

Agenda



TIOGA COUNTY LEGISLATURE

9/15/2020

6:00 PM

EDWARD D. HUBBARD AUDITORIUM

Ronald E. Dougherty County Office Building

56 Main Street

Owego NY 13827

Meeting called by:	Chair Martha Sauerbrey	
Type of meeting:	9 th Regular	
Attendees:	Legislator Balliet Legislator Hollenbeck Legislator Monell Legislator Mullen Legislator Roberts Legislator Sauerbrey Legislator Standinger Legislator Sullivan Legislator Weston	
	Agenda topics	
Invocation Pledge of Allegiance Recognition Resolution (1) Veteran Recognition Proclamations (3) Privilege of the Floor Approval of Minutes	Legislator Balliet Legislator Balliet <ul style="list-style-type: none"> • Bernadette Poppert, Social Services <ul style="list-style-type: none"> • National Preparedness Month • National Suicide Prevention Awareness Month • National Alcohol Substance Abuse Recovery Month 	August 11 and 25, 2020

<p>Petitions, Communications & Notices Appointments/Reappointments Reports Standing Committees</p>		
<p>RESOLUTIONS:</p>	<ol style="list-style-type: none"> 1. Appoint Member to Board of Ethics 2. Appointment of Tioga County Veteran Services' Agency Director as the Veteran Indigent Burial Designee for Tioga County 3. Adopt the Owego-Nichols Agricultural District (#2) as Modified and Submit Same to the New York State Department of Agriculture and Markets for Approval 4. Authorize the Submission of the 2020-21 NYS STOP DWI Crackdown Application 5. Approve 2021 STOP DWI Plan 6. Establish Equalization Rates 7. Approve Change Order for Bridge Preventative Maintenance Project Phase VI 8. Authorizing the Implementation and Funding in the First Instance 100% of the Federal Aid and State "Marchiselli" Program-Aid Eligible Costs of a Transportation Federal-Aid Project and Appropriating Funds 9. Authorizing the Implementation and Funding of the Costs of 100% of the Costs of a Transportation Project, which may be Eligible for Federal-Aid and/or State Aid, or Reimbursed from Bridge NY Funds 10. LOCAL LAW TO BE INTRODUCED – A Local Law Providing for the Collection of a Hotel and Motel Tax in Tioga County 11. Schedule Public Hearing Local Law Introductory No. A of 2020 – Collection of a Hotel and Motel Tax in Tioga County 12. LOCAL LAW TO BE INTRODUCED – A Local Law Establishing the Tioga County Mandatory Source Separation Law Commencing January 1, 2021, and Replacing Local Law No. 2 of the Year 1992, enacted on August 1, 1992, Entitled Tioga County Recycling and Source Separation Law 13. Schedule Public Hearing Local Law Introductory No. B of 2020 – Tioga County Mandatory Source Separation Law 14. Authorize Contract with ShelterPoint Life Insurance Company for Short-Term Disability 	

15. Authorize Contract with The Hartford to Administer Medicare Eligible Retiree Health Insurance
16. Broome-Tioga Stormwater Coalition Agreement
17. Award Construction Dean Creek Road Bridge BIN: 3334840 Scour Repair
18. Award Door Replacement Contract – HHS Building
19. Amend Resolution #77-20 to Accept Allotted NYS 2020 Census Complete Count Commission Outreach Grant and Request a 2020 Budget Modification and Budget Addition as Needed
20. Amend Budget & Appropriate Funds – Public Health
21. Transfer of Funds – Social Services
22. Appropriation of Funds and Amend 2020 Budget – Department of Social Services
23. Transfer of COVID19 Contingency Funds for Social Services Vehicle Fleet Purchase
24. Change Allocation of Funding for IT Shared Services Grant and Modify 2020 Budget
25. Resolution Authorizing the Sale and Transfer of 112 Liberty Street, Owego, NY (Tax Map No. 128.08-7-81) from Tioga County to the Tioga County Property Development Corporation
26. Implement 90-Day Hiring Delay All Departments
27. Amend Employee Handbook: Fixed Asset Inventory Policy

REFERRED TO: HEALTH & HUMAN SERVICES COMMITTEE

RESOLUTION NO. -20 RECOGNIZE BERNADETTE POPPERT'S
13 YEARS OF DEDICATED SERVICE
DEPARTMENT OF SOCIAL SERVICES

WHEREAS: Bernadette began her career with Tioga County as a Caseworker January 2, 2007 for the Department of Social Services in the Children's Welfare Unit; and

WHEREAS: Bernadette Poppert has been a dedicated and loyal employee in the performance of her duties; and

WHEREAS: Bernadette Poppert has shown the highest levels of reliability, trust, loyalty and competence in the performance of her duties; and

WHEREAS: Bernadette Poppert retired on August 31, 2020; therefore be it

RESOLVED: That the Tioga County Legislature, on its own behalf, as well as on behalf of the citizens of Tioga County, express sincere gratitude to Bernadette Poppert for her thirteen years of dedicated and loyal service to the Tioga County Department of Social Services and its most vulnerable citizens; and be it further

RESOLVED: That this resolution be spread upon the minutes of this meeting and a certified copy be presented to this loyal, dedicated and outstanding employee, Bernadette Poppert.

**COUNTY OF TIOGA
EXECUTIVE PROCLAMATION**

WHEREAS: September is recognized as National Preparedness Month; and

WHEREAS: Tioga County Public Health is currently responding to the COVID-19 pandemic; and

WHEREAS: The World Health Organization declared COVID-19 as a Public Health Emergency as of January 30th, 2020; and

WHEREAS: New York State has seen over 430,000 cases of COVID-19; and

WHEREAS: New York State has lost over 25,000 lives to COVID-19; and

WHEREAS: Tioga County has seen over 200 cases of COVID-19 and has lost 25 lives to COVID-19; and

WHEREAS: Tioga County Public Health urges all residents to continue practicing social distancing, washing their hands frequently and thoroughly, and to wear a mask when out in public; therefore

The TIOGA COUNTY LEGISLATURE, County of Tioga, does hereby proclaim the month of September 2020 as:

NATIONAL PREPAREDNESS MONTH

and urges all citizens of our County to become more involved in preparing together as a community. Disasters don't plan ahead, but you can.

**COUNTY OF TIOGA
EXECUTIVE PROCLAMATION**

WHEREAS: The citizens of Tioga County value the overall health and well-being of all the residents of Tioga County and are proud to support the observance of National Suicide Prevention Awareness Month; and

WHEREAS: Suicide is the 12th leading cause of death in New York State; and

WHEREAS: Suicide is the second leading cause of death for ages 15-34 and third leading cause of death for ages 35-54; and

WHEREAS: Almost six times as many people died by suicide in New York in 2019 than in alcohol related motor vehicle accidents; and

WHEREAS: Suicide claimed the lives of over 1,723 New Yorkers in 2019, or an average of one person died of suicide every five hours in the state; and

WHEREAS: The total deaths to suicide reflect a total of 34,563 years of potential life lost before age 65; and

WHEREAS: Stigma works against Suicide Prevention by discouraging persons at risk from seeking lifesaving help; and

WHEREAS: Most suicides are preventable; and

WHEREAS: Tioga County Suicide Prevention Coalition's mission is to increase awareness, provide education, training, resources and coordinate community services to the public; and

WHEREAS: Tioga County is no different than any other community in the country, but chooses to publicly state and place our full support behind local educators, mental health professionals, and parents, as partners in supporting our community in simply being available to one another; therefore

The TIOGA COUNTY LEGISLATURE, County of Tioga, does hereby proclaim the month of September 2020 as:

NATIONAL SUICIDE PREVENTION AWARENESS MONTH IN TIOGA COUNTY

**COUNTY OF TIOGA
EXECUTIVE PROCLAMATION**

WHEREAS: Prevention, treatment and recovery efforts improve the community's welfare and provide renewed outlook on life for those who, along with their family and friends, struggle with substance use disorders; and

WHEREAS: 9.2 million adults have a co-occurring mental health and substance use disorder; and

WHEREAS: Of the 19.3 million adults in the United States with a substance use disorder, 47.7% also have a co-occurring mental health disorder; and

WHEREAS: Substance abuse negatively affects children, families and loved-ones and takes a great toll on our society economically and in terms of safety; and

WHEREAS: Studies have indicated that people who made an effort to get treatment, but did not receive it, were concerned that receiving treatment might cause neighbors and community members to have negative opinions of them; and

WHEREAS: Fear and stigma continue to be barriers to seeking help for an addiction; and

WHEREAS: CASA - Trinity provides prevention, education, advocacy, early intervention and referral services for individuals, friends or family members who are living with an addiction; and

WHEREAS: Tioga County Department of Mental Hygiene remains eager and prepared to provide treatment for Tioga County Citizens who choose to work toward recovery for a substance use disorder; and

WHEREAS: Such education and raising awareness is essential in overcoming misconceptions and achieving long-term recovery; and

WHEREAS: To help achieve this goal, the US Department of Health and Human Services, the Substance Abuse and Mental Health Services Administration, the White House Office of National Drug Control Policy, the New York State Office of Alcoholism and Substance Abuse Services, and the Tioga County Department of Mental Hygiene invite all Tioga County residents to participate in the 31st anniversary of National Alcohol and Drug Addiction Recovery Month; therefore

The TIOGA COUNTY LEGISLATURE, County of Tioga, does hereby proclaim the month of September 2020 as:

NATIONAL ALCOHOL SUBSTANCE ABUSE RECOVERY MONTH IN TIOGA COUNTY

REFERRED TO: LEGISLATIVE WORKSESSION

RESOLUTION NO. -20 APPOINT MEMBER TO
BOARD OF ETHICS

WHEREAS: A vacancy exists on the Board of Ethics; and

WHEREAS: Peter Fitch, a resident of the Town of Candor has agreed to serve on the Board of Ethics; now therefore be it

RESOLVED: That Peter Fitch be and hereby is appointed to the Board of Ethics for a retroactive term beginning April 1, 2020 through March 31, 2023.

