Intro No. 46
Date 10/22/26
Reviewed by Co. Attorney CDS
Date 9/30/26

RESOLUTION
BROOME COUNTY LEGISLATURE
BINGHAMTON, NEW YORK

Permanent No. 2026-330
Date Adopted
Effective Date

Sponsored by: Finance Committee

Seconded by: Hon. Matthew J. Pasquale

RESOLUTION MAKING APPROPRIATIONS FOR THE CONDUCT OF THE BROOME COUNTY GOVERNMENT FOR FISCAL YEAR 2027

WHEREAS, this County Legislature, by an accompanying Resolution xxx of 2026, has adopted a budget for fiscal year 2027, now, therefore be it

RESOLVED, that the several amounts specified in such budget under the various categories and the various objects of expense in the 2027 tentative budget under the recommended column, unless a specific change or correction has been made in the same, in which case such change or corrected figure shall apply, shall be the amount appropriated for such items, effective January 1, 2027, and be it

FURTHER RESOLVED, that the fee schedules changing, deleting or establishing certain fees for the purpose of offsetting operating expenses be adopted, and be it

FURTHER RESOLVED, that the Director of the Office of Management and Budget is hereby authorized, empowered and directed to correct any modifications, changes, additions and/or typographical errors not effecting the substance of the budget, and that the Director of the Office of Management and Budget is further directed, after making such corrections, to file same with the Clerk of the County Legislature and to furnish said Clerk with sufficient copies thereof for the members of the County Legislature

Intro No. 47

Date 10/22/26

Reviewed by Co. Attorney CDS

Date 9/30/26

RESOLUTION

BROOME COUNTY LEGISLATURE

BINGHAMTON, NEW YORK

Permanent No. 2026-331

Date Adopted

Effective Date

Sponsored by: Finance and Economic Development and Education Committees

Seconded by: Hon. Greg W. Baldwin

RESOLUTION AUTHORIZING EXECUTION OF AGREEMENT WITH A CONTRACT AGENCY SUPPORTED BY BROOME COUNTY FOR 2027

WHEREAS, the County has contributed financial support to numerous agencies and organizations involved in various fields of endeavor which benefit, aid or assist with the many needs of the broad spectrum of the Broome County community, and

WHEREAS, it is the desire of this Legislature to give approval for the execution of the contracts with such agencies, said contracts to be in general form heretofore used, subject to and conditioned upon the financial allocations made and accounting procedure prescribed by the County Law Department to each respective contract agency in the 2027 Broome County Budget, and

WHEREAS, said financial support shall be distributed in the following manner:

- Aid up to and including $10,000 shall be distributed in one lump sum payment
- Aid between $10,001 and up to and including $50,000 shall be distributed in semi-annual payments
- Aid in excess of $50,000 shall be distributed on a quarterly basis,

now, therefore, be it

RESOLVED, that this County Legislature hereby authorizes the County Executive or his duly authorized representative to execute such agreement, approved as to form by the Department of Law, with the contract amount authorized in the 2027 Broome County Budget as follows:

Agency	Amount	Department	Account
Broome County Soil & Water Conservation District	$ 85,000	371	4912

and be it

FURTHER RESOLVED, that said contract shall be in form substantially similar to those used in prior years for each specific agency conditioned upon and limited to the monetary amount and funding distribution criteria as set forth herewith and/or as approved in the 2027 County Budget, and to be subject to any necessary approvals required by the State or Federal Government or for any other valid reason which may require the approval of Federal or State government and to be conditioned upon the submission and filing with the Clerk of this Legislature and the County Executive a written annual report, detailing the agency's use of these funds received from the County during the previous calendar year, and be it

FURTHER RESOLVED, that the agency receiving funds from Broome County Government shall be subject to annual audits by the County Comptroller and shall provide, upon the request of the County Executive, all documents pertaining to or dealing with current and/or past individual program funding, and be it

Intro No. 47

Date 10/22/26

Reviewed by Co. Attorney CPS

Date 9/30/26

RESOLUTION

BROOME COUNTY LEGISLATURE

BINGHAMTON, NEW YORK

Permanent No. 2026-331

Date Adopted

Effective Date

FURTHER RESOLVED, said annual report shall be filed prior to the release of the second payment provided for by said contract and such payments are further subject to the provisions of Resolutions 262 of 1978 and 243 of 1979.

Intro No. 48

Date 10/22/26

Reviewed by Co. Attorney CMS

Date 9/30/26

RESOLUTION

BROOME COUNTY LEGISLATURE
BINGHAMTON, NEW YORK

Permanent No. 2026-332

Date Adopted

Effective Date

Sponsored by: Finance and Economic Development, Education and Culture Committees

Seconded by: Hon. Kelly F. Wildoner

RESOLUTION AUTHORIZING EXECUTION OF AGREEMENTS WITH SEVERAL CONTRACT AGENCIES SUPPORTED BY BROOME COUNTY FOR 2027

WHEREAS, the County has contributed financial support from occupancy tax receipts to numerous agencies and organizations involved in various fields of endeavor which benefit, aid or assist with the many needs of the broad spectrum of the Broome County community, and

WHEREAS, it is the desire of this Legislature to give approval for the execution of the contracts with such agencies, said contracts to be in general form heretofore used, subject to and conditioned upon the financial allocations made and accounting procedure prescribed by the County Law Department to each respective contract agency in the 2027 Broome County Budget, and

WHEREAS, said financial support shall be distributed in the following manner:

- Aid up to and including $10,000 shall be distributed in one lump sum payment
- Aid between $10,001 and up to and including $50,000 shall be distributed in semi-annual payments
- Aid in excess of $50,000 shall be distributed on a quarterly basis,

now, therefore, be it

RESOLVED, that this County Legislature hereby authorizes the County Executive or his duly authorized representative to execute such agreements, approved as to form by the Department of Law, with the contract amounts authorized in the 2027 Broome County Budget as follows:

Agency	Amount	Department	Account
Broome County Arts Council	$ 114,173	901	4901
Broome County Historical Society	15,409	901	4910
Broome County Convention Bureau	360,963	901	4913
Four County Library System	11,000	901	4914
Southern Tier Zoological Society	284,900	901	4616
GiGi's Playhouse	61,000	901	4429
Discovery Center	5,500	901	4903
Broome County Cooperative Extension Association	453,352	901	4911
Roberson Museum and Science Center	100,000	901	4917
Total	$1,406,297		

and be it

FURTHER RESOLVED, that said contract shall be in form substantially similar to those used in prior years for each specific agency conditioned upon and limited to the monetary amount and funding distribution criteria as set forth herewith and/or as approved in the 2027 County Budget, and to be subject to any necessary approvals required by the State or Federal Government or for any other valid reason which may require the approval of Federal or State government and to be conditioned upon the submission and filing with the Clerk of this Legislature and the County Executive a written annual report, detailing the agency's use of these funds received from the County during the previous calendar year, and be it

Intro No. 48

Date 10/22/26

Reviewed by Co. Attorney GDS

Date 9/30/26

RESOLUTION

BROOME COUNTY LEGISLATURE

BINGHAMTON, NEW YORK

Permanent No. 2026-332

Date Adopted

Effective Date

~~FURTHER~~ RESOLVED, that each agency receiving funds from Broome County Government shall be subject to annual audits by the County Comptroller and shall provide, upon the request of the County Executive, all documents pertaining to or dealing with current and/or past individual program funding, and be it

FURTHER RESOLVED, that any contract that provides for payment on a single lump sum basis, said annual report shall be filed before the lump sum payment is released and any contract which provides for two or more periodic payments during the contract term, said annual report shall be filed prior to the release of the second payment provided for by said contract and such payments are further subject to the provisions of Resolutions 262 of 1978 and 243 of 1979.

Intro No. 49

Date 10/22/26

Reviewed by Co. Attorney DOS

Date 9/30/26

RESOLUTION

BROOME COUNTY LEGISLATURE
BINGHAMTON, NEW YORK

Permanent No. 2026-333
Date Adopted
Effective Date

Sponsored by: Finance, Health & Human Services and Personnel Committees

Seconded by: Hon. Scott D. Baker

RESOLUTION AUTHORIZING A RETENTION INCENTIVE FOR ELIGIBLE EMPLOYEES WITHIN THE DEPARTMENT OF SOCIAL SERVICES

WHEREAS, the Department of Social Services is mandated to provide services to the public and cannot provide these mandated services without proper staffing, and

WHEREAS, it is desired to pay a retention incentive to retain eligible employees within the Department of Social Services to provide these services, now, therefore be it

RESOLVED, that all part-time and full-time benefit eligible employees that are employed by the Department of Social Services are eligible for the retention incentive excluding the following titles:

Commissioner of Social Services
Deputy Commissioner of Social Services
Deputy Commissioner of DSS/Administrative Services

and be it

FURTHER RESOLVED, the following titles that are employed by the DPW-Division of Security and reimbursed by the Department of Social Services are included:

Social Services Examiner
Senior Social Services Examiner
Keyboard Specialist

and be it

FURTHER RESOLVED, the following titles that are employed by the Law Department and reimbursed by the Department of Social Services are included:

Office Manager
Secretary
Paralegal

and be it

FURTHER RESOLVED, that this will be a one-time incentive paid out bi-annually in 2027 and will be paid based on the employee's longevity date as of January 1st, 2027. To be eligible for the incentive the employee must be employed in the Department of Social Services on January 1, 2027, have a longevity date of at least one year, and still employed in the Department of Social Services on the date of the payment, and be it

Intro No. 49

Date 10/22/26

Reviewed by Co. Attorney CAS

Date 9/30/26

RESOLUTION

BROOME COUNTY LEGISLATURE

BINGHAMTON, NEW YORK

Permanent No. 2026-333

Date Adopted

Effective Date

FURTHER RESOLVED, that the total incentive to be paid will be $3,000 for full-time employees and $1,500 for part-time employees, with $1,500/$750 paid in the first payroll of June 2027 and $1,500/$750 paid in the first payroll of December 2027, and be it

FURTHER RESOLVED, that said incentive shall be paid from Incentive budget line in both the operating budget and various grants, as follows: 351/352/353/354/355.1206, and be it

FURTHER RESOLVED, that the County Executive or his duly authorized representative is hereby empowered to execute any such agreements, documents, or papers, approved as to form by the Department of Law, as may be necessary to implement the intent and purpose of this Resolution.

Intro No. 50

Date 10/22/26

Reviewed by Co. Attorney CAS

Date 10/1/26

RESOLUTION

BROOME COUNTY LEGISLATURE

BINGHAMTON, NEW YORK

Permanent No. 2026-334

Date Adopted

Effective Date

Sponsored by: Finance and Personnel Committees

Seconded by: Hon. Robert Weslar

RESOLUTION ESTABLISHING THE RATE OF COMPENSATION FOR NON-UNION ADMINISTRATIVE PERSONNEL FOR FISCAL YEAR 2027

RESOLVED, all non-union Administrative I personnel will receive a three percent (3.0%) COLA, effective January 1, 2027, and be it

FURTHER RESOLVED, all non-union Administrative II personnel will receive a three percent (3.0%) COLA, effective January 1, 2027, and be it

FURTHER RESOLVED, all non-union Attorney personnel AT-1 through AT-6, will receive a three percent (3.0%) COLA, effective January 1, 2027, and be it

FURTHER RESOLVED, that all non-union Administrative I, Administrative II and Attorney position minimums are established pursuant to the schedule attached hereto as Exhibit "A", and be it

FURTHER RESOLVED, that other Broome County appointed, elected and miscellaneous officials' salaries are established pursuant to the schedule attached hereto as Exhibit "B", and be it

FURTHER RESOLVED, that the Director of Management and Budget is hereby authorized, empowered and directed to correct any modifications, changes, additions and/or typographical errors not affecting the substance of the budget and that the Director of Management and Budget is further directed, after making such corrections, to file same with the Clerk of the County Legislature and to furnish said Clerk with sufficient copies thereof for the members of the County Legislature.

