

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: OCCUPANCY TAX COORDINATION

DATE: APRIL 27, 2020

COMMITTEE MEMBERS PRESENT:

SUPERVISORS: DICKINSON
MERLINO
STROUGH
BRAYMER
BRUNO
FRASIER
GERAGHTY
SEEBER

OTHERS PRESENT:

MIKE SWAN, WARREN COUNTY TREASURER
REPRESENTING THE TOURISM DEPARTMENT:
JOANNE CONLEY, DIRECTOR
LEISA GRANT, PRINCIPAL ACCOUNT CLERK
FRANK E. THOMAS CHAIRMAN OF THE BOARD
RYAN MOORE, COUNTY ADMINISTRATOR
MARY ELIZABETH KISSANE, COUNTY ATTORNEY
AMANDA ALLEN, CLERK OF THE BOARD
SUPERVISORS BEATY

COMMITTEE MEMBER ABSENT:

SUPERVISOR: LEGGETT

HOGAN
MAGOWAN
SIMPSON
WILD

TAMMIE DeLORENZO, ASSISTANT TO THE COUNTY ADMINISTRATOR
DON LEHMAN, DIRECTOR OF PUBLIC RELATIONS
REPRESENTING AMERICADE:
WILLIAM DUTCHER, EVENT FOUNDER
CHRISTIAN DUTCHER, EVENT DIRECTOR
REPRESENTING THE LAKE GEORGE REGIONAL CHAMBER OF COMMERCE &
CVB:
GINA MINTZER, EXECUTIVE DIRECTOR
KRISTEN HANIFAN, SPECIAL EVENTS & CONVENTION SALES DIRECTOR

Please note, the following contains a summarization of the April 27, 2020 Meeting of the Occupancy Tax Coordination Committee; the meeting in its entirety can be viewed on the Warren County website using the following link: <https://www.warrencountyny.gov/gov/comm/Archive/2020/occupancy/>

Note: As per Governor Cuomo's Executive Order 202.1: "Article 7 of the Public Officers Law, to the extent necessary to permit any public body to meet and take such actions authorized by the law without permitting in public in-person access to meetings and authorizing such meetings to be held remotely by conference call or similar service, provided that the public has the ability to view or listen to such proceeding and that such meetings are recorded and later transcribed". All of the Committee members in attendance participated via video or teleconference, except for Supervisors Merlino and Geraghty who were physically present.

Mr. Dickinson called the meeting of the Occupancy Tax Coordination Committee to order at 11:02 a.m.

Motion was made by Mr. Geraghty, seconded by Ms. Seeber and carried unanimously to approve the minutes of the previous Committee meeting, subject to correction by the Clerk of the Board.

Copies of the meeting agenda were distributed to those physically present and those participating remotely accessed the agenda via the Warren County website.

The agenda review commenced with a report on occupancy tax revenues from Mike Swan, *Warren County Treasurer*, who indicated that in comparing the occupancy tax collections for the month of March 2019 against

March 2020, he had found there was an increase of about 1% for 2020; however, he continued, in making the same comparison for the first fifteen days of April, he had found an 82% decrease, which equated to a loss of revenue estimated around \$40,000. Mr. Swan noted this decrease was to be expected as most lodging facilities were closed. A brief discussion ensued.

Next, the Committee addressed a request from Mr. Swan to waive penalties on delinquent occupancy tax remittances for the term of April 1 - June 19, 2020, pursuant to Section 20 of Local Law No. 5 of 2018. Mr. Swan explained he had received many calls on whether the County planned to waive penalties and interest on late occupancy tax payments; he further explained that the County charged a 1% per month interest charge and a one-time 5% penalty was charged when payment was not made within 20 days of being due. Mr. Swan noted he had conferred with the County Attorney, who indicated that the County was not able to waive the interest fees, but they could waive the 5% penalty. A discussion ensued, during which a motion was made by Ms. Seeber and seconded by Mr. Bruno to approve the request. At the conclusion of discussion, Mr. Dickinson called the question and motion was carried unanimously, thereby authorizing the necessary resolution for the May 15th Board meeting.

