I. COMMUNICATIONS

Minutes of a meeting of the Budget Committee of the Chemung County Legislature held in the Hazlett Building, 5th Floor, 203 Lake Street, Elmira, New York on Monday, August 1, 2022.

Members present: Joseph Brennan, Mark Margeson, John Burin, Martin Chalk, William McCarthy, Rodney Strange

Committee member excused: David Manchester (Chairman)

Officials present: John Pastrick, L. Thomas Sweet, Peggy Woodard, Robert Briggs, Scott Drake, Michael Smith, Bryan Maggs, Aaron Dowd

In the absence of the Chairman, the meeting was called to order by the Vice Chairman of the Legislature, John Burin.

II. RESOLUTIONS, MOTIONS, AND NOTICES

1. Resolution requiring certain supporting schedules to be submitted with the proposed Chemung County budget

Motion made by Rodney Strange, seconded by Martin Chalk, and Passed with a vote of 6-0, requiring certain supporting schedules to be submitted with the proposed Chemung County budget.

III. OLD BUSINESS

1. Resolution extending Sales Tax Agreement between the County of Chemung and the City of Elmira

Motion made by Mr. Chalk, seconded by Mr. Strange, and Passed with a vote of 7-0, to Un-table resolution extending agreement Sales Tax Agreement between the County of Chemung and the City of Elmira (Eleventh Amendment). Motion Carried.

Mr. Burin stated that sales tax revenue is one of the largest revenue generators for the county and it is very important to the budgets for local municipalities. Mr. Burin noted that the County Executive agreed to provide the Legislature the percentage of sales tax distribution to municipalities
as a result of the decrease in population in the 2020 decennial censes before the meeting of the Full Board next Monday. Mr. Smith would like to see the figures that have been presented to the Towns. He requested a bit more detail on the impact on Towns before the sales tax agreement comes to the Full Legislature for a vote. Perhaps the distribution is not what it should be and needs to be adjusted, Mr. Smith noted. Mr. Burin has requested that the County Executive provide this information prior to the August 8, 2022 meeting of the Full Legislature. Mr. Sweet noted that there are two things that determine the amount of sales tax a municipality receives; distribution percentage and population. The legislature cannot control changes to population but can change the distribution percentages. Mr. Burin clarified that under the terms of the new sales tax agreement the percentage of distribution for 2023 remains at the 2022 level. Any changes to the amount received by municipalities would be the result of overall changes in sales tax revenue and changes in population.

Motion made by Mr. Chalk, seconded by Mr. Strange, and Passed with a vote of 6-0, extending Sales Tax Agreement between the County of Chemung and the City of Elmira (Eleventh Amendment). Motion Carried.

Mr. Smith stated that he has been requesting information regarding the appropriation of a vehicle from the Sheriff’s fleet for use by the County Executive since 2019. To date he has received no answers regarding the authorization of this appropriation or the terms and conditions for the use of the vehicle by the County Executive (i.e. who pays for the maintenance of the vehicle). Mr. Smith also raised concerns regarding the payment of fees associated with the Krusen v. Moss defamation of character lawsuit. He noted the judge's ruling that Mr. Moss was not acting within his official capacity as Sheriff at the time and therefore was not entitled to indemnification by the County. The County Treasurer should not have made any payments on Mr. Moss’s behalf regarding legal bills or the settling of this lawsuit. Mr. Smith also raised concerns regarding the hiring of a Special Investigator for the County Attorney’s Office after the Personnel Committee unanimously voted against creating the position. This position was filled and an employee was paid without any authorization from the Legislature. Mr. Smith noted that while the 2021 audit results are favorable the auditors did not satisfactorily answer a number of questions raised by the Legislature. He feels the time has come to contact the NYS Comptroller and/or the Attorney General for an opinion regarding how county funds can be expended and assets appropriated without consent by the Legislature.