REFERRED TO: ADMINISTRATIVE SERVICES COMMITTEE
FINANCE/LEGAL COMMITTEE

RESOLUTION NO. -20 APPOINTMENT OF TIOGA COUNTY
VETERAN SERVICES' AGENCY DIRECTOR
AS THE VETERAN INDIGENT BURIAL
DESIGNEE FOR TIOGA COUNTY

WHEREAS: The Tioga County Legislature is required, in accordance with New York State General Municipal Law, Article 7-a, Section 148, to appoint an appropriate designee to arrange and/or pay for indigent burials and headstones relative to veterans; and

WHEREAS: According to said New York State General Municipal Law Section 148, this is to ensure that the person appointed by the Legislature is not the same as the person appointed for all other indigent burials; and

WHEREAS: The Director of Tioga County Veteran Services' Agency shall be responsible for compiling an annual report to the Tioga County Legislature that encompasses the mandates of New York State General Municipal Law Section 148(3); therefore be it

RESOLVED: That the Tioga County Legislature hereby appoints the Tioga County Veteran Services' Agency Director as the Veteran indigent burial designee for the County of Tioga.

REFERRED TO: ED&P COMMITTEE

RESOLUTION NO. -20 ADOPT THE OWEGO-NICHOLS
AGRICULTURAL DISTRICT (#2) AS MODIFIED
AND SUBMIT SAME TO THE NEW YORK STATE
DEPARTMENT OF AGRICULTURE AND
MARKETS FOR APPROVAL

WHEREAS: Pursuant to the New York State Agriculture and Markets Law Article 25AA and upon 300-day notice by the Department of Agriculture and Markets, the Tioga County Legislature has initiated a review of the existing Owego-Nichols Agricultural District (#2) to determine if it should be modified or terminated; and

WHEREAS: The Agricultural and Farmland Protection Board has been requested by the Legislature to review the District and make a recommendation for revision or termination; and

WHEREAS: The Tioga County Planning Department has conducted this review and has created a corresponding plan based on public comments, surveys and extensive consultation with area farmers that results in expanding the Owego-Nichols Agricultural District to a total of 27,491 acres with 26,386 acres in farms, including 7 added farms; and

WHEREAS: By unanimous resolution the Agricultural and Farmland Protection Board did adopt said proposed plan for modification of the Owego-Nichols Agricultural District; and

WHEREAS: A public hearing was held on July 27, 2020 where the District map and findings along with the proposed modifications were presented to the public; and

WHEREAS: The proposed district review report is comprised of the map and findings filed with the Clerk of the County Legislature for the public comment period and copies showing proposed revisions were presented at the public hearing; and

WHEREAS: The County Legislature has indicated its desire to be designated lead agency for SEQR (State Environmental Quality Review) requirements; and

WHEREAS: This plan has been found to have "little likelihood of significant adverse environmental impact..." consistent with the programmatic

review of environmental effects of agricultural districting by the New York State Department of Agriculture & Markets; therefore be it

RESOLVED: That based upon Tioga County Planning's review of the above as outlined on the SEQR Short Environmental Assessment Form, the Tioga County Legislature make a SEQR Negative Declaration regarding said modifications to the Owego-Nichols Agricultural District; and be it further

RESOLVED: That the Tioga County Legislature does hereby approve said proposed plan to modify the Owego-Nichols Agricultural District, and directs the Planning Department to prepare a submission package as required by the NYS Department of Agriculture and Markets describing this proposal, along with the associated SEQR Environmental Assessment Form, and to submit same on behalf of the Legislature to that agency for review as described in Article 25AA; and be it further

RESOLVED: That it is intent of this body, upon approval by the Commissioner of NYS Department of Agriculture & Markets, to make this Owego-Nichols District modification effective immediately.

REFERRED TO: PUBLIC SAFETY COMMITTEE

RESOLUTION NO. – 20 AUTHORIZE THE SUBMISSION OF
THE 2020-21 NYS STOP DWI
CRACKDOWN APPLICATION

WHEREAS: The NYS STOP-DWI Foundation Board secured funding from the Governor's Traffic Safety Committee for crackdown enforcement during the grant cycle of October 1, 2020 – September 30, 2021 with \$15,000 in funding set for Tioga County; and

WHEREAS: County Policy #47 requires that a resolution be approved before any such grant application is submitted; therefore be it

RESOLVED: That the Tioga County Legislature authorizes the Sheriff's Office to apply for this grant.

REFERRED TO: PUBLIC SAFETY COMMITTEE

RESOLUTION NO. -20 APPROVE 2021 STOP DWI PLAN

WHEREAS: The New York State Governor's Traffic Safety Committee (GTSC) requires counties to submit an annual STOP DWI Plan by October 1st, for the use of monies collected under the STOP DWI Program; and

WHEREAS: The STOP DWI Coordinator has submitted a 2021 STOP DWI Plan to the Tioga County Legislature for approval; therefore be it

RESOLVED: That the Tioga County Legislature hereby approves the 2021 STOP DWI Plan including the following budgeted appropriations:

Enforcement	\$ 6,000
Prosecution Related	\$ 1,000
Probation	\$16,200
Rehabilitation	\$ 1,000
PI&E	\$14,000
Administration	<u>\$ 5,450</u>
	\$43,650

REFERRED TO: ADMINISTRATIVE SERVICES COMMITTEE

RESOLUTION NO. -20 ESTABLISH EQUALIZATION RATES

RESOLVED: That under the provisions of Section 804 of the Real Property Tax Law, equalization rates for the purpose of apportioning 2021 County taxes among the several Towns are hereby established as follows:

Town of Barton	78.00
Town of Berkshire	94.00
Town of Candor	93.00
Town of Newark Valley	66.00
Town of Nichols	26.00
Town of Owego	68.00
Town of Richford	92.00
Town of Spencer	100.00
Town of Tioga	5.90

REFERRED TO: PUBLIC WORKS COMMITTEE

RESOLUTION NO. -20 APPROVE CHANGE ORDER FOR BRIDGE
PREVENTATIVE MAINTENANCE PROJECT
PHASE VI

WHEREAS: The award for Bridge Preventative Maintenance Phase VI project was awarded to R. DeVincentis Construction, Inc. on Resolution 120-20; and

WHEREAS: A change order was submitted due to additional work that was unforeseen; therefore be it

RESOLVED: That the Tioga County Legislature authorize additional funds to be appropriated for this change order not to exceed \$3,100 to be paid out of the following account D5110.540050 – Bridge Projects.

REFERRED TO: PUBLIC WORKS COMMITTEE

RESOLUTION NO. -20 AUTHORIZING THE IMPLEMENTATION AND FUNDING IN THE FIRST INSTANCE 100% OF THE FEDERAL AID AND STATE "MARCHISELLI" PROGRAM-AID ELIGIBLE COSTS OF A TRANSPORTATION FEDERAL-AID PROJECT AND APPROPRIATING FUNDS

WHEREAS: A project for the Tioga County Bridge Preventative Maintenance Program Phase VI (FFY 2020), PIN 9754.30 (the Project) is eligible for funding under Title 23 U.S. Code, as amended that calls for the apportionment of the costs of such program to be borne at the ratio of 80% Federal Funds and 20% non-Federal Funds; and

WHEREAS: The County of Tioga desires to advance the Project by making a commitment of 100% of the Federal and non-Federal share of the costs of the Preliminary Engineering/Design and Construction and Construction Supervision and Inspection work.

NOW, THEREFORE, the Tioga County Legislature, duly convened does hereby

RESOLVED: That the Tioga County Legislature hereby approves the above-subject project; and it is hereby further

RESOLVED: That the Tioga County Legislature hereby authorized the County of Tioga to pay in the first instance 100% of the Federal and non-Federal share of the cost of the Construction and Construction Supervision and Inspection work for the Project or portions thereof; and it is further

RESOLVED: That the sum of \$194,000 is hereby appropriated from account D5110.540050 and made available to cover the costs of participation in the above phase of the Project; and it is further

RESOLVED: That in the event the full Federal and non-Federal share costs of the project exceeds the amount appropriated above, the Tioga County Legislature shall convene as soon as possible to appropriate said excess amount immediately upon notification by the New York State Department of Transportation thereof, and it is further

RESOLVED: That the Chair of the Tioga County Legislature be and is hereby authorized to execute all necessary Agreements, certifications or reimbursement requests for Federal Aid and/or Marchiselli Aid on behalf of the County of Tioga with the New York State Department of Transportation in connection with the advancement or approval of the Project and providing for the administration of the Project and the municipality's first instance funding of project costs and permanent funding of the local share of federal-aid and state-aid eligible Project costs and all Project costs within appropriations therefore that are not so eligible, and it is further

RESOLVED: That a certified copy of this resolution be filed with the New York State Commissioner of Transportation by attaching it to any necessary Agreement in connection with the Project, and it is further

RESOLVED: This Resolution shall take effect immediately.

REFERRED TO:

PUBLIC WORKS COMMITTEE

RESOLUTION NO. -20

AUTHORIZING THE IMPLEMENTATION AND FUNDING OF THE COSTS OF 100% OF THE COSTS OF A TRANSPORTATION PROJECT, WHICH MAY BE ELIGIBLE FOR FEDERAL-AID AND/OR STATE-AID, OR REIMBURSED FROM BRIDGE NY FUNDS

WHEREAS: A project for the Rehabilitation of BIN 3335400, West River Drive over Parks Creek, PIN 9754.81 (the Project) is eligible for funding under Title 23 U.S. Code, as amended that calls for the apportionment of the costs of such program to be borne at the ratio of 95% Federal Funds and 5% non-Federal Funds; and

WHEREAS: The County of Tioga will design, let and construct the Project; and

WHEREAS: The County of Tioga desires to advance the Project by making a commitment of 100% of the costs of the work for the Project, or portions thereof.

