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JURISDICTIONAL AND ECONOMIC IMPACTS OF GRANTING THE ONEIDA INDIAN NATION'S APPLICATION TO TAKE LANDS INTO TRUST IN ONEIDA AND MADISON COUNTIES

Prepared for:
Madison and Oneida Counties

Kent Gardner, PhD
Project Director

One South Washington Street
Suite 400
Rochester, NY 14614
Phone: (585) 325-6360
Fax: (585) 325-2612

100 State Street
Suite 930
Albany, NY 12207
Phone: (518) 432-9428
Fax: (518) 432-9489

www.cgr.org

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OVERVIEW AND CONTEXT

Over the previous two decades the Oneida Indian Nation has purchased title to approximately 17,330 acres of land in Oneida and Madison counties in more than 400 separate parcels. The Oneida Indian Nation seeks to exercise sovereignty over these parcels by transferring their fee title to the United States government to be held in trust for the Nation. Detailed additional information about the specific parcels involved can be found by reference to reports prepared for the New York State Executive Chamber by O'Brien & Gere.¹

This report assesses the implications of a transfer of these parcels into trust, specifically addressing

- ❖ The implications for the exercise of state and local government sovereignty over the remaining lands, and
- ❖ The economic and fiscal impacts on the State of New York and Oneida and Madison counties.

Socioeconomic Characteristics of Oneida & Madison Counties

Native Americans constitute less than 1% of the total population in Oneida and Madison counties. In the 2000 Census of Population, 651 designated their race as American Indian alone out a total population of 304,910 persons (0.2% of the total population). An additional 1,243 designated their race as

Selected Population Characteristics of Oneida & Madison Counties			
	Oneida County	Madison County	Total
Total population	235,469	69,441	304,910
American Indian alone	366	285	651
	0.2%	0.4%	0.2%
American Indian plus any other race	911	332	1,243
	0.4%	0.5%	0.4%

Source: Census 2000, SF4

Median Household Income, 1999				
	Oneida County	Madison County	New York State	United States
All Households	\$35,909	\$40,184	\$43,393	\$41,994
American Indian alone	\$27,656	<i>data suppressed due to small sample size</i>	\$32,375	\$30,693
American Indian alone or in any combination	\$32,821	\$40,625	\$32,123	\$32,225
<i>Source: Census 2000, SF4</i>				

American Indian in combination with another race (an additional 0.4% of the total population).

Median household income of the residents of Oneida and Madison counties—including those designating “American Indian” or “American Indian alone or in any combination”—falls below the state and national averages, with the sole exception of “American Indian alone or in any combination” in Madison County. Census 2000 data on education levels, employment status, and median household income show that persons who report their race as partly or solely American Indian fall slightly behind the population at large on these indicators.

Criteria for Land-Into-Trust Application: Supreme Court’s Sherrill Decision & BIA Policy

The Bureau of Indian Affairs and the Supreme Court of the United States both recognize the potential damage to the governance and fabric of a community when Indian-owned lands are transferred into trust. The Supreme Court in its 2005 *City of Sherrill*² decision spoke of the need to look carefully at the parcels to be placed in trust in order to avoid this disruption. It stated that:

“A checkerboard of alternating state and tribal jurisdiction in New York State - created unilaterally at OIN’s behest - would seriously burde[n] the administration of state and local governments and

¹ O’Brien & Gere, *Comments on the Oneida Indian Nation’s Land In Trust Application (Group 1 Parcels) and Comments on the Oneida Indian Nation’s Land In Trust Application (Group 2 Parcels)*.

² *City of Sherrill v. Oneida Indian Nation of N.Y.*, 125 S.Ct. 1478, (2005). .

would adversely affect landowners neighboring the tribal patches.”

The Bureau of Indian Affairs also recognizes this risk and its regulations specifically require the evaluation of jurisdictional problems and potential conflicts of land use which may arise from a land transfer.³

The current “checkerboard” configuration of ownership was established through a series of Oneida Indian Nation land purchases in 16 municipalities scattered throughout Madison and Oneida counties. These properties are spread throughout cities, villages, towns and school districts on lands that were last possessed by the Oneidas as a tribal entity in the early 1800s. As the Supreme Court stated in its *City of Sherrill* decision:

“For two centuries, governance of the area in which the properties are located has been provided by the State of New York and its county and municipal units...

Given the longstanding, distinctly non-Indian character of the area and its inhabitants, the regulatory authority constantly exercised by New York State and its counties and towns, and the Oneidas’ long delay in seeking judicial relief against parties other than the United States, we hold that the Tribe cannot unilaterally revive its ancient sovereignty, in whole or in part, over the parcels at issue. The Oneidas long ago relinquished the reins of government and cannot regain them through open-market purchases from current titleholders.”⁴

The Court found that it has been more than 200 years since Oneidas last exercised regulatory control over these lands and affirmed the sovereignty of New York State over territory purchased by the Oneidas in New York State.

Transferring parcel-by-parcel jurisdiction from New York State to the Oneida Nation now would seriously jeopardize the ability of

³ 25 CFR Part 151.10

⁴ *City of Sherrill v. Oneida Indian Nation of N.Y.*, 125 S.Ct. 1478, (2005).

the State of New York and its county and municipal governments to effectively govern these communities.

The problems inherent in scattered ownership are reflected in the experience of Madison and Oneida County citizens over the past few years. Since purchasing these properties, the Oneida Indian Nation has treated them as if they were sovereign land, immune from state and local law.⁵ They have not paid taxes on these lands and there has been little cooperation with local government to ensure that land use complies with state and local environmental and land use controls.

Because the Oneidas act as if the parcels in question were sovereign, many of the problems discussed by the Supreme Court have already been experienced in Madison and Oneida counties. For this report, the harm experienced by the local community has been organized around the key issues of concern identified by the Supreme Court of the United States in its March 29, 2005 decision in *City of Sherrill v. Oneida Indian Nation of New York*. These include:

- ❖ Disruption of governance of central New York's counties and towns,
- ❖ The serious burden on the administration of state and local governments,
- ❖ The adverse effects on landowners neighboring the tribal patches,
- ❖ The parcel-by-parcel exercise of sovereignty by the Oneida Indian Nation,
- ❖ The justifiable expectations of the people living in the area, and
- ❖ The exercise of regulatory jurisdiction including zoning and land use controls to protect all landowners in the area.

The BIA has stated that it will not take additional land in trust for Indians who now have the ability to manage their own affairs.

⁵ op. cit.

The Bureau of Indian Affairs requires land-into-trust applications to include the following documentation:

- ❖ The existence of the statutory authority to acquire the land
- ❖ The need for the land
- ❖ The purpose for which the land is going to be used
- ❖ The impact on state-local political subdivisions
- ❖ Any jurisdictional problems
- ❖ The ability of the BIA to discharge additional responsibility
- ❖ Compliance with NEPA.⁶

The acceptance into trust of major land parcels can have significant local impacts. As a consequence, BIA regulations require that these impacts be very specifically considered and addressed by Indian tribes seeking land-into-trust transfers. This report uses the BIA requirements and questions to help frame the discussion. As stated in statute, the impact analysis must cover: effects on state and political subdivisions of removing the lands from the tax rolls, and jurisdictional and land use impacts. Jurisdictional and land use impacts include the following: zoning; public safety (fire, police and emergency medical services); environmental regulation; utilities (water, power); sanitation (sewage and trash); and, in general, the ability of local communities, using their home rule powers, to govern through their duly elected representatives.

CGR's Charge and Approach

CGR's task was to assist Nixon Peabody LLP, counsel to Oneida and Madison counties, in researching and framing the jurisdictional, economic and fiscal impacts of the land-in-trust application.

⁶ 25 CFR Parts 151.10 and 151.11.

- ❖ **Jurisdictional:** This analysis focuses on how the “checkerboard” ownership of lands by the Oneida Indian Nation has affected the essential sovereignty of the state and local governments (including as to regulatory control) and affected their ability to govern as directed by the voters. We also examine how these issues may change if the land-into-trust application is approved.
- ❖ **Economic:** This analysis examines the potential impact on the economy should the Oneida application be accepted.
- ❖ **Fiscal:** This analysis addresses the consequences of Oneida ownership for tax revenue at the village, town, school district and county levels.

In recent years, pending the outcome of court challenges, the Oneida Nation has behaved as if the Oneida lands included in the BIA land into trust application were already sovereign. Many of the issues documented in this analysis, therefore, are based on real world experience of the Oneida and Madison communities rather than conjecture. We therefore assume that if the lands do not go into trust, the lands, both residential and commercial, will be treated like all other properties. If the land-into-trust application is denied, it would reaffirm the jurisdiction and authority of local governments in Madison and Oneida counties to carry out their governance responsibilities and the ability of citizens to function effectively as a community.

THE RIGHT OF CITIZENS TO GOVERN THROUGH ELECTED REPRESENTATIVES IS SERIOUSLY IMPAIRED BY “CHECKERBOARD SOVEREIGNTY”

Citizens Lose Power to Regulate Conflicts Among Individual Uses of Property

The ability to govern effectively and fairly is critical to the protection of public health and safety and to the preservation of community values and character. When the governance of communities and neighborhoods is divided up over two sets of noncontiguous parcels, neither set of parcels can be effectively governed. Communities lose the ability to self-govern and their

duly elected representatives lose their ability to carry out their responsibilities.

For the past several years, local communities have been stymied in their efforts to enforce state and local ordinances and regulations on Oneida-owned property. The Supreme Court, in its 2005 City of Sherrill decision, clearly stated that these lands are not sovereign. If the Oneida lands go into trust, local governments would permanently lose the ability to enforce state and local ordinances and regulations on these properties. This would effectively strip locally elected governments of their ability to establish and enforce a consistent set of laws and regulations that apply to everyone equally.

Neighboring properties within cities and towns would be subject to differing laws and regulations.

Non-Indians living on Oneida-owned land would be able to circumvent community laws. Because Oneida lands are integrated into communities and not clearly marked, citizens and law enforcement officials would be uncertain as to which laws apply on which properties. Furthermore, varying observance and enforcement of community laws and standards on adjacent properties could erode the rule of law.

Uncertainty around the applicability of certain laws and regulations on adjacent properties may delay compliance with and enforcement of state and local laws and regulations.

The impact of checkerboard sovereignty on local governance has been felt in several specific areas including enforcement of public health, consumer protection, public safety, and environmental protections.

