-**
 - **No customers have been connected on this phase yet.**
 - **Empire and YES are working on an ongoing service issue that is interrupting light.**
 - **There is a Resolution attached to buy 9 additional splitters for this phase.**
 - YES finishing closeout paperwork for RUS approval (still a large splicing invoice from H&M pending) then closeouts.
 - Goal for first customer connection on this phase is 11/14/25
 - Empire has initiated 60 day marketing protocol
 - Slicing and testing ongoing
 - Entire Phase at 100% complete.
 - Change of Construction Approved 10/7/24.
 - Plans and Specs submitted 11/5/24 to RUS – Approved 11/29/24
 - Work awarded to Henkles & McCoy, Res 41-25
 - 515 Contract submitted for RUS approval 2/18/25
 - **Phase 3-**
 - **Change of Construction was approved by RUS 2/12/26.**
 - **Upcoming Schedule-**
 - **3/17- Plans and Specs Meeting – RUS in attendance**
 - **3/31 - Bid Packet complete w full BOM- Ads for bid start**
 - **4/14 - Pre bid meeting**
 - **4/28 - Open bid**
 - **5/11 - Resolution to award bid**
 - **Permits and Material orders will dictate start and end of contract**
 - **Expect ~80 day construction window.**
 - YES is decommissioning sections of Phase 3 that are already served. They will be removed before the Plans and Specs process and RUS will be notified. Once the maps are firmed up they will be shared with the Legislature.
 - Predictions around the cost of construction on Phase 3, as submitted to RUS, range from ~\$3.7million to ~\$4.1 Million. If we didn't spend another dollar on anything else, ongoing make-ready, permits, etc @ \$4.1 Million the project is over budget by ~\$625K (\$767K if you include the \$142K unfunded "other funds" from our application.)
 - Using confidential NYS Public Service Commission broadband data we can tell that 11 phase 3 PFSAs are already served at NYS standards. (likely Charter buildout).
 - Change of Construction submitted to RUS 6/11/25
 - Robert Fry says it is past environmental review.
- Permitting:
 - **Will move forward on permit requests when the build of Phase 3 is firmed up.**
 - **Anticipate 7 DOT crossing permits and 11 RR crossing permits (Norfolk Southern and Finger Lakes RR)**
 - Contract and Fee submitted to RelTEK for FLRR permits.- Phase 2 crossing complete
 - We were able to extend our current phase 1A DOT permits.
 - Phase 1B permits needed to be added in a new DOT online system. All phase 1B DOT permits have been renewed.
 - As fielding permits we will start working on 3 permits.
 - Phase 2 NYS DOT permit contract (with Aerosmith) executed.
 - Work boring under gas transmission line on Keysor Rd complete

- Empire:
 - 1/27/26 It has been mentioned in meetings that Empire is looking at our network, at areas they might like to build to, and are considering a possible counter offer.
 - Empire has been provided our current phase 3 mapping.
 - Empire has submitted the terms they would like to build to NSFAs under.
 - Yates County has respectfully declined their \$0 offer.
 - The Empire contracts that allow our equipment in their POPs and vis-versa is executed. This contract will save the county over \$1,500 dollars a month in our Empire Service bills. The rent they pay in the basement will continue until the end of that contract.
 - The Network has been completed in M4
 - Empire and Yates County have begun discussions about what the revenue reports will contain and much of that will be driven by RUS report requirement.
- Nokia Equipment:
 - RUS has requested additional documentation. Submitted 11/21/25
 - Final invoice has been paid. Closing Docs were submitted to RUS 10/1/25
 - The previously discussed Nokia card issue is something that can be backburnered. It will only be an issue if we get a large # of customers while the grant is open.
- COB POP AC:
 - AC install complete- waiting to start up
 - RUS documented install
 - Invoiced and Indemnification signed at end of February- Reimbursement included on FRS #43
- Engineering:
 - **New engineering contracts for Phase 3 decommissioning, Phase 3 backbone, and additional grant work pending per last months Resolution.**
 - **Weekly engineering meetings will start again with the start of the Phase 3 build.**
 - YES has collected their entire contract.
 - YES & YC had a meeting 11/21 to discuss Phase 3 budget and build size.
 - ~22 miles of build can be eliminated (including several DOT and RR crossings) without compromising the mission of everyone having service.
 - There are several small sections of redundant backhaul that need to be added to the Phase 3 contract for risk mitigation but don't involve customers.
 - Yates County proceeding with fronting the 10% holdback as discussed in the Nov Finance meeting.
- Marketing:
 - Phase 1B is at 10% served.
 - Another door to door pass is starting
 - Another mailer was send out Sept 18h
 - Empire has started going door to door and that has resulted in 25+ signups in 1B.
 - Postcard below is going out to 327 addresses.
 - Plans for PR event around the first customer install moving forward. Determining ideal time.
 - Sponsorships at Penn Yan Sport Complex for baseball and Soccer seasons.

- Overall Schedule -

Phase	Construction Window	Collect Orders	Install Orders (start)
1A Backbone	1Q 23-Q1 24	NA	NA
1B Middlesex	2Q 24 – 4Q 24	1Q25	July 2025
2 Italy, NE Penn Yan	2Q 25 – 4Q 25	4Q 25	4Q 25
3 SE Penn Yan, Dundee	2Q 26 – 3Q26	3Q 26	4Q 26

- Financial Reporting
 - **RUS has changed their rules on getting reimbursed for materials. Until now materials had to be on a contract to be funded. That rule was done away with. YC will seek to get all the money it can for purchased materials asap.**
 - GFLRPC apparently had some extra funds because they paid all our 2025 pole rental fees~ \$39,000.
 - FRS#50 Approved 12/4/25
 - Total request of \$130,925.00
 - FRS#51 will be submitted at the end of Feb likely for ~\$669,963

