



LIVINGSTON COUNTY BOARD OF SUPERVISORS' MEETING NOTICE

Livingston County Government Center, Geneseo, New York 14454 585.243.7030

COMMITTEE: WAYS AND MEANS

DATE: JANUARY 23, 2016

TIME: 1:30 P.M.

<u>Committee Members</u>
D. Pangrazio, Chairman
D. Mahus, Vice Chairman
D. Fanaro
D. Knapp
W. Wadsworth
E. Gott
D. LeFeber

1:30 PERSONNEL ISSUES – TISH LYNN CONFLICT DEFENDER – HAYDEN DADD

AMENDING THE 2017 DEPARTMENT HEAD SALARY SCHEDULE: CONFLICT DEFENDER

RESOLVED, that the 2017 Department Head Salary Schedule is amended as follows:

Conflict Defender

- Appoint Althea D. Merryman, 5660 Big Tree Road, Lakeville, NY 14480 to the position of full-time Confidential Secretary to the Conflict Defender effective February 1, 2017 at an hourly rate of \$20.00.
- Appoint Heidi W. Feinberg, 445 Mendon Ionia Road, Honeoye Falls, NY 14472 to the position of full-time Assistant Conflict Defender effective February 6, 2017 at an annual salary of \$73,000.00.

1:40 GRANTS & PUBLIC INFORMATION – HEATHER GRANT

Action Item(s) To Be Reported

1. AUTHORIZING THE CHAIRMAN OF THE LIVINGSTON COUNTY BOARD OF SUPERVISORS TO SIGN THE FOLLOWING CONTRACT FOR THE LIVINGSTON COUNTY GRANTS & PUBLIC INFORMATION DEPARTMENT: THOMA DEVELOPMENT CONSULTANTS

RESOLVED, that the Chairman of the Livingston County Board of Supervisors is hereby authorized to sign the following contracts for the Livingston County Grants & Public Information Department, according to the term designated, subject to review by the County Attorney and County Administrator:

<u>Contractor</u>	<u>Term</u>	<u>Amount</u>
Thoma Development Consultants 34 Tompkins Street Cortland, NY 13045	1/1/17-12/31/17	Per hourly rates
For: Grant writing assistance as needed		

<u>Funding Source</u>	<u>Local Share</u>	<u>Budgeted?</u>
LC Budget	100%	Yes

Director's Comments:

Thoma's assistance was used sparingly in 2016: they worked on one grant for the Village of Dansville for the CDBG HOME program (still pending) and they were used for assistance with re-applications on a couple grants for historical information purposes.

Pre-approved Informational Item(s) To Be Reported (Requires pre-approval from the County Administrator)

1. 2016 year in review for Grants and Public Information Department
2. Goals for 2017

Informational Item(s) Written Only



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1. Currently working on Urban Forestry Grants for Villages of Avon and Caledonia: 1/4- met with Tree Board Rep from Village of Cal.; 1/5- met with Village of Avon regarding their app; 1/18- second meeting with Village of Avon.
2. 1/5- meeting with Project People (Public Market Feasibility Study) steering committee to work on kicking off this project
3. On January 10th I met with the executive staff of Department of Social Services to talk to them about my position here at the county and what I could do for their department in regards to social media and website.
4. Conference call with website committee and Civic Plus on 1/19 regarding the upgrade to the website.

1:50 COUNTY ATTORNEY – DAVID MORRIS (Attachment)

Action Item(s) To Be Reported

1. AIRBNB VOLUNTARY COLLECTION AGREEMENT

2:00 REAL PROPERTY TAX SERVICES – DAN PANGRAZIO

Action Item(s) To Be Reported

1. CORRECTING TAX ROLL-TOWNS OF LIVONIA AND SPARTA

WHEREAS, the Director of Real Property Tax Services has transmitted a written report of his investigation and recommendation with regard to three (3 parcels) applications for correction of the tax roll, pursuant to the Real Property Tax Law, as prepared for the Towns of Livonia and Sparta on the tax rolls for the years hereinafter set forth, and

WHEREAS, said parcels were incorrectly assessed and/or taxed for reasons set forth in the applications for correction requested from the Director of Real Property Tax Services attached hereto, now, therefore, be it

RESOLVED, that the Director of Real Property Tax Services is authorized and directed to forward a copy of this resolution to the officer(s) having jurisdiction of the tax roll so that the roll can be corrected; and a notice of approval to the applicant(s), and be it further

RESOLVED, that the County Treasurer and/or Town Tax Collector is hereby authorized to make the tax roll corrections and forward the corrected tax bill. The County Treasurer is authorized to issue refunds and/or make the appropriate chargebacks as hereinafter set forth for the application(s).