NOW, THEREFORE, the Tioga County Legislature, duly convened does hereby

RESOLVED: That the Tioga County Legislature hereby approves the above-subject project; and it is hereby further

RESOLVED: That the Tioga County Legislature hereby authorized the County of Tioga to pay 100% of the costs of the Construction and Construction Supervision and Inspection work for the Project or portions thereof, with the understanding that qualified costs may be eligible for Federal-aid, State-aid, or reimbursement from Bridge NY funds; and it is further

RESOLVED: That the sum of \$600,640 is hereby appropriated from H5110.540004.H1904 and made available to cover the costs of participation in the above phase(s) of the Project; and it is further

RESOLVED: That the Tioga County Legislature hereby agrees that the County of Tioga shall be responsible for all costs of the Project which exceed the amount of Federal-aid, State-aid, or Bridge NY funding awarded to the County of Tioga; and it is further

RESOLVED: That in the event the Project costs not covered by Federal-aid, State-aid, or Bridge NY funding exceed the amount appropriated above, the Tioga County Legislature shall convene as soon as possible to appropriate said excess amount immediately upon notification by the New York State Department of Transportation thereof; and it is further

RESOLVED: That the County of Tioga hereby agrees that construction of the Project shall begin no later than twenty-four (24) months after award and the construction phase of the Project shall be completed within thirty (30) months; and it is further

RESOLVED: That the Chair of the Tioga County Legislature be and is hereby authorized to execute on behalf of the County of Tioga all necessary Agreements, certifications or reimbursement requests for Federal-aid and/or State-aid with the New York State Department of Transportation in connection with the advancement or approval of the Project and providing for the administration of the Project and the County of Tioga's funding of Project costs and permanent funding of the local share of Federal-aid and State-aid eligible Project costs and all Project costs within appropriations therefore that are not so eligible; and it is further

RESOLVED: That a certified copy of this resolution be filed with the New York State Commissioner of Transportation by attaching it to any necessary Agreement in connection with the Project; and it is further

RESOLVED: This Resolution shall take effect immediately.

LOCAL LAW TO BE INTRODUCED

County of Tioga

Local Law No. XX of the Year 2020.

A Local Law providing for the collection of a hotel and motel tax in Tioga County.

Be It Enacted by the Legislature of the County of Tioga as follows:

SECTION 1: TITLE

This Local Law shall be known as the "Hotel/Motel Tax Law".

SECTION 2: PURPOSE

The purpose of this Local Law is to enhance the general economy of Tioga County, its cities, towns, and villages through promotion of tourists, activities, conventions, trade shows, special events, and other directly related and supporting activities.

SECTION 3: DEFINITIONS

HOTEL/MOTEL - Any facility or a portion thereof providing lodging on an over-night basis in exchange for any consideration, and shall include those facilities designated and commonly known as "bed and breakfast" and "tourist" facilities.

PERMANENT RESIDENT - A person occupying any room or rooms in a hotel or motel for at least fourteen (14) consecutive days.

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.

RENT - The consideration received for occupancy valued in money, whether received in money or otherwise.

RETURN - Any return filed or requested to be filed as herein provided.

SECTION 4: TAX

(A) A tax in the amount of four percent (4%) of the per diem rental rate for each room occupied, is hereby assessed on all hotels and motels in Tioga County, provided, however, that such tax shall not be applicable to a permanent resident of a hotel or motel.

(B) Said tax shall be paid by the person occupying the room who shall be liable therefore to the owner of the hotel or motel room occupied or to the person entitled to be paid the rent or charge for the hotel or motel room occupied. Said tax shall be paid for and on account of the County of Tioga.

(C) Such owner or person entitled to be paid the rent or charge shall be liable for the collection and payment of the tax. Such owner or person entitled to be paid the rent or charge shall have the same right in respect to collecting the tax from the person occupying the hotel or motel room, or in respect to non-payment of the tax by the person occupying the hotel or motel room, as if the tax were a part of the rent or charge; provided, however, that the Tioga County Treasurer shall be joined as a part in any action or proceeding brought to collect the tax by the owner or by the person entitled to be paid the rent or charge.

(D) The filing of returns and the payment of the tax shall be paid to the Tioga County Treasurer on a quarterly basis by such means and in such manner as may be directed by the Tioga County Treasurer.

SECTION 5: PENALTY AND INTEREST

There shall be a penalty for failure to file said return and pay over the tax to the Tioga County Treasurer on the date due in the amount of ten (10%) per cent of the amount of the tax due plus interest at the rate of one percent (1%) 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.

SECTION 6: EXEMPTION

Such tax shall not be imposed on any transaction, by or with any of the following:

(A) 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 other political subdivision of the State.

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

(C) 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 inures to the benefit of any private shareholder or individual and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; provided, however, that nothing in this 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 7: JUDICIAL REVIEW

Any final determination of the amount of any tax payable hereunder 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 if application therefore is made to the supreme court within thirty days after the giving of the notice of such final determination, provided, however, that any such 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 such interest and penalties thereon as may be provided for, 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, interests and penalties 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, interest or penalties as a condition precedent to the application.

(C) Where any tax imposed hereunder shall have been erroneously, illegally or unconstitutionally collected and application for the refund thereof duly made to the Tioga County Treasurer, and he 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 is filed with the proper fiscal officer or officers 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.

SECTION 8: LIMITATION OF TIME

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.

SECTION 9: APPLICATION OF FUNDS

All revenues resulting from the imposition of the tax under this local law shall be paid into the treasury of Tioga County and shall be credited to and deposited in the general fund of the County, thereafter to be allocated at the discretion of the County Legislature of the County of Tioga for the purposes of tourism and economic development; provided, however, that the County shall be authorized to retain up to a maximum of five percent of such revenue to defer the necessary expenses of the County in administering such tax. The revenue derived from the tax, after deducting the amount provided for administering such tax, shall be allocated to enhance the general economy of Tioga County, its cities, towns, and villages, through promotion of tourist activities, conventions, trade shows, special events, and other directly related and supporting activities.

SECTION 10: EFFECTIVE DATE

This local law shall become effective December 1, 2020 and shall remain in effect until November 30, 2023.

SECTION 11: SEVERABILITY

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 its provisions to other persons or circumstances shall not be affected thereby.

REFERRED TO: ED&P COMMITTEE

RESOLUTION NO. -20 SCHEDULE PUBLIC HEARING
LOCAL LAW INTRODUCTORY
NO. A of 2020

RESOLVED: That a public hearing shall be held on Local Law Introductory No. A of 2020 A Local Law providing for the collection of a hotel and motel tax in Tioga County in the Edward D. Hubbard Auditorium of the Ronald E. Dougherty County Office Building, 56 Main Street, Owego, New York 13827 on Wednesday, September 23, 2020 at 6:00 P.M. All persons desiring to present written or oral comments may do so at said time.

LOCAL LAW TO BE INTRODUCED

County of Tioga

Local Law No. XX of the Year 2020.

A Local Law establishing the Tioga County Mandatory Source Separation Law and repealing Local Law No. 2 of the Year 1992 entitled Tioga County Recycling and Source Separation Law.

Be It Enacted by the Legislature of the County of Tioga as follows:

SECTION 1: TITLE

Local Law No. 2 of the Year 1992 entitled Tioga County Recycling and Source Separation Law is hereby REPEALED and REPLACED with the establishment of Local Law No. XX of the Year 2020 entitled Tioga County Mandatory Source Separation Law.

SECTION 2: PURPOSE

The purpose of this article is to encourage, facilitate, and mandate the source separation of recyclable materials on the part of each and every household, business, and institution within Tioga County. The Tioga County Legislature acknowledges that control of the collection, transportation, disposal of solid waste and recycling with emphasis on source reduction and reuse in the county is essential to the economy and general welfare of the citizens of Tioga County. The current version is intended to replace Local Law No. 2 of 1992 entitled Tioga County Recycling and Source Separation Law.

SECTION 3: AUTHORITY

This Local Law is hereby enacted pursuant to the authority granted by Section 10 of the Municipal Home Rule Law and Section 120-aa of the General Municipal Law of the State of New York.

SECTION 4: DEFINITIONS

A. Terms as used or referred to in this article, unless a different meaning clearly appears from the context, are as defined in Title 6 Part 360 of the New York Codes, Rules and Regulations, Solid Waste Management Facilities, as amended.

B. As used in this article, the following additional terms shall have the meanings indicated:

MATERIALS RECOVERY FACILITY (MRF) – A facility approved by the New York State Department of Environmental Conservation for receiving and processing recyclable materials into marketable commodities.

PUBLIC FACILITY — Any facility allowing public access, including but not limited to parks, recreational facilities, shopping centers, shopping malls, office buildings, restaurants, hospitals, schools and churches.

SOURCE SEPARATION — That recyclables shall be maintained and placed for collection separately from refuse intended for disposal.

SOLID WASTE - All materials discarded as being spent, useless, worthless or in excess to the owners at the time of discard or rejection, including but not limited to garbage or refuse, but shall not include Recyclables, Yard and Garden Waste, human wastes, rendering wastes, major appliances, regulated medical waste, construction and demolition wastes, residue from incinerators or other destructive systems for processing waste, junked automobiles, pathological, toxic, explosive, liquid, radioactive material or other waste material which, under existing or future federal, state or local laws, require special handling in its collection or disposal.

SUSTAINABILITY MANAGER - The manager of the Solid Waste Department appointed by the Commissioner of Public Works and/or the Tioga County Legislature.