Report approved	Total advances to date	Advances now requested	Invoices paid and waiting RUS contract
Make Ready	\$3,844,703	\$0	\$0
Engineering	\$1,330,326	\$0	\$0
Construction			\$0
Phase 1	\$1,179,033		
Phase 1B	\$1,416,100		
Phase 2	\$2,293,963	\$0	
Equipment (Nokia)	\$285,336	\$0	\$0
Materials/other	\$913,225	\$0	\$1,279,056 (balance)
Bidding Costs	\$1203	\$0	\$0
Total	\$9,987,100	\$0	~\$1,279,056 (balance)
Balance in Pledged Deposit Acct.: \$505,094			
Project Total: \$17,159,012 which includes \$3,631,625 County match			

- Materials & Storage:
 - Down to 2 containers.
- Make-Ready Construction:
 - Charter is receiving post Construction MR and is getting work assigned in their system
 - There will be post approval costs. The cost of the work as well as if we have any fails and we have to do another lap on these post mr work. All unknowns at this time.
 - **We are in Close-outs on 24 Apps.**

Grant Application: NO UPDATE

- 7/15/25 We submitted our “Pre-application” to NYS for the “ConnectALL- Deployment Program” aka BEAD funding.
- There is no monetary ask in the pre-app part of the program.

RESOLUTION AUTHORIZING PROCUREMENT OF 9 CORNING OPTICAL SPLITTERS FOR THE YATES COUNTY RECONNECT PROJECT (NY1702-A61 & A75)

WHEREAS, Yates County is undertaking the USDA ReConnect Project (NY1702-A61 & A75) to expand and enhance broadband infrastructure within Yates County; and

WHEREAS, Phase 2 of the Project requires the procurement and installation of nine (9) additional Corning optical splitters to support the deployment of fiber optic infrastructure; and

WHEREAS, the County has obtained three (3) written price quotations for the required materials as follows:

- Anixter Inc. in the amount of Eight Thousand Two Hundred Sixty-Six Dollars and Fifty Cents (\$8,266.50);
- Power & Tel in the amount of Seven Thousand Two Hundred Nine Dollars (\$7,209.00); and
- Graybar in the amount of Five Thousand Five Hundred Ninety-Three Dollars and Five Cents (\$5,593.05), with a stated lead time of five (5) weeks; and

WHEREAS, Graybar has submitted the lowest responsible quote and has confirmed product availability within a five-week lead time; and

WHEREAS, the procurement of said equipment is necessary to ensure the completion of Phase 2 of the Project and is in the best interest of the County and its residents;

NOW, THEREFORE, BE IT RESOLVED, that the Yates County Legislature hereby authorizes the procurement of nine (9) Corning optical splitters for Phase 2 of the Yates County ReConnect Project (NY1702-A61 & A75) from Graybar in an amount not to exceed \$5800.00; and

BE IT FURTHER RESOLVED, that the Chair of the Yates County Legislature, County Administrator, or such other appropriate County official is hereby authorized to execute any and all documents necessary to effectuate this procurement in accordance with applicable County purchasing policies and grant requirements; and

BE IT FURTHER RESOLVED, that the cost of said procurement shall be charged to the appropriate account for the Yates County ReConnect Project (NY1702-A61 & A75).



08020

Yates County Planning Department

417 Liberty Street – Suite 1093

Penn Yan, NY 14527 (315) 536-5153

www.yatescounty.org

TO: Finance Committee Members

DATE: 2/25/26

FROM: Jeffrey Ayers – Andrew Dixon - County Planning Department

RE: March 2026- Monthly Departmental Report

Yates County Planning Board:

- GML 239 Referrals: There are going to be 8 referrals this month. 1 from Starkey, 1 from Potter, 2 from Penn Yan, 1 from Barrington, 2 from Middlesex, and 1 from Jerusalem.
- Resolutions to appoint and renew members included.
- May 28th GFLRPC Training in Batavia.

Public Transportation:

- YTS business:
 - NYS DOT has requested that our monthly 5311 meetings continue until May to wind down YTS business.
 - There is still one CARES act payment to YTS. DOT will reimbursement YC when the check clears.
 - 2025 Drug and Alcohol Testing Report Submitted to NYS DOT.
- RGRTA business:
 - Monthly progress meetings have started with RGRTA.
 - Dan DeLaus (RGRTA General Counsel) is our new contact now that Ken Boasi has stepped away.
 - Yates County is working to get previous unused bus grant funds turned over to RGRTA. ~\$175,000.

Solid Waste:

- *Presentation from GFRPC on the LSWMP at the Legislative meeting.*
- As 2/25/26 no comments have been received.
- The draft LSWMP is available for review on the Planning webpage.
- HHWD Grant for the 2025 event submitted 2/18/26.

Natural & Recreational Resources Grant: -

- All award and dis-approval letters have gone out.
- Dundee and Penn Yan have sent letters of acceptance and have the contracts to sign.
- We are still waiting on the Middlesex and Torrey letters of acceptance.
- Penn Yan Youth Lacrosse project from 2025 continues into 2026 via extension.

Housing -CDBG:

- Resolution to de-obligate NYS CDBG Well & Septic funds attached.
- We are working on the last reimbursement submission for Keuka Housing Council w/NYS.
- Admins costs for KHC are not able to be reimbursed at the level they requested due to %s with unused funds.

NYS EFC – Septic System Replacement Grant :

- A number of citizens have reached out about the next round of funding.
- NYS has asked the county if we would like to be included in round 5. S&W had to do some septic system number crunching for us. We have replied we would like to be included.
- 2024 awards:
 - A total of \$184,491 has been requested from NYS via 23 submissions. All has been received.
 - 9 Projects are still pending for \$90K in used funds.

NYS Parks - Snowmobile Grant:

No cost submissions from YASTA for February.

GIS

- New Flood Map products have been released by FEMA.
- Dundee Fire Chief requested Fire District map. Included parts of Schyuler County: Completed.