Year, Municipality Owner(s) Parcel	Taxing Jurisdiction	Original Tax Bill	Corrected Tax Bill	Refund to Owner	Chargebacks to Taxing Jurisdictions
1. 2017 Livonia	Livingston County	\$61.75	\$0.00	\$0.00	\$61.75
Village of Livonia	Livonia Town Tax	\$26.92	\$0.00	\$0.00	\$26.92
Tax Map Number	Livonia School Relevy	\$199.19	\$0.00	\$0.00	\$199.19
75.9-2-1	Livonia Village Relevy	\$74.13	\$0.00	\$0.00	\$74.13
	Livonia Fire 3	\$9.81	\$0.00	\$0.00	\$9.81
	Total	<u>\$371.80</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$371.80</u>
2. 2017 Livonia	Livingston County	\$0.00	\$0.00	\$0.00	\$0.00
Liv.Co. Water and	Livonia Town Tax	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Authority	Co.Wtr. Dist. #1 Zone 4	\$10.00	\$0.00	\$0.00	\$10.00
Tax Map Number	Total	<u>\$10.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$10.00</u>
74.-1-5.215					
3. 2017 Sparta	Livingston County	\$14.47	\$14.47	\$0.00	\$0.00
Schunk, Mark W.	Sparta Town Tax	\$11.61	\$11.61	\$0.00	\$0.00
Schunk, Robin L.	Sparta Fire/Ambulance	\$1.50	\$1.50	\$0.00	\$0.00
Tax Map Number	Sparta Light 1	\$0.69	\$0.69	\$0.00	\$0.00
137.9-1-3	Unpd LCWSA WtrW14	\$257.40	\$0.00	\$0.00	\$257.40



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Cty Wtr 1 Ext1 Z5 Vac	<u>\$10.00</u>	<u>\$10.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total	<u>\$295.67</u>	<u>\$38.27</u>	<u>\$0.00</u>	<u>\$257.40</u>

Director's Comments:

I am requesting authorization to correct the 2017 Town and County Tax Rolls for the Towns of Livonia and Sparta.

Parcel 75.9-2-1, Town of Livonia, should have been coded as wholly exempt from taxation on the assessment roll prior to the 2016 Village of Livonia taxes, 2016-2017 Livonia School taxes and the 2017 Livonia Town and County taxes. The \$371.80 charge shown on the 2017 Livonia Town and County Tax Roll, which includes the relevy of unpaid village and school taxes, should be voided and the total taxes for this parcel should be corrected to \$0.00

Parcel 74.-1-5.215, Town of Livonia, which is owned by the Livingston County Water and Sewer Authority, should not have had a unit charge for County Water District No. 1. The \$10.00 charge shown on the 2017 Livonia Town and County Tax Roll should be voided and the total taxes for this parcel should be corrected to \$0.00.

Parcel 137.9-1-3, Town of Sparta, was incorrectly coded with a water relevy charge in the amount of \$257.40 on the 2017 Sparta Town and County Tax Roll. This charge should be voided and a new tax bill in the amount of \$38.27 should be issued.