Exhibit A

Admin I	2027 Minimum	
Grade	37.5 hours	40 hours
7	32,521	34,689
8	33,171	35,383
9	33,943	36,205
10	35,585	37,791
11	37,318	39,807
12	38,759	41,760
13	41,083	43,823
14	43,122	45,856
15	45,269	48,288
16	47,531	50,701
17	49,928	53,255
18	52,451	55,951
19	55,110	58,784
20	57,922	61,701
21	60,883	64,870
22	64,678	68,217
23	67,355	71,751
24	70,791	75,462
25	74,459	79,426
26	78,342	83,565
27	82,421	87,918
28	86,730	92,510
29	91,279	97,363
30	95,843	102,231
31	100,635	107,343
32	105,667	112,710
33	110,950	118,345
34	116,498	124,263
35	122,323	130,476

Admin II	
Grade	2027 Minimum
A	77,478
B	81,352
C	85,419
D	89,690
E	94,175
F	98,884
G	103,828
H	109,019
I	114,470
J	120,194
K	126,203
L	132,514
M	139,139
N	146,096
O	153,401
P	161,071
Q	169,125
R	177,581
S	186,460
T	195,783

ATTORNEY	2027	
Grade	Minimum	Maximum
AT1	94,783	107,244
AT2	111,309	126,403
AT3	129,670	147,687
AT4	150,838	-
AT5	159,445	-
AT6	176,658	-

Exhibit B

Elected and Miscellaneous Officials		
Title	2027 Minimum	Authorization
Asst Superintendent of Golf	39,995	Resolution 2016-127
Chairman of the Legislature	10,000	Local Law No. 2 of 2025
Commissioner of Elections	20,000	Resolution 99-513
Coroner	53,705	Resolution 14-392
County Clerk	125,000 + CPI	Local Law No. 2 of 2025
County Executive	150,000 + CPI	Local Law No. 2 of 2025
County Historian	8,852	
Deputy Coroner	47,149	Resolution 14-392
Deputy County Historian	6,152	
Director of Golf	85,044	Resolution 14-392
District Attorney	221,100	NYS Law Sec 700B,Reso 2024-192
Golf Course Mechanic	36,748	Resolution 2018-5
Legislator	20,000	Local Law No. 2 of 2025
Majority Leader of the Legislature	2,500	Local Law No. 2 of 2025
Minority Leader of the Legislature	2,500	Local Law No. 2 of 2025
Sheriff	135,000 + CPI	Local Law No. 2 of 2025
Superintendent of Golf	73,195	Resolution 14-392

Intro No. 51

Date 10/22/26

Reviewed by Co. Attorney CDS

Date 10/1/26

RESOLUTION

BROOME COUNTY LEGISLATURE

BINGHAMTON, NEW YORK

Permanent No. 2026-335

Date Adopted

Effective Date

Sponsored by: Finance and Personnel Committees

Seconded by: Hon. Greg W. Baldwin

RESOLUTION AUTHORIZING THE HOURLY RATE SCHEDULE FOR NON-UNION, TEMPORARY AND SEASONAL EMPLOYEES

WHEREAS, the County Legislature authorized and approved the hourly rate schedule for non-union, temporary and seasonal employees, last amended by Resolution 110 of 2026, and

WHEREAS, it is necessary at this time to authorize and approve the hourly rate schedule for non-union, temporary and seasonal employees, effective January 1, 2027, as shown on Exhibit "A", now, therefore, be it

RESOLVED, that this County Legislature hereby authorizes and approves the hourly rate schedule for non-union, temporary and seasonal employees, effective January 1, 2027 as shown on Exhibit "A".

EXHIBIT A

Hourly Rate Schedule
Non-Union, Temporary, Seasonal

The provisions of the Fair Labor Standards Act will apply to the positions listed on the schedule. Unless otherwise indicated, effective date is January 1 of the year identified.

Department		Union Code	2026 Hourly Rate	2027 Hourly Rate
All Departments:				
	Laborer	52	16.00	NYS Minimum Wage
	Student Assistant	52	16.00	NYS Minimum Wage
	Intern (High School)	52	16.00	NYS Minimum Wage
	Intern (College)	52	16.80	NYS Minimum Wage + 0.80
	Intern (Legal)	52	17.05	NYS Minimum Wage + 1.05
	Engineering Aide	52	16.80	NYS Minimum Wage + 0.80
	Legal Associate	52	22.55	NYS Minimum Wage + 6.55
	Clerk	52	16.00	NYS Minimum Wage
Aviation and Security				
	Parking Attendant*	52		
	Entry		16.00	NYS Minimum Wage
	After 6 months		16.25	NYS Minimum Wage + 0.25
	After 12 months		16.45	NYS Minimum Wage + 0.45
	After 24 months		16.85	NYS Minimum Wage + 0.85
	Airport Maintenance	52	16.00	NYS Minimum Wage

*Pay will be time and one-half for work on the following holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas.

$.25/hour for that assigned person trained and capable of programming the parking fee computer system.

$.25/hour for that assigned person to be on call to handle problems related to fee computers, ticket spitters sick time in the absence or unavailability of the Parking Manager.