WASTE COLLECTION SERVICES – Any person, company partnership or other entity providing collection or transfer of refuse and/or solid waste to a solid waste management facility.

WASTE HAULER – Any person, company, partnership or other entity engaged in the business of providing Collection Service pursuant to any contract, agreement, or other arrangement with any Waste Generator, where Solid Waste is collected for disposal at a permitted solid waste disposal or transfer facility, or a municipal department or other governmental division responsible for collection of Solid Waste from some or all Waste Generators in Tioga County.

SECTION 5: SOURCE SEPARATION REQUIREMENT

A. Every Waste Generator shall Source Separate, which means the segregation of County Recyclable Materials from non-recyclable Solid Waste at the point of generation by Waste Generators, and the

placement of County Recyclable Materials into Recycling Receptacles for collection and delivery to a Materials Recovery Facility or Recycling Facility.

- B. Materials that must be source separated include paper, corrugated cardboard, glass, metals, plastics, leaves, yard wastes, tires, batteries (wet and dry cell) and household hazardous waste. A detailed published list of materials to be curbside recycled will be on file with the Tioga County Legislature and may be updated from time to time.
- C. For the purpose of this article, the term "recyclable material" shall mean those materials that must be source-separated, as defined in B, with the exception of household hazardous waste.
- D. Each and every waste hauler, public and private, providing waste collection services in the County of Tioga shall be required to provide curbside collection of source-separated recyclables for all units serviced by the hauler.
- E. All public and private haulers are prohibited from commingling source-separated recyclables with solid waste.
- F. Every Waste Generator shall deliver or arrange for the delivery of County Recyclable Materials to a Recycling Facility or make source-separated County Recyclable Materials available for collection by a Waste Hauler/Recyclables Collector and ultimate delivery to a Materials Recovery Facility or Recycling Facility.

SECTION 6: PREPARATION OF RECYCLABLES AND OTHER SOURCE SEPARATED MATERIALS FOR CURBSIDE COLLECTION

- A. Nothing in this article is intended to prevent any waste generator from making arrangements for the reuse, private collection, sale or donation of recyclables; provided, however, that records shall be kept of all such collection of recyclables.
- B. From the time any person places any recyclable materials at or near any curb, sidewalk or street for purposes of collection by a waste hauler, those recyclable materials shall be considered the property of the waste hauler. No other person shall collect, pick up, remove or cause to be collected, picked up or removed any recyclable materials so placed for collection. Each such unauthorized collection, pickup or removal shall constitute a separate violation of this article.
- C. In the event that a hauler has refused to collect certain recyclable materials because they have not been placed or treated in accordance with the provisions of this article, the person responsible for initially placing those materials for collection may and shall remove those materials from any curb, sidewalk or street in accord with the provisions of this article.
- D. Placement of Recyclables

1. Recyclable materials shall be placed separately from any non-recyclable solid waste placed for collection. Recyclable materials should be prepared in conformance with County practices and standards established pursuant to this section.
 2. No person shall place any recyclable materials at or near any curb, sidewalk or street for purposes of collection unless the materials are prepared in conformance with County practices and standards established pursuant to this section.
 3. The Tioga County Sustainability Manager is hereby authorized and directed to designate, by written statement, from time to time, the practices and standards for preparation of recyclables for collection. Such written designation shall be filed with the Clerk of the County Legislature and shall become effective 90 days after filing. The Tioga County Sustainability Manager may solicit information and input from solid waste collectors, solid waste management facility operator, and other concerned parties prior to designating revised rules for preparation of materials.
- E. Waste haulers shall not be responsible for collection of waste materials, which have not been placed or prepared in accord with this article. In the event of non-collection of waste or recyclable materials, the hauler shall provide written notification of reason for non-collection.
- F. The responsible generator shall immediately remove and properly prepare and dispose of all materials refused for collection, taking all measures necessary to properly and legally restore all disturbed land and surface to the condition existing prior to deposition or reimburse the County or other municipal entity for the same.

Multifamily buildings and complexes.

- A. Apartment complexes, condominium complexes, cooperative apartments, hotels, motels and bungalow or resort colonies shall be required to establish a private drop off program for the source separation of recyclable materials for collection and transportation to a recycling facility where curbside collection is not practiced or desired.
- B. The owner and/or manager of every multifamily apartment building or condominium within the County shall provide and maintain, in a neat and sanitary condition, recycling drop off(s) to receive all recyclable materials generated by residents of the building or complex. In cases where a condominium association exists, the condominium association shall be responsible for provision and maintenance of the recycling drop off(s). It shall be the tenant's responsibility to separate designated recyclable materials from the solid waste and deposit the recyclables in the drop off(s) in the manner prescribed by facility management.

- C. The owner or manager of every multifamily building or complex shall arrange for the collection and/or transportation of all recyclable materials to a material recovery facility or secondary materials market.

Residential/commercial (institutional) and industrial waste and recyclables.

- A. All residential solid waste collected by either municipal or private haulers shall be source-separated and delivered to an appropriate facility for disposition, as may be designated by the County.
- B. All commercial/industrial/institutional solid waste collected by either municipal or private haulers shall be source-separated and delivered to an appropriate facility for disposition, as may be designated by the County.
- C. All recyclable commercial/industrial/institutional by-products shall be source-separated and delivered to an appropriate facility for the express purpose of processing for sale to a secondary materials market. Nothing in this section shall prevent waste generators from marketing these materials directly to an end-use market, secondary materials market or secondary materials broker.

SECTION 7: PENALTIES

Penalties for Waste Generators.

- A. Failure to comply with this article by any person shall be an offense punishable as provided.
- B. Each day of violation of this article shall constitute a separate offense.
- C. The waste hauler shall maintain the right to refuse collection of solid waste and/or recyclables due to a lack of source separation or proper preparation on the part of the waste generator. In such a case, the hauler shall affix a notice to the waste material, which clearly states the reason for non-collection.
- D. Individuals convicted of a first offense under this article shall be subject to a fine of not less than \$25 and not more than \$50. Conviction of a second offense within one year of the first offense shall be punishable by a fine of not less than \$50 and not more than \$100. Conviction of subsequent offense(s) within one year of the first offense shall be punishable by a fine of at least \$100 and not more than \$200. In addition to the penalties listed above, anyone convicted of an offense under the provisions of this article shall be subject to a civil penalty to recover cost of enforcement and prosecution, including but not limited to attorneys' fees, court costs and site cleanup cost, if applicable.
- E. Any company, partnership, corporation, municipality or entity other than an individual person convicted of a first offense as provided for by this article shall be subject to a fine of not less than \$200 and not more

than \$1,000. Conviction of subsequent offenses shall be punishable by a fine of not less than \$1,000 and not more than \$2,000. Any such entity convicted of an offense under the provisions of this article shall also be subject to a civil penalty to recover the cost of enforcement and prosecution, including but not limited to attorneys' fees, court costs and site cleanup costs, if applicable. In addition, the County Attorney may also maintain an action or proceeding in the name of Tioga County in a court of competent jurisdiction to compel compliance with or to restrain by injunction such violation.

Penalties for Waste Haulers.

- A. Failure of any hauler to comply with this article shall be an offense punishable as provided.
- B. Each day of violation of this article shall constitute a separate offense.
- C. Violation of any section of this article shall be punishable by a fine not in excess of \$1,000. In addition, the violation of any section of this article shall be subject to a civil penalty imposed by the County to recover cost associated with enforcement and prosecution, including but not limited to reasonable attorneys' fees, court costs and site cleanup costs, if applicable. And, in addition, Tioga County may also maintain an action or proceeding in a court of competent jurisdiction to compel compliance with or to restrain by injunction any violation of this article.

SECTION 8: SOLID WASTE DISPOSAL ON PUBLIC FACILITIES AND PROPERTY

- A. All public facilities within Tioga County shall provide public refuse receptacles for solid waste disposal by facility users and employees. These receptacles shall only be utilized for solid waste generated onsite.
- B. There shall be provided separate public receptacles for recyclables. Such containers shall be clearly marked RECYCLE, and a list of recyclable items shall accompany said public refuse receptacle. There shall be an adequate number of clearly marked and accessible public receptacles for recyclable materials in order to facilitate recycling. These receptacles shall only be utilized for recyclables generated onsite.
- C. All recyclable materials shall be placed in separate public recycling receptacles. The responsibility to separate recyclables from non-recyclables shall be placed on the facility user.
 - 1. Parks may, in lieu of providing separate public receptacles for recyclables, require that park patrons take their recyclable materials with them upon leaving the park. The municipalities shall post signs at all park entrances advising the public of the rule. Park patrons shall be responsible for removing recyclables from the park and disposing of them in accordance with this article

2. Notwithstanding the provisions of the subsection, concession stands within the park providing food or other items packaged in recyclable containers shall provide both refuse and recyclable containers to conform to this section.

- D. It shall be a violation of this article for any person to place or to cause to be placed any material other than a recyclable in or near a public receptacle designated for recyclable materials.
- E. It shall also be a violation of this article for any person to place or to cause to be placed any recyclable material in or near a public refuse receptacle designated for non-recyclable materials.
- F. Any person, including employees of public facilities, convicted of a violation of this section shall be subject to a fine of up to \$50 or community service.
- G. The proprietor of any public facility convicted of a violation of this section shall be subject to a fine of up to \$200 or community service. Each day of violation shall constitute a separate offense.

SECTION 9: ENFORCEMENT

All provisions of this article shall be enforced by a municipal code enforcement official or other appropriate enforcement agencies.