*Public Health
Standards Become
Unenforceable*

Madison and Oneida County governments have been unable to assure public health and safety on Oneida Nation property even when non-Indians (county residents and visitors) are the main

users of these facilities⁷. For example, several thousand non-Oneidas work at Oneida-run businesses, the majority at the Turning Stone Casino. To date, local governments have not been able to enforce state or local public health protections on these Oneida properties including:

New York State Food Handling Law

Patrons of OIN commercial establishments understandably expect that public health and safety regulations established by their elected representatives are fully in force. However, County Health Department inspectors have not had access to Oneida Nation restaurants, stores, and other enterprises to ensure compliance with sanitary health codes.

New York State Clean Indoor Air Act

Madison and Oneida County and municipal government officials have been unable to investigate and enforce laws on Oneida Indian Nation property related to compliance with the NYS Clean Indoor Air Act (smoking ban). The removes the protection afforded non-Oneidas from New York's state and local public health and anti-smoking laws. The community is powerless to do anything about it.⁸

The Adolescent Tobacco Use Prevention Act

County health departments cannot enforce laws on tobacco sales within Oneida-owned shops. State law requires that tobacco products be stocked behind a counter to prevent illegal youth purchases of tobacco. Oneida-owned shops do not follow that mandate. In addition, county departments have been told by the state they cannot conduct compliance checks using underage buyers in Oneida shops. Health officials believe that a significant number of youths are able to obtain cigarettes and other tobacco products in Oneida shops, though they have no way of tallying the numbers. The Nation has said its shops do not sell to underage youths. The effectiveness of enforcing the **Adolescent Tobacco**

⁷ Michael DeBottis, Madison County Board of Supervisors; Ray Bara, Oneida County Assistant Attorney; Nicholas DeRosa, Interim Director, Oneida County Department of Health. Public Officials Workshop, Wampsville, NY, November 21, 2005.

⁸ Ray Bara, Oneida County. Public Officials Workshop, Wampsville, NY, November 21, 2005.

Use Prevention Act of NY is undermined with such tobacco sales.⁹

Communities Lose Power to Protect Consumers and Employees

The Oneida Nation has denied access to retail establishments for the purpose of monitoring compliance with consumer protection, workplace safety and fair labor standards laws. This creates an environment where a non-Oneida establishment on one side of the street is subject to government inspections and oversight while a similar establishment on the other side is not. This adversely affects law-abiding, taxpaying businesses and consumers.

Weights & Measures at OIN service stations

Madison and Oneida County and municipal government officials have been unable to access Oneida Indian Nation property to ensure compliance with weights and measures regulations. Oneida County has aggressively pursued these inspections and was negotiating with the Nation. In October, a meeting at the casino seemed promising, and health and weights and measures inspectors were led to believe they would be able to conduct inspections soon. But when the departments followed up, they were refused access by Nation inspectors.

This means that scanning and measuring devices, including gas pumps, are not independently tested for accuracy. Packaged items are not checked for stated contents or labeling. No sampling is done for quality of petrochemical products at gas stations and no inspection is done of the condition of underground petroleum storage tanks.¹⁰

“The Oneida Nation has denied access to retail establishments for the purpose of inspecting devices (pumps and scales). This creates an environment where an establishment on one side of the street is inspected

⁹ Geoffrey Snyder, Director of Environmental Health, Madison County Department of Public Health. Public Officials Workshop, Wampsville, NY, November 21, 2005.

¹⁰ William Wilcox, Director, Department of Weights and Measures, Madison County; John Meyer, Jr., Director, Department of Weights and Measures, Oneida County. Public Officials Workshop, Wampsville, NY, November 21, 2005.

and the establishment on the other side is not. It adversely affects the consumers.”¹¹

Fair Labor Standards for non-Indian employees of Oneida Enterprises

Thousands of non-Oneidas work for Oneida-owned business. More than 85% of the 3,000 employees at the Turning Stone Casino are non-Indian.¹² To date, Madison and Oneida County officials have been unable to access Oneida lands to ensure compliance with fair labor standards protections¹³.

Occupational Health and Safety Laws Unenforced

New York State has been prevented from enforcing occupational health and safety rules for employees of Oneida businesses. Even when the Federal government has identified serious occupational health and safety violations, the Oneidas have challenged in court its authority to regulate on Indian lands.¹⁴

Consumer Protection

Approximately 4.5 million people visit the Turning Stone Casino every year. County and municipal officials have expressed concern that they are unable to respond to complaints made by consumers and ensure consumer protection for transactions on Oneida-owned properties.

Public Safety is Endangered by Loss of Enforcement Power

The protection of public safety is one of the most fundamental roles of government. Local governments must take action to protect the safety of permanent occupants on a property, transient occupants (those passing through the property), the safety of permanent and transient occupants of adjacent properties within a radius that could be affected by activities on the subject property, and the safety of emergency response (fire, police, medical, utility and haz-mat) personnel who respond to the subject property or adjacent properties.

Public safety is provided on both a pro-active and reactive basis by local governments. Government pro-active public safety actions include the imposition of federal, state and local building codes,

¹¹ op. cit.

¹² http://www.oshrc.gov/decisions/html_2005/04-1000.html.

¹³ David Meeker, City of Oneida Chief of Police, Public Officials Workshop, Wampsville, NY, November 21, 2005.

¹⁴ United States Occupational Health and Safety Administration. http://www.oshrc.gov/decisions/html_2005/04-1000.html OSHRC Docket No. 04-1000.

fire codes, property codes and zoning ordinances. The combination of these regulations protects citizens and property on any individual property and adjacent properties as an integrated system.

The ability of local governments to create and maintain integrated public safety measures may be undermined by a system of checkerboard sovereignty. The inability of local governments to apply a consistent and integrated set of regulations designed to protect the public safety of the community has the potential to create serious public safety problems.

In addition, with checkerboard sovereignty, neighbors are subject to differing laws and regulations. Non-Indians living on Oneida-owned land can circumvent community laws. Property boundaries and jurisdictions are not easily identified so citizens and law enforcement officials are uncertain as to which laws apply on which properties. This uncertainty delays compliance with and enforcement of state and local laws and regulations at a minimum, and could seriously impede reactive law enforcement activities conducted by local agencies, such as police pursuit or criminal investigations.

Specific public safety issues include:

Building Codes & Fire Safety

Oneida properties have not complied with New York State building codes and fire safety rules. It is very difficult for municipal officials to get information about the construction of Oneida-owned buildings or to inspect for code violations. Construction takes place without permits and oversight inspections. This failure to comply presents potential safety risks to the properties themselves and anyone either permanently or temporarily on the properties, to neighboring properties and

residents¹⁵ and to firefighters, EMS and other public safety emergency responders.¹⁶

Enforcement of Public Nuisance Regulation

Activity on Oneida-owned lands has not been subject to the same regulations that govern behavior elsewhere in the community. For example, a city ordinance restricting the discharge of a firearm within the city could be affected by a neighboring “in-trust” property where the same ordinance may not exist. Likewise, the Oneidas are free to establish different rules for disorderly conduct or to allow open alcoholic containers outdoors in communities that otherwise ban these activities.

Emergency Response Planning, Coordination and Liabilities

Effective emergency response depends upon planning, coordination, and a clear delineation of roles and responsibilities. The uncertainty of jurisdiction combined with the lack of communication between the OIN and local governments hampers the ability of local governments to respond to emergencies including 911 calls, response to disasters, and public health emergencies.

Clear lines of command and communication are essential at the scenes of public safety emergencies. On-scene protocols are established through intermunicipal agreements or statute among agencies responsible for clearly demarcated municipal or district boundaries. Checkerboard sovereignty will clearly make it difficult to establish clear lines of authority for commanding an emergency response.

“The immediacy of fire and emergency medical situations demands clear and unambiguous lines of authority and decision making . . . especially in the case of large scale incidents where multiple agencies respond in a cooperative manner. The lack of certainty about those lines of authority (as will be the case if the OIN

¹⁵ Douglas Holdridge, Supervisor of the Town of Lincoln; Myron Thurston, Supervisor of the Town of Vernon. Public Officials Workshop, Wampsville, NY, November 21, 2005.

¹⁶ Joseph DeFrancisco, Fire Coordinator for Madison County, BIA Scoping Hearings testimony, January 11, 2006.

properties are placed in trust) can have potentially dangerous consequences.”¹⁷

Another concern focuses on liability and insurance coverage.

“Who will be responsible for replacement of equipment and apparatus damaged in responses to emergencies on OIN properties? Will emergency responders be liable for their activities? Do statutory immunities codified in State and Federal law extend to properties in the land trust? Will the insurance coverages, wage protection guarantees and death benefits currently in force as intermunicipal agreements codified in law and statute apply to emergency response operations on OIN property?”¹⁸

Fire Response

Police and fire protection is hindered when information about OIN facilities is difficult to obtain. In many cases, municipal officials have had difficulty obtaining building plans for Oneida facilities as well as information on materials housed in facilities which could be hazardous. This lack of information directly affects the safety of first responders including police, fire, and medical. It also endangers the safety of residents of surrounding areas.

A related concern raised by the fire service is the potential increase in fire hazards associated with the current and probable additional building activity by the OIN. Continuing commercial development on OIN properties has “significantly increased the life hazard associated with expanding population densities and larger buildings with large fire loads.”¹⁹ Thus, not only is public safety compromised by the OIN not being required to meet the community standards for public safety codes, this problem is exacerbated by sheer increases in scope (population and buildings) not subject to community public safety standards.

¹⁷ op. cit.

¹⁸ op. cit.

¹⁹ op. cit.

Police Response

Because Oneida Nation lands in Madison and Oneida counties are integrated into communities and cannot, in their present scattered configuration, be clearly delineated, citizens and law enforcement officials are uncertain as to which laws apply on which properties. This uncertainty delays compliance with and enforcement of state and local laws and regulations.

- ❖ The role of OIN police and their powers on and off Oneida lands is not well understood.