Department		Union Code	2026 Hourly Rate	
Elections				
	Voting Maching Technician	52	25.50	NYS Minimum Wage + 9.50
	Alternate Voting Maching Technician	52	25.50	NYS Minimum Wage + 9.50
	Election Inspection Coordinator	52	19.50	NYS Minimum Wage + 3.50
	Election Party Representative	52	$350 per day	$350 per day
	Election Support Staff	52	18.50	NYS Minimum Wage + 2.50
	Poll Inspector*	52	16.00	NYS Minimum Wage

*Poll Inspectors working as Chair will receive an additional $2.00/hour.

Department		Union Code	2026 Hourly Rate	
Emergency Services				
	Senior Fire Investigator	52	22.39	NYS Minimum Wage + 6.39
	Fire Investigator	52	20.29	NYS Minimum Wage + 4.29
	Fire Code Inspector	52	20.29	NYS Minimum Wage + 4.29

	Deputy Fire Coordinator	52	20.29	NYS Minimum Wage + 4.29
	Deputy Emergency Medical Services Coordinator	52	20.29	NYS Minimum Wage + 4.29
	Emergency Mgmt Assistant Intern	52	16.30	NYS Minimum Wage + 0.30
	EOC Specialist	52	16.30	NYS Minimum Wage + 0.30
	EMT-Paramedic	52	35.50	NYS Minimum Wage + 19.50
	Emergency Medical Services Tech	52	20.00	NYS Minimum Wage + 4.00
Health				
	TB Med Observer/Interpreter	52	16.00	NYS Minimum Wage
	Peer Counselor	52	16.00	NYS Minimum Wage
Parks, Arena, Golf Course				
	Receptionist Typist	52	16.00	NYS Minimum Wage
	Waterfront Director	52	20.05	NYS Minimum Wage + 4.05
	Assistant Waterfront Director	52	19.30	NYS Minimum Wage + 3.30
	Lifeguard	52	18.30	NYS Minimum Wage + 2.30
	Recreation Specialist	52	16.80	NYS Minimum Wage + 0.80
	Attendant	52	16.00	NYS Minimum Wage
	Senior Attendant	52	16.50	NYS Minimum Wage + 0.50
	Boat Tender	52	16.00	NYS Minimum Wage
	Head Usher	52	18.00	NYS Minimum Wage + 2.00
	Usher	52	16.00	NYS Minimum Wage
	Golf Course Supervisor	52	18.50	NYS Minimum Wage + 2.50
	Golf Course Technician	52	16.80	NYS Minimum Wage + 0.80
	Tournament Site Supervisor	52	20.05	NYS Minimum Wage + 4.05

All titles except waterfront staff will receive $.20/hour for each certification in:

1. ARC Standard First Aid or Equivalent
2. ARC CPR-BLS or Equivalent
3. ARC Lifeguard Training – ARC or Equivalent (Boat Tenders only)
4. ARC Outboard Boating & Water Safety ARC (Boat Tenders only)

A $100 allowance for certification of new Lifeguards and $50 for re-certification to Lifeguards, Waterfront Directors and Assistant Waterfront Directors. Must complete a minimum of eight weeks of employment with a final evaluation that recommends rehire. Payment in the final paycheck.

Department		**Union Code**	**2026 Hourly Rate**	**2027 Hourly Rate**
Personnel				
	Test Administrator	52	17.80	NYS Minimum Wage + 1.80
Planning/BMTS				
	Traffic Counter	52	16.30	NYS Minimum Wage + 0.30
Public Works				
	Security Officer	52	17.00	NYS Minimum Wage + 1.00
	Security Officer- with NYS Peace Officer Certification			

	and/or EMT Certification	52	18.50	NYS Minimum Wage + 2.50
Sheriff				
	Chaplain	52	16.50	NYS Minimum Wage + 0.50
	Deputy Sheriff - PT	52	36.2571	36.2571
Willow Point Nursing Home				
	Unit Aide*	52	16.30	NYS Minimum Wage + 0.30

*$.10/hour increase for each year of service, re-starting after each minimum wage increase.

Intro No. 52
Date 10/22/26
Reviewed by Co. Attorney CAS
Date 9/30/26

RESOLUTION
BROOME COUNTY LEGISLATURE
BINGHAMTON, NEW YORK

Permanent No. 2026-336
Date Adopted
Effective Date

Sponsored by: Finance and Public Works & Transportation Committees

Seconded by: Hon. Louis P. Augostini

RESOLUTION APPROVING THE 2027-2032 CAPITAL IMPROVEMENTS PROGRAM

RESOLVED, that the 2027 Capital Budget and the 2027-2032 Capital Improvements Program as accompanying the recommended budget for 2026, and as corrected and amended, is hereby approved and adopted as the 2027 Capital Budget and the 2027-2032 Capital Improvements Program for the County of Broome, and be it

FURTHER RESOLVED, that the Director of the Office of Management and Budget be and hereby is authorized, empowered, and directed to correct any modifications, changes, additions, and/or typographical errors not effecting the substance of the capital budget and capital program, and that the Director of the Office of Management and Budget is further directed, after making such corrections, to file the same with the Clerk of the County Legislature and to furnish said Clerk with copies thereof for the members of the County Legislature.

Intro No. 53

Date 10/22/26

Reviewed by Co. Attorney CDS

Date 9/30/26

RESOLUTION

BROOME COUNTY LEGISLATURE
BINGHAMTON, NEW YORK

Permanent No. 2026-337

Date Adopted

Effective Date

Sponsored by: Finance Committee

Seconded by: Hon. Greg W. Baldwin

BOND RESOLUTION DATED
RESOLUTION AUTHORIZING THE ISSUANCE OF $61,147,518 BONDS OF THE COUNTY OF BROOME, NEW YORK TO PAY THE COST OF VARIOUS CAPITAL PROJECTS

BE IT RESOLVED, by the County Legislature of the County of Broome, New York, as follows:

Section 1. The following are the classes of objects or purposes or specific objects or purposes to be financed by the County of Broome, New York, pursuant to this resolution, the maximum estimated costs thereof, and the subdivisions of Section 11.00(a) of the Local Finance Law of the State of New York and periods of probable usefulness applicable thereto:

Project Name	PPU / LFL Section 11	Estimated Maximum Cost
2027 Computer Equipment Replacement/Update	5/32	500,000
Real Property Tax Full System Replacement	10/53-a	1,000,000
Generator Replacements County Buildings	5/32	250,000
Fire Alarm Systems Upgrade	10/25	400,000
Court Complex Renovations/Maintenance	5/35	100,000
County Buildings Renovation/Maintenance	5/35	100,000
PSF HVAC Upgrades-Chiller Replacement	10/13	800,000
DPW Equipment Replacement	5/29	80,000
Court Complex Elevator Renovations/Maintenance	10/13	100,000
Security Upgrade-FAM CTS	25/11(b)	65,000
Senior Center Renovations	15/11(c)	50,000
Fleet Improvements	5/29-a	60,000
Arena Electrical Upgrades Design	5/62-a	250,000
Arena HVAC Upgrades	10/13	850,000
Arena Structural Enhancements	15/12(a)(2)	975,000
Edwin L. Crawford COB Renovations & Maintenance	15/12(a)(2)	500,000
Courthouse Annex Chiller 2 Replacement	10/13	1,000,000
Petroleum Bulk Storage Tank Replacement	15/35	500,000
County Regulatory/Environmental Compliance/Maintenance	10/3	486,000
County Bridge and Culvert Repairs	20/10	900,000
CIN 09-1.71 Big Hollow Road CR9 Culvert Replacement	20/10	755,000
BIN 3358680 Bridge Corrective Maintenance	20/10	2,466,500
Bridge Joint Reconstruction or Removal	20/10	500,000
Park Avenue CIN 95-2.42	20/10	690,000
Electrical Upgrades	10/13	400,000
Core Building Rehabilitation	15/12(a)(2)	1,000,000
Roadway/Parking Lot Modifications	15/20(d)	350,000
Critical HVAC	15/13	2,500,000
Culinary HVAC Upgrade	15/13	750,000
Kitchen/Dining Renovation Phase II	15/12(a)(2)	810,000
Athletic Renovation-Student Center	15/12(a)(2)	750,000

Intro No. 53

Date 10/22/26

Reviewed by Co. Attorney

Date

RESOLUTION

BROOME COUNTY LEGISLATURE
BINGHAMTON, NEW YORK

Permanent No. 2026-337

Date Adopted

Effective Date

Classroom Renovations and Upgrades	15/12(a)(2)	1,400,000
Roofing	15/12(a)(2)	1,500,000
Classroom Equipment	5/32	750,000
Washer Machine Replacements	5/32	100,000
Law Enforcement Division Body Armor Replacement	5/35	160,000
SWAT Equipment Vehicle (Armored)	15/28	360,000
Public Safety Building-Admin Entrance Renovation	5/32	150,000
North Building HVAC YR2	5/35	9,000,000
Furniture & Fixtures	5/32	300,000
Betterments & Improvements	5/35	750,000
Medical Equipment Replacement	5/32	225,000
2027-Rehabilitate Apron (Main Apron)-Design	5/15	333,000
2027-Acquire SRE (Rollover Plow)	15/15	666,000
2027 Hanger 2 Rehab	10/15	2,776,000
Highway Reconstruction/Rehabilitation-2027	15/20(c)	2,200,000
County Pavement Maintenance 2027	10/20(f)	500,000
Highway Equipment Replacement 2027	15/28	2,700,000
Purchase 4 Hybrid Electric Buses	10/29-a	3,300,000
Purchase 2 Cutaway Buses-IMI	5/29-a	300,000
Replace Bus Wash	15/32	468,200
Garage Fall Protection System	10/32	149,600
Upgrade Country Dispatch Software	5/32	185,000
Replace 3 Shuttle Vans	5/29	150,000
Solar and BESS Charging Infrastructure	10/13	4,450,000
Purchase 2 Electric Buses	12/29-a	2,527,218
Arena Improvements	10/35	1,500,000
Forum Improvements	10/35	1,700,000
2027 Parks General Maintenance	15/19(c)	100,000
2027 Parks Equipment Replacement	15/28	60,000
2027 Chugnut Trail-Trailhead Construction	15/19(c)	175,000
2027 Greenwood Park Water System Replacement	30/1	175,000
Landfill Equipment	25/6	1,000,000
Water Line Maintenance	25/6	100,000
Hazardous Waste Storage Buildings	25/6	1,000,000
CAPITAL PROGRAM TOTAL		**$61,147,518**

Section 2. SEQR DETERMINATION. It is hereby declared to be the intent of this County Legislature that the projects listed above shall not commence until all steps have been taken under the New York State Environmental Quality Review Act (SEQR), to the extent applicable, to ensure that said proposed projects are in compliance with the provisions thereof and, to this end, it is hereby determined that, until such compliance has been accomplished, the only obligations which shall be issued pursuant to this resolution shall be to provide funds for engineering, architectural and legal fees, including studies, surveys and testing of the site thereof, which will, at least, assist in the SEQR compliance process.

