

SPECIAL MEETING, GREAT VALLEY TOWN BOARD, JANUARY 22, 2018

The Great Valley Town Board held a special meeting on January 22, 2018 at 7:00 pm at the Great Valley Town Hall with the following members present:

PRESENT	Supervisor	Dan Brown
	Councilman	Gerry Musall
	Councilwoman	Lori Finch
	Councilwoman	Becky Kruszynski
	Councilwoman	Sandra Goode
	Code Officer	Rich Rinko
	Supervisor's Clerk	Hildagarde Krause
	Attorney	Peter Sorgi

ABSENT Highway Supt. Jack Harrington, Code Officer

OTHERS: Co. Legislator Sue Labuhn, Co. Legislator Dave Koch, Jennifer Cramer, Deborah Moore, Bev and Joe Cutre, Karen Fitzpatrick, Bruce Houghton, Dan Smith, Kendall Miller, Chris Mendell, Bert Schweigert, Walter Clopp, Alexis Wright, Fred Schultz, Bob Williams, Skip Curtis, Robert Crowley, Joe Brennan, Bart Szfricki, Ed Lamberson, Debra Mina, Andrew Steffan, Barry and Valerie Ashton, Werner and Barbara Gerbes, Eric Kilbourn, Mary Jo Start, Rick Miller

Supervisor Brown called the meeting to order and led the Pledge of Allegiance at 7:00 pm.

Supervisor Brown gave an overview of the current tax situation by stating that for over ten years the town has used a portion of the sales tax revenue to reduce to County tax rate. Only three towns in the County continue to use their sales tax revenue in this way. Included in the discussion in the timeline of events as described below:

3-14-17 Town accountants advised the Town Board to take action to have the annual Sales Tax allotment in the form of a check, instead of an off-set to the County taxes.

4-10-17 Supervisor Brown stated any change in appropriation of Sales Tax money must be handled by resolution by September 1. Matter was tabled until next regular meeting.

5-8-17 RESOLUTION 10-2017 County Sales Tax Payments

WHEREAS the Town of Great Valley wishes to receive direct quarterly payments of its allocation of sales taxes from the County of Cattaraugus,

NOW ON MOTION of Supervisor Brown, seconded by Councilman Musall, it is hereby RESOLVED by the Town Board of the Town of Great Valley that the Town of Great Valley does, by this resolution notify the County of Cattaraugus of its election effective for 2018 and thereafter to receive the sales tax allocation in direct payments to the Town of Great Valley in quarterly increments each year.

On Roll Call vote:	Supervisor Brown	YES
	Councilman Musall	YES
	Councilwoman Finch	YES
	Councilwoman Rockwell	YES

Adopted this 8th day of May 2017.

Supervisor stated that work on the Town Budget began in August. The Board very conservatively estimated the Sales Tax allotment for the coming year. When the County was notified of this resolution, the County tax rate increased to reflect the loss of that revenue. In the future, as the Town transitions in the way Sales Tax is credited to the Town, adjustments will compensate the increase, and will result in a reduction of the Town tax bill.

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Town Attorney Peter Sorgi stated that after researching the current situation, he believes he has found a Town Law that would allow for the Town to issue refunds without waiting for approval from the State. He cited the following:

SECTION 112. SUPPLEMENTAL APPROPRIATIONS; UNAPPROPRIATED UNRESERVED FUND BALANCES

1. The town board, during a fiscal year, by resolution, may make additional appropriations or increase existing appropriations and shall provide for the financing thereof. Moneys therefor may be provided from the unexpended balance of an appropriation, from the appropriation for contingencies, from unappropriated unreserved fund balance or unanticipated revenues within a fund or by borrowing pursuant to the local finance law. For the purposes of this subdivision, unappropriated unreserved fund balance or unanticipated revenues shall be utilized only to the extent that the total of all revenues and appropriated fund balance as estimated in the budget.
2. If at any time during a fiscal year a town receives moneys from any source, except from loans, which are not otherwise committed or appropriated, the town board may direct the supervisor to pay the same or any part thereof to the treasurer of the county to be applied in reduction of the amount to be levied for state and county purposes, and the supervisor shall pay such moneys to the county treasurer prior to the levy.
3. Notwithstanding the provisions of subdivision one of this section, grants in aid from the state and federal governments, gifts which are required to be expended for particular objects or purposes, and insurance proceeds for the loss, theft, damage or destruction of real or personal property, when proposed to be used or applied to repair or replace such property, may be appropriated by resolution of the town board at any time for such objects and purposes.

The Town Board requested that Attorney Sorgi continue to check on the legality of this option. Discussion was concluded.

Respectfully Submitted,

_____, Toni Evans, Town Clerk