

1 **NYSAC 2022 Fall Conference**
2 **Standing Committee on Native American Affairs and Gaming**
3 **Resolution #3**

4
5 **Resolution Calling on the State of New York to Immediately Make All**
6 **Municipalities Whole that have Been Impacted by the Loss of Property Tax**
7 **Revenue from Claimed Sovereign Native American Land**
8

9 **WHEREAS**, for over 20 years, the Cayuga Indian Nation has claimed tribal lands in
10 Seneca County, and for over fourteen of those years, the Cayuga Nation has refused to
11 pay any property tax on these assessed properties and retail sales taxes for gasoline and
12 tobacco products; and

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14 **WHEREAS**, despite years of litigation, including up to the Supreme Court of the
15 United States, to address the issues of sovereign claims, no further legal recourse is
16 available to Seneca County to recover these lost tax revenues; and

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18 **WHEREAS**, in 2022, the anticipated single year lost tax revenue attributed to the
19 Cayuga Indian Nation owned land will exceed \$525,000, with total lost
20 revenues exceeding \$20,000,000 over the past twenty-nine years; and

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22 **WHEREAS**, the taxpayers of Seneca County are being forced to make good on those
23 taxes, reducing the revenue that would otherwise be available for tax relief, repair of
24 roads and infrastructure, support to social services, schools, and otherwise to provide
25 for public health and public safety; and

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27 **WHEREAS**, supplemental state aid, or offset payments, were provided to Seneca
28 County for 10 years to provide some partial relief to the taxpayers of the County,
29 but that for the past four years, no such aid has been provided; and

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31 **WHEREAS**, Seneca County has borne the full weight of not only lost property tax
32 revenue, but also tax-free retail sales of tobacco and gasoline, and now untaxed sale of
33 cannabis products will be added to that burden; and

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35 **WHEREAS**, the taxpayers of the county are facing these growing shortfalls in both
36 property and sales tax revenues without any legal remedy or recourse.

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38 **NOW, THEREFORE, BE IT RESOLVED**, the New York State Association of
39 Counties (NYSAC) calls on the State of New York to address and resolve this
40 fiscal crisis imposed on the taxpayers of Seneca County and all other municipalities
41 impacted in order to avoid further catastrophic harm to public safety and county
42 services including but not limited to seeking direct impact aid from the federal
43 government; and

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45 **BE IT FURTHER RESOLVED**, full supplemental aid to Seneca County, and
46 any other counties or municipalities so impacted by sovereign tribal claims be made in
47 this and every future state budget, to bring parity and fairness to the people of the

1 county; and

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3 **BE IT FURTHER RESOLVED**, copies of this resolution be sent to all the counties of
4 New York State, encouraging member counties to enact similar resolutions; and

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6 **BE IT FURTHER RESOLVED**, that NYSAC shall forward copies of this resolution to
7 Governor Kathy Hochul, the New York State Legislature, our federal legislators, and
8 others deemed necessary and proper.