

Inter-County Association of Western New York

Representing the Counties of Allegany, Cattaraugus, Cayuga, Chautauqua, Chemung, Erie, Genesee, Livingston, Monroe, Niagara, Ontario, Orleans, Schuyler, Seneca, Steuben, Tompkins, Wayne, Wyoming, and Yates.

RESOLUTION NO. 2020-3-IC

RESOLUTION CALLING ON THE GOVERNOR AND STATE LEGISLATIVE LEADERS TO PROVIDE COUNTIES WITH PERMANENT LOCAL AUTHORITY OVER THEIR EXISTING SALES TAX RATES

Offered by: the Inter-County Association of Western New York

WHEREAS, many counties in New York State continues to face significant challenges in balancing its budgets while also meeting the goals of the property tax cap; and

WHEREAS, the primary revenue sources for counties are its real property tax and local sales tax; and

WHEREAS, it is critically important for counties to have confidence and stability in its revenue projections in order to efficiently and prudently develop its annual operating budgets, as well as to develop and implement long-term capital and infrastructure plans; and

WHEREAS, the State has made the property tax cap permanent, therefore limiting a key county revenue in the face of rising costs and service needs in our community; and

WHEREAS, in recent years, five counties have seen their home rule revenue authority held hostage in unrelated state policy fights, resulting in the temporary lapse of local sales and mortgage recording tax collections; and

WHEREAS, the loss of these revenues caused fiscal stress and budget uncertainty for these counties while increasing pressure on property tax rates, and this threat extends to all counties under the current state sales tax renewal process; and

WHEREAS, in addition to addressing local quality of life services expected by its taxpayers counties must also administer and pay for more than 40 State and federal programs that regularly consume close to two thirds of its entire budget; and

WHEREAS, county elected officials rely on their home rule authority to determine what balance of local taxes works best in their community; and

WHEREAS, New York City was granted permanent local authority over their sales tax rate a decade ago, while county requests for the same authority have been repeatedly denied; and

WHEREAS, counties must share the sales tax revenues with its constituent municipalities to help pay for services they deliver, or to directly lower the amount of property taxes levied in these jurisdictions; and

WHEREAS, the pass-through of local sales tax revenue from county to constituent municipalities will likely exceed millions in 2020; and

WHEREAS, it appears that all counties will be further required to use some of their sales tax revenues to make up for the elimination of AIM funding to their constituent municipalities; and

WHEREAS, making county existing local sales tax rate permanent would still allow for appropriate State legislative review in the future upon any change; and

WHEREAS, permanent home rule sales tax authority will provide more budget certainty and stability for counties and

WHEREAS, permanent home rule sales tax authority at existing rates will reduce administrative expense and duplication of effort to process the necessary paperwork, forms, legislative hearings, filings and notices, resulting in improved government operations and fiscal savings at both the State and local levels; now, therefore be it

RESOLVED:

1. That the Inter-County Association of Western New York calls upon the Governor and State Legislature to provide parity with New York City by granting permanent home rule sales tax authority to counties at their current tax rates.

2. That the home rule process should be reformed so it works as efficiently as possible for local taxpayers and eliminates unnecessary and duplicative legislative activity at the State and local level, while retaining state legislative review.

3. That the Inter-County Association of Western New York Secretary is directed to send a certified copy of this resolution to state representatives and all others deemed necessary and appropriate.

This is to Certify that I, the undersigned, Secretary of the Inter-County Association of Western New York, have compared the foregoing copy of resolution with the original resolution now on file in this office and which was duly adopted by the Association at a session held on the 21st day of February 2020 and that the same is a true copy of said original and of the whole thereof.

In Witness Whereof, I have hereunto subscribed my name and affixed the official seal of the Inter-County Association of Western New York dated February 21, 2020.





Jodi Adams, Secretary
Inter-County Association of Western New York

Sponsored by: Chemung, Moved by: Sweet (*Chemung*), Seconded by: Pastrick (*Chemung*)