IV. NEW BUSINESS

Mr. Briggs stated that the County Executive has argued that the hiring of a Special Investigator was justified as the position had been included in the county budget. Mr. Briggs pointed out that that regardless of approval in the budget, all positions being re-created or created during the budget year must be approved by the County Legislature. The creation of the Special Investigator position was defeated by the Personnel Committee and therefore was never considered by the Full Legislature. Because of this, Mr. Briggs feels that the funds paid to the Special Investigator are due back to the county in some form. He encourages the Legislature to pursue recovery of these funds.

Mr. Smith raised concerns regarding an incident that took place at the Elmira Corning Regional Airport last month. The incident involved a disagreement between the Undersheriff and FAA Security. Local law enforcement agencies, including a supervisor from the Sheriff’s Office were engaged. This was a very public incident and there has been a lot of chatter in the community regarding this incident. This type of behavior would have resulted in an arrest and federal charges for a member of the public but as
far as Mr. Smith can ascertain no charges of any kind were filed against the Undersheriff. When Mr. Smith pursued more information from the Sheriff regarding this incident he was told that the Undersheriff had since retired and the Sheriff would not comment. These types of incidents are what undermines public confidence in government. Mr. Smith stated that the citizens of Chemung County deserve a full accounting of what occurred.

Mr. Chalk reported that the Single Rate Salary Review Committee received a formal proposal from The Burke Group for the Single Rate Salary study. He also noted that this committee is scheduled to meet in the near future, and he will provide updates as they occur.

Mr. Burin noted that he received a copy of the court determination from the United States Court of Appeals, 2nd Circuit regarding foreclosures. He requests that the County Attorney and/or Attorney for the Legislature review the court determination and provide an opinion as to whether or not the county's foreclosure process is affected by the courts determination. Mr. Margeson agreed with Mr. Burin and feels that the county's current foreclosure procedures need to be reevaluated.

V. ADJOURNMENT

This meeting was adjourned on the motion made by Mr. Chalk, seconded by Mr. Chalk, seconded by Mr. Brennan. Motion Carried.
Resolution requiring certain supporting schedules to be submitted with the proposed Chemung County budget

Resolution #:

Slip Type: OTHER
SEQRA status
State Mandated False

Explain action needed or Position requested (justification):

CREATION:

Date/Time: Department:
7/26/2022 10:54:05 AM

APPROVALS:

Date/Time: Approval: Department:

ATTACHMENTS:

Name: Description: Type:
Resolution requiring certain supporting schedules.pdf Resolution Cover Memo
RESOLUTION NO. 22-

RESOLUTION REQUIRING CERTAIN SUPPORTING SCHEDULES TO BE SUBMITTED WITH THE PROPOSED CHEMUNG COUNTY BUDGET

By:

Seconded by:

WHEREAS, Section 504 of the Chemung County Charter states that the Chemung County Legislature may, by Resolution, require supporting schedules to be submitted with the proposed operating budget to assist the Legislature in its review of the same; and

WHEREAS, the Budget Committee has recommended that the Chemung County Legislature require certain supporting schedules to be submitted with the proposed Chemung County Budget including:

1. All Schedules contained in the 2021 proposed Budget

2. The balance of American Rescue Plan Act Funds (“ARPA”) on hand, and all appropriated items in the 2021 and 2022 budgets encumbering any portion of said balance, and all items and projects budgeted to utilize such ARPA funds in the 2023 budget, and the amount thereof for each.

3. Any changes to the proposed budget from the current year budget that are deemed significant, noteworthy or unique by the County Executive and/or Director of Budget and Research

And,

WHEREAS, Section 306(b) of the Chemung County Charter empowers the Legislature to access the services of the Director of Budget and Research in studying items related to County Government operations, including the annual operating budget;

Now, therefore, be it

RESOLVED, that the Chemung County Legislature, pursuant to Section 504 of the Chemung County Charter, does hereby require that the supporting schedules as outlined in the Preamble to this Resolution be submitted with the proposed Chemung County Budget; and, it is further