RESOLUTION NO. _____

**APPOINT MEMBER TO THE YATES COUNTY PLANNING BOARD
(Jack Young, Representing the Village of Dundee)**

WHEREAS, the Village of Dundee has recommended the appointment of Jack Young (140 Seneca St. Dundee, NY 14837) to serve as the Village of Dundee representative on the Yates County Planning Board; and

WHEREAS, Jack Young has demonstrated the qualifications, interest, and commitment necessary to effectively serve in this capacity;

NOW, THEREFORE, BE IT RESOLVED, that Jack Young is hereby appointed as a member of the Yates County Planning Board, representing the Village of Dundee, to a two-year term beginning March 2026 and expiring March 2028; and be it further

RESOLVED, that copies of this resolution be provided to Jack Young, the County Planner, the Village of Dundee, and that a copy be filed with the County Clerk.

**AUTHORIZE RENEWAL OF YATES COUNTY PLANNING BOARD APPOINTMENT
(S. Hullings)**

WHEREAS, the term of Steve Hullings, Yates County Planning Board member, will expire in March 2026; and

WHEREAS, said members have agreed to extend their terms and continue their service on the Planning Board for the term specified herein: Steve Hullings (2384 Stape Road) for a term to expire March 2028;

NOW, THEREFORE, BE IT RESOLVED, that the board members are now hereby re-appointed; and be it further;

RESOLVED, that copies of this resolution be provided to Steve Hullings, as well as the Town Clerk of Benton, County Planner and a copy filed with the County Clerk.

**AUTHORIZE RENEWAL OF YATES COUNTY PLANNING BOARD APPOINTMENT
(C. Gilman)**

WHEREAS, the term of Chandra Gilman, Yates County Planning Board member, will expire in March 2026; and

WHEREAS, said members have agreed to extend their terms and continue their service on the Planning Board for the term specified herein: Chandra Gilman (PO Box 3, 18 South Main Street) for a term to expire March 2028;

NOW, THEREFORE, BE IT RESOLVED, that the board members are now hereby re-appointed; and be it further;

RESOLVED, that copies of this resolution be provided to Chandra Gilman, as well as the Town Clerk of Rushville, County Planner and a copy filed with the County Clerk.

RESOLUTION AUTHORIZING THE CHAIR OF THE YATES COUNTY LEGISLATURE TO EXECUTE A LETTER TO NEW YORK STATE HOMES AND COMMUNITY RENEWAL DEOBLIGATING COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS

WHEREAS, Yates County was awarded a Community Development Block Grant (CDBG) in the amount of Four Hundred Thousand Dollars (\$400,000.00) through the New York State Homes and Community Renewal;
and

WHEREAS, said CDBG funds were administered in part by the County and its subrecipient, the Keuka Housing Council, for eligible activities in accordance with the grant agreement; and

WHEREAS, at the conclusion of the grant term and completion of all eligible and authorized activities, a balance of Two Hundred Fifty Thousand Nine Hundred Seventy-Six Dollars and Twenty Cents (\$250,976.20) remains; and

WHEREAS, the NYS has determined that these remaining funds must be formally deobligated in accordance with New York State program requirements;

NOW, THEREFORE, BE IT RESOLVED, that the Yates County Legislature hereby authorizes and directs the Chair of the Legislature to execute and submit a letter to the New York State Homes and Community Renewal formally requesting the deobligation and return of the unexpended CDBG funds in the amount of \$250,976.20;
and

BE IT FURTHER RESOLVED, that the Chair of the Legislature is hereby authorized to execute any and all documents necessary to effectuate the deobligation of said funds and to comply with all applicable State requirements related thereto; and

BE IT FURTHER RESOLVED, that a certified copy of this Resolution shall be provided to the appropriate officials of the State of New York and maintained in the official records of the County.

Yates County Planning Board Report Included



**YATES COUNTY
DEPARTMENT OF FINANCE**

417 LIBERTY STREET, SUITE 1081
PENN YAN, NY 14527-1122
Tel 315-536-5192 Fax 315-536-5527
YatesCountyNY.gov

LEIGH BATTIN
DIRECTOR OF FINANCE

To: Finance Committee

From: Leigh Battin

Re: Department of Finance Report for February 2026

Annual TASC Meeting: Meeting is confirmed for March 27th at 10am in the County Administrator's Conference room. Reports will be sent to the State following this meeting by the March 31st deadline.

PILOTS: All but 4 2026 PILOT payments have been received, with the exception of Finger Lakes Rail which is paid in the Spring each year. So far, the County has received approximately \$375,000 in PILOT revenue.

2025 Financial Audit: Drescher and Malecki auditors have been on-site once per week each week in February. Single audits are being completed on HEAP and Reconnect.

NYSCTFOA Meeting: I will be attending the Winter Meeting on March 6th in Liverpool.

Short-Term Rental & Deckard Update:

- VRBO has not responded to Attorney's letter requesting that they send us the data we need to reconcile their quarterly payments with our registered properties.
- Although VRBO is paying quarterly for the properties they host, we are still requesting those properties still send in their quarterly return form so we know how much to expect from VRBO for their property.
- We have 7 newly registered properties from Deckard's letter campaign in January.

	1st Qtr		2nd Qtr		3rd Qtr		4th Qtr		Prior Years	Grand Total		
	# Rented	Amount	# Rented	Amount	# Rented	Amount	# Rented	Amount	Amount	Amount		
2025												
B&B	6	\$ 732.43	12	\$ 2,676.75	13	\$ 13,267.92	12	\$ 9,314.02		\$ 25,991.12		
Motel/Hotel/Inn	6	\$ 23,237.37	9	\$ 60,192.74	9	\$ 184,079.47	9	\$ 111,555.52	\$ 1,035.19	\$ 380,100.29		
Vacation Rentals	169	\$ 20,754.30	367	\$ 67,908.76	537	\$ 417,531.54	357	\$ 150,828.56	\$ 12,805.23	\$ 669,828.39		
									\$ 23,005.96		Granicus Letters	
Total	181	\$ 44,724.10	388	\$ 130,778.25	559	\$ 614,878.93	378	\$ 271,698.10	36,846.38	\$ 1,098,925.76		
										\$ 2,081.80	Fees	
Check		\$ 44,724.10		\$ 130,778.25		\$ 614,878.93		\$ 271,698.10		\$ 1,101,007.56		
% Increase/Decrease	2024	-5.24%		-6.14%		2.25%		6.43%		\$ (52,871.84)	Finance Admin Fees	\$52,871.84
	2023	-9.50%		-1.16%		8.67%		6.43%				
	2022	5.92%		11.95%		18.81%		9.47%		\$ 1,048,135.72	1/15/2026	
2024	B&B	-3.81%		-4.18%		18.29%		-2.28%				
	Motel/Hotel	-9.43%		-4.07%		8.60%		1.04%				
	Vaca Rent	-0.13%		-7.96%		-0.73%		11.43%				
									B&B	6.95%		
									Motel/Hotel/Inn	2.24%	YTD	
									Vac Rentals	1.70%	4.19%	Total STR

