

County of Jefferson
Office of the County Administrator



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June 23, 2016

TO: Members of Finance & Rules Committee
FROM: Robert F. Hagemann, III, County Administrator 
SUBJECT: Finance & Rules Committee Agenda

Please let this correspondence serve as notification that the Finance & Rules Committee will meet on *Tuesday, June 28, 2016 at 7:00 p.m.* in the Board of Legislators' Chambers.

Following is a list of agenda items for the meeting:

Presentation:

Carole McCoy - 2016-2017 JCC Budget

Finance & Rules Committee Sponsored Resolutions:

1. Payment of Legislators' Expenses
2. Adopting the 2016-2017 Jefferson Community College Budget
3. Appropriation for the Conduct of Jefferson Community College for Fiscal Year 2016-2017
4. Amending the 2016 County Budget and Capital Plan in Relation to JCC Master Plan Projects
5. Amending the 2016 County Budget Relative to Capital Projects
6. Authorizing Reappointment to the Jefferson-Lewis Workforce Development Board
7. A Resolution Setting Forth the Policy of the Jefferson County Board of Legislators in

Regard to the Abatement of Real Property and other Taxation for alternative Energy Projects Larger Than 25 Megawatts Rated Capacity

8. Authorizing the Execution of a Tri-County Energy Consortium Intermunicipal Agreement and Electricity Purchasing Agreement
9. Authorizing the Approval of an Outline of Understanding With Copenhagen Wind Farm, LLC and Affected Jefferson County Taxing Jurisdictions Regarding Property Tax and Other Inducements in Regard to a Electrical Transmission "Feeder Line" in the Towns of Champion and Rutland
10. Authorizing an Agreement with the New York State Environmental Protection and Spill Compensation Fund Regarding Tax Map Parcel No. 55.71-1-44 in the Town of LeRay
11. Amending 2016 County Budget Relative to Buildings and Grounds Department

Health & Human Services Committee Sponsored Resolutions:

1. Amending the 2016 County Budget to Allocate Additional State Aid for Community Services Programs
2. Amending the 2016 County Budget and Authorizing an Agreement with Credo Community Center for the Treatment of Addictions, Inc. In Relation Thereto
3. Accepting Funding for NYSDOH COLAs for Lead Poinsoning Prevention Program and Rabies Expense, and Amending the 2016 County Budget in Relation Thereto

Informational Items:

1. Monthly Departmental Reports
County Clerk
2. Budget Development Schedule

If any Committee member has inquiries regarding any agenda items, or would like to add an item(s), please do not hesitate to contact me.

RFH:jdj

cc:	Audit	Human Resources	Purchasing
	County Clerk	Information Technology	Real Property Tax Services
	Board of Elections	Insurance	County Treasurer
	Employ. & Training	JCC	County Attorney

JEFFERSON COUNTY BOARD OF LEGISLATORS

Resolution No. _____

Payment of Legislators' Expenses

By Legislator: _____

Whereas, This Committee to whom claims of the members of the Board were referred, has examined and audited such claims and finds the total to be \$79.38 we have allowed:

Legislator Expense: \$79.38

Now, Therefore, Be It Resolved, That the County Treasurer be and is hereby directed to draw checks payable to the claimants as audited.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Adopting the 2016-2017 Jefferson Community College Budget

By Legislator: _____

Whereas, Pursuant to Section 357 of the County Law, the Finance and Rules Committee of this Board has reviewed the requested 2016-2017 Jefferson Community College Budget, and

Now, Therefore, Be It Resolved, That pursuant to Section 360 of the County Law, said Budget be and is hereby adopted as the Budget of Jefferson Community College for College Fiscal Year 2016-2017, and be it further

Resolved, In accordance with the 2016-2017 Jefferson Community College Budget, the County of Jefferson will provide a Sponsor Contribution in the amount of \$4,864,436 and thereby approving a total operating expenditure for the JCC Budget of \$29,450,787.

Resolved, That this resolution shall take effect September 1, 2016.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20_____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Appropriation for the Conduct of Jefferson Community College
for Fiscal Year 2016-2017

By Legislator: _____

Whereas, This Board, by Resolution No. _____ of 2016 adopted a budget for Jefferson Community College for Fiscal Year 2016-2017.