As an example, a high-speed chase occurred two or three years ago through parts of Oneida and Madison counties. Local enforcement officials were left concerned about jurisdiction and protocol as a result. A shoplifter at an Oneida-owned smoke shop in Sherrill attracted an OIN police officer, who pursued the shoplifter out of Nation territory on Route 5. City and state police joined the chase, which wound through the city of Oneida and Wampsville before ending in Canastota. Along the way a car with a mother and child was sideswiped, though no one was hurt. Local officials say the incident shows the confusion, chaos and potential danger of multiple authorities and jurisdictions.²⁰

- ❖ Procedures are unclear for non-Indian police entering Oneida property in response to incidents that happen elsewhere and migrate to Oneida-owned land.
- ❖ Police jurisdiction when OIN property is involved or when a dispute is between Indians is also unclear.²¹
- ❖ The lack of communication between OIN and non-Indian police can delay police response. Crimes on Oneida lands are often not reported through the existing 911 system. Delays in notification of sheriffs and municipal police of infractions on and off Oneida

²⁰ David Meeker, Chief of Police, City of Oneida; Scott Henderson, Board of Supervisors, Madison County. Public Officials Workshop, Wampsville, NY, November 21, 2005 and subsequent personal communication.

²¹ Paul Hartnett, Director, Madison County E911 Center; Louis Matzke, Mayor, City of Oneida. Public Officials Workshop, Wampsville, NY, November 21, 2005.

lands can cause problems with crime scene protection, chain of evidence and other police response procedures.²²

*Community Residents
Lose Capacity to
Collectively Manage
Shared Resources and
Protect Their
Properties from
Environmental
Contamination*

In recent years, the Oneida Nation has constructed several major facilities around Madison and Oneida counties including the Turning Stone Casino; gas stations; hotels and campgrounds; golf courses; specialty retail shops; manufacturing facilities; and restaurants. These facilities were constructed without meeting the New York State Environmental Quality Review Act (SEQRA) requirements which apply to Oneida Nation competitors. As a result, the Oneidas have not identified environmental impacts, the impacts of development on neighbors, or spelled out compliance with land use planning and zoning ordinances. Some of the implications of Oneida development on the environment are described below:

Wetlands Management, Storm
water Runoff & Flooding

Oneida nation construction projects have disregarded state wetlands and municipal/storm sewer regulations. These developments have produced storm water runoff and flooding on adjacent non-Oneida Indian Nation properties.

In one instance, the Oneidas purchased land for gravel mining and disposed of the construction materials on the site in likely violation of state environmental regulations.²³ No permits were obtained by the Oneida Nation and local governments had no knowledge of the actions being taken. These and similar actions may result in significant storm water impacts on surrounding properties.

Pollution of Surface &
Groundwater

As the Nation does not seek building permits prior to construction, the risk of construction practices with environmental consequences has increased. As an example, a mobile home park in Verona had its well contaminated with volatile organic chemicals because of construction being done to expand Turning

²² Peter Paravati, Undersheriff, Oneida County; Ron Cary, Sheriff, Madison County; David Meeker, Chief of Police, City of Oneida. Chief. Public Officials Workshop, Wampsville, NY, November 21, 2005.

²³ Glenn Coin, *Oneida Nation dumping raises concern*, Syracuse Post Standard, 1/13/02.

Stone in 2004. The construction altered drainage patterns, which resulted in drywall chemicals ending up in the well. It was an emergency and after investigation by the state and federal authorities, the residents were connected to a municipal water source. While the Nation bore the cost, the contamination could have been avoided with better planning.²⁴

Another example is of greater scope and potential impact: The Oneida Indian Nation now operates 12 SavOn gas stations and convenience stores throughout Oneida and Madison counties²⁵. These stores were built without regard to permitting and land use restrictions and without oversight of compliance with regulations on underground petroleum storage tank installation, ongoing monitoring, leak detection, spill reporting and clean-up, and drainage. Nor is there enforcement of the state's ban on Methyl Tertiary Butyl Ether (MTBE) in gasoline.

The Oneida Nation also operates several golf courses throughout the community. All except one were built without any permits. All currently operate without any oversight of compliance with regulations on pesticide and chemical applications, stream disturbance regulation, and runoff impacts. Owners of adjoining properties have lost their ability to collectively manage shared community resources. The actions of the OIN can endanger the health and safety of residents of non-Oneida lands without recourse.

The Turning Stone Casino resort accommodates approximately 4.5 million visitors per year, generating vast amounts of sewage discharge. Because of claims of sovereignty, the Oneida Nation has not complied with New York's State Pollution Discharge Elimination System (SPDES) permitting or flood damage prevention.

²⁴ Geoffrey Snyder, Director of Environmental Health, Madison County Department of Public Health; Nicholas DeRosa, Interim Director, Oneida County Department of Health. Public Officials Workshop, November 21, 2005, Wampsville, NY.

²⁵ *Oneida News* fact sheet <http://oneidanews.net/media/271.pdf>

Oneida Lake Management	The Oneida Indian Nation has performed dredging and dumping on the shoreline of Oneida Lake without input, oversight, or permits from the New York State Department of Environmental Conservation. ²⁶
Litter	Oneida Nation businesses do not charge the nickel deposit on beer and soda cans and bottles. As a result, these containers end up in landfills or tossed along roadsides and highways. ²⁷
Solid Waste Disposal	<p>Waste management is a significant focus of public concern in both Madison and Oneida counties. For example, Madison County has incurred significant debt and invested millions of dollars in the development, operation and maintenance of the County's integrated waste management system, spending approximately \$3,000,000 each year on the system.²⁸</p> <p>Madison County regulates solid waste through Local Law No. 3 of 2004, the local flow control law, which requires all waste generated in Madison County, including waste generated by the OIN, to stay in the county. Although the OIN currently contracts with local haulers who comply with the local flow law, there has been at least one dispute involving the OIN and an attempt to circumvent the law.</p> <p>Based on information available to Madison County, it is believed that the OIN currently contracts with private garbage haulers to dispose of its waste, and that waste is now disposed of at an appropriate county facility. The implementation of the County's flow control law as to OIN's waste—so important to fiscally sustain this environmentally sound, comprehensive integrated waste management system—required litigation.</p>

“The litigation involved a dispute between the County, the OIN and one of the OIN's contracted private waste haulers—Riccelli Trucking, Inc. Madison County

²⁶ Michael Farnsworth, *DEC aware of Oneida Nation dredging at marina*, *Oneida Press*, 4/13/00.

²⁷ James Calvin, President, NY Association of Convenience Stores, local government workshop, November 21, 2005.

²⁸ Madison County Local Law No. 3 of 2004.

commenced a lawsuit in NYS Supreme Court against Riccelli Trucking alleging seventy violations of the flow control law. The bulk of these violations related to waste removal from OIN lands and subsequent hauling of these wastes to a landfill located outside of Madison County, the commingling of recyclables and solid waste materials, and the unpermitted operation of a solid waste business in the County. The lawsuit was ultimately settled in August 2002. During the Riccelli dispute, the OIN took the position that it is entitled to control the disposal of its waste free from regulation by the County, believing it was therefore not subject to the flow control law.”²⁹

New York State policies and regulations are aimed at creating integrated systems of waste management to achieve economically viable and environmentally sound long-term solutions to the solid waste stream generated by modern society. The system of checkerboard sovereignty proposed by the OIN would clearly be inconsistent with, and have a negative impact on, the ability to manage an integrated county-wide approach to solid waste management.

*Scattered OIN
Ownership Obstructs
Management of Public
Infrastructure and
Utilities*

Removing more than 17,000 acres of land from public control poses significant challenges related to public infrastructure and utilities. These challenges are current and potential and relate to construction and maintenance of roads, sewer, water, and other utilities. Some of the reasons for these challenges are described below.

*Power of Eminent Domain
Rendered Ineffective*

Without the Power of Eminent Domain, community development and infrastructure construction may be rendered impossible or significantly more expensive. In particular, it can make it more difficult for local government to obtain easements to cross Oneida Nation properties in order to extend services to businesses or residents. Extension of public service special districts (sewer, water) to accommodate new development is also potentially at risk because of the need to cross Oneida Indian Nation property.

²⁹ S. John Companie, County Attorney, Madison County. Letter submitted to Mr. Franklin Keel, Regional Director, Bureau of Indian Affairs, January 27, 2006.

“Extension of public service special districts (sewer, water) to accommodate new development is potentially at risk from intervening Oneida Indian Nation property. For example, the planned extension of the City of Oneida public sewer to major potential industrial sites in the city as well as to the Village of Wampsville has been complicated. Oneida Indian Nation ownership of former railroad parcels is on the most direct route but is not subject to eminent domain. A route that avoids these parcels is more complex and more expensive.”³⁰

Maintenance & Repair of
Public Infrastructure Hindered

Many major utility supplies cross the proposed trust properties. Access to these parcels is essential if local government is to maintain the infrastructure appropriately.

An example from 2001 is instructive: The City of Oneida and the Nation had prolonged negotiations in 2001 over a sewer line on the east side of Route 46 near the intersection with Route 5. The city built the Oneida Business Park and wanted to connect with a Nation-owned sewer line. That line had been constructed in the early 1990s to serve an Oneida housing complex. This sewer line was paid for by the Environmental Protection Agency. The city and the Oneida Indian Nation had an agreement which provided that the city would maintain the line and allow 54,000 gallons of waste a day to run through it for the next 10 years. In exchange, the Nation said it would be subject to a city cease-and-desist order for any improper use or discharge.

When the city first asked the Nation for permission to connect to the line, the Nation was agreeable. Shortly thereafter, a new mayor took office and began enforcing zoning laws against the Oneidas regarding signs and other issues. The Nation withdrew its approval for the sewer connection.

The city was close to a decision to build its own sewer line on the other side of Route 46, which would have cost \$750,000. Finally, the city and Nation reached an agreement allowing the connection

³⁰ Jacob Miller, Director, Madison County Department of Planning. Public Officials Workshop, Wampsville, NY, November 21, 2005.

and making permanent the city's maintenance of the line and allowance for 54,000 gallons of waste a day.³¹

In another case, a planned extension of the City of Oneida public sewer to major potential industrial sites in the city as well as to the Village of Wampsville was complicated by Oneida ownership of former railroad parcels. This land is on the most direct route and was not treated as subject to eminent domain.