2025 Appropriations:**General Fund:****Grants:**

Department	Grant Name	Amount	Carryover	Res. #
Sheriff	CPS 2025	809.82	Yes	89-25
Sheriff	Canal Grant	7,443.75	Yes	90-25
Public Health	NYSHF COVID	154.15	Yes	91-25
Community Services	Suicide Prevention	7,958.10	Yes	92-25
Community Services	Opioid Settlement	332,368.40	Yes	93-25
Community Services	Columbia University	41,229.81	Yes	94-25
Community Services	Mental Health Federal Sharing Funds	26,807.02	Yes	95-25
OES	Pre-Disaster MIT	29,249.50	Yes	98-25
OES	Local Emergency Planning Committee	6,699.45	Yes	99-25
Planning	NYS Park Snowmobile	8,566.60	Yes	100-25
Sheriff	PTS 2025	3,978.00	No	101-25
Sheriff	FY23 DTP	172,413.00	No	102-25
Records Management	Laserfiche Grant	74,942.00	No	103-25
Social Services	Code Blue	13,650.00	No	105-25
Social Services	Day Care Subsidy Program	500,000.00	No	106-25
Sheriff	FY2024 SLETPP	34,143.00	No	160-25
Public Health	PHIG Grant	538,228.00	No	161-25
Social Services	Code Blue	85,507.00	No	205-25
Social Services	TANF DV	38,128.00	No	206-25
Community Services	Mental Health Federal Sharing Funds	37,383.00	No	208-25
Community Services	Opioid Settlement	8,659.69	No	209-25
Community Services	Community Services Programs	47,073.25	No	210-25
Social Services	Code Blue	8,121.00	No	238-25
Social Services	Shelter Arrears Eviction Forestallment Prog.	1,600.00	No	239-25
Social Services	Adoption Guardian Recruitment Program	2,439.00	No	240-25
Sheriff	PSAP FY24	200,034.00	No	279-25
Social Services	Rental Supplement Program	27,877.00	No	284-25
Community Services	Opioid Settlement	3,785.41	No	286-25
Community Services	Community Services Programs	60,163.05	No	287-25
Sheriff	SICG FY24	23,323.00	No	330-25
Social Services	Rental Supplement Program	41,055.00	No	331-25
Social Services	Safe Harbors Sexually Exploited Youth	30,000.00	No	332-25
Social Services	Adoption Guardian Recruitment Program	1,346.00	No	333-25
Elections	Other State Aid	7,647.00	No	335-25
Public Health	PIP Year 12	20,286.00	No	372-25
OES	Training Reimbursement	7,650.00	No	373-25
Social Services	Rental Supplement Program	30,447.00	No	376-25
Social Services	Adoption Guardian Recruitment Program	2,473.00	No	377-25
Social Services	TANF Summer Youth Employment	87,449.00	No	378-25
Veterans	Donation	2,800.00	No	411-25
Records Management	Laserfiche Grant	20,567.00	No	412-25
Community Services	Community Services Programs	47,073.25	No	413-25
Community Services	Community Services Programs	60,163.05	No	414-25
Public Health	JUUL Settlement	84,376.58	No	458-25
Community Services	Opioid Settlement	37,493.56	No	459-25
Community Services	Community Services Programs	455,961.37	No	460-25
Sheriff	OASAS/Community Services I/I MAT	1,761.00	No	461-25
Social Services	Adoption Guardian Recruitment Program	17,000.00	No	462-25
Community Services	Community Services Programs	143,010.75	No	492-25
Veterans	Donation	2,690.00	No	494-25

Finance	Community Center-Assigned Fund Balance	400,000.00	No	495-25
Records Management	Laserfiche Grant	27,724.00	No	496-25
Sheriff	Additional Jail Revenues	165,000.00	No	542-25
Social Services	Day Care Subsidy Program	215,594.80	No	544-25
Finance	Community Center-Assigned Fund Balance	400,000.00	No	546-25
Community Services	Community Services Programs	372,771.00	No	571-25
Community Services	Opioid Settlement	41,276.00	No	572-25
Community Services	Mental Health Federal Sharing Funds	40,720.00	No	573-25
Community Services	OASAS/Community Services I/I MAT	150,020.00	No	574-25
Social Services	STSJP Program	6,074.99	No	576-25
Social Services	Code Blue	3,958.75	No	577-25
Records Management	Laserfiche Grant	11,662.00	No	43-26
Cannabis	2025 Cannabis Tax	7.64	No	45-26
Treasurer	Commercial Cutting	4,323.67	No	78-26
Finance	Additional Interest Revenues	12,712.04	No	79-26
Public Health	Additional Education Handicap Children Revenues	138,718.38	No	81-26
Central Communications	Additional Telephone Revenues	2,360.00	No	82-26
Real Property	Additional Fee Revenue and State Aid	3,012.42	No	83-26
Public Defender	Additional Indigent Legal Service Revenues	191,350.95	No	84-26
Planning	NYS Park Snowmobile	10,271.80	No	85-26
Social Services	2025 Community Foundation Grant	2,900.00	No	86-26
Social Services	Child Care Registration Program	1,906.00	No	87-26
Social Services	Day Care Subsidy Program	54,232.50	No	88-26
Community Services	Community Services Programs	207,696.95	No	89-26
Community Services	Opioid Settlement	13,299.58	No	90-26
Building Reserve	Appropriate Reserve for 2025	819,173.04	No	95-26
Telephone Reserve	Appropriate Reserve for 2025	62,961.26	No	96-26
		<u>461,286.60</u>		
		6,342,424.73	Carryover Current Year	
		\$6,803,711.33		