2:10 COUNTY ADMINISTRATOR – IAN COYLE

Action Item(s) To Be Reported

1. APPROVING ABSTRACT OF CLAIMS #1B-JANUARY 25, 2016

2. AMENDING 2017 LIVINGSTON COUNTY BUDGET – DEPARTMENT OF HEALTH

RESOLVED, that the 2017 Department of Health Budget be amended as follows:

Account	Dept.	Code	Description	Amount
Increase Revenue	A4110	2705	Donations	\$3,500.00
			TOTAL	\$3,500.00
Increase Appropriation	A4110	4060	Office Supplies	\$350.00
		4200	Advertising	\$3,150.00
			TOTAL	\$3,500.00

5. ESTABLISHING PETTY CASH AMOUNTS FOR THE YEAR 2017 – CENTRAL SERVICES

RESOLVED, that the following petty cash amounts and designees be established for the year 2017:

<u>Department</u>	<u>Custodian</u>	<u>Amount</u>
Central Services	Sally MacIntyre	\$150.00

6. ADOPTING 2017 OFFICIAL LIST OF COUNTY OFFICIALS REQUIRED TO FILE AN ANNUAL STATEMENT OF FINANCIAL DISCLOSURE UNDER SECTION 2F OF LOCAL LAW NO. 4 OF THE YEAR 1990

WHEREAS, the Ethics Board of Livingston County has recommended to the Chairman of the Board of Supervisors the 2017 Official List of County Officials required to file an annual statement of financial disclosure, it is hereby

RESOLVED, that the Livingston County Board of Supervisors adopts the following list which constitutes the 2016 Official List of County Officials required to file an annual statement of financial disclosure pursuant to the provisions of the Local Law No. 4 of the year 1990.

Pre-approved Informational Item(s) To Be Reported



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1. State Budget Impact
2. Federal Agenda & Updated on the TFG Contract
3. State Agenda
4. Strategic Planning

2:20 ADJOURNMENT

**VOLUNTARY COLLECTION AGREEMENT
FOR
LIVINGSTON COUNTY HOTEL AND MOTEL ROOM OCCUPANCY TAX**

THIS VOLUNTARY COLLECTION AGREEMENT (the “**Agreement**”) is dated , 2016 and is between **AIRBNB, INC.**, a Delaware corporation (“**Airbnb**”) and the **LIVINGSTON COUNTY TREASURER** (the “**Taxing Jurisdiction**”). Each party may be referred to individually as a “**Party**” and collectively as the “**Parties.**”

RECITALS:

WHEREAS, Airbnb represents that it provides an Internet-based platform (the “**Platform**”) through which third parties offering accommodations (“**Hosts**”) and third parties booking such accommodations (“**Guests**”) may communicate, negotiate and consummate a direct booking transaction for accommodations to which Airbnb is not a party (“**Booking Transaction**”);

WHEREAS, the Taxing Jurisdiction and Airbnb enter into this Agreement voluntarily in order to facilitate the reporting, collection and remittance of alleged applicable transient occupancy taxes (“**TOT**”) imposed under applicable Livingston County Hotel and Motel Room Occupancy Tax law (the applicable “**Code**”) for Booking Transactions completed by Hosts and Guests on the Platform for accommodations located in Livingston County (the “**Taxable Booking Transactions**”);

NOW THEREFORE, IN CONSIDERATION OF THE MUTUAL COVENANTS, PROMISES AND AGREEMENTS CONTAINED HEREIN, THE PARTIES AGREE AS FOLLOWS:

(A) Solely pursuant to the terms and conditions of this Agreement, including only for periods in which this Agreement is effective (defined below), and solely for Taxable Booking Transactions completed on the Platform, Airbnb agrees contractually to assume the duties of a TOT collector as described in the Code (hereinafter referred to as a “**Collector**”).

(B) Starting on _____ (the “**Effective Date**”), Airbnb agrees to commence collecting and remitting TOT, pursuant to the terms of this Agreement, at the applicable rate, on Taxable Booking Transactions. Except as set forth in Paragraph (L) below, Airbnb shall not assume any obligation or liability to collect TOT for any period or for any transaction prior to the Effective Date or termination of this Agreement.

REMITTANCE OF TOT

(C) Airbnb agrees reasonably to report aggregate information on the tax return form prescribed by the Taxing Jurisdiction, including all TOT that is subject to the provisions of this Agreement, and it shall remit all TOT collected from Guests in accordance with this Agreement and Airbnb's Terms of Service (www.airbnb.com) (the "TOS") in the time and manner described in the Code or as otherwise agreed to in writing.