The City of Oneida water supply and sewer systems have been strained by the needs of the Turning Stone Casino. The Oneida Nation draws more water from Oneida and Verona than can be supplied safely. The Turning Stone Casino properties have been drawing 600,000 gallons per day instead of its permitted 150,000 gallons per day. Both the Town of Verona and the Town of Vernon (adjacent to the south) need more water for their own purposes but the City of Oneida's water system is at capacity.³²

No process exists for planning for system demand; reconciling the needs of Oneida properties and the community; or distributing the cost of system expansion. Local government had no say in the expansion of Oneida properties but must manage resources for the community at large. The Oneidas' demand for water for their Casino and other business has also acted as a barrier to expansion of infrastructure to non-Oneidas.

Further, construction of homes on Oneida lands continues. However, the amount of water purchased from the City of Oneida is approaching the maximum water usage allowed. The safe administration of water and sewer supplies will be threatened if development of this dispersed property continues unchecked.

³¹ James Bacher, City Engineer, City of Oneida.

³² Glenn Coin, *Oneidas pay \$40,000 for water pump*, *Syracuse Post Standard*, 8/31/05; Vincent Rossi, town attorney for towns of Verona and Vernon.

Community Planning Rendered Ineffective Without Clear Hierarchy of Authority & Sharing of Information

Local governments are responsible for developing short and long range plans to identify community needs, establish priorities, develop strategies and programs, and allocate resources. Effective planning requires a commitment to cooperation, information exchange about future directions, and joint problem solving. Sovereignty assertions by the Oneida Indian Nation have served as a major barrier to Oneida cooperation and participation in county-wide and municipal planning processes and would continue to do so if the land is accepted into trust. In Oneida and Madison counties, the involvement of the Oneida Indian Nation in community planning processes is critical since: 1) the Oneida Nation is a major property owner and employer and its current and future business plans has significant implications for the larger community, 2) the Oneida Nation is entitled to the full range of public services³³, and 3) the Oneida Nation delivers some health and human services itself. Despite the importance of Oneida participation, cooperation and involvement has been sporadic at best, hampering the ability for local government to effectively plan for the current and future needs of the community and for the non-Indian population.

“As a school district, we deal directly and indirectly with all of the various government services and agencies as they relate to and affect our students and families. Due to inconsistencies i.e. police, child protective, etc., we are forced to follow multiple sets of rules. This creates inconsistencies in enforcement of school district policies, state education law, and commissioner's regulations.”³⁴

Planning and Coordination for Human Services

New York State requires its local government departments to conduct comprehensive planning for social services, health, mental health, youth, and aging services, and the Oneida have not been regular participants in these planning processes. This poses problems since the Oneida Nation is a human service provider

³³ *Cohen's Handbook of Federal Indian Law* 678 (1982).

³⁴ Ronald Spadafora, Superintendent, Oneida City School District. Public Officials Workshop, Wampsville, NY, November 21, 2005. Similar comment from Michael DeBottis, Madison County Board of Supervisors.

itself, delivering day care, elder care, housing, and health care to Nation members and, in some instances (e.g. day care) to employees as well. The Oneida Nation members also use publicly funded health and human services and their children attend local schools.

Poor participation in planning by the Oneidas has hindered the ability of local governments to effectively plan and ensure sufficient community service capacity.

“It is difficult to do comprehensive mental hygiene planning when the Nation does not participate. They are invited to the Community Services Board sub-committee meetings, but they have declined to participate.”³⁵

Schools and other human service agencies have not always found the Oneida Nation to be cooperative partners.

The Oneidas’ major business, the Turning Stone Casino, has particular implications for human services in the community. Research on gaming industry and effects (e.g. papers written for National Gambling Impact Study Commission) conclude that proximity of gambling venues does increase frequency and severity of gambling addiction and associated problems. For those with gambling addictions, financial problems can result in domestic violence, drug and alcohol abuse, and theft – all issues which impact individuals, families, and the service delivery system. For some special populations, like individuals with serious mental health problems, gambling can be of special concern. When the Oneida do not cooperate and disclose their current and future plans for the Casino, it makes it difficult for the local governments to develop an effective human service response.

³⁵ James Yonai, Director, Madison County Department of Mental Health. Public Officials Workshop, Wampsville, NY, November 21, 2005.

Planning for Public Works and Infrastructure

The Oneida Nation ownership of 444 parcels scattered across Oneida and Madison counties and its current and future plans for these properties, both residential and commercial, have significant impact on the counties' infrastructure and public works expenditures. Most notably, planned expansion of the Turning Stone Casino and other Oneida Enterprise ventures will have major implications for public works expenditures, including highways, water and sewer lines, and electricity and natural gas supply. To date, the Oneidas have not made plans for future uses of their property in collaboration with local public officials. This has reduced the ability of local governments and special districts to plan and allocate sufficient resources for the community as a whole. For example (as discussed above), the expansion of Turning Stone properties and related water draw was done without county oversight or coordination, jeopardizing the larger community's access to public water.³⁶ "The Oneida Indian Nation's lack of straightforwardness regarding potential uses of a variety of properties imposes risks to water supply in the event of a backflow."³⁷

Emergency Services/Disaster Planning

Effective emergency response depends upon planning, coordination, and a clear delineation of roles and responsibilities. The uncertainty of jurisdiction combined with the lack of communication and the Oneidas' independence from New York State rules hampers the ability of local governments to respond to emergencies, including 911 calls, disaster response, homeland security, and public health emergencies. For example, there have been instances where the lack of coordinated emergency response between county and Oneida officials has resulted in delayed response to 911 emergency calls³⁸. The Oneidas' lack of commitment to work in partnership with local governments to plan for these emergency services has serious potential

³⁶ Vincent Rossi, town attorney for towns of Vernon and Verona.

³⁷ Geoffrey Snyder, Director of Environmental Health, Madison County Department of Public Health. Public Officials Workshop, Wampsville, NY, November 21, 2005.

³⁸ Paul Hartnett, Director, Madison County E911 Center; Ron Cary, Sheriff, Madison County. Public Officials Workshop, Wampsville, NY, November 21, 2005.

consequences for Oneida Nation members, county residents employed by the Nation, and patrons of Oneida businesses.

*Oneida Nation
Noncompliance with
State & Local
Environmental Laws
Will Increase
Likelihood of Future
Conflicts Among Uses*

The Oneida Indian Nation has purchased and developed properties without complying with state and local environmental laws, such as the NYS Environmental Quality Review Act. As a result, county residents have been denied assurances that the Oneida will be held accountable for identifying the impacts of their development on neighbors, the community, and environment. If lands owned by OIN are accepted into trust, the Oneida will not be required to comply with state and local laws. Residents will lose access to a public process and their ability to oppose developments that may affect community character (e.g., incompatible commercial development, preservation of open space, placement of windmills), or the environment (e.g., wetlands protection, siting of fossil fuel plant and landfills).

**Zoning and Land
Use Regulations
Rendered
Ineffective**

Comments by the Director of the Madison County Planning Department help define why the checkerboard approach proposed by the OIN will have a significant negative impact on the ability of local governments in Oneida and Madison counties to manage their communities.

“ A general principle of local land use regulation in New York State is that a zoning jurisdiction may not zone *just part* of its territory. The basis of this principle in the concept of environmental justice should be obvious. Because what one landowner does with his or her or its land may well have an impact on that of a neighbor, exempting a part of a municipality’s territory from the entire purview of land use law applying to the rest of the municipality would in effect divide it into first-class and second-class landowners, with the latter receiving no regulatory protection from the development actions of the former. There is, of course, no requirement in New York State for a municipality to adopt zoning or subdivision regulations. However, every one, in both counties, in which the Oneida nation has applied to place their land in Federal trust, *has* adopted zoning or a local land use law. None has rescinded such a law. There can be no doubt that, where the Oneidas own significant acreage, approval of the transfer of these

17,000-odd acres would undercut these laws. That the greater part of the land is presently undeveloped and open to new, and potentially unregulated, development makes this all the more alarming.”³⁹

*Zoning and
Comprehensive
Municipal Planning
Requires Unitary
Control Over
Contiguous Parcels*

Madison and Oneida Planning Departments and the cities, towns, and villages impacted by this land-into-trust application participate in a variety of municipal planning processes to ensure effective land use and community growth and development. Planning Boards along with development of comprehensive written municipal plans and zoning ordinances are major tools used by local governments. The scattered nature of Oneida properties throughout the communities adds complexity for local government planning and only increases the urgency for Oneida participation. Yet the Oneidas have generally not participated in community planning nor, if lands are taken into trust, will they be bound by the decisions made in these forums.

If these lands are taken into trust, it will make it far more difficult for local governments to develop and implement municipal plans for zoning, economic development, land use, water resources, and transportation. Once again, the loss of land use control over scattered parcels embedded in a town, village or city eviscerates the zoning power of the host municipalities, reducing the ability of residents to govern their own affairs.

*Segregation of
Conflicting Uses
Impossible if
Sovereignty Divided*

Zoning laws balance competing interests among property owners and minimize conflicts over use, particularly uses with significant “spillover” consequences for community members and adjacent properties. All of the local governments affected by this land-into-trust application use zoning ordinances as a major tool to establish appropriate land use and preserve community character. Based on sovereignty assertions, the Oneida Indian Nation has not complied with zoning and land use regulations to date, ignoring NYS Environmental Quality Review Act requirements and failing to

³⁹ Jacob Miller, Director, Madison County Department of Planning, BIA Scoping Hearings testimony, January 11, 2006.

notify local governments and neighboring property owners of their plans.⁴⁰ For example:

- ❖ The Oneida developed a Sav-On store directly next to a school, increasing access to tobacco products among school-age youth.
- ❖ When developing the golf course at Turning Stone, the Oneida disregarded zoning and subdivision regulations that would have been applied to non-Indian developers.

If the land is accepted into trust, the Oneida Nation would be immune from zoning and land use requirements going forward. Given the checkerboard nature of Oneida land holdings, this immunity would nullify government's ability to zone within many parts of Madison and Oneida Counties. The Oneidas could continue to site commercial facilities – e.g. gas stations, gaming venues, etc – in any location they own, regardless of its current zoning or proximity to residential areas, schools, or other neighboring properties.

Additional Statutes and Ordinances Limiting Use Conflicts Rendered Ineffective

In addition to land use and zoning ordinances, local governments establish other laws and ordinances to ensure that citizens enjoy reasonable use of property. These include noise ordinances along with codes that provide recourse to adjoining property owners in instances of blight and disuse of property.