Other Appropriations:

	Source	Amount	
General:	Purchase Order Encumbrances	<u>1,249,511.30</u>	\$8,053,222.63
		1,249,511.30	

Contingent Fund:	A1990 Beginning Balance:	1,045,644.00	
	Budget Transfers Res#491-25	(14,223.75)	
	Budget Transfers Res#77-26	<u>(88,682.02)</u>	
		942,738.23	\$942,738.23

Road:

	Purchase Order Encumbrances	344,567.67	
	CHIPS	122,567.40	No 280-25
	Pave-NY	399,716.93	No 281-25
	Extreme Winter Recovery	262,998.33	No 282-25
	Pave Our Potholes	266,477.95	No 283-25
	FEMA	130,000.00	No 374-25

FEMA	140,000.00	No	545-25
Appropriate Minor Sales Revenue	<u>5,962.75</u>	No	92-26
	1,672,291.03		\$1,672,291.03

Road Machinery:

Purchase Order Encumbrances	666,866.63		
Sheriff Dept Fleet-Q2 2025	3,815.56	No	375-25
Fund Balance for Major Equipment	379,485.00	No	463-25
Sheriff Dept Fleet-Q3 2025	7,440.77	No	493-25
Appropriate Excess Revenue for Parts/Repairs	15,000.00	No	575-25
Sheriff Dept Fleet-Q4 2025	10,208.26	No	91-26
	1,082,816.22		\$1,082,816.22
			\$11,751,068.11

2024 Date	Sales Tax Amount	Month Total Year to Date	% Change Over Prior Year	2025 Date	Sales Tax Amount	Month Total Year to Date	% Change Over Prior Year	2026 Date	Sales Tax Amount	Month Total Year to Date	% Change Over Prior Year
2/7/2024	1,053,156.19	1,277,178.76	-2.19%	2/7/2025	1,154,298.41	1,423,658.99	11.47%	2/6/2026	1,237,603.42	1,496,553.38	5.12%
2/13/2024	224,022.57	1,277,178.76	-2.19%	2/13/2025	269,360.58	1,423,658.99	11.47%	2/13/2026	258,949.96	1,496,553.38	5.12%
3/7/2024	954,056.60	1,164,924.96	3.42%	3/7/2025	1,007,970.94	1,184,142.75	1.65%	3/6/2026	-	-	-100.00%
3/13/2024	210,868.36	2,442,103.72	0.41%	3/13/2025	176,171.81	2,607,801.74	6.79%	3/13/2026	-	1,496,553.38	-42.61%
4/5/2024	1,227,647.95	1,575,629.11	-16.77%	4/7/2025	1,454,268.85	1,809,542.90	14.85%	4/7/2026	-	-	-100.00%
4/15/2024	347,981.16	4,017,732.83	-7.11%	4/14/2025	355,274.05	4,417,344.64	9.95%	4/13/2026	-	1,496,553.38	-66.12%
5/7/2024	1,451,847.30	1,695,572.57	24.22%	5/7/2025	1,237,619.29	1,525,073.84	-10.06%	5/7/2026	-	-	-100.00%
5/13/2024	243,725.27	5,713,305.40	0.41%	5/13/2025	287,454.55	5,942,418.48	4.01%	5/13/2026	-	1,496,553.38	-74.82%
6/7/2024	1,208,004.92			6/6/2025	1,242,169.97			6/5/2026	-		
6/13/2024	229,621.29	1,959,276.85	-27.67%	6/13/2025	240,628.26	2,453,952.52	25.25%	6/15/2026	-	-	-100.00%
6/28/2024	521,650.64	7,672,582.25	-8.65%	6/30/2025	971,154.29	8,396,371.00	9.43%	6/30/2026	-	1,496,553.38	-82.18%
7/1/2024	750,106.16	1,474,953.02	6.23%	7/1/2025	792,522.12	1,416,065.09	-3.99%	7/1/2026	-	-	-100.00%
7/15/2024	724,846.86	9,147,535.27	-6.54%	7/14/2025	623,542.97	9,812,436.09	7.27%	7/13/2026	-	1,496,553.38	-84.75%
8/7/2024	1,435,300.53	1,696,226.45	1.69%	8/7/2025	1,457,086.10	2,090,904.71	23.27%	8/7/2026	-	-	-100.00%
8/13/2024	260,925.92	10,843,761.72	-5.34%	8/13/2025	633,818.61	11,903,340.80	9.77%	8/13/2026	-	1,496,553.38	-87.43%
9/9/2024	1,320,138.55	1,580,322.28	-1.27%	9/9/2025	1,459,905.23	1,417,424.26	-10.31%	9/8/2026	-	-	-100.00%
9/13/2024	260,183.73	12,424,084.00	-4.84%	9/15/2025	(42,480.97)	13,320,765.06	7.22%	9/14/2026	-	1,496,553.38	-88.77%
10/7/2024	1,900,804.81	2,456,198.91	-2.13%	10/7/2025	2,345,374.98	3,105,680.24	26.44%	10/7/2026	-	-	-100.00%
10/15/2024	555,394.10	14,880,282.91	-4.40%	10/14/2025	760,305.26	16,426,445.30	10.39%	10/13/2026	-	1,496,553.38	-90.89%
11/7/2024	1,172,357.21	1,395,258.02	4.46%	11/7/2025	1,248,648.26	1,779,384.00	27.53%	11/6/2025	-	-	-100.00%
11/13/2024	222,900.81	16,275,540.93	-3.70%	11/13/2025	530,735.74	18,205,829.30	11.86%	11/13/2026	-	1,496,553.38	-91.78%
12/6/2024	1,223,644.92	1,483,056.33	-4.33%	12/5/2025	1,240,304.96	1,474,797.99	-0.56%	12/7/2026	-	-	-100.00%
12/13/2024	259,411.41	17,758,597.26	-3.76%	12/15/2025	234,493.03	19,680,627.29	10.82%	12/14/2026	-	1,496,553.38	-92.40%
12/31/2024	1,012,262.25			12/31/2025	1,186,452.74			12/31/2026	-		
1/2/2025	624,513.63	2,183,280.13	3.36%	1/2/2026	673,988.54	2,452,491.27	12.33%	1/2/2027	-	-	-100.00%
1/13/2025	546,504.25	19,941,877.39	-3.03%	1/13/2026	592,049.99	22,133,118.56	10.99%	1/13/2027	-	1,496,553.38	-93.24%
Total		19,941,877.39		Total		22,133,118.56		Total		1,496,553.38	
Budget Estimate		21,000,000.00		Budget Estimate		18,500,000.00		Budget Estimate		19,250,000.00	
\$ Over/Under Budget		(1,058,122.61)		\$ Over/Under Budget		3,633,118.56		\$ Over/Under Budget		(17,753,446.62)	
\$ Over/Under 2023		(622,094.41)		\$ Over/Under 2024		2,191,241.17		\$ Over/Under 2025		(20,636,565.18)	