AIRBNB LIABILITY

(D) Pursuant to the terms of this Agreement, Airbnb agrees contractually to assume liability for any failure to report, collect and/or remit the correct amount of TOT, including, but not limited to, penalties and interest, lawfully and properly imposed in compliance with the Code. Nothing contained herein nor any action taken pursuant to this Agreement shall impair, restrict or prevent Airbnb from asserting that any TOT and/or penalties, interest, fines or other amounts assessed against it were not due, are the subject of a claim for refund under applicable law or otherwise bar it from enforcing any rights accorded by law.

(E) During any period for which Airbnb is not in breach of its obligations under this Agreement, the Taxing Jurisdiction agrees to audit Airbnb on the basis of TOT returns and supporting documentation, and agrees not to directly or indirectly audit any individual Guest or Host relating to Taxable Booking Transactions unless and until an audit of Airbnb by the Taxing Jurisdiction has been exhausted with the matter unresolved. The Taxing Jurisdiction reserves the right to audit any individual Airbnb Host for activity that has been brought to the attention of the Taxing Jurisdiction in the form of a complaint or other means independent of this Agreement or independent of data or information provided pursuant to this Agreement.

(F) The Taxing Jurisdiction agrees to audit Airbnb on an anonymous numbered account basis for Taxable Booking Transactions. Except as otherwise agreed herein, Airbnb shall not be required to produce any personally identifiable information relating to any Host or Guest or relating to any Booking Transaction without binding legal process served only after completion of an audit by the Taxing Jurisdiction of Airbnb with respect to such users. The Taxing Jurisdiction agrees that it will not audit or issue an assessment against Airbnb more than once per any consecutive forty-eight month period and that such audit or assessment will be limited to a consecutive twelve-month period within the forty-eight month period.

(G) Airbnb, Inc. agrees to register as a Collector for the reporting, collection and remittance of TOT under this Agreement and will be the registered Collector on behalf of any affiliate or subsidiary collecting TOT.

GUEST AND HOST LIABILITY

(H) During any period in which this Agreement is effective relating to Taxable Booking Transactions, Hosts shall be permitted but not required to register individually with the Taxing Jurisdiction to collect, remit and/or report TOT, provided Airbnb is in compliance with its obligations herein. Nothing in this Agreement shall relieve Guests or Hosts from any responsibilities with respect to TOT for transactions completed other than on the Platform, or restrict the Taxing Jurisdiction from investigating or enforcing any provision of applicable law against such users for such transactions.

WAIVER OF LOOK-BACK

(I) The Jurisdiction expressly releases, acquits, waives and forever discharges Airbnb, its current or past affiliated parent or subsidiary companies, directors, shareholders investors, employees and other agents, and/or Hosts or Guests from any and all actions, causes of action, indebtedness, suits, damages or claims arising out of or relating to payment of and/or collection of TOT or other tax indebtedness, including but not limited to penalties, fines, interest or other payments relating to TOT on any Taxable Booking Transactions prior to the Effective Date. Nothing contained in this Paragraph of this Agreement will constitute a release or waiver of any claim, cause of action or indebtedness that the Jurisdiction may have or claim to have against any Host or Guest unrelated to Taxable Booking Transactions under this Agreement.

NOTIFICATION TO GUESTS AND HOSTS

(J) Airbnb agrees, for the purposes of facilitating this Agreement, and as required by its TOS, that it will notify (i) Hosts that TOT will be collected and remitted to the Taxing Jurisdiction as of the Effective Date pursuant to the terms of this Agreement; and (ii) Guests and Hosts of the amount of TOT collected and remitted on each Taxable Booking Transaction.

LIMITATION OF APPLICATION

(K) This Agreement is solely for the purpose of facilitating the administration and collection of the TOT with respect to Taxable Booking Transactions and, except with respect to the rights and liabilities set forth herein, the execution of or actions taken under this Agreement shall not be considered an admission of law or fact or or constitute evidence thereof under the

Code or any other provisions of the laws of the United States of America, of any State or subdivision or municipality thereof. Neither Party waives, and expressly preserves, any and all arguments, contentions, claims, causes of action, defenses or assertions relating to the validity or interpretation or applicability of the Code, regulations or application of law.