SECTION 10: REPORTING TO TIOGA COUNTY SUSTAINABILITY MANAGER

- A. All waste haulers, and any other person or entity that collects, transports and/or markets recyclables, must maintain monthly records of all recyclable material. These records must include the following:
 - 1. The total tonnage, by material, of recyclable material collected.
 - a) The total tonnage, by material, of recyclable material delivered to each and every materials recovery facility, secondary materials market, secondary materials broker or end-use market.
 - b) Weight slips from the broker or end-use market will fulfill this requirement.
- B. Reports containing the information required in this section shall be compiled and delivered to the Sustainability Manager on an annual basis. Reports shall be filed with the Sustainability Manager no later than January 31 of the subsequent year of filing.
- C. Each waste hauler shall retain for no less than five years the records and documents required pursuant to this article and shall make such documents available upon the request of the Sustainability Manager or law enforcement officers.

SECTION 11: PRIORITY

Pursuant to Section 1 of Chapter 675 of the Laws of 1982 of the State, this article takes precedence over and shall supersede any inconsistent provisions of any local law enacted by any municipality within the County.

SECTION 12: EFFECTIVE DATE

This Local law shall take effect January 1, 2021.

REFERRED TO: PUBLIC WORKS COMMITTEE
LEGISLATIVE WORKSESSION

RESOLUTION NO. -20 SCHEDULE PUBLIC HEARING
LOCAL LAW INTRODUCTORY
NO. B OF 2020

RESOLVED: That a public hearing shall be held on Local Law Introductory No. B. of 2020 A Local Law establishing the Tioga County Mandatory Source Separation Law commencing January 1, 2021 and repealing Local Law No. 2 of the Year 1992, enacted on August 1, 1992, entitled Tioga County Recycling and Source Separation Law in the Hubbard Auditorium of the Ronald E. Dougherty County Office Building, 56 Main Street, Owego, New York 13827 on Wednesday, September 23, 2020 at 6:05 P.M. All persons desiring to present written or oral comments may do so at said time.

REFERRED TO: PERSONNEL COMMITTEE

RESOLUTION NO. -20 AUTHORIZE CONTRACT WITH SHELTERPOINT
LIFE INSURANCE COMPANY FOR
SHORT-TERM DISABILITY

WHEREAS: Tioga County provides a short-term disability policy to the CSEA and full-time Non-Union employees, except elected officials; and

WHEREAS: Tioga County currently carries this short-term disability coverage through Guardian with an annual renewal date of October 1; and

WHEREAS: The 2018-2020 CSEA contract allows for the County to change short-term disability carriers provided that the level of coverage does not change; and

WHEREAS: Tioga County received a one-year rate quote from ShelterPoint Life Insurance Company that will be a savings of \$3.78 per covered employee per month; and

WHEREAS: ShelterPoint is one of New York's largest statutory disability carriers, and New York State disability has been one of their core products for over 45 years; therefore be it

RESOLVED: That the Tioga County Legislature authorizes the Chair of the Legislature to enter into a contract with ShelterPoint, subject to review by the County Attorney, to administer short-term disability for those covered employees effective October 1, 2020 through September 30, 2021.

REFERRED TO: PERSONNEL COMMITTEE

RESOLUTION NO. -20 AUTHORIZE CONTRACT WITH THE HARTFORD
TO ADMINISTER MEDICARE ELIGIBLE RETIREE
HEALTH INSURANCE

WHEREAS: Effective January 1, 2014 Tioga County implemented The Hartford Medicare Supplemental Plan F coupled with a Medicare Part D drug plan for Medicare eligible retirees and retirees' spouses; and

WHEREAS: This Medicare plan continues to provide optimal coverage to Medicare eligible retirees at a lower cost to Tioga County than previous coverage offered; and

WHEREAS: The Hartford has submitted a new contract to administer the Medicare Supplemental Plan F and Medicare Part D drug plan for the period of January 1, 2021 through December 31, 2021; therefore be it

RESOLVED: That the Tioga County Legislature authorizes the Chair of the Legislature to enter into a contract with The Hartford, subject to review by the County Attorney, to administer these insurance benefits for Tioga County for the period January 1, 2021 through December 31, 2021.

REFERRED TO: PUBLIC WORKS COMMITTEE

RESOLUTION NO. – 20 BROOME-TIOGA STORMWATER
COALITION AGREEMENT

WHEREAS: Broome County and Tioga County are responsible for coordination of water quality management activities in their Counties through the Broome and Tioga County Water Quality Coordinating Committees; and

WHEREAS: The Phase II Federal Stormwater Regulations require that small municipal separate storm sewer systems must be authorized in accordance with the State Pollutant Discharge Elimination System (SPDES) General Permit for Stormwater Discharges from Municipal Separate Storm Sewer Systems; and

WHEREAS: Municipalities recognize that, because watersheds and separate storm sewer systems cross municipal boundaries and because there are opportunities to save time, money, and energy by working collaboratively, the municipalities should work together to identify and analyze options for meeting the requirements of the Phase II Federal Stormwater Regulations; and

WHEREAS: Counties, Towns, Villages and City have an interest in protecting water quality and have been participating in or following the work of the Broome-Tioga Stormwater Coalition; and

WHEREAS: Towns, Villages, City and the Counties of Broome and Tioga recognize the benefits of cooperating to achieve improved water quality and flood control; and

WHEREAS: Broome-Tioga Stormwater Coalition started and has been holding meetings since January of 2003 to identify and analyze options for pooling resources to meet the requirements of the Phase II Federal Stormwater Regulations; and

WHEREAS: The Broome-Tioga Stormwater Coalition provides participating MS4 communities with access to public education programming, public participation events, training opportunities, collaborative annual reporting, and mapping services; therefore be it

RESOLVED: That the Tioga County Legislature agrees to the following:

1. To continue participation as formal members of the Broome-Tioga Stormwater Coalition.

2. To contribute a local match of \$2,200 toward the implementation of Broome-Tioga Stormwater Coalition Asset Mapping Project to be submitted by May 1st annually starting in 2020 and not to be extended past May 2023, to the Southern Tier East Regional Planning Development Board, per their role in BTSC administration.

3. Each municipal corporation will contribute and provide to the Southern Tier East Regional Planning Development Board, copies of any and all geospatial datasets, and copies or access to any and all site plans, maps, plats, or other descriptions or depictions, that will aid in the development of any geospatial datasets that are to be developed, as per the objectives of the Asset Mapping Project grant.

4. To authorize the work of the Broome-Tioga Stormwater Coalition whose purpose it is to cooperatively implement the MS4 Stormwater Management Plans required by the DEC's Phase II Stormwater Regulations and thereby oversee the utilization and expenditure of funds received on behalf of the Coalition for said purpose.

5. This Agreement may be modified or amended only in writing duly executed by all parties, which shall be attached to and become a part of this Agreement.

6. Each municipal corporation shall, to the extent of its general commercial liability insurance, indemnify and hold harmless the other municipal corporations, its officers, agents and assigns for all liability arising as a result of its own acts and omissions regarding the activities under this Agreement. It is understood and agreed that no municipal corporation shall indemnify any or all of the other municipal corporations for liability arising as a result of the acts or omissions of another municipal corporation who is a party to this Agreement.

7. The Agreement shall be governed by and construed in accordance with the laws of New York State without regard or reference to its conflict of laws and principles.

8. This agreement shall become effective upon the municipal corporation's execution of the Agreement. In the event that not all of the municipal corporations identified in the initial paragraph of this Agreement execute the Agreement, the municipal corporations executing the Agreement agree that it shall be binding as to them.

9. Any municipal corporation may withdraw from this Agreement upon sixty (60) days written notice to the other municipal corporations who are parties to the Agreement. The withdrawal of one or more municipal corporation shall not result in the termination of this Agreement and its provisions shall continue to be applicable to the municipal corporations remaining parties to the Agreement.

10. This Agreement may be terminated upon the written consent of a majority of the municipal corporations who are parties to this Agreement at the time of the proposed termination.

REFERRED TO: PUBLIC WORKS COMMITTEE
LEGISLATIVE WORKSESSION

RESOLUTION NO. -20 AWARD CONSTRUCTION
DEAN CREEK ROAD BRIDGE
BIN: 3334840 SCOUR REPAIR

WHEREAS: Dean Creek Road Bridge BIN 3334840 is a bridge that needs repair due to an inspection by NYSDOT; and

WHEREAS: Funding is available for the repair of the Dean Creek Road Bridge BIN: 3334840; and

WHEREAS: The Commissioner of Public Works received sealed bids on September 9, 2020 and the bids came in as follows:

Procon Contracting	\$101,000.00
Gorick Construction	\$117,000.00
Silverline Construction	\$118,401.00
LCP Group	\$182,355.00
Wenzel Landscaping	\$283,495.83

WHEREAS: Tioga County DPW has completed the review of the bids and finds the low bidder Procon Contracting, Vestal NY meets all of the qualifications of the bid specifications; therefore be it

RESOLVED: That the Tioga County Legislature authorize awarding the bid to Procon Contracting, Vestal NY not to exceed \$101,000.00 to be paid out of the following account:

D5110.540050 – Bridge Projects

REFERRED TO: PUBLIC WORKS COMMITTEE

RESOLUTION NO. -20 AWARD DOOR REPLACEMENT
CONTRACT – HHS BUILDING

WHEREAS: Tioga County Public Works solicited proposals for the replacement of entrance doors at the HHS Building; and

WHEREAS: The Commissioner of Public Works budgeted for this project; and

WHEREAS: The Commissioner of Public Works received three proposals as follows:

Assa Alboy, Syracuse, NY	\$33,600.00
Imperial Doors, Tonawanda, NY	\$48,000.00
Lee General Contracting, Carlisle PA	\$43,600.00

WHEREAS: Tioga County DPW completed the review of the proposals and finds the lowest proposer, Assa Alboy, Syracuse, NY meets all of the qualifications of the specifications; therefore be it

RESOLVED: That the Tioga County Legislature authorize awarding the contract to Assa Alboy, Syracuse, NY not to exceed \$33,600.00 to be paid out of the following account:

H1621.520933 – Exterior Doors HHS

REFERRED TO: ED&P COMMITTEE
FINANCE COMMITTEE

RESOLUTION NO. -20 AMEND RESOLUTION #77-20
TO ACCEPT ALLOTTED NYS 2020
CENSUS COMPLETE COUNT COMMISSION
OUTREACH GRANT AND REQUEST A
2020 BUDGET MODIFICATION AND
BUDGET ADDITION AS NEEDED

WHEREAS: Resolution #77-20 was approved to accept the allotted NYS 2020 Census Complete Count Commission Outreach Grant of up to \$72,880 and request for a 2020 budget modification and budget addition to conduct Census 2020 promotional outreach in an effort to maximize resident self-response rate; and

WHEREAS: NYS 2020 Census Complete Count Commission has reduced the program grants by 50% making the amount awarded to Tioga County \$36,440.00; and

WHEREAS: Said grant funding does not require a local match; and

WHEREAS: New York State requires the County to contract with a Not-For-Profit entity for the expenditure of the allotted funds; and

WHEREAS: Tioga Opportunities, Inc. has agreed to act as said Not-For-Profit entity; and

WHEREAS: The Tioga County Legislature must accept this grant allotment of \$36,440.00; therefore be it

RESOLVED: That the Tioga County Legislature accepts the allotted NYS Census 2020 Complete Count Grant in an amount of \$36,440.00; and be it further

RESOLVED: That the 2020 Planning budget be amended and modified to reflect the modified grant amount as follows:

2020 Budget Modification:

Revenue Account #A8020 439893 Planning State Aid Census \$35,440.00

Expense Accounts #A8020 540140 Contracted Services \$27,440.00

#A8020 540590 Services Rendered \$ 8,000.00

2020 Budget Addition Modification:

Revenue Account #A8020 437170

\$1,000.00

Name: State Aid 2020 Census Outreach Admin Fee

and be it further

RESOLVED: That the Tioga County Legislature hereby authorizes the contract with Tioga Opportunities, Inc. for said grant project, contingent upon review and approval by the County Attorney.

REFERRED TO: HEALTH & HUMAN SERVICES COMMITTEE
FINANCE COMMITTEE

RESOLUTION NO. -20 AMEND BUDGET & APPROPRIATE FUNDS
PUBLIC HEALTH

WHEREAS: Tioga County Public Health has been awarded funding from New York State Association of County Health Officials (NYSACHO); and

WHEREAS: The funding is specifically designated for Public Health efforts toward COVID-19 in Tioga County; and

WHEREAS: The funding has already been received and receipted into the below revenue account; and

WHEREAS: Amending of Budget and Appropriation of Funds requires Legislative approval; therefore be it

RESOLVED: That funding be appropriated as follows:

From: A4053 422800	Public Health: Grants	\$ 6,785
To: A4053 540595	Public Health: Services Rendered	\$ 6,785

REFERRED TO: HEALTH & HUMAN SERVICES COMMITTEE
FINANCE COMMITTEE

RESOLUTION NO. -20 TRANSFER OF FUNDS
SOCIAL SERVICES

WHEREAS: Resolution 82-20 appropriated funds to A6010 for the operation of a Child Advocacy Center; and

WHEREAS: After consultation with the Budget Officer and Chief Accountant it was determined that account A6050 be added to the Social Services budget to more accurately track and claim these funds; and

WHEREAS: Transfer of funds and budget modifications requires Legislative approval; therefore, be it

RESOLVED: That funding be transferred as follows:

From: A6010.436100 State Aid Admin	\$ 108,675.00
To: A6050.436100 CAC Revenue	\$ 108,675.00
From: A6010.510010 Full time	\$ 42,312.00
To: A6050.510010 Full time	\$ 42,312.00
From: A6010.540487 Program Expense	\$ 66,363.00
To: A6050.510030 Overtime	\$ 450.00
To: A6050.520070 Chairs	\$ 1,320.00
To: A6050.520090 Computer	\$ 9,100.00
To: A6050.520210 Other furniture	\$ 4,380.00
To: A6050.520220 Printer	\$ 488.00
To: A6050.540180 Dues	\$ 369.00
To: A6050.540191 Electric Utility	\$ 810.00

To:	A6050.540420 Office Supplies	\$	2,000.00
To:	A6050.540487 Program Expense	\$	4,300.00
To:	A6050.540550 Rent	\$	5,100.00
To:	A6050.540640 Supplies Not Office	\$	551.00
To:	A6050.540660 Telephone	\$	350.00
To:	A6050.540733 Training/All Other	\$	9,900.00
To:	A6050.581088 State Retirement Fringe	\$	5,403.00
To:	A6050.583088 Social Security Fringe	\$	2,585.00
To:	A6050.584088 Workers Compensation Fringe	\$	605.00
To:	A6050.585588 Disability Insurance Fringe	\$	1,085.00
To:	A6050.586088 Health Insurance Fringe	\$	17,567.00

REFERRED TO: HEALTH & HUMAN SERVICES COMMITTEE
FINANCE COMMITTEE

RESOLUTION NO. - 20 APPROPRIATION OF FUNDS AND
AMEND 2020 BUDGET
DEPARTMENT OF SOCIAL SERVICES

WHEREAS: Approved Raise the Age (RTA) foster care placements are reimbursed with 100% State funds; and

WHEREAS: The funds budgeted for 2020 JD RTA placements will be exceeded by expenses in September 2020; and

WHEREAS: Appropriation of funds and budget modifications requires Legislative approval; therefore be it

RESOLVED: That funding be appropriated as follows:

From: A6123.436230 State Aid: JD-RTA	\$ 290,000.00
To: A6123.540487 Program Expense-RTA	\$ 290,000.00
From: A6070.436700 State Aid: Serv for Recipients-RTA	\$ 10,200.00
To: A6070.540487 Program Expense-RTA	\$ 10,200.00

REFERRED TO: HEALTH & HUMAN SERVICES COMMITTEE
FINANCE COMMITTEE
LEGISLATIVE WORKSESSION

RESOLUTION NO. -20 TRANSFER OF COVID19
CONTINGENCY FUNDS FOR
SOCIAL SERVICES VEHICLE FLEET PURCHASE

WHEREAS: Resolution 162-20 implemented a budget cut in response to the 2020 COVID19 Pandemic; and

WHEREAS: Capital Account H6010 521060 Car/Truck was reduced by \$75,000 and moved to a Capital Contingency Account H1990 540715 COV19; and

WHEREAS: It was determined by the Health & Human Services Committee and the Commissioner of Public Works that it was imperative to proceed with the vehicle fleet purchase for 2020 as it is 75% reimbursable by State Aid and that funds should be transferred back to the capital expense account; and

WHEREAS: Transfer of funds and budget modifications requires Legislative approval; therefore be it

RESOLVED: That funding be transferred as follows:

FROM:	H1990 540715 COV19	Contingency	\$75,000
TO:	H6010 521060	Car/Truck	\$75,000

REFERRED TO: INFORMATION TECHNOLOGY
FINANCE/LEGAL COMMITTEE

RESOLUTION NO. – 20 CHANGE ALLOCATION OF FUNDING
FOR IT SHARED SERVICES GRANT
AND MODIFY 2020 BUDGET

WHEREAS: The Tioga County Legislature recognizes the need to improve services and save costs by supporting shared services with other municipalities; and

WHEREAS: The Information Technology and Communication Services Department has applied for and received a Local Government Efficiency reimbursable grant from the New York State Department of State in the amount of \$210,258.39; and

WHEREAS: This grant covers many costs to implement shared services with the Town of Owego, Village of Waverly, Village of Nichols and Town of Barton; and

WHEREAS: Legislative approval is needed to amend or modify budget and appropriate funds; and

WHEREAS: The Information Technology and Communication Services Department needs to change the allocation of funds awarded in this grant after receiving approval from the Department of State, which does not change the total amount awarded; therefore be it

RESOLVED: That the following funds be transferred and the 2020 budget be modified as follows:

FROM:	H1680 521090 SSG19 Capital Computer	\$ 11,000.00
TO:	A1680 540140 SSG19 Contracting Services	\$ 11,000.00

REFERRED: ED&P COMMITTEE
FINANCE COMMITTEE

RESOLUTION NO. -20 RESOLUTION AUTHORIZING THE SALE AND
TRANSFER OF 112 LIBERTY STREET,
OWEGO, NY (TAX MAP NO. 128.08-7-81)
FROM TIOGA COUNTY TO THE
TIOGA COUNTY PROPERTY DEVELOPMENT
CORPORATION

WHEREAS: Per Resolution No. 265-16, the Tioga County Legislature authorized application to the NYS Urban Development Corporation to establish the Tioga County Property Development Corporation (TCPDC), A New York Land Bank; and

WHEREAS: Said application was approved for the mission to foster economic and community development by acquiring, holding, managing, developing and marketing distressed, vacant, abandoned and underutilized residential and commercial properties; and

WHEREAS: The TCPDC's authority to acquire properties through a variety of means including the conveyance of property directly by the foreclosing government unit as part of a tax foreclosure, purchase of the property or purchase the tax lien on a property; and

WHEREAS: Tioga County has set aside 112 Liberty Street, Owego, NY from the 2018 tax foreclosure process for the specific purpose of acquisition by the TCPDC to meet their mission; and

WHEREAS: Awarded funds will allow for administration and the necessary anticipated environmental assessment/remediation and the subsequent demolition and rehabilitation of this property; and

WHEREAS: Tioga County has agreed to sell and transfer 112 Liberty Street, Owego, NY within the County of Tioga to the TCPDC for One Dollar (\$1.00); therefore be it

RESOLVED: That 112 Liberty Street, Owego, NY within the County of Tioga will be transferred from Tioga County to the TCPDC for One Dollar (\$1.00) each.