Section 3. The aggregate maximum estimated cost of the aforesaid classes of objects or purposes is $61,147,518 the plan for the financing thereof is by the issuance of $61,147,518 bonds of said County, hereby authorized to be issued therefor pursuant to the Local Finance Law and by the application of $14,982,425 from the Federal government in the following monies and allocated in their entirety to the following projects: $2,286,175 for the BIN 3358680 Bridge Corrective Maintenance, $93,750 for the Classroom Equipment, $80,000 for the Law Enforcement Division Body Armor Replacement, $4,500,000 for the North Building HVAC YR2, $150,000 for the Furniture & Fixtures, $375,000 for the Betterments & Improvements, $112,500 for the Medical

Intro No. 53

Date 10/22/26

Reviewed by Co. Attorney _____

Date _____

RESOLUTION

BROOME COUNTY LEGISLATURE

BINGHAMTON, NEW YORK

Permanent No. 2026-337

Date Adopted

Effective Date

Equipment Replacement, $300,000 for the 2027-Rehabilitate Apron (Main Apron)-Design, $600,000 for the 2027-Acquire SRE (Rollover Plow), $2,805,000 for the Purchase 4 Hybrid Electric Buses, $120,000 for the Replace 3 Shuttle Vans, and $3,560,000 for the Solar and BESS Charging Infrastructure, there being anticipated $13,144,518 received from State government in the following amounts and allocated entirely to the following projects: $25,000 for the Court Complex Renovations/Maintenance, $100,000 for the County Buildings Renovation/Maintenance, $25,000 for the Court Complex Elevator Renovations/Replacement, $250,000 for the Court Annex Chiller 2 Replacement, $200,000 for the Electrical Upgrades, $500,000 for the Core Building Rehabilitation, $175,000 for the Roadway/Parking Lot Modifications, $1,250,000 for the Critical HVAC, $375,000 for the Culinary HVAC Upgrade, $405,000 for the Kitchen/Dining Renovation Phase II, $375,000 for the Athletics Renovation-Student Center, $700,000 for the Classroom Renovations and Upgrades, $750,000 for the Roofing, $375,000 for the Classroom Equipment, $16,500 for the 2027-Rehabilitate Apron (Main Apron)-Design, $33,000 for the 2027-Acquire SRE (Rollover Plow), $2,500,000 for the 2027 Hanger 2 Rehab, $300,000 for the Purchase 2 Cutaway Buses-IMI, $468,200 for the Replace Bus Wash, $149,600 for the Garage Fall Protection System, $185,000 for the Upgrade Country Dispatch Software, $15,000 for the Replace 3 Shuttle Vans, $445,000 for the Solar and BESS Charging Infrastructure, $2,527,218 for the Purchase 2 Electric Buses, and $1,000,000 for the Forum Improvements, however, that the amounts of bonds to be issued shall be reduced to the extent of Federal and/or State grants received in connection therewith.

Section 4. Subject to the provisions of the Local Finance Law, the power to authorize the issuance of and to sell bond anticipation notes in anticipation of the issuance and sale of the serial bonds herein authorized, including renewals of such notes is hereby delegated to the Director of the Office of Management and Budget, the chief fiscal officer. Such notes shall be of such terms, form and contents, and shall be sold in such manner, as may be prescribed by said Director of the Office of Management and Budget, consistent with the provisions of the Local Finance Law.

Section 5. All other matters except as provided herein relating to the bonds herein authorized including the date, denominations, maturities and interest payment dates, within the limitations prescribed herein and the manner of execution of the same, including the consolidation with other issues, and also the ability to issue bonds with substantially level or declining annual debt service, shall be determined by the Director of the Office of Management and Budget, the chief fiscal officer of Broome County. Such bonds shall contain substantially the recital of validity clause provided for in Section 52.00 of the Local Finance Law, and shall otherwise be in such form and contain such recitals, in addition to those required by Section 51.00 of the Local Finance Law, as the Director of the Office of Management & Budget shall determine consistent with the provision of the Local Finance Law.

Section 6. The faith and credit of said County of Broome, New York, are hereby irrevocably pledged for the payment of the principal of and interest of such bonds as the same respectively become due and payable. An annual appropriation shall be made in each year sufficient to pay the principal of and interest on such bonds becoming due and payable in such year. There shall annually be levied on all the taxable real property of said County, a tax sufficient to pay the principal of and interest on such bonds as the same become due and payable.

Section 7. The validity of such bonds and bond anticipation notes may be contested only if:

1) such obligations are authorized for an object or purpose for which said County is not authorized to expend money, or
2) the provisions of law which should be complied with at the date of publication of this resolution are not substantially complied with, and any action, suit or proceeding contesting such validity is commenced within twenty days after the date of such publication, or

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3) such obligations are authorized in violation of the provisions of the Constitution.

Section 8. This resolution shall constitute a statement of official intent for purposes of Treasury Regulations Section 1.150-2. Other than as specified in this resolution, no monies are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside with respect to the permanent funding of the object or purpose described herein.

Section 9. This resolution, which takes effect upon its approval by the County Executive, shall be published in full in the Press & Sun Bulletin, which is the only newspaper having a general circulation in the County, together with a notice of the Clerk of the County Legislature in substantially the form provided in Section 81.00 of the Local Finance Law.

Section 10. The Director of the Office of Management and Budget is hereby authorized to make a short-term non-interest bearing interfund loan from the General Fund and other Enterprise Funds, Internal Service Funds, or Special Revenue Funds to provide sufficient cash to proceed with these Projects until the bonds authorized by this Resolution are sold.

Intro No. 54

Date 10/22/26

Reviewed by Co. Attorney CJS

Date 9/30/26

RESOLUTION

BROOME COUNTY LEGISLATURE
BINGHAMTON, NEW YORK

Permanent No. 2026-338

Date Adopted

Effective Date

Sponsored by: County Administration and Finance Committee

Seconded by: Hon. Scott D. Baker

RESOLUTION ADOPTING THE BROOME COUNTY BUDGET FOR FISCAL YEAR 2027 AND LOCAL LAW INTRO. NO. 5 OF 2026, ENTITLED: "A LOCAL LAW AMENDING LOCAL LAW NO. 7 OF 1980, AS AMENDED, GRANTING PARTIAL EXEMPTION FROM REAL PROPERTY TAXATION TO CERTAIN PERSONS WITH LIMITED INCOME WHO ARE SIXTY-FIVE OF AGE OR OVER"

RESOLVED, that the recommended budget of the County of Broome, including the County's 2027 Capital Budget, as corrected and amended to $ xxx,xxx,xxx be and is hereby adopted as the budget for the County of Broome, for the year commencing January 1, 2027 and ending December 31, 2027, and be it