DURATION/TERMINATION

(L) This Agreement may be terminated by Airbnb or the Taxing Jurisdiction for convenience on 30 days written notification to the other Party. Any termination under this Paragraph shall not affect the duty of Airbnb to remit to the Taxing Jurisdiction any TOT collected from Guests up through and including the effective date of termination of this Agreement, even if not remitted by Airbnb to the Taxing Jurisdiction as of the date of termination.

MISCELLANEOUS

(M) CHOICE OF LAW. This Agreement, its construction and any and all disputes arising out of or relating to it, shall be interpreted in accordance with the substantive laws of the State of New York without regard to its conflict of law principles.

(N) MODIFICATION. No modification, amendment, or waiver of any provision of this Agreement shall be effective unless in writing and signed by both Parties.

(O) MERGER AND INTEGRATION. This Agreement contains the entire agreement of the Parties with respect to the subject matter of this Agreement, and supersedes all prior negotiations, agreements and understandings with respect thereto.

(P) COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which, when taken together, shall constitute one and the same instrument. The Agreement shall become effective when a counterpart has been signed by each Party and delivered to the other Party, in its original form or by electronic mail, facsimile or other electronic means. The Parties hereby consent to the use of electronic signatures in connection with the execution of this Agreement, and further agree that electronic signatures to this Agreement shall be legally binding with the same force and effect as manually executed signatures.

(Q) RELATIONSHIP OF THE PARTIES. The Parties are independent contractors. This Agreement does not create nor is it intended to create a partnership, franchise,

joint venture, agency, or employment relationship between the Parties. There are no third-party beneficiaries to this Agreement.

(R) WAIVER AND CUMULATIVE REMEDIES. No failure or delay by either Party in exercising any right under this Agreement shall constitute a waiver of that right or any other right. Other than as expressly stated herein, the remedies provided herein are in addition to, and not exclusive of, any other remedies of a Party at law or in equity.

(S) FORCE MAJEURE. Neither Party shall be liable for any failure or delay in performance under this Agreement (other than for delay in the payment of money due and payable hereunder) for causes beyond that Party's reasonable control and occurring without that Party's fault or negligence, including, but not limited to, acts of God, acts of government, flood, fire, civil unrest, acts of terror, strikes or other labor problems (other than those involving Airbnb employees), computer attacks or malicious acts, such as attacks on or through the Internet, any Internet service provider, telecommunications or hosting facility. Dates by which performance obligations are scheduled to be met will be extended for a period of time equal to the time lost due to any delay so caused.

(T) ASSIGNMENT. Neither Party may assign any of its rights or obligations hereunder, whether by operation of law or otherwise, without the prior written consent of the other Party (which consent shall not be unreasonably withheld). Notwithstanding the foregoing, Airbnb may assign this Agreement in its entirety without consent of the other Party in connection with a merger, acquisition, corporate reorganization, or sale of all or substantially all of its assets.

(U) MISCELLANEOUS. If any provision of this Agreement is held by a court of competent jurisdiction to be contrary to law, the provision shall be modified by the court and interpreted so as best to accomplish the objectives of the original provision to the fullest extent permitted by law, and the remaining provisions of this Agreement shall remain in effect.

NOTICES

(V) All notices under this Agreement shall be in writing and shall be deemed to have been given upon: (i) personal delivery; (ii) the third business day after first class mailing postage prepaid; or (iii) the second business day after sending by overnight mail or by facsimile with telephonic confirmation of receipt. Notices shall be addressed to the attention of the following persons, provided each Party may modify the authorized recipients by providing written notice to the other Party:

To Airbnb:

Airbnb, Inc.
Attn: General Counsel
888 Brannan Street, 4th Fl.
SF, CA 94103
legal@airbnb.com

Airbnb, Inc.
Attn: Global Head of Tax
888 Brannan Street, 4th Fl.
SF, CA 94103
tax@airbnb.com

To the Taxing Jurisdiction:

Fax: _____
E-mail: _____

IN WITNESS WHEREOF, Airbnb and the Taxing Jurisdiction have executed this Agreement effective on the date set forth in the introductory clause.