Now, Therefore, Be It Resolved, That pursuant to Section 360 of County Law, the several amounts specified in such budget are hereby appropriated for the objects and purposes specified, and be it further

Resolved, That this resolution shall take effect September 1, 2016.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Amending the 2016 County Budget and Capital Plan in Relation to
JCC Master Plan Projects

By Legislator: _____

Whereas, By Resolution 235 of 2008 this Board endorsed the 2008 Jefferson Community College Facilities Master Plan, and

Whereas, By Resolution 198 of 2009 this Board amended the County Budget and Capital Plan to transfer funds out of the overall Master Plan Project account and other completed projects, into newly established sub-Master Plan Project accounts to reflect the individual projects which should be tracked separately in the budget, and

Whereas, By Resolution 99 of 2010 this Board established a Technology Infrastructure Project using 50% State Aid (capital technology funds) and 50% Capital Chargeback funds, and that project is now complete so the remaining \$74.39 needs to be deducted from the respective revenue accounts as it was allocated for a specific purpose, and

Whereas, It is necessary to amend the 2016 County Budget and Capital Plan to close completed projects and allow use of the remaining funds for other projects.

Now, Therefore, Be It Resolved, That the 2016 County Budget is hereby amended as follows:

Increase:

20249000 02021	JCC Facility Master Plan	\$22,779.80
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Decrease:

20249000 020217	JCC Storage Building Upgrade	\$ 4,609.59
20249000 020218	JCC McVean Renovations	6,089.99
20249000 020219	JCC Dewey Renovations	12,080.22
20249000 02020	JCC Technology Infrastructure	74.39
20900600 93097	State Aid College	37.20
20900600 92240	Capital Chargebacks	37.19

and be it further

Resolved, That the six year Capital Plan is hereby amended accordingly.

Seconded by Legislator: _____

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Amending the 2016 County Budget Relative to Capital Projects

By Legislator: _____

Whereas, The County has multiple capital projects in the works that will require up front Bond Anticipation Notes (BAN) before the County bonds the projects, and

Whereas, There are costs to issue the BANs that were originally budgeted in the debt service fund but need to be paid out of the general fund based on Office of State Comptroller rules, and

Whereas, in 2016 the County did a Bond Anticipation Notice (BAN) for the 911 Radio project for \$500,000, and

Whereas, The County only spent \$50,000 and has not yet Bonded for the project necessitating releasing the BAN requiring the County to upfront the \$50,000 expense to the Capital Fund until the project is bonded.

Now, Therefore, Be It Resolved, That the 2016 County Budget is amended as follows:

Increase:

01138000 04406	Fiscal Agent Fees	\$50,000
01973000 06000	Bond Anticipation Notes	50,000
20900600 95731	BANs Redeemed from Appropriations	50,000
01000000 30599	Appropriated Fund Balance	50,000

Decrease:

55138000 04406	Fiscal Agent Fees	\$50,000
20000000 30599	Appropriated Fund Balance	50,000

Interfund Transfer Increase:

55990100 09000	Transfer to General Fund	\$50,000
01899200 95031	Interfund Transfers	50,000

Seconded by Legislator: _____

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Authorizing Reappointment to the Jefferson-Lewis Workforce Development Board

By Legislator: _____

Whereas, The Workforce Innovation and Opportunity Act of 2014, Public Law 113-128, requires that there be established a local Workforce Development Board (WDB) to oversee local job training services and activities, and

Whereas, Chapter 2, Section 107(a)(b) of the Workforce Innovation and Opportunity Act authorizes the establishment, membership, and composition of the local Workforce Investment Board, and

Whereas, Chapter 2, Section 107(c) of the Workforce Innovation and Opportunity Act authorizes the appointment and certification for local Workforce Investment Board membership, and

Whereas, The Counties of Jefferson and Lewis seek to appoint individuals to the local Workforce Development Board who have interest and experience in the delivery of local workforce development services.

Now, Therefore Be It Resolved, That the Board of Legislators hereby authorizes the reappointment of County Administrator Robert Hagemann for a terms to expire 6/30/2019.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS

Resolution No. _____

A Resolution Setting Forth the Policy of the Jefferson County Board of Legislators in
Regard to the Abatement of Real Property and Other Taxation for Alternative Energy
Projects Larger Than 25 Megawatts Rated Capacity.

