

HERKIMER COUNTY LEGISLATURE MEETING

Wednesday, October 7, 2026

2:00 p.m.

1:15 p.m. – Public Hearing – Introductory Local Law B

PLEDGE OF ALLEGIANCE

Moment of Silence in Recognition of All Veterans, Past and Present

ROLL CALL

Communications:

349	County Attorney – Submitting Notice of Claim	FILE
350	Director of Public Health – Requesting to collaborate with SUNY Poly	FILE
351	County Attorney – Requesting discussion on Public Status Letter	EDUCATION WAYS & MEANS
352	County Attorney – Requesting discussion on matters related to Working Solutions	CO. PLNG. & DEV. EDUCATION WAYS & MEANS
353	Personnel Officer – Requesting amendment to Salary Schedule No. III	WAYS & MEANS
354	Commissioner of Social Services – Requesting MOU between DSS and OFA for Home Energy Assistance Program	HUMAN RES. WAYS & MEANS
355	County Clerk – Requesting contract with IQS	ADMIN./VETS. WAYS & MEANS
356	Commissioners of Elections – Requesting to accept 2026 Ballot by Mail Grant	ADMIN./VETS. WAYS & MEANS
357	Commissioners of Elections – Requesting to accept 2026 Election Grant	ADMIN./VETS. WAYS & MEANS
358	Director of Emergency Services – Requesting extension of grant	PUB. SFTY./ EMER. MGMT. WAYS & MEANS
359	Director of Public Health – Requesting contracts in connection with Year 4 System of Care Grant	HUMAN RES. WAYS & MEANS
360	Budget Officer/Purchasing Agent – Requesting amendment to the budget in connection with a decrease in the Crime Victims Grant	PUB. SFTY./ EMER. MGMT. WAYS & MEANS
361	Personnel Officer – Requesting approval of bargaining agreement with UPSEU	WAYS & MEANS

HERKIMER COUNTY LEGISLATURE MEETING

Wednesday, October 7, 2026

2:00 p.m.

- 362 County Treasurer – Requesting renewal of contract to include online occupancy tax collection portal WAYS & MEANS
- 363 Director of Public Health – Requesting to enter into repayment agreement with Cayuga Community Health Network HUMAN RES.
WAYS & MEANS

Regular Agenda:

Reports and Resolutions:

- 270 WAYS & MEANS: Setting date for Public Hearing for Local Law establishing annual salaries of some elected officials and certain county officers appointed for a fixed term during their term of office VOICE
- 271 PUB. SFTY./EMER. MGMT., WAYS & MEANS: Extending grant for Emergency Svcs. VOICE
- 272 ADMIN./VETS., WAYS & MEANS: Accepting grant, authorizing Chairman to sign contract, creating project, and amending budget in Board of Elections VOICE
- 273 ADMIN./VETS., WAYS & MEANS: Accepting grant, authorizing Chairman to sign contract, creating project, and amending budget in Board of Elections VOICE
- 274 ADMIN./VETS., WAYS & MEANS: Authorizing agreement for imaging system for Herkimer County Clerk's Office VOICE
- 275 HUMAN RES., WAYS & MEANS: Authorizing MOU between Herkimer County DSS and OFA for Home Energy Assistance Program Services VOICE
- 276 WAYS & MEANS: Amending Salary Schedule No. III in the Treasurer's Department ROLL CALL
- 277 HUMAN RES., WAYS & MEANS: Authorizing contracts in connection with System of Care Grant in Public Health VOICE
- 278 HUMAN RES., WAYS & MEANS: Authorizing agreement with Cayuga Community Health Network VOICE
- 279 PUB. SFTY./EMER. MGMT., WAYS & MEANS: Amending budget in connection with Crime Victim Services Grant for District Attorney's Office VOICE
- 280 WAYS & MEANS: Authorizing contract in connection with Short Term Rentals VOICE
- 281 WAYS & MEANS: Approving standard work day and retirement reporting for elected and appointed officials VOICE

HERKIMER COUNTY LEGISLATURE MEETING

Wednesday, October 7, 2026

2:00 p.m.

282	WAYS & MEANS: Ratifying agreement between the County of Herkimer and the United Public Service Employees Union	ROLL CALL
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283	ADMIN./VETS., WAYS & MEANS: Regarding Introductory Local Law B for 2026	ROLL CALL
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Adjourn to Wednesday, October 28, 2026

at 7:00 p.m.

Public Hearing – Introductory Local Law C – 6:15 p.m.



HERKIMER COUNTY LEGISLATURE

No. 270

REPORT AND RESOLUTION SETTING DATE FOR PUBLIC HEARING FOR LOCAL LAW ESTABLISHING ANNUAL SALARIES OF SOME ELECTED OFFICIALS AND CERTAIN COUNTY OFFICERS APPOINTED FOR A FIXED TERM DURING THEIR TERM OF OFFICE

Sponsored by: Committee on Ways and Means

We, the Committee on Ways and Means of the Herkimer County Legislature, are causing to be prepared and will present Introductory Local Law C for the year 2026 to establish annual salaries of some elected officials and certain county officers appointed for a fixed term during their term of office, and setting the date for the statutory public hearing thereon, and offer the following Resolution:

RESOLVED:

1. That a proposed local law establishing salaries of some elected officials and certain county officers will be prepared by this Committee, and that a public hearing will be held on the proposed local law at a meeting of the Herkimer County Legislature, on the 28th day of October, 2026, at 6:15 p.m. in the Legislative Chambers of the County Office Building in the Village of Herkimer, New York;
2. That this County Legislature designates the Committee on Ways and Means as the Committee to hold the public hearing on the adoption of said act;
3. That at least five days prior to such public hearing the Clerk of this Legislature shall post a notice of such hearing upon the bulletin board in the Courthouse and cause to be published said notice at least once in the *Times Telegram*;
4. That the Clerk of this Legislature shall place a copy of said act on the desks of the members of this County Legislature at least seven calendar days, exclusive of Sunday, prior to its final adoption;
5. That if said local law be finally adopted, the Clerk of this Legislature shall file one certified copy thereof in the Office of the County Clerk, one in the Office of the Secretary of State and publish said local law as required by law.

Dated: October 7, 2026.