REFERRED TO: LEGISLATIVE WORKSESSION
PERSONNEL COMMITTEE

RESOLUTION NO. -20 IMPLEMENT 90-DAY HIRING DELAY
ALL DEPARTMENTS

WHEREAS: Tioga County is facing economic strains as a result of COVID 19 related loss of revenues compounded by the State's withholding of State reimbursement; and

WHEREAS: The County Legislature prefers to avoid layoffs if possible; therefore be it

RESOLVED: That any position that becomes vacant on or after October 1, 2020 shall not be backfilled for at least 90 days following the vacancy; and be it further

RESOLVED: That the following positions are not subject to the 90-Day Delay: Elected Officials, Department Heads and Corrections; and be it further

RESOLVED: That when a vacancy results from a line of promotions, only the entry-level position is subject to the 90-Day Delay; and be it further

RESOLVED: That if a position is vacated during the probationary period; another 90-Day Delay is not required before backfill is allowed; and be it further

RESOLVED: That if a Department loses an employee to another Department which already satisfied the 90-Day Delay, no 90-Day Delay shall be required for the new vacancy; and be it further

RESOLVED: That any other exception shall require a resolution approved by the full Legislature; and be it further

RESOLVED: That the 90-Day Hiring Delay shall remain in effect until suspended via resolution.

REFERRED TO: FINANCE/LEGAL COMMITTEE

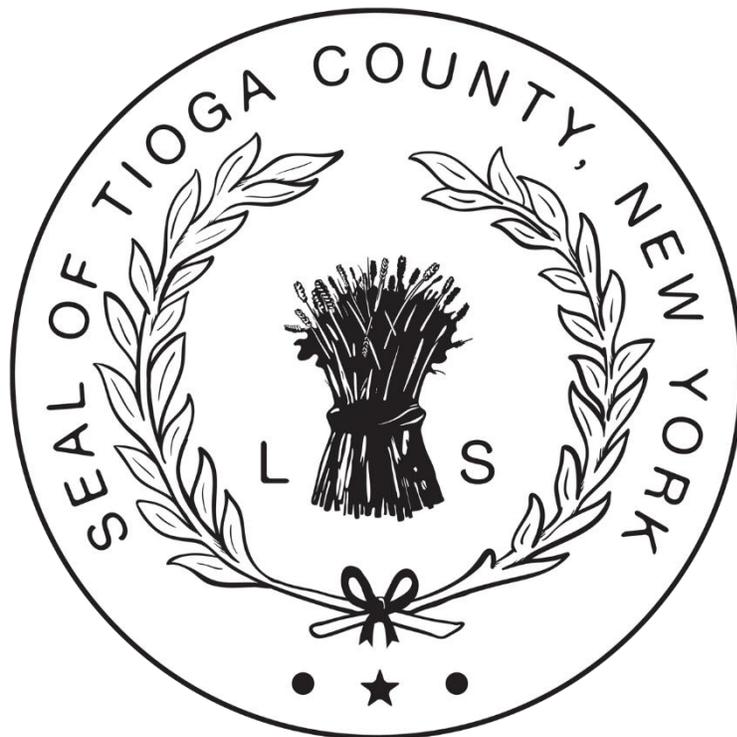
RESOLUTION NO. -20 AMEND EMPLOYEE HANDBOOK;
FIXED ASSET INVENTORY POLICY

WHEREAS: The Fixed Asset Inventory Policy needs to be amended in whole due to numerous updates and changes; and

WHEREAS: The Chief Accountant reviewed the Fixed Asset Inventory Policy and made recommendations that the policy should be amended in its entirety and replaced; therefore be it

RESOLVED: That the Fixed Asset Inventory Policy be amended in its entirety and replaced as follows:

**FIXED ASSET POLICY
FOR TIOGA COUNTY**



Prepared July, 2020

Tioga County Treasurer's Office

Contents

INTRODUCTION

I. POLICY STATEMENT

II. PURPOSE OF THE FIXED ASSET PROGRAM

III. ACCOUNTING BASIS AND OPERATIONAL PRINCIPLES

- **DEFINITIONS**
- **CLASSIFICATIONS GUIDELINES**

IV. FIXED ASSET PROCEDURES

V. DEPARTMENTS' RESPONSIBILITIES

- **DEPARTMENT DIRECTORS**
- **TREASURER'S OFFICE**
- **DEPARTMENT OF INFORMATION TECHNOLOGY**
- **DEPARTMENT OF PUBLIC WORKS**
- **EXCEPTIONS**

FIXED ASSET PROGRAM POLICY AND PROCEDURES

The intent of this document is to state the purpose and policy for the implementation of a Fixed Asset Program, to define the various elements of the policy, to describe the roles of various departments key to the implementation and maintenance of the program, and to define procedures and delegate responsibilities to all County departments necessary to insure a continuing credible database. This policy will be effective September 15, 2020.

I. POLICY STATEMENT

It shall be the policy of the County Legislature that a record of fixed assets owned by the County shall be established and maintained. The valuation of fixed assets shall be based on an historic cost and shall meet generally accepted accounting principles. Department Directors and Elected Officials shall be responsible to charge the acquisition cost to the proper account, to maintain accurate and current records of existing assets, to record the disposition of assets leaving their area of responsibility, and to cooperate with the annual audit and inventory.

II. PURPOSE OF THE FIXED ASSET PROGRAM

There are four basic premises to the Fixed Asset Policy for Tioga County. The first premise is an acknowledgment that Tioga County, as a business entity, should manage its financial affairs in a manner consistent with established business practices whenever practical, including compliance with Generally Accepted Accounting Principles (GAAP). Basic to this concept is the duty to publicly recognize and value assets owned by the County. It is the intent of the management of Tioga County to demonstrate accountability and stewardship of tax dollars used to fund capital transactions by maintaining records of Fixed Assets.

The second premise is recognition that governmental accounting (NCGA Statement No. 1) requires fixed assets to be recorded at their historical cost. The additional stipulations of GASB Statement 34 require the county to track and depreciate capital assets.

The third premise is a desire to establish internal controls for the purchase, tracking, and disposition of all owned material and equipment. However, the desire for internal controls must necessarily be tempered in recognition that the cost of implementing controls should not exceed the value of

implementation. To that end, Department Directors and Elected Officials are responsible for items of lesser value.

The fourth premise is to account for all fixed assets if there is a disaster that results in the loss or damage of county assets. The fixed asset records have to be maintained for insurance purposes. Tioga County procures and maintains insurance consistent with prudent practices to protect the County's fixed assets.

Pursuant to the adoption of this Policy, in accordance with the statements above, the capitalization threshold for capital assets as defined in Section III of this Policy is hereby established at \$5,000, infrastructure values as defined in Section III will be tracked for projects with a cost of \$25,000 or greater, and a process to depreciate capital items will be established.

III. ACCOUNTING BASIS AND OPERATIONAL PRINCIPLES

Tioga County has adopted a Fixed Asset Program in accordance with the principles established by the Governmental Accounting Standards Board (GASB) Statements Nos. 1 and 34.

OFFICE OF RECORD

The Treasurer's Office shall be the official office of record for all capital asset purchases, improvements, additions, and disposals. The Treasurer's Office will have the sole responsibility of establishing and determining useful life and depreciation.

The Information Technology (IT) Department shall be the official office of record for all non-capital asset purchases, improvements, additions, and disposals.

DEFINITIONS AND CLASSIFICATION GUIDELINES

This section will establish guidelines to be used by purchasing when classifying and valuing purchased items. Asset acquisition must be classified within one of the following categories:

CAPITAL ASSET – A Capital Asset as defined by this Policy is a fully functioning unit, which has an acquisition cost of \$5,000, or greater, and a useful life of at least 2 years. All capital assets shall be recorded in a manner consistent with the provisions of GASB Statement 34, by classification, and further in conformance with requirements set forth in "Governmental Accounting, Auditing and Financial Reporting" (GAAFR) guide issued by the Government Finance Officers Association.

In accordance with Generally Accepted Accounting Principles, all costs associated with bringing a capital asset to working condition will be recorded as a cost of the capital asset. This includes any costs related to design including engineering, architecture, and site preparation, freight, and other labor or consulting fees associated with the preparation of a capital asset for public use.

NON-CAPITAL ASSET- An asset, which has an acquisition cost of less than \$5,000, and a useful life of at least one year.

- Only items costing one thousand dollars (\$1,000.00) or more will be inventoried with the exception of computer equipment and other miscellaneous items so designated.
- All computer equipment purchased through IT will be inventoried regardless of cost.

CONSUMABLES (SUPPLIES OR DISPOSABLES) - Are items which, regardless of cost, are neither Capital Assets nor inventory items; they have a useful life of less than one year. These items will not be recorded as a Capital Asset nor will they be inventoried and will not receive a Property Record Tag.

INFRASTRUCTURE - Are assets that are defined as Capital Assets that are immovable and of value only to the governmental unit and include such things as sidewalks, roads, and utility lines. Accordingly, and in conformance with GASB Statement 34, Tioga County will include these values for items with an acquisition or appraised value of \$25,000 or greater in the Capital Asset System.

CLASSIFICATION GUIDELINES:

ORDINARY REPAIRS - Repairs made to keep an asset in good working condition, regardless of cost, are ordinary repairs and shall not be recorded in the Capital Asset System. Ordinary repairs for a building include such things as repainting, and repairing a roof. Ordinary repairs for equipment and vehicles include replacing small parts or other maintenance items.

EXTRAORDINARY REPAIRS/IMPROVEMENTS - Major repairs made not just to keep an asset in good working condition, but also to extend its useful life beyond that originally estimated, are extraordinary repairs and shall be recorded in the Capital Asset System. A replaced roof would be an example of an extraordinary repair. Improvements involve modifying an existing asset to make it more efficient or productive, usually by replacing part of the asset with an improved or superior part, and shall be recorded in the Capital Asset System.