By Legislator: _____

Whereas, It has become the policy of New York State and the Federal Government to encourage the development of alternative energy production projects, including wind, solar and bio mass generation, by means of tax credits to subsidize the cost of production of electricity by such technologies, and

Whereas, There are several alternative energy projects at various stages of development proposed for Jefferson County, and

Whereas, New York State Real Property Tax Law provides property tax exemptions for the owners of alternative energy production facilities, and

Whereas, New York State Law provides discretion to local municipalities with regard to real property taxation of such projects to treat them as fully taxable, fully exempt, or require the project owner to negotiate a partial exemption with the local municipalities, and

Whereas, Any negotiated agreement between a municipality and project owner may take the form of a Payment in Lieu of Taxes Agreement, (hereinafter "PILOT") between that municipality and owner directly or between the Owner, Industrial Development Agency (hereinafter "IDA") and all affected taxing jurisdictions, and

Whereas, Alternative energy projects, regardless of their capital investment, produce few permanent jobs for the local economy beyond their construction phase; result in little secondary expenditure in the local economy, and do not produce a multiplier effect in the regional economy, and

Whereas, Large alternative energy projects of 25 Megawatts (MW) or more have impacts that affect multiple jurisdictions within the County and these impacts do not follow established political boundaries, and

Whereas, For the foregoing reasons, a unified Countywide policy and procedure for seeking real property tax abatement, under which all alternative energy production facilities capable of producing 25 MW or more may proceed on equal and predictable basis is in the best interest of Jefferson County.

Now, Therefore, Be It Resolved, That it shall be the policy of the Jefferson County Board of Legislators that any PILOT agreement for alternative energy production projects with a rated

capacity of 25 Megawatts or greater require annual payments to the County in an amount equal to that which the County would have received in real property taxes in the absence of an exemption and otherwise in accordance with policy statement attached herewith, and be it further

Resolved that, The policy statement attached hereto be and hereby is adopted by the Jefferson County Board of Legislators as the policy of the County of Jefferson.

Seconded by Legislator: _____

State of New York)
County of Jefferson) ss.:

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

Clerk of the Board of Legislators

Jefferson County Policy Statement on Wind Farm Development

Background

The interest by developers in the creation of commercial wind turbine generation farms in Jefferson County has seen a resurgence.

Currently in place in NY is Real Property Tax Law §487 which provides a fifteen year exemption from taxation of the incremental increase in value of real property created by the construction of solar, wind, or farm waste energy systems. All taxing jurisdiction have the right to opt out of this law and thereby eliminate the exemption.

Jurisdictions that do not opt out of §487 have the ability to require the owner of the property improved with a solar or wind system to enter into a payment in lieu of tax agreement with the taxing jurisdiction.

As an additional avenue, a developer has the right to seek from a NYS industrial development agency such as the Jefferson County IDA (“JCIDA”), an inducement resolution which could include a real property tax exemption and require the execution of a payment in lieu of tax agreement (a “PILOT”).

County position on Real Property Tax Law Section 487

The County has analyzed its alternatives with regard to RPTL §487:

(a) to permit the statutory fifteen year exemption to remain in place and, in those situations where there is no alternative tax exemption route, compel developers of wind or solar generation facilities to negotiate and execute a Payment in Lieu of Tax Agreement (“PILOT”) with the County, or,

(b) opt out of Section 487, thereby terminating the exemption for all solar, wind and farm waste systems.

Since commercial wind and solar system developers could still apply to the Jefferson County Industrial Development Agency for inducement as a project of the Agency, regardless of the County's action on RPTL§ 487, it is appropriate to leave the exemption in place to assist in the development of facilities smaller in size than 25 M, for which projects the County would not demand the execution of a PILOT. It is unlikely that those who would construct a solar, wind or other alternative energy generation system outside the context of a supplying a specific business would qualify for inducement by JCIDA. Therefore, the County has determined that it will (a) not opt out of §487 but require the execution of a PILOT for any project in excess of 25MW which PILOT will require annual payments comparable to the real property taxes that would be payable to the County if the facility was not tax exempt and (b) inform the Jefferson County IDA of the county's position on the level of payments it is seeking under a JCIDA PILOT.

Tax Treatment of Wind Farms

As a source of alternative energy, the County is not necessarily opposed to development of commercial solar or wind farms, but believes, the impacts and burdens placed on the community by such projects outweigh the benefits received by the community and that there is no justification for any reduction in the real property tax burden. The County does not support the assumption that the economic benefits to the region justify a reduction in the real property tax burden based upon the argument that any tax realized from development is better than no increase in development or tax revenue.

The County cannot support these projects simply because they provide renewable energy generation and will create construction jobs. While there may be a significant number of construction jobs, there is no guaranty that those jobs will be filled by County residents. The construction employment may provide income to various local businesses, but that cash flow will abate as soon as construction is completed. There is no long term benefit for the community that justifies granting the sales tax relief and the long term real property tax abatements being sought by developers.