HERKIMER COUNTY LEGISLATURE

No. 271

REPORT AND RESOLUTION EXTENDING GRANT FOR EMERGENCY SERVICES

**Sponsored by: Committee on Public Safety/Emergency Management
Committee on Ways & Means**

WHEREAS, pursuant to Resolution No. 326 of 2023, this Legislature accepted funding through a State Homeland Security Program Grant (SHSP) and the State Law Enforcement Terrorism Prevention Program (SLETPP) Grant FY2023 award in the amount of \$76,821.00, with the SHSP portion at \$49,931.00 and the SLETPP portion at \$26,890.00; and

WHEREAS, by letter dated September 17, 2026 from Albert J. Moxham, Jr., Director of Emergency Services, your Committees have been advised that he would like to extend this grant to August 31, 2027; now, therefore, be it

RESOLVED, that the Chairman of this Legislature is hereby authorized to execute a grant extension, by e-signature, to August 31, 2027 on behalf of the County of Herkimer for the State Homeland Security Program Grant (SHSP) and the State Law Enforcement Terrorism Prevention Program (SLETPP) Grant FY2023 award for the remaining grant funds; and, be it further

RESOLVED, that certified copies of this Resolution be forwarded to the Herkimer County Treasurer, Auditor, Budget Officer, and Director of Emergency Services.

Dated: October 7, 2026.



HERKIMER COUNTY LEGISLATURE

No. 272

REPORT AND RESOLUTION ACCEPTING GRANT, AUTHORIZING CHAIRMAN TO SIGN CONTRACT, CREATING PROJECT, AND AMENDING BUDGET IN BOARD OF ELECTIONS

**Sponsored by: Committee on Administration/Veterans' Affairs
Committee on Ways and Means**

WHEREAS, by letter dated September 1, 2026, from Teresa Robotham and Robert J. Hoyt, Election Commissioners, this Legislature is advised of a request to accept grant funding, authorize Chairman to sign the contract, create project, and amend the budget in connection with a 2026 Mail Ballot Grant in the Board of Elections in the amount of \$15,830.00, the funding will run from April 1, 2026 through March 31, 2027; and

WHEREAS, by letter dated September 16, 2026, Sheri A. Ferdula, Budget Officer/Purchasing Agent has requested a project be created and the 2026 Budget be amended as follows:

Revenue:

A1452000 430890, Ballot By Mail Grant, State Aid, BE12	\$15,830
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Expenses:

A1452000 541000, Ballot By Mail Grant, Supplies, BE12	\$12,830
A1452000 546300, Ballot By Mail, Postage/Freight, BE12	\$3,000

now, therefore, be it

RESOLVED, that this Legislature hereby accepts receipt of the 2026 Mail Ballot Grant in the amount of \$15,830.00, creates project, and amends the budget as listed; and, be it further

RESOLVED, that the Chairman of this Legislature is authorized to sign all necessary documents relating to this grant; and, be it further

RESOLVED, that certified copies of this Resolution be forwarded to the Herkimer County Treasurer, Auditor, Budget Officer, and Commissioners of Elections.

Dated: October 7, 2026.



HERKIMER COUNTY LEGISLATURE

No. 273

REPORT AND RESOLUTION ACCEPTING GRANT, AUTHORIZING CHAIRMAN TO SIGN CONTRACT, CREATING PROJECT, AND AMENDING BUDGET IN BOARD OF ELECTIONS

**Sponsored by: Committee on Administration/Veterans' Affairs
Committee on Ways and Means**

WHEREAS, by letter dated September 1, 2026, from Teresa Robotham and Robert J. Hoyt, Election Commissioners, this Legislature is advised of a request to accept grant funding, authorize Chairman to sign the contract, create project, and amend the budget in connection with a 2026 Election Grant in the Board of Elections in the amount of \$13,516.96, the funding will run from April 1, 2026 through March 31, 2027; and

WHEREAS, by letter dated September 16, 2026, Sheri A. Ferdula, Budget Officer/Purchasing Agent has requested a project be created and the 2026 Budget be amended as follows:

Revenue:

A1452000 430890, Election Grant, State Aid, BE13	\$13,516.96
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Expenses:

A1452000 541000, Election Grant, Supplies, BE13	\$3,000
A1452000 544000, Election Grant, Contracted Services, BE13	\$10,516.96

now, therefore, be it

RESOLVED, that this Legislature hereby accepts receipt of the Election Grant in the amount of \$13,516.96, creates project, and amends the budget as listed; and, be it further

RESOLVED, that the Chairman of this Legislature is authorized to sign all necessary documents relating to this grant; and, be it further

RESOLVED, that certified copies of this Resolution be forwarded to the Herkimer County Treasurer, Auditor, Budget Officer, and Commissioners of Elections.

Dated: October 7, 2026.



HERKIMER COUNTY LEGISLATURE

No. 274

REPORT AND RESOLUTION AUTHORIZING AGREEMENT FOR IMAGING SYSTEM FOR HERKIMER COUNTY CLERK'S OFFICE

**Sponsored by: Committee on Administration/Veterans' Affairs
Committee on Ways and Means**

WHEREAS, Resolution No. 310 of 2021 awarded a contract to Info Quick Solutions (IQS) for the provision of electronic imaging services and microfilm for the Herkimer County Clerk's Office; and

WHEREAS, by letter dated September 11, 2026, from Jennifer M. DeMetro, County Clerk, this Legislature has advised that a quote has been received for the provision of the aforesaid services from Info Quick Solutions (IQS) of Liverpool, New York, at a cost of \$5,450 per month, for a period of 60 months commencing January 1, 2027 through December 31, 2031 plus the cost of \$.08 for image to film and \$1.50 per roll for film storage, with the internet component provided to contain a revenue sharing agreement with 75% of fees to the County and 25% of fees to IQS, distributed quarterly; now, therefore, be it

RESOLVED, that the Herkimer County Legislature hereby awards a contract for the provision of electronic imaging services and microfilm for the Herkimer County Clerk's Office to Info Quick Solutions (IQS), 7460 Morgan Road, Liverpool, New York 13090, at a cost of \$5,450 per month plus the cost of \$.08 for image to film and \$1.50 per roll for film storage, with the internet component provided to contain a revenue sharing agreement with 75% of fees to the County and 25% of fees to IQS, distributed quarterly, for a period of 60 months commencing January 1, 2027 through December 31, 2031; and, be it further

RESOLVED, that the Chairman of this Legislature is hereby authorized to execute said contract on behalf of the County of Herkimer; and, be it further

RESOLVED, that certified copies of this Resolution be forwarded to the Herkimer County Treasurer, Auditor, Budget Officer, Herkimer County Clerk, and Info Quick Solutions (IQS).

