

16th Day  
Thursday, August 20, 2015  
9:00 a.m.

The Board of Supervisors met pursuant to adjournment in their Chambers in the Court House, Chairman Hoffman presiding.

The Pledge of Allegiance was led by Supervisor Spickerman.

Upon roll call, all Supervisors were present except Supervisors Crane, Baldrige, Kolczynski and LeRoy who were absent.

County Attorney Daniel Connors and County Administrator James Marquette were also present for this Special Board session.

#### **UNFINISHED BUSINESS**

Chairman Hoffman requested a motion to remove TABLED Resolution Transmittal No. 1-4 from the table.

Mrs. Marini moved, seconded by Mr. Hammond that the resolution be removed from the table for presentation. Motion carried.

#### **RESOLUTION NO. 484-15: BOARD OF SUPERVISORS OF THE COUNTY OF WAYNE INCREASING TAXES ON SALES AND USES OF TANGIBLE PERSONAL PROPERTY AND OF CERTAIN SERVICES ON OCCUPANCY OF HOTEL ROOMS AND ON AMUSEMENT CHARGES PURSUANT TO ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK**

Ms. Park presented the following:

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF WAYNE, as follows:

SECTION 1. Section 4-A of Resolution No. 150, enacted by the Board of Supervisors of the County of Wayne on November 15, 1967, imposing sales and compensating use taxes, as amended, is amended to read as follows:

SECTION 4-A. Imposition of additional rate of sales and compensating use taxes. Pursuant to the authority of section 1210 of the Tax Law, in addition to the sales and compensating use taxes imposed by sections 2 and 4 of this resolution, there is hereby imposed and there shall be paid an additional one percent rate of such sales and compensating use taxes, for the period beginning March 1, 2004, and ending November 30, 2017. Such additional taxes shall be identical to the taxes imposed by such sections 2 and 4 and shall be administered and collected in the same manner as such taxes. All of the provisions of this resolution relating or applicable to the administration and collection of the taxes imposed by such sections 2 and 4 shall apply to the additional taxes imposed by this section, including the applicable transitional provisions, limitations, special provisions, exemptions, exclusions, refunds and credits as are set forth in this resolution, with the same force and effect as if those provisions had been incorporated in full into this section and had expressly referred to the additional taxes imposed by this section.

SECTION 2. Paragraph (c) of Subdivision (1) of section 11 of Resolution No. 150, enacted by the Board of Supervisors of the County of Wayne on November 15, 1967, imposing sales and use taxes, is amended to read as follows:

(c) With respect to the additional tax of one percent imposed for the period beginning March 1, 2004, and ending November 30, 2017, in respect to the use of property used by the purchaser in this county prior to March 1, 2004.

SECTION 3. Subdivision (d) of section 14 of Resolution No. 150, enacted by the Board of Supervisors of the County of Wayne on November 15, 1967, imposing sales and use taxes, as amended, is amended to read as follows:

(d) One hundred percent of net collections from the additional one percent rate of

tax, imposed for the period beginning March 1, 2004, and ending November 30, 2017, is set aside for County purposes and shall be available for any County purpose.

SECTION 4. This enactment shall take effect December 1, 2015.

Mrs. Marini moved the adoption of the resolution. Seconded by Mr. Manktelow.

Mr. Marquette addressed the Board to explain that this resolution is an extension of the 1% sales tax that has been in place, not a new tax to this county; and this 1% extension is worth \$10 million to taxpayers. We share this with all Wayne County Towns and Villages; and taxes would increase if we did not have this in place.

Supervisor Colacino asked if this resolution pertained to the hotel, motel occupancy tax. Mr. Marquette responded that this is not related to the Home Rule request recently presented to the Board for a new tax. Although this title for the extension of the 1% sales tax contains similar wording for formality purposes, this matter today is purely coincidental in timing and emphasized that this is not related.

Upon roll call, adopted.

**ADJOURNMENT:**

The next meeting of the Board is an evening session, scheduled for **Tuesday, September 15, 2015 at 7:00 p.m.**

Ms. Park moved, seconded by Mr. Miller, that the board adjourn at 9:04 a.m. Carried.

Sandra J. Sloane, Clerk, Wayne County Board of Supervisors

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