Wind or Solar Farm PILOT Agreements

The County believes that a PILOT for commercial solar and wind farms in excess of 25 MW should require an annual payment to the County in an amount equal to that which would have been received by the County in the absence of an exemption. In reaching this conclusion, the County has based its determination on a series of factors which include:

- a. The impact of the NYS tax cap legislation on the County with the value of the proposed development eliminated from the calculation of the growth factor because of the PILOT exemption.
- b. The lack of permanent payroll and/or permanent jobs created.
- c. The potential decrease in fair market value of properties within the impacted area and the viewing zone; and, in turn, the impact that those changes in fair market value will have on the tax levy and the tax rate for all impacted taxpayers.
- d. The lack of secondary jobs created by the project.
- e. Impacts associated with noise and visualization of a project which may be a basis for varying treatment of solar versus wind farms.

Request of the Jefferson County IDA

The County is calling upon the JCIDA to draft, adopt and thereafter follow a modification to its Uniform Tax Exemption Policy that:

- a. Provides for annual PILOT payments to the County in an amount equal to that which the County would have received in real property taxes in the absence of an exemption. This assumes that the IDA will establish a per MW PILOT payment schedule at a level sufficient to fulfill the requests of all of the impacted taxing jurisdictions taking into account the County's requirement and undertake the process to obtain the consent of the other impacted taxing jurisdictions should the County's request require a disbursement of the total PILOT payment which is not

proportionate to the relative tax rates of the impacted taxing jurisdictions.

- b. Includes an obligation to provide security for the decommissioning of the facilities constructed. The decommissioning obligation should be secured by a bond or letter of credit because most single purpose entities created to own wind farms have no assets other than those of a particular project.

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Authorizing the Execution of a Tri-County Energy Consortium Intermunicipal Agreement
and Electricity Purchasing Agreement

By Legislator: _____

Whereas, The Jefferson Lewis Hamilton Herkimer Oneida BOCES (“BOCES”) received a grant from the New York State Energy Research and Development Authority (“NYSERDA”) to study the feasibility of, and if feasible, to determine the best option for the installation of solar photo voltaic arrays on school and municipal property to reduce those entities electrical energy costs, and

Whereas, One of the primary goals of said study is to determine how to structure a solar energy program in such a way that participants in the program will be able to function as a group, as opposed to acting individually, thereby saving additional money by receiving volume discounts; and to determine how best to apply NYS Remote Netmetering Credits presently available to maximize energy savings, and

Whereas, The BOCES has undertaken the aforementioned study, by engaging various solar consultants, solar developers, engineers, legal counsel, energy suppliers, and other related professionals with experience in the solar and utility industries, as well as the State Education Department, to determine how regional municipal entities can best take advantage of their common desire to collectively reduce their respective electrical energy costs, and

Whereas, At a presentation held on May 10, 2016 before the Jefferson County General Services Committee to outline ways through an energy consortium to reduce electrical energy costs in the range of 4 cents per kilowatt hour or approximately a 40% reduction in present energy costs, and

Whereas, It was further explained that the proposed consortium would be an independent entity established via an intermunicipal agreement pursuant to Article 5-G of the NYS Municipal Law, managed and controlled by a Board of Directors consisting of a designated representative from each member of the consortium, and an Executive Board elected by the Board of Directors, rather than being operated by the BOCES, and

Whereas, Jefferson County is interested in the possibility of reducing its electrical energy costs and therefore desirous of joining the Consortium via the execution of necessary inter-municipal agreements.

Now, Therefore, Be It Resolved, That the Chairman of the Board of Legislators is hereby authorized and directed to execute the Tri-County Energy Consortium inter-municipal agreement and Electricity Purchasing Agreement on behalf of Jefferson County, whereby the County will become a member of the Tri-County Energy Consortium, subject to review of the County Administrator and approval of the County Attorney as to form and content, and be it further

Resolved, That this resolution shall take effect immediately.

Seconded by Legislator: _____

State of New York)
County of Jefferson) ss.:

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Authorizing the Approval of an Outline of Understanding With Copenhagen Wind Farm, LLC
and Affected Jefferson County Taxing Jurisdictions Regarding Property Tax and Other
Inducements in Regard to a Electrical Transmission "Feeder Line" in the
Towns of Champion and Rutland.