RESOLVED, that pursuant to Section 306(b) the Director of Budget and Research shall assist the Legislature in its study of the County Budget by presenting the budget, attending budget workshops, answering questions raised, providing information, and assisting the Legislature with changes to the proposed budget; and, it is further
RESOLVED, that this Resolution shall remain in effect until otherwise modified or cancelled by Resolution of this Legislature.
Resolution extending Sales Tax Agreement between the County of Chemung and the City of Elmira

Resolution #:
Slip Type: OTHER
SEQRA status
State Mandated False

Explain action needed or Position requested (justification):
Eleventh Amendment. Term January 1, 2023 through December 31, 2024

Please see the attached agreement.

CREATION:

<table>
<thead>
<tr>
<th>Date/Time:</th>
<th>Department:</th>
</tr>
</thead>
<tbody>
<tr>
<td>7/26/2022 3:47:20 PM</td>
<td></td>
</tr>
</tbody>
</table>

APPROVALS:

<table>
<thead>
<tr>
<th>Date/Time:</th>
<th>Approval:</th>
<th>Department:</th>
</tr>
</thead>
<tbody>
<tr>
<td>5/19/2022 10:03 AM</td>
<td>Approved</td>
<td>County Executive</td>
</tr>
<tr>
<td>5/20/2022 8:28 AM</td>
<td>Approved</td>
<td>Budget and Research</td>
</tr>
<tr>
<td>5/26/2022 11:44 AM</td>
<td>Approved</td>
<td>Legislature Chairman</td>
</tr>
</tbody>
</table>

ATTACHMENTS:

<table>
<thead>
<tr>
<th>Name:</th>
<th>Description:</th>
<th>Type:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales Tax 11th Amendment 2022.pdf</td>
<td>Eleventh Amendment to the Sales Tax Agreement</td>
<td>Cover Memo</td>
</tr>
<tr>
<td>Sales Tax 10th Amendment 2020_Final (1).pdf</td>
<td>Tenth Amendment</td>
<td>Cover Memo</td>
</tr>
</tbody>
</table>
ELEVENTH AMENDMENT TO THE 
SALES TAX AGREEMENT

THIS ELEVENTH AMENDMENT made this _____ day of _________, 2022, between

COUNTY OF CHEMUNG, with its principal place of business at 203 Lake Street, 
Elmira, New York (hereinafter "COUNTY")

and

CITY OF ELMIRA, with its principal place of business at 317 East Church Street, 
Elmira, New York (hereinafter "CITY");

W I T N E S S E T H:

WHEREAS, Chapters 93 and 94 of the Laws of 1965 authorized both the COUNTY and 
the CITY to impose certain taxes on retail sales and other similar transactions and compensating use 
taxes as herein specified, to be administered by the State Tax Commission, and provide certain 
priorities and preemptive rights for each of the parties, and pursuant to Tax Law Section 1105, New 
York State receives an exclusive four percent (4%) tax on taxable sales, and pursuant to Tax Law 
Sections 1210(27) and 1224(u), the COUNTY receives an exclusive one percent (1%) tax on taxable 
sales; and

WHEREAS the law provides that the CITY and the COUNTY each are authorized to impose 
up to three percent (3%) local tax on taxable sales; and

WHEREAS, if the CITY does not pre-empt and impose its own 3 percent tax on sales tax 
collections within the City, the CITY is permitted to share in County receipts in accordance with an 
Agreement with the COUNTY, or (in the absence of an agreement) pursuant to the formula set forth 
in Tax Law Section 1262; and

WHEREAS, pursuant to Tax Law Section 1262, the COUNTY is authorized to determine 
what portion of its three percent (3%) County sales tax collections (hereinafter "total collections") 
are not needed for County purposes, which moneys are allocated to the COUNTY, CITY, towns and 
villages in accordance with Tax Law Section 1262; and
WHEREAS, the COUNTY is desirous of allocating a certain portion of the 3% "total collections" to the CITY and towns and villages, and has approved an agreement allocating such monies in certain percentages to the CITY; and