Dated: October 7, 2026.



HERKIMER COUNTY LEGISLATURE

No. 275

REPORT AND RESOLUTION AUTHORIZING MEMORANDUM OF UNDERSTANDING BETWEEN THE HERKIMER COUNTY DEPARTMENT OF SOCIAL SERVICES AND THE HERKIMER COUNTY OFFICE FOR THE AGING FOR HOME ENERGY ASSISTANCE PROGRAM SERVICES

**Sponsored by: Committee on Human Resources
Committee on Ways and Means**

WHEREAS, your Committees have been informed by letter dated September 15, 2026 from Timothy Seymour, Commissioner of Social Services, that a proposed Memorandum of Understanding has been submitted to and accepted for the Herkimer County Office for the Aging to provide services to the Herkimer County Department of Social Services under the Home Energy Assistance Program (HEAP) for applicants 60 years and older for the 2026-2027 season; and

WHEREAS, the Herkimer County Department of Social Services agrees to pay the Herkimer County Office for the Aging 25% of the Department of Social Services HEAP administrative allocation for the Home Energy Assistance Program for the 2026-2027 season; and

WHEREAS, the Home Energy Assistance Program is 100% federally funded and there are sufficient monies budgeted for said services; now, therefore, be it

RESOLVED, that this Legislature hereby authorizes a Memorandum of Understanding between the Herkimer County Department of Social Services and the Herkimer County Office for the Aging for the Office for the Aging to provide services for the Home Energy Assistance Program for applicants 60 years and older and the Herkimer County Department of Social Services will pay the Office for the Aging 25% of the Department of Social Services HEAP administrative funds for said services; and, be it further

RESOLVED, that the Chairman of this Legislature is hereby authorized to sign said Memorandum of Understanding as an indication of the approval of the same by this Legislature; and, be it further

RESOLVED, that should any further additional funds be received for the 2026-2027 HEAP season, the Herkimer County Department of Social Services is hereby authorized to pass those funds on to the Office for the Aging on a pro-rated basis; and, be it further

RESOLVED, that certified copies of this Resolution be forwarded to the County Treasurer, Auditor, Budget Officer, Director of the Office for the Aging, and the Commissioner of Social Services.

Dated: October 7, 2026.



HERKIMER COUNTY LEGISLATURE

No. 276

REPORT AND RESOLUTION AMENDING SALARY SCHEDULE NO. III IN THE TREASURER'S DEPARTMENT

Sponsored by: Committee on Ways and Means

WHEREAS, by letter dated September 16, 2026, Steven R. Billings, Personnel Officer, has requested an amendment to Salary Schedule No. III; and

WHEREAS, said letter requests that Salary Schedule No. III should be amended to add a position of Junior Accountant in Account A1325 at a 2026 Annual Base Pay of \$50,000; and

WHEREAS, said letter further requests authorization for the Chairman of the Legislature to enter into a MOA with CSEA Local 1000 regarding the salary of the Junior Accountant title; now, therefore, be it

RESOLVED, that Salary Schedule No. III be amended to add a position of Junior Accountant in Account A1325 at a 2026 Annual Base Pay of \$50,000 and authorization is given for the Chairman of the Legislature to enter into a MOA with CSEA Local 1000 regarding the salary of the Junior Accountant title; and, be it further

RESOLVED, this will be effective October 5, 2026; and, be it further

RESOLVED, that certified copies of this Resolution be forwarded to the Herkimer County Treasurer, Auditor, Budget Officer, and Personnel Officer.

Dated: October 7, 2026.



HERKIMER COUNTY LEGISLATURE

No. 277

REPORT AND RESOLUTION AUTHORIZING CONTRACTS IN CONNECTION WITH SYSTEM OF CARE GRANT IN PUBLIC HEALTH

**Sponsored by: Committee on Human Resources
Committee on Ways and Means**

WHEREAS, Public Health received a System of Care Grant which runs from September 30, 2023 through September 29, 2027 and it is necessary to enter into agreements in order to fulfill the requirements and goals of the grant; and

WHEREAS, by letter dated September 18, 2026 from Christina Cain, Director of Public Health, she has requested to enter into the following contracts for the fourth year of the grant for the timeframe of September 30, 2026 - September 29, 2027:

1. **CNYHHN** – Danielle Martin, 268 Genesee St., Utica, NY 13502
 - Up to \$196,661
2. **Doctor Professor AF** – Aaron Fried, 3200 Echard Rd., Sauquoit, NY 13456
 - Up to \$30,500

now, therefore, be it

RESOLVED, that the above contracts are approved contingent upon County Attorney approval, and that the Chairman is authorized to execute said contracts; and, be it further

RESOLVED, that certified copies of this Resolution be forwarded to the Herkimer County Treasurer, Auditor, Budget Officer, Director of Public Health, Commissioner of Social Services, Integrated County Planner, and the above listed agencies.

Dated: October 7, 2026.



HERKIMER COUNTY LEGISLATURE

No. 278

REPORT AND RESOLUTION AUTHORIZING AGREEMENT WITH CAYUGA COMMUNITY HEALTH NETWORK

**Sponsored by: Committee on Human Resources
Committee on Ways & Means**

WHEREAS, by letter dated September 18, 2026 from Christina Cain, Director of Public Health, this Legislature is advised of a request to enter into a repayment agreement with Cayuga Community Health Network for funding owed to Herkimer County Public Health through the Doula Partnership Grant; and

WHEREAS, said letter further advises that the funding is for final expenses incurred in 2025 during the no-cost extension of the grant from The Health Foundation of Central and Western New York, with Herkimer County submitting the final invoices for these expenses but not receiving the reimbursement during the grant period; and

WHEREAS, Cayuga Community Health Network has agreed to repay the outstanding amount through four payments beginning January 1, 2027 and ending October 31, 2027; now, therefore, be it

RESOLVED, that the Chairman of this Legislature be and he hereby is, authorized to execute the repayment agreement on behalf of Herkimer County with Cayuga Community Health Network; and, be it further

RESOLVED, that said agreement shall be subject to the approval of the Herkimer County Attorney; and, be it further

RESOLVED, that certified copies of this Resolution be forwarded to the Herkimer County Treasurer, Auditor, Budget Officer, and Director of Public Health.

Dated: October 7, 2026.