By Legislator: _____

Whereas, Copenhagen Wind Farm, LLC (hereinafter the "Company") is constructing a wind energy facility in Lewis County near the Village of Copenhagen and said facility will transmit its electrical production via a "feeder line" into Jefferson County to a substation in the Town of Rutland, and

Whereas, Company desires to have PILOT Agreement with the Towns of Champion, Rutland and the County of Jefferson pursuant to NYS Real Property Tax Law § 487 for the improvement know as the "feeder line" upon certain terms set forth in an outline of understanding, and

Whereas, Company further desires to avail itself of certain inducements in connection with the construction of the "feeder line" available through the Lewis County Industrial Development Agency such as sales and mortgage recording tax exemptions, however pursuant to the outline of understanding the Jefferson County taxing jurisdictions will be indemnified an made whole for such lost revenue by Company.

Now, Therefore, Be It Resolved, That the Board of Legislators hereby authorizes and directs the Chairman of the Board to execute the Outline of Understanding subject to the review and approval of the County Attorney as to form and content.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

Clerk of the Board of Legislators

**COPENHAGEN WIND FARM, LLC PROJECT
OUTLINE OF UNDERSTANDING FOR JEFFERSON COUNTY IMPROVEMENTS**

1. STAKEHOLDERS:

Copenhagen Wind Project, LLC (“Company”)
Town of Champion (“Champion”)
Town of Rutland (“Rutland”)
Copenhagen Central School District (“Copenhagen CSD”)
Jefferson County (“County”)

2. PROJECT IMPROVEMENTS IN THE COUNTY:

- Construction of a feeder line (“Feeder Line”) in Champion and Rutland completing the project’s manufacture of electricity by bringing it to the point of interconnection in Rutland.
- Construction of a substation (“Substation”) in Rutland for interconnection, to be transferred to National Grid to become part of its transmission and distribution system upon construction completion.

3. GENERAL CONDITIONS FOR UNDERSTANDING:

- The Project is in the process of pursuing permitting and in communicating general acceptance of this understanding the stakeholders are not in any way committing their respective entities with respect to a permitting outcome or (in the case of the Company) to building the Project.
- The concepts expressed in this outline of understanding will require implementation through more definitive agreement(s) to be prepared in the future, and the tax jurisdictions will not accept this outline of an understanding to substitute for a definitive agreement based upon the understanding and subject to their respective boards’ authorization to execute. It is anticipated that such agreement(s) would be executed following permitting completion and before the start of any Project construction.

4. APPROACH TO REAL PROPERTY TAX TREATMENT OF PROJECT IMPROVEMENTS:

- Substation to be owned by National Grid following construction completion, and subject to ordinary assessment and taxation. The anticipated cost of the Substation is \$4 million.
- Feeder Line to be owned by the Company and to receive an assessment from Champion and Rutland at a value which is 70% of the construction cost (which the Company will report to Champion and Rutland at completion of construction). The Company will also file, and Champion and Rutland will accept, an application for Real Property Tax Law Section 487 exemption on those assessments, for the portion of the Feeder line located within each town. The tax jurisdictions and the Company would enter into a Real Property Tax Law Section 487 payment in-lieu of tax agreement concerning the Feeder Line, which in the case of Champion, Rutland and the County would put in place a Company

payment obligation equal to 'full tax' for all fifteen years based upon such assessments. The anticipated construction cost for the Feeder Line is \$5 million, with \$1.66 million of that in Champion and \$3.33 million in Rutland. Anticipated construction costs could increase or decrease by the time construction is completed. With respect to the Copenhagen CSD's participation in such agreement, it would waive entitlement to payments in lieu of tax from the Company for the 15-year term of the exemption. Thereafter, the Feeder Line will be subject to assessment and taxation for all four tax jurisdictions. Notwithstanding application of depreciation, the Company will covenant not to challenge the assessments set in Champion and Rutland during the Real Property Tax Law Section 487 exemption period, so long as they are maintained during that period at 70% of the original construction cost.

- Based upon anticipated costs, revenue to Champion, Rutland, the County and the Copenhagen CSD, associated with the Feeder Line and Substation and consistent with this understanding, would be as set forth in Attachment A, modeled over a 20-year period and subject to possible Champion or Rutland revaluation following expiration of the exemption period. The Company will have the right to challenge the assessment if increased during years following the exemption period.