AIRBNB, INC., a Delaware corporation

By: _____
Signature of Authorized Representative

Beth Adair, Global Tax Director
Name and Title of Authorized Representative

LIVINGSTON COUNTY TREASURER

By: _____
Signature

Name and Title

**TEMPLATE OF KEY TERMS FOR A DRAFT COLLECTION AGREEMENT
BETWEEN AIRBNB, INC. AND JURISDICTION XYZ DEPARTMENT OF TAX ADMINISTRATION**

Airbnb provides an Internet-based platform (the “**Platform**”) through which a third party desiring to offer an accommodation (a “**Host**”) and a third party desiring to book an accommodation (a “**Guest**”) have the opportunity to communicate, negotiate and consummate a booking transaction for accommodations (“**Booking Transaction**”) pursuant to a direct agreement between Host and Guest to which Airbnb is not a party.

THIS TEMPLATE summarizes the key terms for an agreement (“**Agreement**”) between **AIRBNB, INC.**, and the **JURISDICTION XYZ DEPARTMENT OF TAX ADMINISTRATION** (the “**Tax Collector**”) regarding the collection and remittance of applicable Jurisdiction XYZ Occupancy Tax (“**Tax**”) by Airbnb with respect to Booking Transactions between Hosts and Guests completed on the Platform for accommodations located in Jurisdiction XYZ.

KEY TERMS:

- COLLECTION BY AIRBNB:** On a prospective basis, Airbnb will assume the role of a "Taxpayer" (aka “operator” or “vendor”) for the sole purpose of collecting and remitting the Tax on behalf of Airbnb’s Hosts.
- EFFECTIVE DATE:** Airbnb will not be responsible for the collection of the Tax until the date the Agreement goes into effect.
- REGISTRATION:** Airbnb, Inc. will register as the Taxpayer for the sole purpose of collecting and remitting the Tax. Airbnb, Inc. will be the registered taxpayer on behalf of any subsidiary or affiliate of Airbnb, Inc. collecting Tax from Guests. Solely with respect to a Host’s activity through Airbnb, Hosts will not be required to register to collect, remit and/or report the Tax and/or activity through Airbnb.
- TAX BASE:** Airbnb will collect the Tax at the applicable tax rate on completed Booking Transactions for occupancy of accommodations located in the Jurisdiction between a Guest and Host who use Airbnb’s platform. The Tax collected will be based upon the Accommodation Fee, which is the amount that the Host charges for accommodations (including any cleaning fees charged by the Host).
- CONFIDENTIALITY:** As required by the Agreement between Airbnb and its Hosts, Airbnb will not provide, without binding legal process, personally identifiable information regarding its Hosts and Guests, including but not limited to their names and listing addresses (but can provide transaction information on an anonymous, numbered-account basis).
- TERM/TERMINATION:** The Agreement shall remain in effect unless terminated by either party. Either party can terminate the Agreement upon a 30-day written notice.
- RETROACTIVE LIABILITY:** The Tax Collector will waive any pursuit of the Tax from Airbnb and/or Hosts and/or Guests related to the period prior to when Airbnb begins collecting and remitting Tax under the Agreement.

AUDIT REQUESTS:

The Tax Collector will limit its audit and/or assessment against Airbnb for alleged under collection of Tax to no more frequently than a consecutive twelve (12) month tax period within any consecutive forty-eight (48) month period. The Tax Collector will not directly or indirectly audit any individual Guest or Host relating to the Booking Transactions. The Tax Collector reserves the right to audit any individual Airbnb Host for activity that has been brought to the attention of the Tax Collector in the form of a complaint or other means independent of the Agreement or independent of data or information provided pursuant to the Agreement. If an audit is pursued by the Tax Collector the Confidentiality terms apply.

EXEMPTIONS:

Generally, Airbnb will collect the Tax on Accommodation Fees related to Booking Transactions within the Jurisdiction notwithstanding any exemptions, with the exception of the length of stay (e.g., stays over 30 days in duration will not be subject to tax). However, some unique exemptions may be problematic and will be addressed on a case-by-case basis.