To date, the Oneida Indian Nation has disregarded these codes. For example, the OIN allowed a barn to collapse and become a life hazard on Mount Hope Avenue for over a year before demolition.⁴¹ Also, many properties owned by the Nation are in a general state of disrepair.⁴²

⁴⁰ Myron Thurston, Supervisor, Town of Vernon. Public Officials Workshop, Wampsville, NY, November 21, 2005.

⁴¹ Scott Henderson, Board of Supervisors, Madison County. Public Officials Workshop, Wampsville, NY, November 21, 2005.

⁴² Cynthia DeDominick, Superintendent of Schools, Madison Central School District. Letter to Franklin Keel, US Department of the Interior, November 30, 2005; Randall Richards, Superintendent of Schools, Stockbridge Central School District. Letter to Franklin Keel, US Department of the Interior, November 1, 2005.

About four years ago, the Nation bulldozed and burned a dilapidated building on Route 46 without notifying the town of Stockbridge or local fire department. This caused concern about safety and fumes.⁴³

If the land is accepted into trust, neighbors are justifiably concerned that the Oneida Indian Nation will continue to disregard these codes and regulations and that they will have no recourse.⁴⁴

SIGNIFICANT MAJORITY OF ONEIDA & MADISON COUNTY RESIDENTS WOULD BE INJURED BY GRANT OF TRUST APPLICATION

Justifiable Expectations of Non-Oneida Property Owners Diminished

In the City of Sherrill decision, one of the key issues of concern identified by the Supreme Court when weighing the merits of a land-into-trust application is consideration of the justifiable expectations of the people living in the area. One expectation is that landowners' ability to enjoy reasonable use of property will not be infringed upon by the actions of the OIN. It is reasonable for residents of Oneida and Madison counties to expect that their health, safety, property, and communities will not be adversely affected based on the actions of their Oneida neighbors and that there will be equal protection under the law, including equality of opportunity in business. For Oneida and Madison County residents, these justifiable expectations have been thwarted by the Oneida's sovereignty assertions and would be severely challenged if the land is taken into trust.

Impact on Property Values

In Oneida and Madison counties, there have been years of stress and uncertainty for neighbors adjacent to Oneida properties, exacerbated by the Oneida Indian Nation's previous lawsuit

⁴³ Alexander Stepanski, Supervisor, Town of Stockbridge. Public Officials Workshop, Wampsville, NY, November 21, 2005.

⁴⁴ op. cit.

against 20,000 private landowners in the Oneida Indian land claim area. Uncertainty and the lack of assurance with regard to how the Oneida Nation plans to develop neighboring parcels reduce marketability, likely reducing the value of properties relative to the value they would have in the absence of uncertainty.

No Effective Forum for Resolving Conflicts Between Nation & Adjoining Property Owners

The Oneida Nation has a sand and gravel mining operation atop a hill near Pratts Road south of Munnsville. Five to 10 years ago, storm water came down the hill onto Pratts Road and washed out some corn crops of a farmer across the road. The farmer lost crops and the road was damaged. The Nation took no responsibility for the damage. Although the Nation has pledged to address these issues, not enough progress has been made. The county has spent almost \$5,000 over the past four years sending out work crews to clean up and make repairs to Pratts Road.⁴⁵

Unequal Treatment under the Law

Differential Application of Community Standards

Residents of Oneida and Madison counties, like other U.S. citizens, have the reasonable expectation that laws and regulations would apply equally to all people in the community. However, the intertwined and checkerboard nature of Oneida Nation and municipal properties has created a situation whereby immediate neighbors are subject to different regulations and community standards. The lack of equality has led citizens to question the ability of their local governments to effectively protect and serve them. If the Oneida land-into-trust application is approved, it would create a patchwork of tribal and state civil jurisdiction that will continue to jeopardize the orderly and uniform application of law.

Unequal competitive position for business firms

Just as residents expect equal treatment before the law, business owners expect that similar business enterprises will be subject to the same constraints and opportunities. A level playing field requires that laws and regulations are equally applied and enforced for like businesses, including taxation, public health, public safety and environmental protection statutes and regulations. The

⁴⁵ Joseph Slivinski, Highway Superintendent, Madison County.

Oneidas have had an unfair competitive advantage because they have not paid state and local taxes and do not comply with government regulations, and this would continue if the land is accepted into trust.

Combined Loss of Tax Base & Growth in Service Demand Cripples Fiscal Capacity of Local Government, Unfairly Shifting Services Burden to Existing Residents

Between 1990 and 1998, the average Madison County tax levy increase was 4.2% per year. Since 1998, the average county tax levy increase has been 8.5%. Since September 1, 1998, the lands owned by the Oneida Indian Nation of New York in Madison County and unilaterally declared by the Nation to be sovereign and not subject to real property tax increased from 755 acres to more than 6,550 acres.⁴⁶ Lands owned by the Oneida Nation in Oneida County increased by more than 7,000 acres during this same period.

As of November 2005, the Oneida Nation of New York owed \$820,000 in unpaid county and school property taxes to Oneida County.⁴⁷ As of December 2004, the Oneidas owed Madison County approximately \$1.4 million dollars in unpaid real property taxes for fiscal year 2004. During the same fiscal year, uncollected local sales and use taxes on taxable sales by the Oneida Nation to non-Native Americans made in Madison County was estimated to be \$6.5 million dollars.⁴⁸

Nonpayment of Taxes Burdens non-Oneida owners

If Madison County had received the \$1.4 million in real property taxes owed in fiscal year 2004, the 2005 county tax levy would have been reduced by 5%. If the county had received the estimated \$6.5 million in sales and use taxes owed in fiscal year 2004, the 2005 county tax levy would have been reduced by approximately 20%.⁴⁹

The Oneidas' failure to pay property taxes combined with checkerboard development has directly impacted on the

⁴⁶ Affidavit of Harold C. Landers, Treasurer in and for the County of Madison.

⁴⁷ Utica Observer Dispatch, November 26, 2005.

<http://www.uticaod.com/apps/pbcs.dll/article?AID=/20051126/NEWS/511260316/1001/NEWS01>

⁴⁸ Affidavit of Harold C. Landers, Treasurer in and for the County of Madison.

⁴⁹ op. cit.

administration of county and municipal government, particularly the ability to maintain public works and fire and police protection.

As Oneida Indians and Oneida Indian Lands are entitled to the same protections and services provided by municipalities, school districts, and other special districts, some services (e.g. fire protection) face a dramatic increase in demand for service, yet no additional revenue if the OIN petition to have these lands taken into trust is accepted.

Unit Cost of Local Government Rises Even If Services Are Provided by OIN for Trust Lands

If land is taken into trust, local governments will be required to maintain their regulatory infrastructure, but the costs will be spread over a smaller number of geographically dispersed properties.

Current Voluntary Payments Can Be Stopped Unilaterally

The OIN has entered into Silver Covenant Chain agreements with some local governments and provides voluntary contributions to others. The Town of Verona Volunteer Fire Department, for example, has received substantial sums in previous years.⁵⁰

These funds can be withheld at the Oneidas' discretion, however, as demonstrated in the case of the Stockbridge Central School District. A voluntary contribution of \$150,000 pledged to the Stockbridge Central School District for the 2004-05 school year was withdrawn over a dispute with the district over the employment status of a specific teacher.⁵¹

Land Placed In Trust No Longer Available to the Marketplace for Commercial Expansion and Development

The Oneida Indian Nation has acquired many of the area's commercially viable parcels. As noted above, development of these parcels adds to the economic base of the community and would correspondingly add to the fiscal capacity of local government if these parcels continue to be susceptible to taxation, as stipulated by the Supreme Court in *City of Sherrill v. Oneida Nation*. Provided they are taxable, development of OIN parcels would likely have a favorable net impact on the region.

⁵⁰ Vincent Rossi, town attorney for towns of Vernon and Verona.

⁵¹ Affidavit of Michael P. Oot, President of the Board of Education for the Stockbridge Valley Central School District.

If the land continues to be owned by OIN in fee simple, business interests in the region retain the opportunity to purchase key parcels from OIN for new or existing business ventures. Lands taken into trust cannot easily be returned to non-Oneida control, preventing trust properties from their highest and best use as determined by market forces.

*Public Works
Maintenance & Repair
Hindered by Lack of
Tax Revenue*

Damage to Transportation
Infrastructure

Approximately 4.5 million visitors come to Turning Stone Casino every year, making it one of the top five tourist destinations in the state. Attendance during the week averages 3,000 to 5,000 visitors and increases to as many as 8,000 on weekends.⁵² Additional traffic around the Oneidas' enterprises, including the Turning Stone Casino, twelve SavOn gas stations, two hotels, golf courses and other businesses, has forced local governments to devote more resources to maintaining and repairing the transportation infrastructure. Not only does this impose significant cost on local government without compensating tax revenue, these properties were developed without input from the community.

The growth in traffic from Oneida developments has also resulted in the need to plow, sand and salt roads that were formerly little used in winter.

Water & Sewer System
Pushed to Capacity

The large number of visitors to Oneida enterprises has put a severe strain on the water and sewer resources of the surrounding communities. As previously discussed, the Oneidas draw more water from Oneida and Verona than can be supplied safely. The OIN is guaranteed 150,000 gallons per day (gpd) but draws 600,000.⁵³ Both the Town of Verona and the Town of Vernon (adjacent to the south) need more water for their own purposes but the City of Oneidas water system is at capacity. No new tax revenues are coming from the Oneidas to support system expansion.

⁵² Rome (NY) Sentinel <http://www.rny.com/town/points/010turningstonecasino.html>.

⁵³ Glen Coin, *Oneidas pay \$40,000 for water pump*, Syracuse Post-Standard, 8/3/05.

Lost Revenue Has Forced Counties to Reduce Ongoing Spending On Public Infrastructure, Possibly Increasing Long Run Maintenance Burden

Equipment Purchase & Maintenance

According to the Madison County Highway Superintendent:

“In 1998, the Road Machinery Repair and Expenses budget line was \$755,000. That budget line is used for the purchase of new equipment, including but not limited to trucks, bulldozers, loaders and smaller equipment. In the years 2002, 2003 and 2004 that budget line was zero. In the year 2005 that budget line was \$433,000 due to our desperate need to purchase two new dump trucks, which were necessary due to the current age of our fleet. Madison County presently has approximately 25 dump trucks with an average age of more than ten years.