2026 BUDGET TRANSFERS

BE IT RESOLVED, that the following transfer shall be made in the 2026 budget;

From:	To:	Amount:
A1990.54905 Contingent	A1420.51644 Secretary to Cty Atty	\$ 1,268.00
A1990.54905 Contingent	A1165.51109 Secretary to DA	\$ 2,706.00
A1990.54905 Contingent	A3110.51770 Secretary to Sheriff	\$ 2,666.00
A1990.54905 Contingent	A1450.51595 Deputy Elect. Comm.	\$ 3,903.00
A1990.54905 Contingent	A1430.51156 Conf. Adm. Asst.	\$ 2,787.00
A1990.54905 Contingent	A1170.51646 Conf. Asst. Pub. Def.	\$ 2,953.00
A1990.54905 Contingent	A1165.51108 LE Liaison	\$ 2,865.00
A1990.54905 Contingent	A1310.51237 Payroll Specialist	\$ 5,629.00
A1990.54905 Contingent	A8020.51087 Planner Assistant	\$ 2,745.00
A1990.54905 Contingent	A1430.51140 Civil Svs/HR Manager	\$ 4,051.00
A1990.54905 Contingent	A3020.51781 Comm. Support Spec	\$ 3,806.00
A1990.54905 Contingent	A3110.51105 Conf. Asst. to Sheriff	\$ 6,305.00
A1990.54905 Contingent	A1410.51110 Deputy Cty Clerk	\$ 4,701.00
A1990.54905 Contingent	A1310.51032 Deputy Dir of Finance	\$ 4,081.00
A1990.54905 Contingent	A1165.51410 DA Investigator	\$ 4,003.00
A1990.54905 Contingent	A1410.51135 DMV Supervisor	\$ 3,026.00
A1990.54905 Contingent	A3645.51195 Deputy Dir OES	\$ 3,521.00
A1990.54905 Contingent	A4540.51196 Deputy Dir Med Svs	\$ 3,521.00
A1990.54905 Contingent	A1450.51050 Election Comm.	\$ 2,219.00
A1990.54905 Contingent	A1450.51051 Election Comm.	\$ 2,219.00
A1990.54905 Contingent	A1010.51045 Clerk to Legislature	\$ 5,392.00
A1990.54905 Contingent	A6510.51061 Director Veterans Svs	\$ 6,206.00
A1990.54905 Contingent	A3150.51791 Chief Corr. Officer	\$ 4,978.00
A1990.54905 Contingent	A4010.51153 Deputy Dir. Public Hth	\$ 4,315.00
A1990.54905 Contingent	D5010.51119 Deputy Highway Sup.	\$ 6,453.00
A1990.54905 Contingent	A1410.51005 County Clerk	\$ 3,934.00
A1990.54905 Contingent	A1625.51040 B&G Superintendent	\$ 6,000.00
A1990.54905 Contingent	A3645.51070 Director OES	\$ 6,000.00
A1990.54905 Contingent	A6010.51125 Director of Inc. Maint.	\$ 4,643.00
A1990.54905 Contingent	A6010.51102 Director of Services	\$ 6,000.00
A1990.54905 Contingent	A3140.51090 Director Probation	\$ 4,161.00
A1990.54905 Contingent	A1355.51060 Director Real Property	\$ 4,441.00
A1990.54905 Contingent	A1310.51031 Director of Finance	\$ 6,181.00
A1990.54905 Contingent	A1430.51080 Director of HR	\$ 10,279.00
A1990.54905 Contingent	A1680.51076 Director of IT	\$ 6,605.00
A1990.54905 Contingent	A8020.51085 Director of Planning	\$ 4,602.00
A1990.54905 Contingent	A3110.51155 Undersheriff	\$ 6,225.00
A1990.54905 Contingent	A6010.51052 Commissioner DSS	\$ 12,681.00
A1990.54905 Contingent	A4320.51605 Director Comm. Svcs	\$ 4,737.00