FURTHER RESOLVED, that the Director of the Office of Management and Budget is hereby authorized, empowered, and directed to correct any modifications, changes, additions and/or typographical errors not effecting the substance of the budget and that the Director of the Office of Management and Budget is further directed, after making such corrections, to file same with the Clerk of the County Legislature and to furnish said Clerk with sufficient copies thereof for the members of the County Legislature, and be it

FURTHER RESOLVED, that Local Law Intro. No. 5 of 2026, entitled: "Local Law Amending Local Law No. 7 Of 1980, As Amended, Granting Partial Exemption From Real Property Taxation To Certain Persons With Limited Income Who Are Sixty-Five Years Of Age Or Over", be and the same hereby is adopted and approved in accordance with the Broome County Charter and Administrative Code and all the applicable statutes and laws pertaining thereto.

LOCAL LAW INTRO. NO. 5 Of 2026

"A LOCAL LAW AMENDING LOCAL LAW NO. 7 OF 1980, AS AMENDED, GRANTING PARTIAL EXEMPTION FROM REAL PROPERTY TAXATION TO CERTAIN PERSONS WITH LIMITED INCOME WHO ARE SIXTY-FIVE YEARS OF AGE OR OVER"

BE IT ENACTED, by the County Legislature of the County of Broome, as follows:

SECTION 1. Section 1 of Local Law No. 7 of 1980, as amended by Local Law No. 8 of 1993, Local Law No. 6, of 1984, Local Law No. 6, of 1988, Local Law No. 10, of 1990, Local Law No. 14, of 1991, Local Law No. 4, of 1997, Local Law No. 11 of 2000, and Local Law No. 9 of 2004 is amended to read as follows:

A. To the extent that the income of the owner or combined income of the owners of real property for the income tax year immediately preceding the date of making application for exemption does not exceed **$<u>26,500</u> [24,000]** such real property shall be exempt from real property taxation by the County of Broome to the extent of 50% of the assessed valuation thereof. "Income tax year" shall mean the twelve-month period for which the owner or owners file a federal personal income tax return or, if no return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed the sum of **$<u>26,500</u> [24,000]**. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings and net income from self-employment, but shall not include a return of capital, gifts or inheritances. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.

B. To the extent that the income of the owner or combined income of the owners of real property for the income tax year immediately preceding the date of making application for exemption exceeds **$<u>26,500</u> [24,000]** but is less than the amount set forth on the following schedule, such real property shall be exempt from real property taxation by the County of Broome to the extent of the percentage of the assessed valuation of said real property set forth on the following schedule. "Income tax year" shall mean the twelve-month period for which the owner or owners file a federal personal income tax return or, if no return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income must be less than the maximum set forth in the following schedule for each percentage class. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings and net income from self-employment, but shall not include a return of capital, gifts or inheritances. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.

SCHEDULE OF PERCENTAGE OF EXEMPTION

Annual income (Combined income of Spouses)	Percentage of Assessed Valuation Exempt From Taxation
More than **$26,500 [24,000]** but less than **$27,500 [25,000]**	45%
$27,500 [25,000] or more but less than **$28,500 [26,000]**	40%
$28,500 [26,000] or more but less than **$29,500 [27,000]**	35%
$29,500 [27,000] or more but less than **$30,400 [27,900]**	30%
$30,400 [27,900] or more but less than **$31,300 [28,800]**	25%
$31,300 [28,800] or more but less than **$32,200 [29,700]**	20%
$32,200 [29,700] or more but less than **$33,100 [30,600]**	15%
$33,100 [30,600] or more but less than **$34,000 [31,500]**	10%

C. Income, as determined pursuant to Subsections A through B above, shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance.

SECTION 2. Section 2 of Local Law No. 7 of 1980, as amended by Local Law No. 8 of 1993, Local Law No. 6, of 1984, Local Law No. 6, of 1988, Local Law No. 10, of 1990. Local Law No. 14, of 1991, Local Law No. 4, of 1997, Local Law No. 11 of 2000and Local Law No. 9 of 2004 is amended to read as follows:

A. No exemption shall be granted from real property taxes levied by the County of Broome for the year commencing January 1, 1981, and ending December 31, 1981, if the income of the owner or the combined income of the owners of the real property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of $ 8,200. "Income tax year" shall mean the twelve-month period for which the owner or owners file a federal personal income tax return, or, if no return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed the sum of $8,200. Such income shall include social security and retirement benefits, interest, dividends, net rental income, salary or earnings and net income from self-employment but shall not include gifts or inheritances.

B. No exemption shall be granted from real property taxes levied by the County of Broome for the year commencing January 1, 1982, and ending December 31, 1982, if the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of $8,700. " Income tax year" shall mean the twelve-month period for which the owner or owners file a federal personal income tax return or, if no return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed the sum of $8,700. Such income shall include social security and retirement benefits, interest, dividends, net rental income, salary or earnings and net income from self-employment, but shall not include gifts or inheritances.

C. No exemption shall be granted from real property taxes levied by the County of Broome for the year commencing January 1, 1983, and ending December 31, 1983, and for years subsequent thereto, if the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of $9,200. "Income tax year" shall mean the twelve-month period for which the owner or owners file a federal personal income tax return or, if no return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed the sum of $9,200. Such income shall include social security and retirement benefits, interest, dividends, net rental income, salary or earnings and net income from self-employment but shall not include gifts or inheritances.

D. No exemption shall be granted from real property taxes levied by the County of Broome for the year commencing January 1, 1985, and ending December 31, 1985, and for years subsequent thereto, if the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of $10,200. "Income tax year" shall mean the twelve-month period for which the owner or owners file a federal personal income tax return or, if no return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed the sum of $10,200. Such income shall include social security and retirement benefits, interest, dividends, net rental income, salary or earnings and net income from self-employment but shall not include gifts or inheritances.