5. APPROACH TO SALES TAX EXEMPTION FOR CONSTRUCTION-RELATED EXPENDITURES AND MORTGAGE RECORDING TAX EXEMPTION:

- The Company will apply to the Lewis County Industrial Development Agency ("LCIDA") for property tax abatement, sales tax exemption, and mortgage recording tax exemption (for project improvements within Lewis County and the County). In order for the LCIDA to extend the sales tax and mortgage recording tax exemption benefits to the Feeder Line and Substation in the County, Section 854 of the General Municipal Law requires that the governing bodies of Champion, Rutland, and the County consent to such activity by the LCIDA. Accordingly, by this understanding Champion, Rutland, and the County consent to the exemptions to be extended by the LCIDA. As an implementation alternative to the Real Property Tax Law Section 487 PILOT agreement outlined in Section 4, if the parties so elect, they could use the LCIDA involvement to also capture their understanding regarding property taxes on the Feeder Line in an IDA PILOT agreement. The Company will commit to hold Champion, Rutland, and the County harmless with respect to their respective 'lost opportunity' for construction-related sales tax revenue and mortgage recording tax exemption related to Jefferson County improvements, and they will each be paid a lump sum indemnification payment (accompanied by calculation support) upon completion of construction and calculation of the unpaid sales tax due to each of the three jurisdictions. Promptly following the recording of any mortgage secured by the improvements in Jefferson County, the Company will make a lump sum indemnification payment (accompanied by calculation support) for the unpaid mortgage recording tax due to any of the three jurisdictions.

APPROVED:

COPENHAGEN CENTRAL SCHOOL DISTRICT

By:
Its: School Board President

TOWN OF CHAMPION

By:
Its: Supervisor

TOWN OF RUTLAND

By:
Its: Supervisor

COUNTY OF JEFFERSON

By:
Its: County Administrator

**Copenhagen Wind Farm - Feeder Line and Substation
Anticipated Revenue to Tax Jurisdictions**

Construction / COD Year	Roll Year	Feeder Line				Substation			Feeder Line and Substation			
		Anticipated Revenue for Champion	Anticipated Revenue for Rutland	Anticipated Revenue for Jefferson County	Anticipated Revenue for Copenhagen CSD	Anticipated Revenue for Rutland	Anticipated Revenue for Jefferson County	Anticipated Revenue for Copenhagen CSD	Anticipated Revenue for Champion	Anticipated Revenue for Rutland	Anticipated Revenue for Jefferson County	Anticipated Revenue for Copenhagen CSD
2016	2017	3,572	5,902	24,909	0	10,118	28,482	36,780	3,572	16,021	53,391	36,780
2017	2018	3,644	6,020	25,407	0	10,321	29,052	37,516	3,644	16,341	54,459	37,516
2018	2019	3,717	6,141	25,915	0	10,527	29,633	38,266	3,717	16,668	55,548	38,266
2019	2020	3,791	6,264	26,433	0	10,738	30,225	39,031	3,791	17,001	56,659	39,031
2020	2021	3,867	6,389	26,962	0	10,952	30,830	39,812	3,867	17,341	57,792	39,812
2021	2022	3,944	6,517	27,501	0	11,172	31,447	40,608	3,944	17,688	58,948	40,608
2022	2023	4,023	6,647	28,051	0	11,395	32,075	41,420	4,023	18,042	60,127	41,420
2023	2024	4,104	6,780	28,612	0	11,623	32,717	42,249	4,104	18,403	61,329	42,249
2024	2025	4,186	6,916	29,185	0	11,855	33,371	43,094	4,186	18,771	62,556	43,094
2025	2026	4,269	7,054	29,768	0	12,092	34,039	43,956	4,269	19,146	63,807	43,956
2026	2027	4,355	7,195	30,364	0	12,334	34,720	44,835	4,355	19,529	65,083	44,835
2027	2028	4,442	7,339	30,971	0	12,581	35,414	45,732	4,442	19,920	66,385	45,732
2028	2029	4,531	7,486	31,590	0	12,833	36,122	46,646	4,531	20,318	67,712	46,646
2029	2030	4,621	7,635	32,222	0	13,089	36,845	47,579	4,621	20,725	69,067	47,579
2030	2031	4,714	7,788	32,867	0	13,351	37,582	48,531	4,714	21,139	70,448	48,531
2031	2032	4,808	7,944	33,524	43,314	13,618	38,333	49,501	4,808	21,562	71,857	92,815
2032	2033	4,904	8,103	34,194	44,180	13,890	39,100	50,491	4,904	21,993	73,294	94,671
2033	2034	5,002	8,265	34,878	45,063	14,168	39,882	51,501	5,002	22,433	74,760	96,565
2034	2035	5,102	8,430	35,576	45,965	14,452	40,679	52,531	5,102	22,882	76,255	98,496
2035	2036	5,204	8,599	36,287	46,884	14,741	41,493	53,582	5,204	23,339	77,780	100,466
		90,000	140,000	610,000	230,000	250,000	690,000	890,000	90,000	390,000	1,300,000	1,120,000

