

**Ways &  
Means Committee  
Special Meeting Minutes**

**DATE & TIME:** September 24, 2020 – 5:00  
**LOCATION:** Powered by Zoom Meeting by dialing 1-646-558-8656, Meeting ID 959 0896 3845  
**PRESIDING OFFICER:** Lynn Archer, Chairwoman  
**LEGISLATIVE STAFF:** Natalie Kelder  
**PRESENT:** Legislators Kenneth J. Ronk, Jr., Tracey Bartels, John Gavaris, Heidi Haynes; Mary Beth Maio, and Eve Walter  
**ABSENT:** None  
**QUORUM PRESENT:** Yes  
**OTHER ATTENDEES:** Comptroller Gallagher

- **Chairwoman Archer called the meeting to order at 5:01 PM**

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**Resolution No. 240** – Requesting The New York State Legislature Introduce, And The Governor Sign, An Amendment To Article 31 Of The New York State Tax Law To Permit The County Of Ulster To Adopt A Local Law To Impose, Collect And Retain A Tax On Real Estate Transfers

**Resolution Summary:** This Resolution requests the New York State Legislature and Governor pass legislation amending Article 31 of the New York State Tax Law, adding subdivision “H”, permitting the County of Ulster to adopt and amend a local law imposing in the County of Ulster a tax on each conveyance of real property or interest therein when the consideration exceeds five hundred dollars, at the rate of one dollar for each five hundred dollars or fractional part thereof.

**Discussion:** Chairwoman Archer expressed that she would like to create a working group to discuss the various exemptions that have been discussed. Chairwoman Archer added that there are many unknowns regarding 2021, including Federal Aid, State cuts, and the County Executive Recommended 2021 Budget.

**Chairwoman Archer withdrew Resolution No. 240.**

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**New Business:** None

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**Old Business:** None

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Chairwoman Archer asked the members if there was any other business, and hearing none;

**Adjournment**

**Motion Made By:** Legislator Maio  
**Motion Seconded By:** Legislator Walter  
**No. of Votes in Favor:** 7  
**No. of Votes Against:** 0

**Time:** 5:08 PM

**Respectfully submitted:** Natalie Kelder  
**Minutes Approved:** October 20, 2020

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**Chairwoman Archer:** Special meeting of the Ways and Means Committee to discuss Resolution 240. And this is a request for home rule change to amend Article 31 of the New York State Tax Law, which would permit Ulster County to adopt a local law to impose, collect and retain a tax on real, real estate transfers.

Natalie, could you go ahead and, and call the roll, please?

**Natalie Kelder:** Yes, Archer.

**Chairwoman Archer:** Here.

**Natalie Kelder:** Ronk.

Bartels.

**Legislator Bartels:** Here.

**Natalie Kelder:** Gavaris.

**Legislator Gavaris:** Present.

**Natalie Kelder:** Haynes.

**Legislator Haynes:** Here.

**Natalie Kelder:** Maio.

**Legislator Maio:** Here.

**Natalie Kelder:** And Walter.

**Legislator Walter:** Here.

**Chairwoman Archer:** So, I'm going to start off, I've had extensive conversations with Chair Donaldson who's sponsoring this, along with myself. And at this juncture where, we've made the decision that we're going to withdraw the resolution. And, you know, as previously discussed, we were really considering this as being early stages of conversation. And while this was a home rule request, just to amend those New York State law, that we felt that to give everybody a better understanding of what the full implication is, that we needed to sort out the details before we go there.

And I think that it would make everybody a lot more comfortable understanding what the options are. What the increased revenues could potentially be. And, and we'd have a better sense of where we're sitting from a budgetary perspective. That, you know, at this juncture, we still have a lot of unknowns. We still have no Federal relief in, in sight. We're still not sure what the State tax cuts are going to be. And we're, in the next week or two, we'll have a better look into 2021.

That, you know, at this juncture, putting something through without having all those variables and, and ensuring everybody understands what we're voting for. We thought that it would be a good time to take a pause. Step back from this resolution. And actually, convene a working group. I've, Chair Donaldson and I had conversations, we reached out to the Comptroller's Office, the Commissioner of Finance, our own financial team, and the County Clerk, saying why don't we kind of convene a working group sit down kind of talk through all the implications.

There were a lot of good ideas over our discussions over the last several months along the lines of exemptions. Should we consider exemptions? For example, we talked about properties under \$200K. And or Enhanced STAR, sellers being exempt. Understanding, you know, how people look at, at the real estate is part of their pension portfolio. So, we, we recognize that there's a lot of moving parts. And we still don't have, [ringing sound] sorry about that, we still don't have a

good sense of where the county is, from a pandemic perspective and the implications to our financial perspective.

So, you know, with all of that, I wanted to put that out to you. Let you know where we're going. And ask if there are any other things that you were considering, over the, since our last meeting that we should be looking at as we convene this group. And if there's an interest of participating, also, let me know.

Any comments? Legislator Walter.

**Legislator Walter:** Yeah, I can't say I've fully formulated it, but you know, since we have this whole opportunity, I think, just as a part of the conversation might be included, whether the sustainability of the house, or the conversion of a more sustainable house should be considered in this. That perhaps if the person is converting to solar, or whatever, that kind of exemption, not just income exemption.

And also, just as a part of the conversation, an exploration of where the revenues might go to. Are we just adding it to the general fund? Or is there some thought that these revenues would, or a portion of the revenue should go in some direction. So, I just feel like those two things could be added to the conversation.

**Chairwoman Archer:** Very good. Anyone else, comments? Comptroller Gallagher

**Comptroller Gallagher:** You and I talked earlier about this today. And I think that it would be nice to be able to come back to the committee with sort of a bunch of alternatives. Like if we made this exception, it might reduce revenues by this much. If we made this exception might reduce revenues by that much. And in the last meeting, we really just talked about the Enhanced STAR exception. And we did put together some estimates of that. But I think it would be good to have kind of a fuller picture on the table and to allow Legislators to weigh in on what those potential exceptions should be beyond Enhanced STAR. And maybe even, you know, a few different thresholds on the sale price, so, that people can get a real picture of all of those things together.

**Chairwoman Archer:** Yeah, I, I mean, one of the, in conversation with the Commissioner of Finance, he, he reminded us that, you know, at this time, particularly, we've seen rises, and expenditures and expenses. But a flattening out of, of the revenue side. And particularly this year, we're going to see a decrease in

that. So, with limited opportunities, other than property taxes and the like to increase, there was a feeling that we really need to take a closer look at all the variables and scenarios before we move forward and make a, a decision on this.

**Comptroller Gallagher:** I also think that it's something that we don't want to let go too far into 2021. Because if we do want a Home Rule acceptance, and we want to be able to use this in the '22 budget, we're going to have to take action earlier in 2021.

**Legislator Archer:** I agree. Any other comments?

**Chairwoman Archer:** Okay, seeing no other comments. I'll take a motion to adjourn.

**Legislator Walter:** I'll move it.

**Chairwoman Archer:** Second, okay moved by Legislator Maio. Seconded by Legislator Walter.

All in favor?

**Group:** Aye.

**Chairwoman Archer:** Opposed? So moved.

Thank you, everyone. I appreciate your time and any feedback or comments, please don't hesitate. Thank you.