HERKIMER COUNTY LEGISLATURE

No. 279

REPORT AND RESOLUTION AMENDING BUDGET IN CONNECTION WITH CRIME VICTIM SERVICES GRANT FOR DISTRICT ATTORNEY'S OFFICE

**Sponsored by: Committee on Public Safety/Emergency Management
Committee on Ways and Means**

WHEREAS, Resolution No. 233 of 2026 amended the 2026 Budget to accept the award from the New York State Office of Victim Services for the period of October 1, 2026 through September 30, 2028 in the amount of \$80,337.69; and

WHEREAS, by communication dated September 16, 2026 from Sheri Ferdula, Budget Officer, this Legislature is advised that the District Attorney received notification of a decrease in the award of \$149.44 and requests to amend the 2026 Budget; now, therefore, be it

RESOLVED, that the 2026 Budget be amended as follows:

Revenue:

A1167000 443890, DA Grants, Federal Aid, Project DACV-26	From: \$0
	To: \$80,188.25

Expense:

A1167000 510000 DA Grants, Salaries, Project DACV-26	From: \$0
	To: \$54,850.56

and, be it further

RESOLVED, that certified copies of this Resolution be forwarded to the Herkimer County Treasurer, Auditor, Budget Officer, and District Attorney.

Dated: October 7, 2026.



HERKIMER COUNTY LEGISLATURE

No. 280

REPORT AND RESOLUTION AUTHORIZING CONTRACT IN CONNECTION WITH SHORT TERM RENTALS

Sponsored by: Committee on Ways and Means

WHEREAS, Resolution No. 222 of 2025 authorized a contract with Deckard Technologies to identify and monitor short term rentals within Herkimer County for a period of one year; and

WHEREAS, by letter dated September 22, 2026 from Kim Enea, County Treasurer, this Legislature is advised of a request to renew the contract with Deckard Technologies for a one-year period to expire on November 3, 2027; and

WHEREAS, in addition to the cost to identify and monitor short term rentals, request is made to include the online occupancy tax collection portal at an annual cost of \$5,000, as well as the tax collection portal for an annual cost of \$5,000, for a total contract of \$22,875; now, therefore, be it

RESOLVED, the proposal from Deckard Technologies, is hereby approved, for a contract term of one year, at a total annual cost of \$22,875, to expire November 3, 2027; and, be it further

RESOLVED, that the Chairman of this Legislature is hereby authorized to execute said contract on behalf of the County of Herkimer, with said contract subject to the approval of the Herkimer County Attorney; and, be it further

RESOLVED, that certified copies of this Resolution be forwarded to the Herkimer County Treasurer, Auditor, Budget Officer, and County Attorney.

Dated: October 7, 2026.



HERKIMER COUNTY LEGISLATURE

No. 281

RESOLUTION APPROVING STANDARD WORK DAY AND RETIREMENT REPORTING FOR ELECTED AND APPOINTED OFFICIALS

Sponsored by: Committee on Ways and Means

RESOLVED, that the Herkimer County Legislature hereby establishes the following as standard work days for elected and appointed officials to report days worked to the New York State and Local Employees' Retirement System based on the record of activities maintained and submitted by these officials to the Clerk of this body:

Title:	Standard Work Day: (Hrs/day) Min. 6 hrs Max. 8 hrs	Name: (First and Last)	Social Security Number: (Last 4 digits)	NYSLRS ID:	Tier 1 (Check only if member is Tier 1)	Current Term Begin & End Dates: (mm/dd/yy-mm/dd/yy)	Record of Activities Result	Not Submitted: (Check only if official did not submit their Record of Activities)
Elected Officials								
Social Services Attorney	7	Michelle K. Fassett	████	██████		10/01/2026-09/30/2031	22.78	
Social Services Attorney	7	Tina L. Hartwell	████	██████		10/01/2026-09/30/2031	21.71	

and, be it further

RESOLVED, that certified copies of this Resolution be forwarded to the Herkimer County Treasurer, Personnel Officer, and Payroll Clerk in the Treasurer's Office.

Dated: October 7, 2026.



HERKIMER COUNTY LEGISLATURE

No. 282

REPORT AND RESOLUTION RATIFYING AGREEMENT BETWEEN THE COUNTY OF HERKIMER AND THE UNITED PUBLIC SERVICE EMPLOYEES UNION

Sponsored by: Committee on Ways and Means

WHEREAS, your Committee on Ways and Means has negotiated the terms and conditions of employment of those employees of the Herkimer County Sheriff's Department represented by the United Public Service Employees Union (UPSEU) and your Committee has tentatively agreed to such terms and conditions of employment for the period January 1, 2027 to December 31, 2029, subject to ratification of the Herkimer County Legislature; and

WHEREAS, this Legislature has been informed by letter dated September 23, 2026 from the County Personnel Office, that such tentative agreement has been ratified by the UPSEU; and

WHEREAS, the terms of said agreement have been fully explained to the Herkimer County Legislature; and

WHEREAS, the Herkimer County Legislature is satisfied that the ratification of this agreement is in the best interests of both the County of Herkimer and its employees; now, therefore, be it

RESOLVED:

1. That the Herkimer County Legislature hereby ratifies and approves the tentative agreement between the Committee on Ways and Means and the United Public Service Employees Union;
2. That the Chairman of the Herkimer County Legislature be, and he hereby is, authorized to execute said agreement on behalf of the County of Herkimer;
3. That certified copies of this Resolution be forwarded to the Herkimer County Treasurer, Auditor, Budget Officer, Personnel Officer, Sheriff and the United Public Services Employees Union.

Dated: October 7, 2026.



HERKIMER COUNTY LEGISLATURE

No. 283

REPORT AND RESOLUTION REGARDING INTRODUCTORY LOCAL LAW B FOR 2026

**Sponsored by: Committee on Administration/Veterans' Affairs
Committee on Ways and Means**

WHEREAS, your Committee on Administration/Veterans' Affairs and your Committee on Ways and Means of the Herkimer County Legislature desire to report that on the 7th day of October, 2026, pursuant to Resolution No. 241, they held a public hearing on the adoption of Introductory Local Law B for 2026 entitled, "IMPOSING A TAX UPON THE OCCUPANCY OF HOTEL, MOTEL AND SHORT-TERM RENTAL UNITS WITHIN THE COUNTY OF HERKIMER AND ESTABLISHING A REGISTRATION, COLLECTION AND ENFORCEMENT SYSTEM", and that there were no appearances and no objections at said public hearing; that your Committees advise the adoption and enactment of the said Introductory Local Law and offer the following Resolution:

RESOLVED, that Introductory Local Law B for 2026 be adopted in form attached hereto.