Notes:

- Anticipated revenue for Feeder Line based on projected full tax (using 2015-2016 school district and 2016 town and county tax rates, inflated over time at 2% per year) based on a taxable value of 70% of anticipated project costs, with 15-year waiver for Copenhagen CSD .
- Anticipated revenue for Substation based on projected full tax (using 2015-2016 school district and 2016 town and county tax rates, inflated over time at 2% per year) based on a taxable value of anticipated project costs.
- Construction/COD Year is assumed. If delayed beyond 2016, anticipated new tax revenue would be shifted to the tax jurisdictions' fiscal year tied to the first roll year which would recognize the constructed Project.
- Roll Years are tied to the associated tax jurisdiction fiscal years. For example, the 2017 roll year is tied to the 2017-2018 school district and 2018 town and county fiscal years.
- Anticipated tax revenue for Fire District purposes would be in addition to the above amounts.



LEWIS COUNTY BOARD OF LEGISLATORS

7660 North State Street
Lowville, New York 13367
Telephone: (315) 377-2000
Fax: (315) 376-2000

Michael A. Tabolt

Chairman of the Board

Miketabolt@lewiscounty.ny.gov

Lawrence Dolhof

Vice Chairman of the Board

Larrydolhof@lewiscounty.ny.gov

Teresa K. Clark

Clerk of the Board

Terryclark@lewiscounty.ny.gov

June 20, 2016

Mr. Scott Gray
Chairman of the Board of Legislators
Jefferson County, New York

Re: OWN Energy Wind PILOT

Dear Chairman Gray,

As you are aware, Lewis County and the Lewis County IDA have been working with OWN Energy to finalize a wind project in the town of Denmark. The transmission lines for this project will be located in Jefferson County. OWN Energy has requested the Lewis County IDA be the administering entity for the PILOT and sales and mortgage tax exemptions for all Jefferson and Lewis County taxing jurisdictions. It is our understanding OWN Energy has presented this structure to the County and to the towns of Rutland and Champion and the two towns have approved this arrangement. OWN Energy has also informed us that the Jefferson County taxing jurisdictions will be made whole and not have any actual reduction in taxes.

We are looking forward to assisting OWN Energy to move this project into construction. I would request that the Jefferson County Board of Legislators authorize the necessary approvals to allow the Lewis County IDA to be the lead entity for the tax exemption agreements. Thank you for consideration. If you have any questions please do not hesitate to contact me or Eric Virkler (315) 376-5425.

Sincerely,

A handwritten signature in cursive script that reads "Michael A. Tabolt".

Michael A. Tabolt

Chairman of the Lewis County Board of Legislators
7660 North State Street
Lowville, NY 13367
(315) 376-5355

cc: R. Hagemann, County Manager Jefferson County
E. Virkler, Executive Director Lewis County IDA

JEFFERSON COUNTY BOARD OF LEGISLATORS

Resolution No. _____

Authorizing an Agreement with the New York State Environmental Protection and Spill Compensation Fund Regarding Tax Map Parcel No.. 55.71-1-44 in the Town of LeRay.

By Legislator: _____

Whereas, Tax Map Parcel No. 55.71 -1-44 in the Town of LeRay is a former gasoline station with underground petroleum storage tanks that were recently taken out by the NYS Department of Environmental Conservation, and

Whereas, There is a significant lien against the property as a result of the environmental cleanup costs incurred by NYS DEC, and

Whereas, In addition the property is significantly delinquent in the payment of real property taxes and Jefferson County has commenced tax foreclosure proceedings to enforce the tax lien, and

Whereas, The County has negotiated with the NYS Environmental Protection and Spill Compensation Fund (hereinafter "Spill Fund") to obtain a release for itself and any future owner of the property holding said parties harmless from the cost of cleanup for the existing spill on the site, and

Whereas, The terms of the agreement with the Spill Fund require the County to make a one time payment of \$5,000.00 to the Spill Fund and pay to the Spill Fund upon sale of the premises 20% of the sale proceeds.

Now, Therefore, Be It Resolved, That the Board of Legislators hereby authorizes and directs the Chairman of the Board to execute an agreement with the Spill Fund as outlined above, subject to the review and approval of the County Attorney as to form and content.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Amending 2016 County Budget Relative to Buildings and Grounds Department

By Legislator: _____

Whereas, Insurance premiums for the Public Safety Building were inadvertently budget in the wrong account, and

Whereas, The 2016 County Budget needs to be amended to transfer the funds into the proper account.

