

**Authorizing A One-Time Reimbursement To Ulster County 2021 Real Property Taxpayers**

Referred to: The Ways and Means Committee (Chairman Gavaris and Legislators Cahill, Fabiano, Ronk, and Walter)

Legislators Joe Maloney and Laura Petit offer the following:

WHEREAS, pursuant to Charter §C-11(A), the Ulster County Legislature is empowered to make appropriations, levy taxes, incur indebtedness; and

WHEREAS, pursuant to Charter §C-11(N), the Ulster County Legislature is empowered to adopt a budget and to determine and fix real property tax equalization rates among the various districts of the County for County purposes; and

WHEREAS, actual sales and use tax revenues exceeded the 2021 Adopted Ulster County Budget by \$34,312,169.00 for the year ended December 31, 2021; and

WHEREAS, a surplus is anticipated upon closing of the 2021 financials, and a surplus was achieved in 2020, which resulted in an unassigned fund balance of over \$39 million; and

WHEREAS, the accumulation of said surpluses is anticipated to exceed the County's adopted Fund Balance Policy; and

WHEREAS, the adopted policy requires an unassigned fund balance above the allowable threshold to be remedied within the succeeding year if it is possible and prudent to do so; and

WHEREAS, Ulster County had decreased the real property tax levy by a minimum of 0.25% annually beginning in 2015, and no decrease was provided in 2021; now, therefore be it

RESOLVED, that a total of \$34,312,169.00 will be reimbursed to Ulster County property taxpayers, in a proportionate share based upon the amount of county property tax paid on each parcel of property for the 2021 tax year, less penalties and fees; and, be it further

RESOLVED, that the Commissioner of Finance be and hereby is authorized to calculate, determine and remit payment/credit to said property taxpayers the proportionate share due pursuant to the formula set forth herein; and, be it further

**Resolution No. 168      May 17, 2022**

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Real Property Taxpayers**

RESOLVED, the 2022 Ulster County Budget is hereby amended as follows:

	<u><b>INCREASE</b></u>	<u><b>AMOUNT</b></u>
AA.9900.9900.3700.9990 (App. #)	Appropriated Fund Balance	\$34,312,169.00

	<u><b>INCREASE</b></u>	<u><b>AMOUNT</b></u>
AA.1310.1076.4600.4660 (App. #),	Misc. Contractual, Other	\$34,312,169.00

and move its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES:

NOES:

Postponed in Committee: Ways and Means for one week on April 12, 2022

Postponed in Committee: Ways and Means on April 19, 2022

Postponed in Committee: Ways and Means for one month on May 10, 2022

Passed Committee: Ways and Means on \_\_\_\_\_.

FINANCIAL IMPACT:

\$34,312,169.00 – APPROPRIATED FUND BALANCE