Dated: October 7, 2026.

INTRODUCTORY LOCAL LAW B – 2026

LOCAL LAW NO. 3 – 2026

A LOCAL LAW IMPOSING A TAX UPON THE OCCUPANCY OF HOTEL, MOTEL AND SHORT-TERM RENTAL UNITS WITHIN THE COUNTY OF HERKIMER AND ESTABLISHING A REGISTRATION, COLLECTION AND ENFORCEMENT SYSTEM

BE IT ENACTED by the County Legislature of the County of Herkimer, State of New York, as follows:

Section I. Short Title.

This Local Law shall be known and may be cited as the “**Herkimer County Occupancy Tax Law.**”

Section II. Legislative Intent and Authority.

The County Legislature hereby finds that visitors occupying hotels, motels, short-term rentals and other overnight accommodations within Herkimer County utilize and benefit from County services, infrastructure and facilities.

The purpose of this Local Law is to impose a uniform occupancy tax upon taxable overnight accommodations throughout Herkimer County; to provide for the fair and efficient collection of such tax; and to establish a registration system through which the County Treasurer may identify persons and properties subject to the tax and administer and enforce its collection.

This Local Law is enacted pursuant to the authority granted to the County of Herkimer by Section 1202-zz-3 of the New York State Tax Law, Chapter 244 of the Laws of 2026, New York Municipal Home Rule Law, and all other applicable provisions of law.

Section III. Definitions.

For purposes of this Local Law, the following terms shall have the meanings set forth below:

- A. “Board” or “Other Charge”** shall mean the charge or charges which an operator shall impose for meals or for other services and facilities at a hotel, motel or short-term rental, which charge is included in the cost of occupancy of a room as a common charge, or, if such charges are separately stated, is a charge which is not an option and is required to be paid by the occupant as part of the cost of occupancy.
- B. “Booking Service” or “Booking Platform”** means any person, entity, website, application, marketplace or other service that facilitates, arranges, reserves, books or provides a means through which an occupant may arrange for the occupancy of a hotel, motel or short-term rental, including a service that collects or receives rent on behalf of an operator.

- C. **"County"** means the County of Herkimer (hereinafter referred to as "County").
- D. **"County Treasurer"** means the Treasurer of the County of Herkimer or the Treasurer's duly authorized designee.
- E. **"Hotel"** means a building or portion of a building that is rentable or consists of rentable units providing lodging on an overnight basis for guests, and includes an apartment hotel, motel, bed and breakfast, inn, tourist home, short-term rental and any other similar facility providing lodging on an overnight basis, whether or not meals are served.
- F. **"Occupancy"** means the use or possession, or the right to the use or possession, of any room or other accommodation in a hotel, motel or short-term rental as herein defined.
- G. **"Occupant"** means any natural person who, for a charge or any consideration uses, possesses, or has the right to use or possess, any room in a hotel, motel or short-term rental unit under any lease, concession, permit, right, license, agreement or otherwise.
- H. **"Operator"** means any person or entity who owns, operates, manages, controls, rents, leases or otherwise makes available a hotel, motel, room, dwelling, dwelling unit or short-term rental (as defined herein) for occupancy, or who is entitled to receive rent for such occupancy. Such term shall include a room remarketer and such room remarketer shall be deemed to operate a hotel, or portion thereof, with respect to which such person has the rights of a room remarketer.
- I. **"Permanent Resident"** means a natural person occupying a room or rooms in a hotel or motel or other taxable accommodation for at least ninety (90) consecutive days.
- J. **"Registry"** refers to a registration system for short-term rental units located within the County of Herkimer, established and maintained pursuant to New York State Real Property Law Sec. 447-c.
- K. **"Rent"** means the consideration received for occupancy, including any amount required to be paid as a condition of occupancy, but excluding separately stated taxes and refundable security deposits.
- L. **"Return"** means any return filed or required to be filed as herein provided.
- M. **"Room Remarketer"** means a person who reserves, arranges for, conveys or furnishes occupancy, whether directly or indirectly, to an occupant for rent in a hotel, motel or other short-term rental unit for an amount determined by the room remarketer, directly or indirectly, whether pursuant to a written or other agreement. Such person's ability or authority to reserve, arrange for, convey, or furnish occupancy, directly or indirectly, and to determine rents therefore, shall be the "rights of a room remarketer". A room

remarketer is not a permanent resident with respect to a room for which such person has the rights of a room remarketer.

- N. **“Short-Term Rental”** means any dwelling, residence, apartment, condominium, cooperative unit, cabin, cottage, house, room or rooms, or other residential or lodging accommodation, or portion thereof, that is rented, leased or otherwise provided to an occupant for overnight lodging for consideration, for less than ninety days, whether rented directly by the operator or through a booking service and where such unit is located within the geographical boundaries of the County of Herkimer.

The term shall apply regardless of whether the premises is the operator's primary residence and regardless of the means by which the rental is advertised, offered, reserved or booked.

A short-term rental unit, for purposes of this local law, does not include any facility otherwise exempted by state or federal law, a hospital, a nursing home, a health care rehabilitation facility, a residence regulated by New York State Office for People with Developmental Disabilities or New York State Office of Mental Hygiene, a palliative care home or hospice facility, a group home, an established shelter for victims of domestic violence, a foster home, a code blue shelter, temporary emergency shelters established by the Red Cross, or otherwise, under a state of emergency.

Section IV. Territorial Limit.

The tax imposed by the Herkimer County Occupancy Tax Law shall apply only within the territorial limits of the County of Herkimer.

Section V. Imposition of Occupancy Tax.

Effective January 1, 2027, there is hereby imposed a tax of **five percent (5%)** of the per diem rental rate upon the rent for each room or rooms in every hotel, motel and short-term rental unit as defined herein located within the County, except that such tax shall not be applicable to exempt organizations as set forth herein and excluded by definition of short-term rental.

The tax shall be in addition to any and all other taxes, fees or charges imposed by law.

The tax shall be paid by the occupant at the time the rent is paid or charged.

Section VI. Persons Required to Collect and Remit Occupancy Tax.