The County of Madison is presently in need of a new road grader, bulldozer and hydraulic excavator. The current age of the present grader, bulldozer and hydraulic excavators that we presently have are approximately between 10 and 15 years. At that age it is difficult to get new parts and repairs are needed more frequently, meaning that the equipment spends more time being repaired than being used.

We also are in need of a new tree crane. The present tree crane we have was purchased in 1982. In order to supplement the tree crane we are presently trying to purchase a used bucket truck. As a result we will be using two pieces of equipment instead of one.

The age of our equipment and our inability to replace it leads to serious safety concerns for our employees. They are having to use equipment that is either in need of replacement or repair on a daily basis.”⁵⁴

Road Paving

Since 1998 the Madison County “Contract Paving Budget has been reduced by 9% and... [this] reduced by 1/3 the amount of asphalt applied to the roads. As a result wear and tear is more severe, their useful life is shortened considerably, and they will have to be repaved more frequently.”⁵⁵

⁵⁴ Affidavit of Joseph Slivinski, Highway Superintendent, Madison County.

⁵⁵ op. cit.

Bridge Maintenance

The Madison County Highway Department

“oversees and maintains the 125 to 130 bridges in the County. The average life span of a bridge is approximately 50 years. In the past the County Highway Department has tried to program 2 to 3 bridges per year for maintenance, repair or replacement. This has meant an allotment of between \$700,000 and \$800,000 per year. Currently the County has had to limit bridge replacement and repair to projects that are Federal bridge projects due to the fact that the local cost is only 5% of the repair costs.”⁵⁶

Related D.P.W Facilities

Madison County has also been unable to fund improvements to other Department of Public Works facilities that directly affect its ability to provide proper service to the public infrastructure. These include investments needed to rehabilitate the Wampsville Highway garage and office building, at an estimated cost of \$300,000, and the need for a large salt storage building estimated to cost \$500,000 to \$750,000.⁵⁷

*Financial Burden of
Public Safety Services
Has Increased Without
Compensation*

The Thruway exit around Turning Stone Casino has grown to one of the busiest in this part of the state.⁵⁸ The increased number of vehicles means an increase of traffic violations. Unfortunately, no new tax revenues have accompanied the demand for police services.

Casino Impact on Police & Fire

The large size of the Turning Stone Casino has been a burden to area firefighters. The Town of Verona Volunteer Fire Department has had to incur additional training to handle fire issues that may arise at the hotel (because of its size and number of stories) and incurred greater insurance costs because of higher risk associated with high rise buildings.⁵⁹

Impact on All Fire Departments and Ambulance Corps

Local volunteer fire departments and ambulance corps in both counties rely on local tax revenues to purchase equipment and

⁵⁶ op. cit.

⁵⁷ op. cit.

⁵⁸ According to the NYS Thruway 2004 annual report, it is 23rd out of 52 in terms of volume.

⁵⁹ Vincent Rossi, town attorney for towns of Vernon and Verona.

apparatus, build facilities, and pay for operating expenses. Thus, the operating and capital costs for fire and rescue services are spread fairly among all property owners within the municipality or district, since fire and rescue services are provided equally to all properties within the municipality or district. However, if the properties in question are accepted into trust, the OIN properties would be exempt from paying taxes for these emergency response services. This would have two effects. **First**, it would reduce the gross amount of revenues available to current emergency response services, without reducing the demand for those services (unless an agreement is made for the local emergency services to NOT respond to OIN properties). **Second**, it would shift the burden of paying for emergency response services to the remaining property tax base, which would either require an increase in taxes or a reduction in service. As the Fire Coordinator for Madison County stated

“The loss of tax revenues portended by placing taxable properties in trust will shift the responsibility for sharing the costs associated with financing the public safety system to fewer and fewer property owners. This will inevitably stress budget processes especially in our smaller communities where the interest in keeping local tax levies as reasonable as possible will negatively impact the ability of those municipalities to adequately fund their fire and emergency service agencies.”⁶⁰

*Expansion of Gaming
Increases Social
Service Burden on
Local Government*

Research on the gaming industry and its effects concludes that proximity of gambling venues does increase frequency & severity of gambling addiction and associated problems⁶¹. Despite the highly probable impact of gambling addiction on the social service system, the failure of the Oneida Nation to contribute to the tax base of Madison and Oneida counties has reduced their ability to fund required social services.

⁶⁰ Joseph DeFrancisco, Fire Coordinator, Madison County, BIA Scoping Hearings testimony, January 11, 2006.

⁶¹ See papers written for National Gambling Impact Study Commission. <http://govinfo.library.unt.edu/ngisc/>.

*Social Service Burden
on Federal, State &
Local Government May
Not be Fairly Shared*

Oneida Nation members can receive Medicaid, welfare payments, food stamps and other benefits if their income meets guidelines. As members often refuse to disclose how much money they receive from quarterly dividend checks from the Nation, the ordinary verifications procedures that apply to other public assistance recipients can not be applied. This opens the door to fraud -- members with incomes above guidelines receiving these government benefits. The absence of data makes it impossible to determine the extent to which this is a problem. Similarly, Nation employees refuse to report income from Nation jobs.

This issue extends to child support payments, as well. Counties cannot develop or enforce effective court orders to pay child support without information about income.⁶²

*Higher Property Taxes
Create Burden on Low
Income Property
Owners*

Madison and Oneida counties have an older and poorer population than the nation at large. As a result, residents of these two counties are less able to absorb the increase in property tax payments needed to compensate for the loss of Oneida Nation tax payments. According to the U.S. 2000 Census, 16.5 percent of Oneida County residents are 65 years or older. This compares to a national average of 12.4 percent. Likewise, the median household income in Oneida and Madison Counties is \$35,909 and \$40,184 respectively. This compares to a national average of \$41,994.

Residents of some school districts are particularly hard hit. In the Stockbridge Valley Central School District 43 percent of the children are living in poverty⁶³. In the Vernon-Verona-Sherrill Central School District, Group 1 parcels represent approximately 40 percent of taxable property⁶⁴. With OIN properties taxable, the 2004 tax rate within the district would have been approximately \$12.75 per \$1000 of assessed value. Without the ability to tax

⁶² Michael Fitzgerald, Commissioner, Department of Social Services, Madison County.

⁶³ Randall Richards, Superintendent of Schools, Stockbridge Central School District. Letter to Franklin Keel, US Department of the Interior, November 1, 2005.

⁶⁴ For purposes of the land-into-trust application, the 17,330 acres were placed in three groups.

these properties the rate imposed was \$21.87 per \$1000 of assessed value.⁶⁵

Bond Rating Falls in Madison County Due to Loss of Taxable Value, Increasing Cost of Borrowing

As a result of the Oneida Nation's unpaid tax levies, Madison County has seen its investment grade credit rating drop from an A to an A3. The decline has increased borrowing costs on bonds issued in the last five years.⁶⁶

The Failure of the Oneida Indian Nation to Pay Taxes Has Significantly Affected the Ability of School Districts to Educate Students

Residents of the Stockbridge Valley Central School District (SVCSD) are not wealthy. As measured by applications for free or reduced lunch, the State of New York reports that 43% of the student population is living in poverty. The land holdings by the Oneida Indian Nation comprise almost 25% of the real property in the District. Ordinarily, owners of these parcels would be liable for about 6% of local school tax revenue.⁶⁷ Thus a large share of the potential tax base of the school district will be unavailable to the community in the event these lands are taken into trust.

Stockbridge Valley City School District

Since 1996, the Oneida Indian Nation has promised, via a Silver Covenant Chain of Friendship Grant, to pay monies to local school districts (including SVCSD) in lieu of lost property tax revenues from lands that the Oneidas have purchased. The Superintendent of Schools, Mr. Randy Richards, reports that the loss of the payment was a consequence of dispute between the District and the OIN regarding a teacher's assistant in the district's Title VII program. The failure of the Oneida Indian Nation to pay deprived the district of \$150,000 in the 2004-05 school year.⁶⁸

The loss of the revenue pledged in the Silver Covenant Grant required, as an offset, a tax levy increase of 8%. In the development of the 2005-06 budget, a 1% increase in the levy

⁶⁵ Norman Reed, Superintendent of Schools, Vernon Verona Sherrill Central School, Letter to Franklin Keel, US Department of the Interior, November 29, 2005.

⁶⁶ Affidavit of Harold C. Landers, Treasurer, Madison County.

⁶⁷ Affidavit of Randy C. Richards, Superintendent of Schools, Stockbridge Valley Central School District and affidavit of Michael P. Oot, President of the Board of Education, Stockbridge Valley Central School District.

⁶⁸ The OIN did not remit to the District its final quarterly payment of \$30,000 at the end of the 2002-03 school year plus the promised \$120,000 for the 2003-04 school year.

generates \$18,000. This indicates how poor the District is and illustrates clearly how even small amounts of lost revenue can affect this district.⁶⁹ As a result of the cuts, the district had to cut back on educational services as follows:

“The [Stockbridge] School District has been put in the position of attempting to provide for the educational needs of students by reducing staffing, cutting programs and shifting the burden of making up that shortfall in revenue to the already financially distressed taxpayers in the School District.

In summary, we have been in a revenue freefall for years. Our financial situation is such that we do not have an elementary art teacher . . . As a further consequence, among other things, the School District is now required to alternate classes in Physics and Chemistry because we lost one half of a Science Teacher. We have eliminated an English position. We have cut into the business education program by eliminating the business teacher and distributing the business classes to other teachers in other programs.”⁷⁰

Vernon-Verona-Sherrill
Central School District

The annual amount of property taxes currently levied on the property [in the district] is \$10,162,752.38. There is currently \$3,739,016.96 in unpaid/omitted property taxes levied against the property for the 2004/2005 tax year.

The District is dependent upon two major revenue sources to fund educational services - the first being local property taxes and the second state education aid. Placing the Group 1 properties into trust will have a devastating impact on the school district's ability to generate local tax revenue.

According to the District Superintendent,

“The property parcels identified in Group 1 represent approximately 40 percent of our total school district assessed property value. The loss of this revenue potential creates a definite threat to our ability to

⁶⁹ Affidavit of Randy C. Richards, Superintendent of Schools, Stockbridge Valley Central School District.

⁷⁰ Affidavit of Michael P. Oot, President of the Board of Education, Stockbridge Valley Central School District.

provide basic educational services to every child in the district. The removal of this property from the tax rolls would result in significant reductions to educational programs and, at the same time, trigger substantial tax increases to non-Indian property taxpayers, both residential and commercial.