ADDITIONS TO EXISTING CAPITAL ASSETS - Which have an acquisition cost of at least \$5,000, shall be assigned to and increase the value of the Property Record of the existing item and shall be considered a Capital Asset Addition. The Useful Life of Extraordinary Repairs and Improvements will be determined by the number of years the useful life is extended. Additions to Existing Capital Assets will be capitalized according to the Useful Life guidelines below.

SOFTWARE - Will be subject to the threshold above with the exception of software upgrades and maintenance costs. Upgrades and maintenance will not be recorded in the Capital Asset System. (NOTE: An exception may exist if a significant upgrade is acquired which will be determined at that time.) Software purchases greater than \$5,000 that result in a new license will be recorded in the Capital Asset System and will be assigned a property tag, which must be maintained in a log in the department wherein it resides.

HARDWARE - Components that are stand-alone units, and will not be installed internally to an existing computer, will be subject to the existing threshold of \$5,000 when determining whether it is a capital asset.

USEFUL LIFE – All Capital Assets except land will be assigned a useful life appropriate to that asset. Land has an unlimited useful life and will not be subject to the provisions of this paragraph. The cost of an asset will be capitalized using the **straight-line** method over the useful life of the asset. Useful life is obtained using the Capital Assets Policy and Procedure Manual provided by the New York State Office of General Services.

IV. FIXED ASSET PROCEDURES

Attached to this policy is a section entitled Fixed Asset Procedures, which details the procedures that must be followed by departments when purchasing, transferring, or disposing of a Fixed Asset or an asset carrying a Property Record Tag. This section is hereby incorporated into this policy statement but may be amended from time to time as necessary. Amendments shall be incorporated into a new Fixed Asset Procedure Manual and shall occur either at the discretion of the Treasurer's Office or the Information Technology Department.

V. DEPARTMENTS' RESPONSIBILITIES

A. DEPARTMENT DIRECTORS

It shall be the responsibility of every department head and elected office holder to control and record the acquisition and disposition of infrastructure, capital and non-capital assets (as defined in Section III) within their department. These numbers, values, and locations are recorded in the Capital Asset Module of the MUNIS Software and will be updated by the Treasurer's Office and the Information Technology (IT) Department with each new acquisition, disposal or transfer. The following procedures are hereby established to insure a continued accurate inventory of these items:

PROCUREMENT

1. The responsibility of record keeping begins with the decision to purchase an item. The item must be included in the approved Capital Budget for that year and procurement of the item must comply with the County's Purchasing Policy.
2. The Department must complete the requisition (if appropriate) and purchase order in Munis. The Capital Asset box should read (Y) when entering in the line items for capital assets. Individual lines need to be entered for multiple items if more than one item per line was entered. It is the responsibility of the Department to enter recordable items properly into the Requisition and Purchase Order fields.
 - a. Note- Certain accounts are flagged and reviewed for asset recording purposes.
3. Invoices received for all assets purchased will be processed through Accounts Payable. The Department will attach any necessary information needed for the maintenance of the Capital Asset database to Finance. The Treasurer's Office will be the official "office of record" for capital asset purchases. IT will be the official "office of record" for non-capital asset purchases.

PROPERTY TRANSFER AND DISPOSITION

Each responsible department will record property transfers.

1. The Department Head or designee shall be responsible for the care and safekeeping of all assets recorded in the Munis system, which were purchased by their department. When departments are finished actively utilizing an asset, it will be turned over to the Department of Public Works (DPW) or IT.
2. Items must be tracked as long as the County maintains custody, regardless of whether they are fully depreciated. Departments must insure that as these items are moved or disposed of; their status is tracked in Munis.

3. At the time of inventory, all recorded items must be located. Notice of disposition must be provided to the Treasurer's Office and IT if any item recorded is not located. Items located but not valued or recorded must at that time be entered into the system.
4. All assets not in active use will be turned over to either the DPW or IT.
5. At any time when a recorded item is sold or otherwise disposed, the Treasurer's Office and IT will receive a written notification (Tioga County Equipment Inventory Disposition Document) of property disposition from the department disposing the item. Finance will record the final disposition of the capital asset and remove its value from the system.
6. On or around January 1 of each year, the Treasurer's Office will submit a complete list of all **capital assets** to all departments. Each department will then be required to review the list and alert the Treasurer's Office regarding any discrepancies to the list that may exist. The absence of an alert will indicate the department head's concurrence that the list accurately reflects all existing items.

B. TREASURER'S OFFICE

The Treasurer's Office will be the office of record and is responsible to insure that all Capital Asset items are properly classified and are charged to the correct account. In addition, they must conduct overall program reviews from time to time to insure consistency and integrity. They will review the following information:

- The classification and useful life of the item/items based on the nature and value of the item is reasonable and proper, and;
- The object account is proper based on the classification.

A report will be prepared by the Treasurer's Office for the Legislature that details the results of the annual inventory and any pertinent findings. The Treasurer's Office, as part of their audit responsibilities, may visit any department as part of their normal audit schedule and conduct an audit of the inventory.

C. DEPARTMENT OF INFORMATION TECHNOLOGY

The Information Technology Department (IT) will be responsible to approve all requests for data processing related asset purchases including all hardware and software. Annual appropriations for all computer related assets may reside within the IT budget or within respective departments as will be determined annually.

Computer hardware and software that qualify as assets regardless of cost will be recorded in the Capital Asset System in accordance with this policy. The IT Department is primarily responsible to advise departments and to approve requested purchases when purchased through the IT Department. Record of all such items will be maintained by the IT Department after delivery/installation.

Upon receipt of an asset valued over \$1,000.00 or computer or computer-related equipment and other miscellaneous items so designated, the IT Department will issue a numbered inventory tag that will be attached to the new asset.

The IT Department will work with the Treasurer's Office for acquiring and disposing of fixed assets.

D. DEPARTMENT OF PUBLIC WORKS

The Department of Public Works (DPW) will be responsible to approve all requests for building and furniture related asset purchases. Annual appropriations for all DPW related fixed assets may reside within the DPW budget or within respective departments as will be determined annually.

Building and furniture items that qualify as fixed assets will be recorded in the Capital Asset System in accordance with this policy. DPW is primarily responsible to advise departments and to approve requested purchases when funded from the DPW budget. Record of all such items will be maintained by the DPW after delivery/installation.

In addition to maintaining the inventory for their items, DPW has responsibility to provide a location to store temporarily items transferred to await sale at public auction or other final disposition. When held, DPW shall be responsible for administering the sale of County's fixed assets. All dispositions of fixed assets shall be reported to the Treasurer's Office and the IT Department for processing in accordance with Item above.

E. EXCEPTIONS

On occasion, the County receives gifts of value at no cost. Department Heads are responsible to indicate this to the Treasurer's Office who must then contact the appropriate department of custody to create an asset record and tag. At that time, the department of custody must make a value determination using the best available data from vendor or trade publications and enter this information into the Munis system accordingly.

FIXED ASSET PROCEDURES

I. Purpose

The purpose of this manual is to set forth the regulations and procedures governing the control and reporting of capital and controlled assets. Procedures that must be followed by departments when purchasing, transferring, or disposing of a Capital Asset or an asset carrying a Property Record Tag.

II. Definitions

Capital Assets

Refers to real or tangible personal property having:

- A value greater than or equal to the capitalization threshold (\$5,000.00) for the particular classification of the capital asset; and
- Having an estimated useful life of greater than two years from the time of acquisition.

Non-Capital Asset

Equipment or other physical assets with an acquisition cost of \$1,000 or more but less than \$5,000 per unit and with a useful life greater than one year.

Controlled Assets

Refers to those items with a historical cost of less than \$1,000, but which are particularly at risk or vulnerable to loss or theft.

IV. Tagging and Identifying Inventoriable Assets

All tags for maintaining the Fixed Asset Inventory shall be supplied by the Information Technology Department (IT). Tags are necessary to provide positive identification of an asset; it also provides a quick and accurate method of identifying assets during the annual physical inventory.

All furniture and equipment must be tagged, including, but not limited to:

- Furniture
- Computers and Laptops
- Audio Visual Equipment
- Other equipment above \$1,000 such as kitchen, health and fitness, or office machines
- Controlled assets that are sensitive, portable, or prone to theft

All equipment shall be tagged upon receipt. The department must complete and return (via email) a Tioga County Equipment Inventory Document form before receiving an inventory tag. Questionable items can be discussed with IT and the Treasurer's Office.

V. Acquisition, Transfer and Disposal

Acquisition-All equipment should be purchased under a capital 52XXXX line.

- Purchase Requests- The capital asset drop down should be selected Y (yes) for Capital Assets (\$5,000 or more) and N (no) for non-capital assets.
- Payment- the payment of the invoice. The attachment must include the acquisition form.
- The IT Department or the Treasurer's Office will create the asset from the information provided on the acquisition form.

Transfer- Asset transfers shall be recorded promptly. A permanent transfer is one that has no current plans of return. The department transferring the equipment can request changes to Munis via email to the IT Department or the Treasurer's Office. The email should include an updated Tioga County Equipment Inventory Document form with the transfer information.

Disposal- To maintain accurate asset records, asset disposals shall be recorded promptly. These records shall reflect whether the items have been abandoned, traded in, sold, stolen, or destroyed. When property is beyond repair or is no longer needed, the equipment item must be returned to the Department of Public Works for appropriate disposal. IT equipment will be disposed of by IT.

- Disposals are entered into Munis by the Treasurer's Office (Capital Assets) or IT (Non-Capital Assets).
- Tioga County Equipment Inventory Document form (disposal section) is to be filled out and emailed to both the Treasurer's Office and IT.