WHEREAS, the COUNTY and the CITY entered into a Sales Tax Distribution Agreement dated November 3, 1999 ("Agreement") as amended in a First Amendment to Sales Tax Agreement, a Second Amendment to Sales Tax Agreement, a Third Amendment to Sales Tax Agreement, a Fourth Amendment to Sales Tax Agreement, a Fifth Amendment to Sales Tax Agreement, a Sixth Amendment to Sales Tax Agreement, a Seventh Amendment to Sales Tax Agreement, a Eighth Amendment to Sales Tax Agreement, which Agreements provided for the distribution of the County sales tax; a Eighth Amendment to Sales Tax Agreement, which Agreements provided for the distribution of the County sales tax; a Ninth Amendment to Sales Tax Agreement, which Agreements provided for the distribution of the County sales tax; a Tenth Amendment to Sales Tax Agreement, which Agreements provided for the distribution of the County sales tax dated December 31, 2020, and is scheduled to be expiring on December 31, 2022, which Agreement incorporated a new formula for the allocation of the 3 percent of sales tax revenue that is shared among the COUNTY, the CITY, and the towns and villages in the County of Chemung (the 11/3/1999 Agreement) and the Ten amendments are collectively referred to herein as the "Sales Tax Agreement"; and

WHEREAS, the governing bodies of the COUNTY and the CITY are now desirous of entering into a new sales tax distribution agreement as set forth herein;

NOW, THEREFORE, in consideration of the mutual covenants herein contained, the parties hereto mutually covenant and agree as follows:

1. During the term of this Agreement, the COUNTY shall continue to impose all of the taxes described in Article 28 of the Tax Law of the State of New York, pursuant to the provisions of Section 1210(a) of said law, at a rate of three percent (3%) and shall not set aside any part thereof for County purposes or educational purposes, except as herein otherwise provided.

2. During the term of this agreement, the CITY shall refrain from imposing any of said
taxes above specified in Item #1, effective January 1, 2023.

3. This agreement shall continue for a term of Two (2) years, commencing January 1, 2023 through December 31, 2024.

4. This agreement may be renewed upon terms as agreed to by the parties, provided, however, that any such renewal terms shall be for a period after December 31, 2024. The COUNTY acknowledges and agrees that if no renewal occurs, the CITY shall then have the right to exercise its right of preemption and in such event, the COUNTY hereby agrees to waive any and all notice requirements pertaining to the CITY’S exercise of its right of preemption.

5. The 3% total collections of said tax imposed, collected and received by the COUNTY shall be allocated and disposed of as follows (chart demonstrating annual allocation using constant projected annual receipts for illustrative purposes attached as “Schedule A”).

A. In each of the following years, the following percentage of such total collections shall be set aside for County purposes ("County Rate") and shall be available for any legitimate County purpose:

"County Rate"

2023: 66.70%

2024: 65.45

B. In each of the following years, the following percentages of total collections shall be allocated to the City and towns, with the City and towns receiving their share of such collections

a. Years 2023 and 2024: at the following respective percentages ("City Rate" or "Town Rate"), in proportion to the City's share (31.52%) or Towns share (68.48%) of the total County population as determined by the 2020 number of U.S. Census Bureau:

b. Years 2023 and 2024: the percentages of total collections shall be allocated to
the City and towns, with the City and towns receiving their share of such
collections based at the respective percentages ("City Rate" or "Town Rate"), in
proportion to the City's share (city population percentage) or Towns share (town
population percentage) of the total County population as determined by the 2020
census finalized by the U.S. Census Bureau

<table>
<thead>
<tr>
<th></th>
<th>&quot;City Rate&quot;</th>
<th>&quot;Town Rate&quot;</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>33.30%</td>
<td>33.30%</td>
</tr>
<tr>
<td>2024</td>
<td>34.55%</td>
<td>34.55%</td>
</tr>
</tbody>
</table>

For illustrative purposes, the 3% total collection allocation described above shall be
distributed in accordance with the following formula for each year:

Year 2023: City: Total collections x (___% [City population percentage]) x City Rate (Year)
Towns: Total collections x (___% [Town population percentage]) x Town Rate (Year)

Year 2024: Town: Total collections x (city population % determined by 2020 census [City
population percentage]) x City Rate (Year) Towns: Total collections x (Town population %
determined by 2020 census [Town population percentage]) x Town Rate (Year)

C. Any village situated in said County within a town shall be paid that amount
proportionate to its share of the total full value of taxable real property in the Town as of the
2022 Assessment data and shall remain as such under the term of this agreement.

D. The amounts to be paid under paragraphs (B) and (C) above shall be paid by the
COUNTY to the respective municipalities located within said COUNTY within thirty (30) days
after receiving the same from the State Comptroller.

6. This agreement is subject to the approval of the State Comptroller of the State of New
York.

7. The COUNTY represents and acknowledges to the CITY that the COUNTY is taking
into account in the course of preparing and adopting its budget for the year 2023 and 2024, the
possibility that the COUNTY and CITY might enter into an agreement pertaining to the distribution
of sales and compensating use tax revenues and providing for the direct cash payments of a portion
of such revenues to the CITY in lieu of applying such payments to a reduction of COUNTY taxes
levied upon real property in the CITY. By reason thereof, the COUNTY waives any legal notice
requirements pertaining to the method of distribution and payment to the CITY.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals on
the date and year first above written.

COUNTY OF CHEMUNG

Date: __________________________
By ___________________________
Christopher J. Moss
County Executive

CITY OF ELMIRA

Date: __________________________
By ___________________________
Daniel J. Mandell, Jr.
City Mayor

STATE OF NEW YORK )
) ss.
COUNTY OF CHEMUNG)

On this ___ day of ________, 2022, before me personally came Christopher J. Moss, to me personally known, who being by me duly sworn, did depose and say that he resides in Elmira, New York; that he is the County Executive of the County of Chemung, the municipal corporation described in and which executed the within agreement; that he knows the seal of said corporation; that the seal was so affixed by authorization of the Chemung County Legislature; and that he signed his name thereto by like order.

__________________
Notary Public
STATE OF NEW YORK )
 ) ss.
COUNTY OF CHEMUNG)

On this ___ day of ______ 2022, before me personally came DANIEL J. MANDELL, JR., to me personal known, who being by me duly sworn, did depose and say that he resides in Elmira, New York; that he is the Mayor of the City of Elmira, the municipal corporation described in and which executed the within agreement; that he knows the seal of said corporation; that the seal was so affixed by authorization of the Common Council; and that he signed his name thereto by like order.

___________________
Notary Public
EXHIBIT "A"
Allocation Formula

### 2023 Allocation Formula

<table>
<thead>
<tr>
<th>Year</th>
<th>County Rate</th>
<th>Municipal Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>66.70%</td>
<td>33.30%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>City Rate</th>
<th>Town Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>33.30%</td>
<td>33.30%</td>
</tr>
</tbody>
</table>

### 2024 Allocation Formula

<table>
<thead>
<tr>
<th>Year</th>
<th>County Rate</th>
<th>Blended Municipal Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2024</td>
<td>65.45%</td>
<td>34.55%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>City Rate</th>
<th>Town Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>34.55%</td>
<td>34.55%</td>
</tr>
</tbody>
</table>
TENTH AMENDMENT TO THE
SALES TAX AGREEMENT

THIS TENTH AMENDMENT made this ______ day of December, 2020, between

COUNTY OF CHEMUNG, with its principal place of business at 203 Lake Street,
Elmira, New York (hereinafter "COUNTY")

and

CITY OF ELMIRA, with its principal place of business at 317 East Church Street,
Elmira, New York (hereinafter "CITY");

W I T N E S S E T H:

WHEREAS, Chapters 93 and 94 of the Laws of 1965 authorized both the COUNTY and
the CITY to impose certain taxes on retail sales and other similar transactions and compensating use
taxes as herein specified, to be administered by the State Tax Commission, and provide certain
priorities and preemptive rights for each of the parties, and pursuant to Tax Law Section 1105, New
York State receives an exclusive four percent (4%) tax on taxable sales, and pursuant to Tax Law
Sections 1210(27) and 1224(u), the COUNTY receives an exclusive one percent (1%) tax on taxable
sales; and

WHEREAS the law provides that the CITY and the COUNTY each are authorized to impose
up to three percent (3%) local tax on taxable sales; and

WHEREAS, if the CITY does not pre-empt and impose its own 3 percent tax on sales tax
collections within the City, the CITY is permitted to share in County receipts in accordance with an
Agreement with the COUNTY, or (in the absence of an agreement) pursuant to the formula set forth
in Tax Law Section 1262; and

WHEREAS, pursuant to Tax Law Section 1262, the COUNTY is authorized to determine
what portion of its three percent (3%) County sales tax collections (hereinafter "total collections")
are not needed for County purposes, which moneys are allocated to the COUNTY, CITY, towns and
villages in accordance with Tax Law Section 1262; and
WHEREAS, the COUNTY is desirous of allocating a certain portion of the 3% "total collections" to the CITY and towns and villages, and has approved an agreement allocating such monies in certain percentages to the CITY; and

WHEREAS, the COUNTY and the CITY entered into a Sales Tax Distribution Agreement dated November 3, 1999 ("Agreement") as amended in a First Amendment to Sales Tax Agreement, a Second Amendment to Sales Tax Agreement, a Third Amendment to Sales Tax Agreement, a Fourth Amendment to Sales Tax Agreement, a Fifth Amendment to Sales Tax Agreement, a Sixth Amendment to Sales Tax Agreement, a Seventh Amendment to Sales Tax Agreement, which Agreements provided for the distribution of the County sales tax; a Eighth Amendment to Sales Tax Agreement, which Agreements provided for the distribution of the County sales tax; a Ninth Amendment to Sales Tax Agreement, which Agreements provided for the distribution of the County sales tax dated January 4, 2019, and expiring on December 31, 2020, which Agreement incorporated a new formula for the allocation of the 3 percent of sales tax revenue that is shared among the COUNTY, the CITY, and the towns and villages in the County of Chemung (the 11/3/1999 Agreement and the Nine amendments are collectively referred to herein as the "Sales Tax Agreement"); and

WHEREAS, the governing bodies of the COUNTY and CITY are now desirous of entering into a new sales tax distribution agreement as set forth herein;

NOW, THEREFORE, in consideration of the mutual covenants herein contained, the parties hereto mutually covenant and agree as follows:

1. During the term of this Agreement, the COUNTY shall continue to impose all of the taxes described in Article 28 of the Tax Law of the State of New York, pursuant to the provisions of Section 1210(a) of said law, at a rate of three percent (3%) and shall not set aside any part thereof for County purposes or educational purposes, except as herein otherwise provided.

2. During the term of this agreement, the CITY shall refrain from imposing any of said taxes above specified in Item #1, effective January 1, 2021.
3. This agreement shall continue for a term of Two (2) years, commencing January 1, 2021 through December 31, 2022.

4. This agreement may be renewed upon terms as agreed to by the parties, provided, however, that any such renewal terms shall be for a period after December 31, 2022. The COUNTY acknowledges and agrees that if no renewal occurs, the CITY shall then have the right to exercise its right of preemption and in such event, the COUNTY hereby agrees to waive any and all notice requirements pertaining to the CITY’s exercise of its right of preemption.

5. The 3% total collections of said tax imposed, collected and received by the COUNTY shall be allocated and disposed of as follows (chart demonstrating annual allocation using constant projected annual receipts for illustrative purposes attached as “Schedule A”).