- A. Every operator shall collect the tax imposed by this Local Law from the occupant at the time the rent is collected.
- B. The tax shall be stated and charged separately from the rent and shall be identified as the **“Herkimer County Occupancy Tax.”**

- C. The operator shall hold all taxes collected pursuant to this Local Law in trust for and on account of the County until remitted to the County Treasurer.
- D. Where a booking service collects rent for a taxable occupancy and, pursuant to an agreement with the County or applicable law, collects and remits the occupancy tax directly to the County, the operator shall not be required to collect the tax a second time with respect to that transaction.
- E. The use of a booking service shall not relieve an operator of the obligation to register with the County pursuant to Section VIII of this Local Law.

Section VII. Exempt Organizations.

This Local Law shall not authorize the imposition of such tax upon any of the following:

- A. The State of New York, or any public corporation (including a public corporation created pursuant to agreement or compact with another state or the dominion of Canada), improvement district or other political subdivision of the state.
- B. The United States of America, insofar as it is immune from taxation.
- C. Any corporation or association, trust, fund or foundation organized and operated exclusively for religious, charitable or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of such inures to the benefit of any private shareholder or individual and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; provided, however, that nothing in this paragraph shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this paragraph.

Section VIII. Registration.

- A. Pursuant to Resolution No. 28 of 2026, all operators are required to register annually all short-term rentals located within Herkimer County with the Herkimer County Treasurer, with an annual fee of \$100.00. Registration shall be required whether the accommodation is rented directly by the operator, through a property manager or renting agent, a booking service or online marketplace or any combination thereof.
- B. Registration shall be completed within thirty (30) days after the effective date of this Local Law for an existing operator. In the case of new operators commencing business, within ten (10) days after such commencement or opening, every operator shall file with the Herkimer County Treasurer a registration application in a form prescribed by the Treasurer.
- C. Pursuant to New York State Real Property Law (RPL) 447-c, Herkimer County is required to establish and maintain a registration system for short-term rental units located

within the County and has made available on its website a prominent link to its registry or any multi-county registry in which it is included. The online registration application shall contain such information as the County Treasurer reasonably requires for administration of this Local Law, including but not limited to:

1. the legal name, mailing address, telephone number and electronic mail address of the operator;
 2. the physical address of each rental property;
 3. the name and contact information of any property manager or agent;
 4. the tax identification number or other identifying information reasonably required by the County Treasurer;
 5. the number and type of rentable units at the property;
 6. the booking services or platforms through which the property is offered for rental;
 7. whether any booking service collects and remits occupancy tax on behalf of the operator; and
 8. such other information reasonably necessary to administer and enforce this Local Law.
- D. At the discretion of the Herkimer County Treasurer, a link will be provided for payment of occupancy tax to the Herkimer County Treasurer via internet.
- E. This local law shall further provide that upon receipt and approval of application for registration, the County Treasurer shall issue a Herkimer County Occupancy Tax Certificate of Registration and a registration number for the operator or property.
- F. Registration shall be valid for one (1) year, after which time the short-term rental host may renew their registration with the County. Registration renewals shall be completed at the time and manner as prescribed by the Herkimer County Treasurer.
- G. A short-term rental host shall include their current, valid registration number on all offerings, listings or advertisements for short term rental unit guest stays, including all online platforms. Listing or offering a dwelling unit, or portion thereof, as a short-term rental unit without a current, valid registration shall be unlawful and shall make persons who list or offer such unit ineligible for registration for a period of three (3) months from the date a determination is made that a violation has occurred, together with any other remedies available by law.

Section IX. Administration and Collection.

- A. The tax imposed by this local law shall be administered and collected by the Treasurer of Herkimer County, or the Treasurer's designee, by such means and in such manner as other taxes which are now collected and administered by such officers or as otherwise may be provided by such law.
- B. The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted for and charged for, and upon every evidence of occupancy or any bill or

statement of charge made for said occupancy issued or delivered by the operator. The tax shall be paid by the occupant to the operator or to the person entitled to be paid the rent or charge for the hotel, motel or short-term rental unit occupied, for the account of the County, and the operator or person entitled to be paid the rent or charge shall be liable for the collection and payment of the tax.

- C. The operator or any office of any corporate operator shall be personally liable for the tax collected or required to be collected under this local law, and that such operator or person entitled to be paid the rent or charge shall have the same right in respect to collecting the tax from the occupant, or in respect to non-payment of the tax by the occupant, as if the tax were part of the rent or charge and payable at the same time as the rent or charge; provided, however, that the Treasurer or other fiscal officers, employees or agents specified in this local law, shall be joined as a part in any action or proceeding brought to collect the tax by the operator or by the person entitled to be paid the rent or charge.
- D. The Treasurer may, whenever deemed necessary for the proper enforcement of this local law, provide that the occupant shall file returns and pay directly to the Treasurer, the tax herein imposed.
- E. For the purpose of the proper administration of this local law and to prevent evasion of the tax hereby imposed, it shall be presumed that all rents are subject to tax until the contrary is established, and the burden of providing that a rent for occupancy is not taxable hereunder shall be upon the operator, except that, whereby regulation pursuant to subdivision (d) of this section, an occupant is required to file returns and pay directly to the Treasurer the tax herein imposed, the burden of proving that a rent for occupancy is not taxable shall be upon the occupant.
- F. Where an occupant claims exemption from the tax under the provisions of this local law, the rent shall be deemed taxable hereunder unless the operator shall receive from the occupant claiming such exemption a certificate duly executed by an exempt corporation or association certifying that the occupant is its agent, representative, or employee, together with a certificate executed by the occupant that his or her occupancy is paid or to be paid by such exempt corporation or association, and is necessary or required in the course of or in connection with the occupant's duties as a representative of such corporation or association. Where deemed necessary, the operator may further require that any occupant claiming exemption from the tax furnish a copy of a certificate issued by the Treasurer certifying that the corporation or association therein named is exempt from the tax pursuant to this local law.
- G. The Treasurer may direct the County Attorney to take such action as may be required to enforce this Herkimer County Occupancy Tax Law, including but not limited to providing representation in any administrative proceeding conducted by the Treasurer or enforcement of this Herkimer County Occupancy Tax Law in any appropriate proceeding brought in the name of the County in any court of appropriate jurisdiction without further authorization of the County Legislature.

- H. Where the Treasurer, in their discretion, deems it necessary to protect revenues to be obtained under this Occupancy Tax Law, the Treasurer may require an operator to file with them a bond, issued by a surety company authorized to transact business in this state in such amount as the Treasurer may fix to secure the payment of any tax and/or penalties and interest due or which may become due from such operator. In the event that the Treasurer determines that an operator is to file such bond they shall give notice to such operator to that effect specifying the amount of the bond required. The operator shall file such bond within five days after the giving of such notice, unless within five days the operator shall request, in writing, a hearing before the Treasurer at which the necessity, propriety and/or amount of the bond shall be determined by the Treasurer. Such determination shall be final and shall be complied with within 15 days after the giving notice thereof.