A1990.54905 Contingent	D5010.51074 Highway Super.	\$ 7,896.00
A1990.54905 Contingent	A3110.51025 Sheriff	\$ 11,456.00
A1990.54905 Contingent	A1230.51035 County Administrator	\$ 6,245.00
A1990.54905 Contingent	A1340.51575 Budget Officer	\$ 361.00
A1990.54905 Contingent	A1010.51000 Chair of Legislature	\$ 328.00
A1990.54905 Contingent	A1010.51020 Legislators	\$ 4,599.00
A1990.54905 Contingent	A1165.51038 Assistant DA	\$ 3,150.00
A1990.54905 Contingent	A1165.51039 Assistant DA	\$ 3,395.70
A1990.54905 Contingent	A1170.51636 Assistant PD (PT)	\$ 2,192.40
A1990.54905 Contingent	A1170.51565 Assistant PD	\$ 3,617.29
A1990.54905 Contingent	A1170.51564 Assistant PD	\$ 3,605.00
A1990.54905 Contingent	A1170.51566 Assistant PD	\$ 3,524.50
A1990.54905 Contingent	A1170.51567 Assistant PD	\$ 3,500.00
A1990.54905 Contingent	A6010.51645 Social Services Atty	\$ 3,629.68
A1990.54905 Contingent	A1165.51037 1 st Assistant DA	\$ 3,629.68
A1990.54905 Contingent	A1170.51647 1 st Assistant PD	\$ 3,710.00
A1990.54905 Contingent	A1170.51640 Public Defender	\$ 4,123.91
A1990.54905 Contingent	A1420.51590 County Attorney	\$ 4,201.72

And be it further

RESOLVED, that copies of this resolution be provided to all Department Heads, Director of Finance, County Administrator/Budget Officer, and County Treasurer.

APPROPRIATE ASSIGNED FUND BALANCE

WHEREAS, Resolution 581-23 authorized the assignment of \$2,000,000 from the Unassigned Fund Balance to the Assigned Fund Balance for the Yates Community Center's construction of their Field House; and

WHEREAS, Yates County and the Community Center Board have agreed upon a pre-set draw schedule to begin November 2025 and end April 2026; and

WHEREAS, the fifth draw will commence in March 2026 per the amended contract with the County; and

NOW, THEREFORE, BE IT RESOLVED, that the following accounts be increased as tabulated below:

Budgetary Account:	
A915.100 - Assigned Fund Balance: YC Community Center	\$200,000.00
Appropriation:	
A7120.54369 - Parks & Recreation: Yates Community Center	\$200,000.00

And be it further

RESOLVED, that a copy of this resolution be provided to the YCRR Board, County Attorney, County Administrator/Budget Officer, Director of Finance, and the County Treasurer.

**APPROPRIATE AID
(TREASURER)**

WHEREAS, the Treasurer's Department has received revenue over the 2026 budget amount with corresponding expenditures for Commercial Cutting; and

WHEREAS, these funds are not part of the 2026 budget;

NOW, THEREFORE, BE IT RESOLVED, that the following accounts be increased as tabulated below:

Revenue:	
A1364.42652 TREAS- Sale of Forest Products	\$2,412.60
Appropriation:	
A1364.54918 TREAS- Reforestation & TAP Taxes	\$2,412.60

And be it further

RESOLVED, that copies of this resolution be provided to the County Treasurer, Director of Finance, and the Budget Officer.

**APPROPRIATE AID
(SOCIAL SERVICES)**

WHEREAS, the Department of Social Services has received revenue over the 2026 budget amount for the Code Blue 2025-2026 Program with corresponding expenditures; and

WHEREAS, these funds are not part of the 2026 budget;

NOW, THEREFORE, BE IT RESOLVED, that the following accounts be increased as tabulated below:

Revenue:	
A6010.43610 DSS-Social Services Admin	\$40,117.00
Appropriation:	
A6010.54027 DSS-Miscellaneous	\$40,117.00

And be it further

RESOLVED, that copies of this resolution be provided to the Commissioner of Social Services, County Treasurer, Director of Finance, and the Budget Officer.

**APPROPRIATE AID
(YOUTH BUREAU)**

WHEREAS, the Youth Bureau Department has received revenue over the 2026 budget amount for the Youth Development Program 2025-2026 with corresponding expenditures; and

WHEREAS, these funds are not part of the 2026 budget;

NOW, THEREFORE, BE IT RESOLVED, that the following accounts be increased as tabulated below:

Revenue:	
A7310.43820 YB-Youth Bureau Revenue	\$58,145.00
Appropriation:	
A7310.54578 YB- The Living Well	\$2,000.00
A7310.54373 YB- Dundee Library	\$1,600.00
A7310.54579 YB- YCRR-Our Town Rocks	\$7,000.00
A7310.54365 YB- Safe Harbors of the Finger Lakes	\$3,075.00
A7310.54368 YB- Summer Recreation	\$30,870.00
A7310.54356 YB- Mabel D. Blodgett Library	\$2,600.00
A7310.54351 YB- Modeste Bedient Library	\$2,500.00
A7310.54354 YB- PYTCO	\$4,500.00
A7310.54371 YB- Catholic Charities of Steuben/Livingston	\$4,000.00

And be it further

RESOLVED, that copies of this resolution be provided to the Commissioner of Social Services, Youth Bureau Director, County Treasurer, Director of Finance, and the Budget Officer.

**APPROPRIATE AID
(WORKFORCE DEVELOPMENT)**

WHEREAS, Workforce Development receives funding from Yates County Community Services and the Department of Social Services for the term of January 1, 2026 to December 31, 2026;

NOW, THEREFORE, BE IT RESOLVED, that the following accounts be increased as tabulated below:

Revenue:

CD6292.42802-DSS Contract	\$20,000.00
CD6292.42803-KKP-Adult	\$3,299.00
CD6292.42804-KKP Youth	\$8,516.00

Appropriation:

CD6292.1G-DSS Contract Staff Wage	\$8,045.00
CD6292.4G-DSS Contract Operating	\$9,443.00
CD6292.8G-DSS Contract Staff Fringe	\$2,512.00
CD6292.41L-KKP Adult Operating	\$3,299.00
CD6292.11E-KKP Youth Participant Wage	\$7,116.00
CD6292.41E-KKP Youth Operating	\$700.00
CD6292.81E-KKP Youth Participant Fringe	\$700.00

And be it further

RESOLVED, that copies of this resolution be provided to the Commissioner of Social Services, County Treasurer, Director of Finance, and the Budget Officer.