A. In each of the following years, the following percentage of such total collections shall be set aside for County purposes (“County Rate”) and shall be available for any legitimate County purpose:

"County Rate"

a. 2021: 63.30%

b. 2022: 66.70%

B. In each of the following years, the following percentages of total collections shall be allocated to the City and towns, with the City and towns receiving their share of such collections in accordance with each municipality’s respective share of the population as follows:

“City & Town Rate”

a. Year 2021: 36.7% distributed in proportion that the City's population and the Town’s populations bear to the County as a whole, as determined by the 2010 number of U.S. Census Bureau.

b. Year 2022: 33.3% distributed in proportion that the City's population and the
Town’s populations bear to the County as a whole, as determined by the 2020 number of U.S. Census Bureau

For illustrative purposes, the 3% total collection allocation described above shall be distributed in accordance with the following formula for 2021:

Year 2021: City: Total collections of 3 pennies x 36.7% (City & Town Rate 2021) x 32.87% (City’s population as a percentage of the county, 2010 census)

Year 2022: The formula for allocation of the City’s portion of the 33% of the County’s 3 pennies collected in 2022 will correspond with the City’s population as a percentage of the county per the 2020 census.

C. Any village situate in said County within a town shall be paid that amount proportionate to its share of the total full value of taxable real property in the Town.

D. The amounts to be paid under paragraphs (B) and (C) above shall be paid by the COUNTY to the respective municipalities located within said COUNTY within thirty (30) days after receiving the same from the State Comptroller.

6. This agreement is subject to the approval of the State Comptroller of the State of New York.

7. The COUNTY represents and acknowledges to the CITY that the COUNTY is taking into account in the course of preparing and adopting its budget for the year 2021 and 2022, the possibility that the COUNTY and CITY might enter into an agreement pertaining to the distribution of sales and compensating use tax revenues and providing for the direct cash payments of a portion of such revenues to the CITY in lieu of applying such payments to a reduction of COUNTY taxes levied upon real property in the CITY. By reason thereof, the COUNTY waives any legal notice requirements pertaining to the method of distribution and payment to the CITY.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals on the date and year first above written.
STATE OF NEW YORK )
 ) ss.
COUNTY OF CHEMUNG)

On this ___ day of December, 2020, before me personally came Christopher J. Moss, to me personally known, who being by me duly sworn, did depose and say that he resides in Elmira, New York; that he is the County Executive of the County of Chemung, the municipal corporation described in and which executed the within agreement; that he knows the seal of said corporation; that the seal was so affixed by authorization of the Chemung County Legislature; and that he signed his name thereto by like order.

___________________
Notary Public

STATE OF NEW YORK )
 ) ss.
COUNTY OF CHEMUNG)

On this ___ day of December 2020, before me personally came DANIEL J. MANDELL, JR., to me personal known, who being by me duly sworn, did depose and say that he resides in Elmira, New York; that he is the Mayor of the City of Elmira, the municipal corporation described in and which executed the within agreement; that he knows the seal of said corporation; that the seal was so affixed by authorization of the Common Council; and that he signed his name thereto by like order.

___________________
Notary Public
EXHIBIT "A"

**Current and 2021 Allocation Formulas**

<table>
<thead>
<tr>
<th>Year</th>
<th>County Rate</th>
<th>Municipal Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>63.30%</td>
<td>36.70%</td>
</tr>
<tr>
<td>2021</td>
<td>63.30%</td>
<td>Division per population in 2010 census</td>
</tr>
<tr>
<td></td>
<td></td>
<td>City Rate</td>
</tr>
<tr>
<td></td>
<td></td>
<td>36.70%</td>
</tr>
</tbody>
</table>

**2022 Allocation Formula**

<table>
<thead>
<tr>
<th>Year</th>
<th>County Rate</th>
<th>Municipal Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022</td>
<td>66.70%</td>
<td>33.30%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Division per population in 2020 census</td>
</tr>
<tr>
<td></td>
<td></td>
<td>City Rate</td>
</tr>
<tr>
<td></td>
<td></td>
<td>33.30%</td>
</tr>
</tbody>
</table>