Section X. Registration of Booking Services.

- A. The County Treasurer may establish a separate registration procedure for Booking Services facilitating taxable Occupancies within Herkimer County. If a separate registration procedure is not established, the booking service must comply with the registration procedures as set forth herein.
- B. A Booking Service that agrees or is otherwise required to collect the tax imposed by this Local Law may register with the County Treasurer and remit taxes attributable to transactions facilitated through its service.
- C. The County Treasurer is authorized to enter into voluntary collection agreements or similar agreements with Booking Services for the collection and remittance of the tax imposed by this Local Law, provided that such agreements are consistent with this Local Law and applicable State law.
- D. A Booking Service collecting and remitting the tax shall provide such returns, reports or aggregate transaction information as the County Treasurer may reasonably require to verify the proper amount of tax due, subject to applicable law.

Section XI. Records to be Kept.

Every operator and every booking service shall keep records of every occupancy and of all rent paid, charged and due thereon and of the tax payable thereon, in such form as the Treasurer may require. Such records shall be available for inspection and examination upon demand by the Treasurer or the Treasurer's duly authorized agents or employees and shall be preserved for a period of not less than three (3) years.

Section XII. Returns.

- A. Every operator shall file with the Treasurer a return of occupancy of rents, and of the taxes payable thereon for the quarterly periods ending in March 31st, June 30th, September 30th and December 31st, or for any other quarterly period at the discretion of

the Herkimer County Treasurer. Such returns shall be filed on or before the twentieth (20th) day following the end of each reporting period.

- B. The forms of returns shall be prescribed by the Treasurer and shall contain such information as may be deemed for the proper administration of this local law. The Treasurer may require amended returns to be filed within twenty (20) days after notice and to contain the information specified in the notice.
- C. A return shall be required even when no tax is due, unless the County Treasurer has approved an inactive status for the registration.
- D. If the return required by this local law is not filed, or a return filed is incorrect or insufficient on its face, the Treasurer shall take the necessary steps to enforce the filing of such return or of a corrected return, and the operator may incur penalties and/or interest as set forth herein.
- E. Upon the time of filing a return of occupancy and of rents, each operator shall pay to the Treasurer the taxes imposed by this local law upon the rents required to be included in such return.
- F. As set forth herein, the filed returns are confidential and not subject to FOIL.

Section XIII. Determination of Tax.

If a return required by this local law is not filed, or if a return is incorrect or insufficient, the amount of tax due shall be determined by the Treasurer from such information as may be obtainable and, if necessary, the tax may be estimated on the basis of external indices, such as the number of rooms, location, scale of rents, comparable rents, type of accommodations and service, number of employees and/or other factors.

Notice of any assessment shall be provided to the operator in the manner prescribed by the County Treasurer.

Section XIV. Review.

Any final determination of the amount of any tax payable hereunder shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under article seventy-eight of New York's Civil Practice Law and Rules if application therefor is made to the Supreme Court within thirty (30) days after the giving of notice of such final determination, provided, however, that any such proceeding under article seventy-eight of the civil practice law and rules shall not be instituted unless:

- A. The amount of any tax sought to be reviewed, with such interest and penalties thereon, as may be provided for by local laws or regulations shall be first deposited and there shall be filed an undertaking, issued by a surety company authorized to transact business in this state and approve by the superintendent of financial services of this state as to solvency

and responsibility, in such amount as a justice of the supreme court shall approve to the effect that if such proceeding be dismissed or the tax confirmed the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding; or

- B. At the option of the petitioner, such undertaking may be in a sum sufficient to cover the taxes, interests and penalties stated in such determination plus the costs and charges which may accrue against it in the prosecution of the proceeding, in which event the petitioner shall not be required to pay such taxes, interest or penalties as a condition precedent to the application.

Section XV. Refund.

Where any taxes imposed hereunder shall have been erroneously, illegally or unconstitutionally collected and application for the refund therefor duly made to the proper fiscal officer or officers, and such officer or officers shall have made a determination denying such refund, such determination shall be reviewable by a proceeding under article seventy-eight of New York's Civil Practice Law and Rules, provided, however, that such proceeding is instituted within thirty (30) days after the giving of the notice of such denial, that a final determination of tax due was not previously made, and that an undertaking is filed with the proper fiscal officer or officers in such amount and with such sureties as a justice of the supreme court shall approve to the effect that if such proceeding be dismissed or the taxes confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.

Section XVI. Reserves.

In cases where the occupant or operator has applied for a refund and has instituted a proceeding under article seventy-eight of New York's Civil Practice Law and Rules to review a determination, the Treasurer shall set aside sufficient monies to meet any decision adverse to the County.

Section XVII. No Assessment of Additional Tax.

Except in the case of a willfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of the filing of a return, provided, however, that where no return has been filed as provided by law, the tax may be assessed at any time.

Section XVIII. Failure to Register.

- A. Any operator required to register who fails to do so within the time prescribed may receive a warning for the first violation and may be assessed a civil penalty of up to \$250 for subsequent violations, in addition to any tax, interest or other penalty otherwise due, at the discretion of the Treasurer.
- B. Each property required to be registered shall constitute a separate violation.

- C. The County Treasurer may waive a registration penalty for reasonable cause shown.
- D. Failure to register shall not relieve an operator of liability for any tax otherwise due.

Section XIX. Penalties and Interest.

- A. Any person failing to file a return or to pay any tax to the Treasurer within the time required by this local law shall be subject to a penalty of five percent (5%) of the amount of the tax due. In addition to the aforementioned penalty, interest at the rate of one percent (1%) of such tax for each month of delay shall accrue. The Treasurer, if satisfied the delay was excusable, may remit or waive all or any part of the penalty, but not the interest owed. Such penalties and interest shall be paid and disposed of in the same manner as other revenues from this local law.
- B. Any operator or occupant and any officer of a corporate operator or occupant failing to file a return required by this local law, or failing to file a registration certificate and such data in connection therewith as the Treasurer may require by regulation or otherwise to display shall, in addition to the penalties herein or elsewhere prescribed, may be subject to a fine of not more than one thousand dollars (\$1,000.00). Officers of a corporate operator shall be personally liable for the tax collected or required to be collected by such corporation under this local law, and subject to the penalty hereinabove imposed.
- C. Warning notices to the persons or entities who fail to file a return may be sent at the discretion of the Treasurer.
- D. The certificate of the Treasurer to the effect that a tax has not been paid, that a return, bond or registration certificate has not been filed, or that information has not been supplied pursuant to the provisions of this local law, shall be presumptive evidence thereof.

