

January 2, 2019

008

Motion Made By Mr. Knapp

RESOLUTION NO. \_\_\_\_\_

AMENDING RESOLUTION NO. 372-1967, AS MOST RECENTLY AMENDED BY RESOLUTION NO. 83-2010, REGARDING THE IMPOSITION AND DISPOSITION OF SALES AND COMPENSATING USE TAX PURSUANT TO ARTICLES 28 AND 29 OF THE TAX LAW OF THE STATE OF NEW YORK

WHEREAS, continuing the schedule of disposition of sales and compensating use taxes in effect by the adoption of Resolution No. 83-2010, which amended Resolution No. 372-1967; and

WHEREAS, the Onondaga County Board of Supervisors, by Resolution No. 372-1967, imposed a tax on sales and use of tax pursuant to Articles 28 and 29 of the New York State Tax Law; and

WHEREAS, said resolution was amended by action of the County Board of Supervisors by Resolution No. 494 adopted on December 4, 1967; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 329 adopted on October 11, 1968; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 375 adopted November 4, 1968; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 509 adopted December 6, 1971; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 510 adopted December 6, 1971; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 64 adopted February 13, 1973; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 217 adopted May 1, 1978; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 301 adopted June 25, 1981; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 228 adopted June 7, 1982; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 230 adopted June 7, 1982; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 227 adopted June 19, 1990; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 201 adopted June 14, 2000; and

WHEREAS, Resolution No. 372-1967 was most recently amended by Resolution No. 83-2010; and

WHEREAS, Onondaga County and the City of Syracuse made a contract numbered 17110 ("Agreement") governing the allocation of sales and compensating use taxes, executed May 5, 2010 and May 19, 2010, respectively, which Agreement was approved by the Comptroller of the State of New York in accordance with Section 1262 of the Tax Law of the State of New York; and

WHEREAS, Resolution No. 83-2010 is being amended to authorize amendment of the Agreement and to otherwise extend the date for an additional ten year period through December 31, 2030, subject to the adoption of authorizing legislation by the Syracuse Common Council and approval by the Comptroller of the State of New York in accordance with Section 1262 of the Tax Law of the State of New York; now, therefore be it

RESOLVED, (a), to extend the date for an additional ten-year period through December 31, 2030, Resolution No. 83-2010 hereby is amended in the First Resolved Clause of said Resolution regarding disposition of the net collections from the taxes so imposed in such Resolution, by adding the following:

For the period from January 1, 2021 to December 31, 2030:

- (1) 99.34% of such monies is hereby set aside for County purposes and shall be available for any County purpose.
- (2) 0% of such monies is hereby set aside and shall be allocated quarterly to the City of Syracuse.
- (3) 0% of such monies is hereby set aside and shall be allocated to the area in the County outside the City.
- (4) 0.66% of such monies is hereby set aside and shall be distributed quarterly to all school districts in the County of Onondaga in accordance with the total average daily attendance for the last preceding school year of pupils residing in each such district without regard to the location of the school attended provided, however, that in the case of school districts which are partially within and partially without the County such school district shall receive a distribution in accordance with the total daily attendance of the pupils in such school district who reside in the County of Onondaga and, in any such case, the amount raised by school taxes by the district from the portion of such district within the County of Onondaga shall be reduced by the amount as distributed. It is the desire of the Onondaga County Legislature that the amount to be raised by school taxes by the school districts shall at the discretion of the school district whenever feasible be reduced by the amount so distributed to each such school district pursuant to this section except as heretofore stated.

and, be it further

RESOLVED, (b), that Resolution No. 83-2010 hereby is amended in the Second Resolved Clause of said Resolution to extend the period for an additional ten years by striking "last day of December 2020" and substituting "last day of December, 2030"; and, be it further

RESOLVED, (c), that Resolution No. 83-2010 hereby is amended in the Second Resolved Clause of said Resolution to allow the City time to contract with the County by striking "May 24, 2010" and substituting "January 31, 2019"; and, be it further