Now, Therefore, Be It Resolved, That the 2016 County Budget is hereby amended as follows:

Increase:

01162100 04219	Insurance	\$13,000
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Decrease:

01162000 04219	Insurance	\$13,000
----------------	-----------	----------

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

Clerk of the Board of Legislators

STATEMENT OF COUNTY CLERK FEES RECEIVED

Gizelle J. Meeks, County Clerk of Jefferson County, New York, do hereby report the receipts of the Jefferson County Clerk's Office for the Month of **MAY 1, 2016 THROUGH MAY 31, 2016** as follows:

MOTOR VEHICLE FEES

CC06-MV Ret	\$ 55,020.23
CC05-Sales Tax Ret	\$ 812.75
CC05-FS-6 Fees	\$ 692.00
Total	\$ 56,524.98

COURT RECORD FEES

CC08-Index Number Fees	\$ 3,075.00
CC50-County Court Fines	\$ -
CC08-Miscellaneous	\$0.00
Total	\$ 3,075.00

AND RECORDS FEES

CC07-Recording Fees	\$ 43,612.00
CC07-Filing Fees	\$ 2,700.00
CC07-Passport Fees	\$ 1,000.00
CC07-Passport Photo Fees	\$ 470.00
CC07-RETT	\$ 277.00
CC07-RP5217 ret	\$ 2,070.00
CC07-Notary ret	\$ 325.00
CC07-NY Ed ret/Rec Mgt	\$ 1,009.00
CC07-UCCs	\$ 760.00
CC07-Misc	\$ 351.00
CC07-Cover Page Fees	\$ 4,280.00
CC07-Overages	\$ 166.89
CC07 - Copy Fees	\$ 6,620.51
CC07-Interest	\$ 1.91

MORTGAGE TAX FEES

CC07-Interest	\$ 0.15
CC07-Expense	\$ 13,370.00
Total	\$ 13,370.15

FEES COLLECTED FOR OTHER

DEPARTMENTS

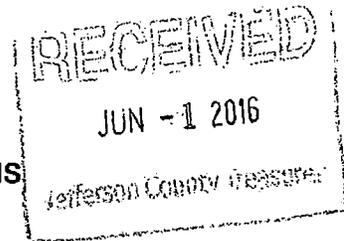
TR50-Stop DWI	\$ 1,685.00
TT61-Deposit/Court	\$ -
Total	\$ 1,685.00

Total **\$ 63,643.31**

TOTAL BY ACCOUNTS

CC05	\$ 1,504.75
CC06	\$ 55,020.23
CC07	\$ 77,013.46
CC08	\$ 3,075.00
CC50	\$ -
TR50	\$ 1,685.00
TT61	\$0.00
TOTAL	\$ 138,298.44

\$ (4,174.30) CREDIT CARD TRANSACTIONS



RECEIVED FROM GIZELLE J. MEEKS, JEFFERSON COUNTY CLERK THE SUM OF
BEING JEFFERSON COUNTY FEES FOR THE MONTH OF MAY 2016

\$ 134,124.14

6/1/16
DATE

Deena L Kimball
JEFFERSON COUNTY TREASURER/DEPUTY

2017 COUNTY BUDGET DEVELOPMENT PROCESS

<u>Date</u>	<u>Activity</u>
June 30 (Thur.)	Department Budget Request Packages Issued to Department Heads
June 30 (Thur.)	Authorized Agency Budget Request Packages Issued to Agencies
August 19 (Fri.)	Authorized Agency Budget Requests Submitted to County Administrator's Office
August 19 (Fri.)	Departmental Budget Requests Submitted to County Administrator's Office
November 1 (Tue.)	Distribution of Proposed 2015 Budget to Board of Legislators
November 1 (Tue.)*	Proposed County Budget Work Session (Concentration: To Be Announced)
November 2 (Wed.)*	Proposed County Budget Work Session (Concentration: To Be Announced)
November 3 (Thur.)*	Proposed County Budget Work Session (Concentration: Outstanding Issues)
November 9 (Wed.)	Final Recommendation of Proposed County Budget by Finance and Rules Committee
November 11 (Fri.)	Finance and Rules Committee Budget for the County Published and Released
November 15 (Tue.)	Public Hearing on Proposed County Budget
November 15 (Tue.)	Approval of 2015 County Budget by Board of Legislators
December 13 (Tue.)	Approval of 2015 Tax Levy

*Dates for budget review by Jurisdictional Committees are tentative.