The resulting tax increase would magnify the destructive force of the diminishing tax base. Large numbers of residents and businesses would be forced to flee the district due to the overwhelming tax burden. This exodus would continue to contribute to the downward spiral of the economic debilitation of the entire school system. Ultimately, the educational opportunities of every child in our school district would be negatively affected.”⁷¹

*Public Safety
Infrastructure
Inadequately Funded*

In Madison County, there is a lack of funding for much needed upgrades to public safety communication systems. According to the Madison County Treasurer,

“as a result of the decrease in our credit rating, [Madison] County has been reluctant to undertake significant and necessary capital improvements. For example, it has not replaced our outdated communication system of towers and two-way radios that are used by the county and local municipal police, fire and medical personnel. The estimated replacement cost of \$9 million dollars puts this project beyond the financial reach of this County when the estimated annual average debt service would be \$1,147,500. With the cloud over our Real Property Tax revenues and Sales and Use Tax revenue, there is even some doubt as to the County's ability to meet debt service liability for this very important and necessary capital expense.”⁷²

⁷¹ November 21, 2005 letter from Norman J. Reed, Superintendent of Vernon-Verona-Sherrill Central School District to Scott C. Meneety, Acting Director, United States Department of the Interior, Bureau of Indian Affairs.

⁷² Affidavit of Harold C. Landers, Treasurer in and for the County of Madison.

ECONOMIC AND FISCAL IMPACTS OF ACCEPTING OIN-OWNED LANDS INTO TRUST

Two questions are addressed in this section of the report:

- ❖ Is the economic impact of the Turning Stone Casino and other activities of Oneida Enterprises appropriately measured? Are the estimates developed on behalf of the Oneida Indian Nation accurate?
- ❖ What is the annual tax loss (property, sales, tobacco and motor fuel) to New York State and local taxing jurisdictions of the nonpayment and/or noncollection of these taxes by the Oneida Indian Nation?

Economic Impact Overstated in OIN Economic Impact Study

The economic impact of the Oneida Indian Nation enterprises is overstated in *The Employment Effects of the Oneida Nation*, a study conducted by Colgate University under contract to the Oneida Nation. Key to a correct economic impact assessment is the identification of the unique flow of economic activity that can be attributable to the activity studied.

An economy's size (often measured as "gross state product" or "gross regional product") is determined by the extent to which its products or services are sold outside its borders. This is why retail is typically ineligible for economic development incentives. Whether residents patronize one grocery or another does not appreciably change the level of expenditure on grocery products. The spending power that makes retail purchases possible comes from an activity that is selling outside the region or state. By contrast with a retailer, flatware manufacturer Oneida, Ltd. sells its products around the nation and the world, expanding the size of the regional and state economy by exchanging its products for payment from outside the regional and state economy.

The Colgate study incorrectly includes all of Oneida Enterprises' economic activity in its economic impact estimate, failing to acknowledge that the amount of economic activity that credibly

increases the size of the regional and state economies is much smaller than the total economic activity of Oneida Enterprises. It is very likely that a majority of Oneida Enterprises employment and payroll simply displaces employment and payroll in other parts of the regional or state economies.

Turning Stone Casino

The “engine” of Oneida Enterprises is, unquestionably, the Turning Stone Casino and its associated resort amenities. The Casino serves the following clientele:

- ❖ Individuals who live outside the State of New York who travel to Central New York solely to patronize the casino;
- ❖ New York State residents who patronize the Turning Stone Casino instead of traveling outside the State to patronize casinos in Niagara Falls, Ontario; Atlantic City, New Jersey; Foxwoods or Mohegan Sun in Connecticut; or distant gaming centers like Las Vegas, Nevada or the Caribbean
- ❖ New York State residents who patronize the Turning Stone Casino instead of another in-state entertainment venue, e.g. one of the two Seneca casinos in Western New York, one of the recently-opened racinos or non-gaming attractions like the local movie theater, bowling alley or concert hall.
- ❖ Local residents who patronize the casino or its associated restaurants or golf courses instead other competitive facilities in the region.

Only the first two categories represent a pure expansion of economic impact within the State of New York, although residents of NYS who come into the region instead of patronizing other in-state—but out-of-region—entertainment venues will increase the size of the regional economy (defined in the Colgate study as Onondaga, Oneida and Madison counties) at the expense of other regions.

Except for out-of-state patrons or in-state residents who would otherwise have traveled outside the state, all other categories of economic impact—including the taxes and spending of casino employees—simply represent a displacement of economic activity from one part of New York State to another.

Market Dynamics for Casino Gaming in NYS

	Total Gaming Space (SF)	Distance from Major Population Concentrations (miles)				
		Albany MSA	Buffalo MSA	New York City PMSA	Rochester MSA	Syracuse MSA
<i>Turning Stone</i>	<i>122,000</i>	<i>118</i>	<i>175</i>	<i>267</i>	<i>112</i>	<i>32</i>
Niagara Falls (3 casinos)	362,000	301	20	409	90	162
Connecticut (2 casinos)	609,492	160	446	175	383	303
Atlantic City (12 casinos)	1,239,791	273	464	126	401	314
<i>Population (000)</i>		<i>845</i>	<i>1,154</i>	<i>18,710</i>	<i>1,041</i>	<i>654</i>

A traditional analysis of market attraction suggests that the boundary between Turning Stone’s market and the markets of its regional competitors—the three Niagara Falls casinos (one in New York and two in Ontario), the twelve casinos of Atlantic City and the two very large casino properties in Connecticut—will be determined by the relative concentrations of population balanced by the relative size of the attraction. Turning Stone offers less gaming space and longer travel times than its Connecticut and Atlantic City competitors for the key market of the New York City metroplex. Rochester gamblers will find more gaming space and closer proximity in Niagara Falls. Only the Albany and Syracuse metro areas may view Turning Stone as a preferred venue. For Capital District residents, the “gravitational pull” of more than 600,000 square feet of gaming space in Connecticut may outweigh the additional 42 miles traveled.

Without access to proprietary information on Turning Stone patrons, it is reasonable to conclude that gamblers who are closer to the Connecticut facilities or Atlantic City may try Turning Stone once or twice, but that the diversity of the gaming experience at these other venues will exert a powerful draw for repeated visits.

It is highly probable that the number of Turning Stone patrons coming from outside the State of New York is quite small.

The concentration of high quality golf courses (three 18 hole and two 9 hole) certainly serves as a draw for patrons interested in combining gambling and golf. Yet again, the preponderance of golf demand is probably from New York State residents who might otherwise choose one of the state's other high quality golf courses. Shenendoah, the oldest of the three 18 hole courses at Turning Stone, is ranked #19 in the Top 25 in New York State but is not among the 14 New York/New Jersey/Pennsylvania courses listed in the Top 100 courses in the nation.⁷³ The two newest courses, Kaluhyat and Atunyote, are likely to become better known. Combined with a significant increase in the quantity and quality of available lodging, these new courses will increase the share of Turning Stone visitors from outside the State of New York, thus increasing the net economic impact on the region and the state.

Nonetheless, Turning Stone faces a very competitive climate both in gaming and golf. It is unlikely to overcome the gravitational pull of gaming concentrations elsewhere in the Northeast to become a facility that draws a majority of its patrons from outside the State of New York.

Oneida Enterprises

Beyond the casino proper, the economic impact of Oneida Enterprises is a small fraction of that asserted in the Colgate University study. These non-casino activities include 12 SavOn gasoline stations, three marinas, an auto repair business, a smoke shop and other smaller ventures. These ventures add almost nothing to the size of the regional economy as the amount of business generated by both is driven by underlying demand factors which have been influenced little or not at all by the core casino business. The only exception is the marinas, which may contribute to an increase in out-of-region demand for Oneida Lake.

⁷³ *Golf Digest*, May 2005. <http://www.golfdigest.com/courses/americasgreatest/>

The casino does encourage additional vehicular traffic to the region and would, we expect, add to the sum of gas station/convenience store business. This additional business is probably a small share of the total, however, particularly when adjusted to account for the share of Turning Stone business that is not displacing entertainment spending elsewhere in the State of New York.

The vast majority of the economic activity at the SavOn stations is sourced from local residents. The facility at the casino's Thruway exit probably has higher volume than it would have were the prices of gasoline and tobacco products lower than competitive facilities that charge sales, motor fuel and tobacco taxes. It would be inappropriate to consider this additional business as part of Oneida Enterprises' unique contribution to the size of the state economy for two reasons: First, the added sales are almost certainly at the expense of competitive outlets at different Thruway exits within New York State. Second, the pricing advantage conferred upon the Oneida Enterprises facilities is artificially created by the fact that the SavOn facilities are not collecting taxes from buyers, as are competitive outlets.

*Oneida Indian Nation
Governmental Service*

The Colgate study also incorporates the employment of the Oneida Indian Nation administration into its economic impact estimate. These 548 jobs replicate services that are largely also provided by non-Indian local government. The nation police, for example, employed 41 at the time of the study. These officers are in addition to the individuals employed by sheriff's departments and police departments in the two counties.

As has been well documented elsewhere, the nonpayment of property taxes owed on Oneida Indian Nation-owned property has forced the shrinkage of local non-Indian government. There has likely been a net increase in government employment as the OIN administration has grown, although it is surely less than the gross government employment included in the Colgate study because of the duplication.

Summary

A valid measure of the economic impact of Oneida Enterprises on the State of New York must be limited to expenditures made at the casino or other Oneida Enterprises facilities by

- ❖ Individuals who are not residents of the state, or
- ❖ Individuals who are NYS residents but would otherwise spend their entertainment dollars out of state.

For a resident to attend an entertainment event at the casino in lieu of some other recreational activity such as seeing a movie at the local Cineplex simply moves spending and employment from one recipient to another. Gasoline and convenience store sales at the SavOn stores only add to the local economy to the extent that the buyers have come to the community solely for the purpose of patronizing the casino.

Colgate University's table of direct employment totals appears below. As discussed, these figures significantly overstate the direct employment impact of Oneida Enterprises. Considered from a New York State perspective:

- ❖ A substantial share of the "total gaming and resort" employment represents displacement from other NYS entertainment venues.
- ❖ A large majority of "non gaming enterprise" employment represents displacement from other regional employers.
- ❖ A substantial share of "total government administrative" is duplicative of employment in state and local government.