RESOLVED, (d), that Resolution No. 83-2010 hereby is amended in the Third Resolved Clause of said Resolution to extend the period for an additional ten years by striking "December 31, 2020" and substituting "December 31, 2030"; and, be it further

RESOLVED, (e), that with respect to the Additional Rate described in the Second and Third Resolved Clauses of Resolution No. 83-2010, said Resolution No. 83-2010 hereby is amended in the Third Resolved Clause to extend the period for an additional ten years by adding at the end of said clause the following:

|                   | <u>County</u> | <u>City</u> | <u>Towns</u> | <u>Schools</u> |
|-------------------|---------------|-------------|--------------|----------------|
| 1/1/21 – 12/31/30 | 1.58%         | 97.79%      | 0%           | 0.63%          |

and, be it further

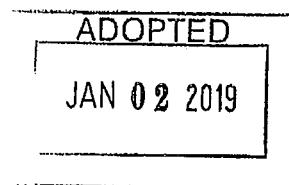
RESOLVED, (f), that Resolution No. 83-2010 hereby is amended in the Fourth Resolved Clause of said Resolution to extend the period for an additional ten years by striking "December 31, 2020" and substituting "December 31, 2030"; and, be it further

RESOLVED, (g), that Resolution No. 83-2010 hereby is amended in the Seventh Resolved Clause of said Resolution regarding the time for the City to execute the contract by striking "May 24, 2010" and substituting "January 31, 2019"; and, be it further

RESOLVED, (h), that the allocation and distribution of funds provided for herein shall take effect upon approval by the New York State Comptroller pursuant to New York State Tax Law; and, be it further

RESOLVED, (i), that pursuant to New York State Tax Law Section 1262(e), notice hereby is afforded to the City of Syracuse and to all towns, villages and school districts in Onondaga County that the net collections set aside for allocation and distribution to such city, towns, villages and school districts by this resolution terminate and are eliminated effective December 31, 2030, after which time no net collections will be allocated and provided to the City, towns, villages or school districts and all such net collections shall be retained by the County; and, be it further

RESOLVED, that in all other respects Resolution No. 83-2010 remains in full force and effect.



I HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF LEGISLATION DULY ADOPTED BY THE COUNTY LEGISLATURE OF ONONDAGA COUNTY ON THE

2nd DAY OF January, 20 19.

*Deborah A. Matus*

CLERK, COUNTY LEGISLATURE  
ONONDAGA COUNTY, NEW YORK

18 DEC 14 AM 11:46  
LEISLATURE  
ONONDAGA COUNTY  
NEW YORK

| LEGISLATOR      | AYES: | NOES: | ABSENT: |                              |
|-----------------|-------|-------|---------|------------------------------|
| 1. MAY          | ✓     |       |         | Mr. Holmquist                |
| 17. ERVIN       | ✓     |       |         | assumed the                  |
| 13. BUSH        |       | ✓     |         | Chair so that                |
| 14. JORDAN      | ✓     |       |         | Chairman Knapp               |
| 15. BOTTRILL    | ✓     |       |         | could debate.                |
| 16. WILLIAMS    | ✓     |       |         | Following debate,            |
| 2. ROWLEY       | ✓     |       |         | Chair Knapp                  |
| 3. BURTIS       | ✓     |       |         | re-assumed the               |
| 4. TASSONE      | ✓     |       |         | Chair                        |
| 5. CODY         | ✓     |       |         |                              |
| 6. ABBOTT-KENAN |       |       |         | excused                      |
| 7. BUCKEL       | ✓     |       |         |                              |
| 8. RYAN         | ✓     |       |         |                              |
| 9. CHASE        | ✓     |       |         |                              |
| 10. HOLMQUIST   | ✓     |       |         |                              |
| 11. McBRIDE     | ✓     |       |         |                              |
| 12. KNAPP       | ✓     |       |         |                              |
| <b>TOTAL</b>    | 15    | 1     |         | Excused:<br>1 (Abbott-Kenan) |