Section XX. Penalties for Booking Services that Accept Fees without Confirming Short-Term Rental Registration.

The County of Herkimer has established a Short-Term Rental Registry as stated above. As such, any booking service which collects a fee related to booking a unit as a short-term rental unit where such short-term rental unit is not registered in accordance with this local law may be issued a fine by the County of Herkimer of up to five hundred (\$500.00) dollars per day, per violation, until such violation is cured. The County may enter into agreements with a booking service whereby the booking service agrees to remove a listing from its platform that is deemed ineligible for use as a short-term rental unit and whereby the booking service agrees to prohibit a short-term rental host from listing any short-term rental property without a valid registration number.

Section XXI. Data Collection Requirements for Booking Services.

Pursuant to New York State Real Property Law (RPL) Sec. 447-b, booking services shall collect data related to all short-term rental unit guest stays that the booking service facilitates within Herkimer County, and shall maintain such records for two years following the end of the calendar year in which an individual rental stay occurred. The data maintained by the booking services shall include, but not be limited to, the dates of each stay and the number of guests, the cost for each stay, the physical address, including any unit designation, of each short-term rental unit booked, the full legal name of each short-term rental unit host and each short-term rental unit's registration number. On the first day of every January, April, July and October, the booking service shall report such data to Herkimer County. In the event that the booking service fails to comply, penalties and procedures as set forth in RPL Sec. 447-b shall apply.

Section XXII. Returns to be Confidential.

- A. Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the Treasurer or any officer or employee of the Treasurer to divulge or make known in any manner the rents, or other information relating to the business of the taxpayer contained in any return required under this local law. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them except upon court order.
- B. Nothing in this section shall preclude the Treasurer or their designees from disclosing information contained in a return to employees of the County Treasurer's Office, or the County Attorney, or the County Administrator or their respective designee(s).

Section XXIII. Revenues.

All revenues resulting from the imposition of the tax under the local laws shall be paid into the Treasury of the County of Herkimer and shall be credited to and deposited in the County's General Fund. Such revenues may be used for any lawful purpose.

Section XXIV. Proceedings to Recover Tax.

- A. Whenever any operator or other person or booking service or remarketer shall fail to collect and pay over any tax and/or to pay any tax, penalty or interest imposed by this local law as herein provided, or whenever any occupant required to pay such tax shall fail to pay any such tax, penalty or interest, the County Attorney shall, upon the request of the County Treasurer bring or cause to be brought an action to enforce the payment of the same on behalf of Herkimer County in any court of the State of New York, or of any other state or of the United States.
- B. Notwithstanding any other provision of this section, if the Treasurer, in their discretion, believes that such operator, occupant or other person is about to cease business, leave the state or remove or dissipate the assets out of which the tax or penalties might be satisfied, and that any such tax or penalty will not be paid when due, the Treasurer may declare such tax or penalty to be immediately due and payable and may issue and file a warrant, as provided in this section, immediately.

Section XXV. General Powers of the Treasurer.

In addition to the powers granted to the Treasurer by County Law and this local law, the Treasurer is hereby authorized and empowered at his or her discretion:

- A. To make, adopt and amend rules and to issue orders, appropriate to the carrying out of this local law and the purposes thereof;
- B. To extend for cause shown the time of filing any return for a period not exceeding thirty (30) days; and for cause shown, to remit or waive penalties but not interest, and to compromise disputed claims in connection with the taxes hereby imposed;
- C. To request information from the Tax Commissioner of the State of New York or the Treasury Department of the United States relative to any person, and to afford information to such tax commissioner or such treasury department relative to any person, any other provision of this local law to the contrary notwithstanding;
- D. To delegate said functions hereunder to any employee or employees of the County Treasurer;
- E. To prescribe methods for determining the rents for occupancy and to determine the taxable and non-taxable rents; and
- F. To require any operator within the County to keep detailed records of the nature of and type of hotel or motel maintained, nature of services rendered, the rooms available and rooms occupied daily, leases or occupancy contracts or arrangements, rents received, charged and accrued, the names and addresses of occupants, whether or not any occupancy is claimed to be subject to the tax imposed.

Section XXVI. Administration of Oaths and Compelling Testimony.

- A. The Treasurer, or the Treasurer's duly designated and authorized employees or agents, shall have power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of the Treasurer's power and duties unto this local law.
- B. The Treasurer shall have the power to subpoena and require the attendance of witnesses and the production of books, papers and documents to secure information pertinent to the performance of his or her duties hereunder and of the enforcement of this local law, and to examine them in relation thereto, and to issue commissions for the examination of witnesses who are out of the state or unable to attend before the Treasurer or excused from attendance.

- C. A Justice of the Supreme Court, either in court or at chambers shall have power summarily to enforce by proper proceedings the attendance and testimony of witnesses and the production and examination of books, papers and documents called for by the subpoena of the Treasurer under this local law.
- D. Any person who shall refuse to testify or to produce books or records or who shall testify falsely in any material matter pending before the Treasurer under this local law shall be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars (\$1,000.00).
- E. The officers who serve the summons or subpoena of the Treasurer and witnesses attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of record, except as herein otherwise provided.
- F. The Herkimer County Sheriff, the Sheriff's duly appointed deputy, or deputies, are hereby authorized and empowered to serve any summons, subpoena, order, notice, document, instrument or other process to enforce or carry out this local law.

Section XXVII. Severability.

If any provision of this section or the application thereof to any person or circumstances shall be held invalid, the remainder of this section and the application of such provision to other persons or circumstances shall not be affected thereby.

Section XXVIII. Limitation of Effect of Local Law.

This local law shall remain in full force and effect for a period of two years commencing January 1, 2027. The Herkimer County Legislature hereby enacts this local law by resolution of the full Legislature on the date below. Nothing shall prohibit or prevent the adoption and enactment of subsequent local laws continuing or imposing the tax authorized hereby after the expiration of this local law.

Section XXIX. Effective Date.

This local law shall take effect January 1, 2027 and shall expire December 31, 2028 when upon such date the provisions of this act shall be deemed repealed.

Dated: October 7, 2026.