E. No exemption shall be granted from real property taxes levied by the County of Broome for the year commencing January 1, 1986, and ending December 31, 1986, and for years subsequent thereto, if the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of $13,499.99. "Income tax year" shall mean the twelve-month period for which the owner or owners file a federal personal income tax return or, if no return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed the sum of $13,499.99. Such income shall include social security and retirement benefits, interest, dividends, net rental income, salary or earnings and net income from self-employment but shall not include gifts or inheritances.

F. No exemption shall be granted from real property taxes levied by the County of Broome for the year commencing January 1, 1989, and ending December 31, 1989, and for years subsequent thereto, if the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of $15,024.99. "Income tax year" shall mean the twelve-month period for which the owner or owners file a federal personal income tax return or, if no return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed the sum of $15,024.99. Such income shall include social security and retirement benefits, interest, dividends, net rental income, salary or earnings and net income from self-employment but shall not include gifts or inheritances.

G. No exemption shall be granted from real property taxes levied by the County of Broome for the year commencing January 1, 1992, and ending December 31, 1992, and for years subsequent thereto, if the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of $18,599.99. "Income tax year" shall mean the twelve-month period for which the owner or owners file a federal personal income tax return or, if no return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed the sum of $18,599.99. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange or a capital asset in the same income tax year, net rental income, salary or earnings and net income from self-employment but shall not include a return of capital, gifts or inheritances. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.

H. No exemption shall be granted from real property taxes levied by the County of Broome for the year commencing January 1, 1993, and ending December 31, 1993, and for years subsequent thereto, if the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of $19,800. "Income tax year" shall mean the twelve-month period for which the owner or owners file a federal personal income tax return or, if no return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed the sum of $19,800. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings and net income from self-employment but shall not include a return of capital, gifts or inheritances. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.

I. No exemption shall be granted for real property taxes levied by the County of Broome for the year commencing January 1, 1999 and ending December 31, 2000 and for years subsequent thereto, if the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of $26,000. "Income tax year" shall mean the twelve-month period for which the owner or owners file a federal income tax return or, if no return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed the sum of $26,000. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings and net income from self-employment but shall not include a return of capital, gifts or inheritances. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.

J. No exemption shall be granted for real property taxes levied by the County of Broome for the year commencing January 1, 2002 and ending December 31, 2002 and for years subsequent thereto, if the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of $27,000. "Income tax year" shall mean the twelve-month period for which the owner or owners file a federal income tax return or, if no return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed the sum of $27,000. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings and net income from self-employment but shall not include a return of capital, gifts or inheritances. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.

K. No exemption shall be granted for real property taxes levied by the County of Broome for the year commencing January 1, 2006 and ending December 31, 2006 and for years subsequent thereto, if the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of $31,500. "Income tax year" shall mean the twelve-month period for which the owner or owners file a federal income tax return or, if no return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed the sum of $31,500. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings and net income from self-employment but shall not include a return of capital, gifts or inheritances. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.

L. **No exemption shall be granted for real property taxes levied by the County of Broome for the year commencing January 1, 2027 and ending December 31, 2027 and for years subsequent thereto, if the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of $34,000. "Income tax year" shall mean the twelve-month period for which the owner or owners file a federal income tax return or, if no return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed the sum of $34,000. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings and net income from self-employment but shall not include a return of capital, gifts or inheritances. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.**

M. **[L.]** No exemption shall be granted for real property taxes levied by the County of Broome unless the title of the property shall have been vested in the owner or one of the owners of the property for at least 24 consecutive months prior to the date of making application for exemption; provided, however, that in the event of the death of either a husband or wife in whose name the title of the property shall have been vested at the time of death, which title then becomes vested solely in the survivor by virtue of devise by or descent from the deceased husband or wife, the time of ownership of the property by the deceased husband or wife shall be deemed also a time of ownership by the survivor, and such ownership shall be deemed continuous for the purposes of computing such period of 24 consecutive months; provided, further, that in the event of a transfer by either a husband or wife to the other spouse of all or part of the title to the property, the time of ownership of the property by the transferor spouse shall be deemed also a time of ownership by the transferee spouse, and such ownership shall be deemed continuous for the purposes of computing such period of 24 consecutive months; and provided, further, that where property of the owner or owners has been acquired to replace property formerly owned by such owner or owners and taken by eminent domain for other involuntary proceedings, except a tax sale, the period of ownership of the former property shall be combined with the period of ownership of the property for which application is made for exemption, and such periods of ownership shall be deemed to be consecutive for purposes of this section. Where a residence is sold and replaced with another within one year and is located in Broome County, the period of ownership of the former property shall be combined with the period of ownership of the replacement residence and deemed consecutive for exemption from taxation; provided, however, that where the replacement property is in another school district, the periods of ownership of both properties shall also be deemed consecutive for purposes of the exemption from taxation by such school district. Notwithstanding any other provision of law, where a residence is sold and replaced with another within one year and both residences are within the state, the period of ownership of both properties shall be deemed consecutive for purposes of the exemption from taxation by Broome County or any other municipality within the state granting such exemption.

N. **[M.]** No exemption shall be granted unless the property is used exclusively for residential purposes.

O. **[N]** No exemption shall be granted unless the real property is the legal residence of and is occupied in whole or in part by the owner or by all the owners of the property.

P. **[O]** Effective for the year commencing January 1, 1999, and ending December 31, 2000, and for years subsequent thereto, income, as determined pursuant to [Subsection H] Section 1(A) and (B) above, shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance.

SECTION 3. This local law shall become effective following a public hearing before and approved by the County Executive, in the manner prescribed by law, and upon filing with the Secretary of State.

[Bold brackets] deleted
Bold underlined added