Moving on to the next agenda item, Mr. Dickinson apprised of requests from the Americade event, which had been rescheduled from June to July, to reduce the rate for use of the Charles R. Wood Park as well as for use of the West Brook Road Parking Lot. A discussion ensued during which it was noted that a resolution had already been approved reducing use rates for the Charles R. Wood Park by 50% for 2020 (*Resolution No. 161 of 2020*); it was also noted that a reduction in the rate for use of the West Brook Parking Lot would need to be approved by the Public Works Committee and that any such reduction would need to be offered to all users of the Parking Lot and not just one party, as this would constitute an illegal gift. A motion was subsequently made by Ms. Seeber, seconded by Mr. Strough and carried unanimously to refer the request for a reduction in rates for use of the West Brook Parking Lot to the Public Works Committee for consideration.

Discussion was then held relative to occupancy tax awards made for the Americade event and whether those funds would need to be returned to the County if the events were not held. It was the consensus of the Committee that, provided the funds awarded were used to promote the event as intended, the County would not expect those funds to be returned if the event was cancelled due to the COVID-19 pandemic which was beyond the organizer's control.

Next, Mr. Strough introduced a request that the occupancy tax funding award for the Adirondack Hot Air Balloon Festival be restored to last year's funding amount of \$40,000, rather than the \$35,000 awarded in 2020. A discussion ensued during which it was noted that the \$5,000 difference in funding could be moved from a cancelled event, such as the Boys Basketball Tournament.

A motion was made by Mr. Geraghty, seconded by Ms. Braymer and carried unanimously to amend Resolution No. 49 of 2020 to increase the amount of funding awarded to the Adirondack Hot Air Balloon Festival event from \$35,000 to \$40,000 and the necessary resolution was authorized for the May 15th Board Meeting.

Returning to the Americade event, it was noted that Americade had received two separate occupancy tax awards, \$50,000 for the overall event and \$5,000 for their block party, and a question was raised as to how the block party funding would be handled. Christian Dutcher, *Americade Event Director*, advised the Committee that although he was not able to provide details at this meeting, they were organizing a similar event to be held during Americade which would implement social distancing practices. Discussion ensued.

With regard to the Committee's determination that they would not expect Americade to return the occupancy tax funding awarded if the event were not to take place, Mary Elizabeth Kissane, *County Attorney*, advised a resolution would be necessary to authorize such arrangement as current contracts for distributions required that funds be returned to the County if an event was not held. A motion was made by Mr. Strough and seconded by Mr. Bruno to

formalize the consensus of the Committee that Americade would not be expected to refund the monies awarded if the event were not to take place. Discussion was held as to whether a blanket policy should be put in place to provide the same allowances to any event receiving funding which was later cancelled under the current circumstances; however, it was determined that each request of this nature should be considered independently. Mr. Dickinson called the question and the aforementioned motion was carried unanimously, thereby authorizing the necessary resolution for the May 15th Board Meeting.

Leisa Grant, *Principal Account Clerk for the Tourism Department*, pointed out the current contracts typically included verbiage indicating that the County would only provide 50% of the award amount in advance of an event; she noted that if the desire was to advance the total award amount to Americade, an amended contract would be necessary. Ms. Kissane advised the Americade contract had not yet been executed and would be written to reflect the Committee's desire to advance the full amount. With regard to cancelled events, Ms. Grant apprised the only two events awarded 2020 occupancy tax awards that had been cancelled so far were the Boys Basketball Tournament and the IREVA Junior Regional Championships.

There being no further business to come before the Occupancy Tax Coordination Committee, on motion made by Mr. Geraghty, seconded by Mr. Strough and carried unanimously, Mr. Dickinson adjourned the meeting at 11:51 a.m.

Respectfully submitted,
Amanda Allen, Clerk of the Board