**YATES COUNTY
COUNTY TREASURER**

417 LIBERTY STREET
PENN YAN, NY 14527-1122
Tel 315-531-3205

**PATRICIA L.
CHRISTENSEN
TREASURER**

To: Finance Committee
From: Patricia Christensen
Re: Treasurer's Office Report-February 2026

TAX COLLECTION 2026

- Franchise: \$946,070.88
- Respond to inquires

MISCELLANEOUS ITEMS

- Finalizing Schedule "A" for delinquent taxes for Years 2023, 2024, 2025 for Attorney Falvey-to begin auction procedure.
- Attorney Falvey will be recording with the court the surplus funds from 2025 auction.
- Received another request for public administrator for an estate-have not yet begun that request or the other estates administrator on file.
- Worked with Emily Page-Records Management on retention schedule for certain items. Have prepared 4 boxes for storage.

Further Discussion:

- Would like to discuss if the County continues receiving on-line payments for other towns for tax collection.

**AUTHORIZE THE TREASURER TO PROCESS RPTL TAX REFUNDS AND
CORRECTIONS**

WHEREAS, Chapter 515, Laws of 1997, Sections 554 and 556, New York State Real Property Tax Law, have been amended to permit a tax levying body to authorize designated officials to approve correcting the tax roll and tax bill, and to authorize the payment of refunds

less than \$2,500.00 (two thousand five hundred dollars) for correction of errors appearing on assessment and tax rolls: and

WHEREAS, The County Treasurer and the Director of Real Property Tax Services recommend that this amendment be adopted in order to make these corrections and/or refunds to the taxpayer erroneously assessed in a timely and efficient fashion;

NOW, THEREFORE, BE IT RESOLVED, that the County Treasurer is hereby designated pursuant to the provisions of Chapter 515, New York State Real Property Tax Law for the calendar year beginning January 1, 2026; and be it further;

RESOLVED, also pursuant to Chapter 515, that on or before the 15th day of each month, the County Treasurer shall submit a report to the County Legislators of the corrections and refunds processed by her during the preceding month indicating the name of each recipient, the location of the property, and the amount of the correction or refund, and further;

RESOLVED, that a copy of this resolution be sent to the Real Property Tax Director, the Director of Finance, and the County Treasurer.

AUTHORIZE THE CHAIR OF THE LEGISLATURE TO SIGN A LETTER OF SUPPORT FOR THE YATES COMMUNITY CENTERS FUNDING REQUEST TO THE NEW YORK STATE’S CHILD CARE CAPITAL CONSTRUCTION FUNDING PROGRAM

WHEREAS, the Yates County Legislature continues to support the Yates Community Center Field House Expansion Project; and

WHEREAS, many families face limited access to affordable childcare, structured youth programming, and year-round recreational facilities; and

WHEREAS, the Center is actively pursuing the development of a licensed childcare program within the expanded facility as Yates County is widely recognized as a childcare desert, with significantly fewer licensed childcare slots than children under age five; and

WHEREAS, expanding local childcare access is essential to supporting working families, strengthening workforce participation, and promoting early childhood development outcomes; and

WHEREAS, the Yates Community Center’s expansion represents a long-term investment in public health, youth engagement, workforce stability, and overall quality of life in Yates County, and the project is community-driven, fiscally responsible, and designed to meet clearly documented needs;

NOW, THEREFORE, BE IT RESOLVED, that on behalf of the Yates County Legislature, the Chair of the Legislature, is hereby authorized to sign a letter of support for the Yates Community Center’s funding request to the New York State’s Child Care Capital Construction Funding Program; and be it further

RESOLVED, that a copy of this resolution and the aforementioned letter be provided to the Yates County Community Center.

ADOPT LOCAL LAW NO. 1-2026 ENTITLED “A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED IN GENERAL MUNICIPAL LAW SECTION 3-C”

WHEREAS, proposed Local Law No. 1-26 entitled “A Local Law to Override the Tax Levy Limit Established in General Municipal Law Section 3-C” was introduced at the February 9, 2026 Legislative meeting; and

WHEREAS, a Public Hearing was duly held on March 13, 2026;

NOW, THEREFORE, BE IT RESOLVED, that proposed Local Law No. 1-26 entitled “A Local Law to Override the Tax Levy Limit Established in General Municipal Law Section 3-C” is hereby adopted; and be it further

RESOLVED, that a copy of this resolution be given to the Director of Finance, Budget Officer, Treasurer, County Attorney, and the New York State Department of State.

LOCAL LAW NO. 1 OF THE YEAR 2026

ENTITLED:

**“A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED IN
GENERAL MUNICIPAL LAW SECTION 3-C”**

BE IT ENACTED, by the Legislature of the County of Yates as follows:

SECTION 1. LEGISLATIVE INTENT

It is the intent of this local law to override the limit on the amount of real property taxes that may be levied by Yates County pursuant to General Municipal Law Section 3-c, and to allow the Yates County Legislature to adopt a budget for the fiscal year 2027 that requires a real property tax levy in the excess of the “tax levy limit” as defined by General Municipal Law Section 3-c.

SECTION 2. AUTHORITY

This Local Law is adopted pursuant to subdivision 5 of General Municipal Law Section 3-c, which expressly authorizes a local government’s governing body to override the tax levy limit for the coming fiscal year by the adoption of a local law approved by a vote of sixty percent (60%) of said governing body.

SECTION 3. TAX LEVY LIMIT OVERRIDE

The Yates County Legislature is hereby authorized to adopt a budget for the fiscal year 2027 that requires a real property tax levy increase in excess of the amount otherwise prescribed by General Municipal Law Section 3-c.

SECTION 4. SEVERABILITY

If any clause, sentence, paragraph, section or part of this local law or the application thereof to any person, firm or corporation, or circumstance, shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgement shall not effect, impair, or invalidate the remainder thereof, but shall be confined in this operation to the clause, sentence, paragraph, section or part of this local law or in its application to the person, individual, firm or corporation or circumstance directly involved in the controversy in which such judgement or order shall be rendered.

SECTION 5. EFFECTIVE DATE

This local law shall take effect immediately upon filing with the Secretary of State.