While a precise estimate depends on access to proprietary Turning Stone information, the net increase in direct and indirect employment, payroll and tax payments resulting from Oneida Enterprises is much less than has been asserted in the Colgate University study and in Oneida Indian Nation annual reports.

Colgate University Economic Impact Study: Employment Assumptions					
Non-Gaming Enterprises		Government Administration			
SavOn Stations	251	Human Resources	34	Executives	36
Marinas	24	General Office Management	8	Line Management	46
Auto Repair	16	Purchasing	26	Telecommunications	27
Total Non-Gaming Enterprises	291	Finance	72	Cultural Center Staff	9
Gaming and Resort Operations		IT	11	Communications	16
Food and Beverage	900	Payroll	5	Video/Animation Dept	7
Gaming/Dealers	800	Budget	7	Housing	6
Hotel and Guest Services	600	Public Safety	4	Family Services	12
Security	320	Nation Police	41	Agriculture	8
Administrative/Exec Managers	120	Facilities	25	Recreation	6
Spa/Salon	12	Transportation	8	Government Administration	6
Golf	250	Legal	10	Education and Day Care	29
Landscaping	40	Nation Court	2	Health Dept.	30
Construction	20	Retail Administration	11	Other	25
Facilities	120	Newspaper	21	Total Government Admin	548
Entertainment	50				
Marketing	15				
Miscellaneous	73	Total direct employment			4,215
Information Technology	56	Living w/i Oneida, Madison, Onondaga counties			3,613
Total Gaming & Resort	3,376	Direct employment on a FTE basis			3,585

Fiscal Impact

Revenue losses affect a range of local government services provided to the non-Indian and Indian populations alike. Sources of revenue losses include property, sales, transfer and mortgage taxes, among others; fees; and loss of school aid as a result of an

increase in local income (without off-setting revenues at the local levels).

Revenue losses affect non-Indian local taxpayers, as they must pay higher taxes to make up for the tax loss. The loss of tax revenue has three distinct impacts:

- ❖ With some public services (e.g. planning and zoning, and general administration), the cost of local government remains relatively constant within a wide population range. These expenses continue whether the Oneida Indian Nation participates in local government or not. In some cases (see above), these “fixed cost” services may actually be more expensive to provide in the presence of “checkerboard” control of property.
- ❖ In other cases (e.g. business regulation and other regulatory affairs), the Oneida Indian Nation chooses not to take advantage of the service and the cost of service provision will decline with a reduction in service demand. Often there remains a certain “fixed cost” component, however, such that a declining service population will meet a rising per unit cost of service provision.
- ❖ Finally, in selected other cases (e.g. public education and some social services), members of the Oneida Indian Nation do continue to take advantage of the service, but without contributing to the tax levy which pays for them. In this case the entire burden of service provision is borne by the non-Indian taxpayers.

Property Taxes

The Sherrill decision of the Supreme Court of the United States asserted that the properties owned by the Oneida Indian Nation are presently taxable. The nonpayment of these taxes constitutes a major loss of revenue for local government. The magnitude of these property tax obligations is summarized by jurisdiction in the Appendix.

As reflected in the table below, when all three groups of parcels are included, the total annual loss in property tax revenue for Oneida and Madison counties totals **\$16.2 million**.

Annual Tax Liability on All OIN Land-Into-Trust Parcels			
Madison County	Assessed Value	\$	33,873,711
	Town/City/Village	\$	172,700
	County	\$	364,603
	School	\$	697,321
	Special Districts	\$	71,887
	Total Annual Tax Liability	\$	1,306,511
Oneida County	Assessed Value	\$	409,445,850
	Town/City/Village	\$	467,760
	County	\$	3,419,024
	School	\$	10,326,245
	Special District	\$	645,369
	Total Annual Tax Liability	\$	14,858,398
All Parcels	Assessed Value	\$	443,319,561
	Town/City/Village	\$	640,460
	County	\$	3,783,627
	School	\$	11,023,566
	Special District	\$	717,256
	Total Annual Tax Liability	\$	16,164,910

Source: Oneida and Madison Counties, 2005 tax roll

Sales & Excise Taxes

Sales and excise taxes are the legal obligation of the buyer, not the seller, however most sellers are obligated to collect the tax on behalf of the State of New York. While members of the Oneida Indian Nation do not owe these taxes, the vast majority of the patrons of Oneida Enterprises establishments are non-Indians, yet the OIN establishments do not collect taxes from buyers. The extent to which this circumstance is affected by the land-into-trust decision is unclear. Nonetheless, the noncollection of sales, tobacco and motor fuel taxes by the Oneida Indian Nation continues to affect the finances of the State of New York and local governments.

Precise calculation of the loss in sales, tobacco and motor fuel taxes as a consequence of the noncollection of these taxes by Oneida Enterprises is impossible without access to proprietary data from OIN. Without this information CGR has estimated

what the sales and excise tax would likely be for similar commercial business establishments with average sales volumes. As some commodities—particularly fuel and tobacco products—are priced below the prevailing price at non-Indian establishments, these estimates are very likely to be lower than actual sales under current circumstances at OIN establishments, although some adjustments have been made as noted below.

	<i>Total Estimated Sales</i>	<i>NYS Tax</i>	<i>Madison County Tax</i>	<i>Oneida County Tax</i>
SavOn Gas Stations & Auto Repair (sales tax)	\$42,046,000	\$1,682,000	\$931,000	\$1,033,000
Lodging (sales tax)	\$32,931,000	\$1,317,000	\$0	\$1,811,000
Tobacco (cigarette tax)	\$4,230,000	\$2,535,000	n/a	n/a
Food & Beverage (sales tax)	\$33,694,000	\$1,348,000	\$0	\$1,853,000
Motor Fuel (motor fuel tax)	\$28,421,000	\$2,905,000	n/a	n/a
Marinas (sales tax)	\$1,289,000	\$26,000	\$9,000	\$24,000
Misc Retail (casino stores-- sales tax)	\$528,000	\$21,000	\$0	\$29,000
TOTAL	\$143,139,000	\$9,834,000	\$940,000	\$4,750,000
<i>n/a= not applicable as tax is not levied at this level of government.</i>				

Estimates of gasoline and convenience store sales are drawn from average sales reported for 2004 by the National Association of Convenience Stores. In the case of gasoline and cigarette sales, the increase in sales that results from a lower price was incorporated by assuming that the SavOn stores have sales revenue equal to those of the average convenience store nationally, but with higher volume. The physical volume (in cartons or gallons) is necessary to estimate the tobacco and motor fuel taxes. Lodging revenue was estimated in two different ways, first by applying industry sales-per-square-foot standards to the imputed square footage of food and beverage facilities within the Casino complex, second by applying sales per employee figures for Onondaga, Oneida and Madison counties (as reported by

IMPLAN) to the reported employment in food and beverage at the casino of 900. The two estimates were comparable.

In most other cases the estimate of sales volume is derived from a model of the Central New York economy developed in IMPLAN.⁷⁴

Thus the aggregate loss to local government from these non-property taxes is estimated to be about **\$5.7 million** annually. The loss to the State of New York is estimated to be about **\$9.8 million** annually.

Loss of Competitiveness

In addition to sales tax losses, tax-exempt status of Indian enterprises has created a competitiveness problem for local business. Non-Indian retailers have lost market share in the retail sector in the region as their products, particularly cigarettes and fuel, cost significantly more than products from bought at Oneida Nation-owned enterprises.

The competitive pressure from Oneida Enterprises establishments comes principally from the practice of noncollection of taxes. As taxes are a large share of the cost of tobacco products and motor fuel, these establishments are able to reduce cost by a sufficient amount to attract significantly more business from consumers. The reduction in price is typically less than the favorable margin conferred on the Oneida Enterprises establishments by the elimination of the tax. As a consequence, these businesses experience high volume and high profit margins, thus are able to compete very aggressively in their chosen markets.

The Oneida Enterprises ventures have also failed to pay property taxes that are being paid by their competitors. This adds to the uneven competitive situation between OIN and non-Indian businesses.

⁷⁴ See www.IMPLAN.com for background information on the IMPLAN economic impact modeling system and database.

The profitability of the Turning Stone Casino, another venture that holds a monopoly position in the marketplace, provides abundant capital to Oneida Enterprises. Once again, this confers an advantage on the Oneida Indian Nation in its commercial ventures.

Finally, the decision of the Oneida Indian Nation to selectively conform to numerous regulations and laws that apply to competitors has exacerbated an already uneven competitive climate in Oneida and Madison counties. The cost of compliance with consumer and environmental regulation is considerable for the non-Indian competitors.

James Calvin, President of the New York Association of Convenience Stores, asserts:

“For more than a decade, non-Indian convenience stores in Madison and Oneida counties have suffered the ill effects of unfair competition from the Oneidas, who refuse to collect and remit state and local taxes on cigarettes, motor fuel and other products they sell to non-Indian customers.

Their artificially lower prices have proven irresistible to the customers of licensed non-Indian retailers. By the thousands, they have abandoned tax-collecting stores, which traditionally relied on cigarettes and motor fuel for two-thirds of their total sales. The exodus has intensified since 2000 as the state twice increased its excise tax on cigarettes, creating greater financial incentive for enterprising non-Indian New Yorkers to buy "untaxed" cigarettes at Sav-On.”⁷⁵

CONCLUSION

If the petition of the Oneida Indian Nation to take into trust the 17,330 acres in question is accepted, the residents of Oneida and Madison counties will be significantly injured. American

⁷⁵ James Calvin, President, NY Association of Convenience Stores. Letter to Mr. Franklin Keel, Regional Director, U.S. Bureau of Indian Affairs. January 10, 2006

Indians—not all of them members of the Oneida Indian Nation—comprise less than one percent of the combined population of the two counties. The Oneida Indian Nation’s exercise of sovereignty over these scattered parcels of land will render ineffective the legitimate governing powers of the remaining 99% of the population. As has been discussed in detail above, the regulatory powers of the non-Indian citizens of these counties will be, in many cases, significantly weakened.

The fiscal and economic impacts of this action would also be significant and damaging to the justifiable expectations of local residents and taxpayers. We estimate that the **annual loss** in tax revenue to local government totals **\$21.9 million** (\$16.2 million in property taxes and \$5.7 million in other taxes). Finally, the competitive behavior of Oneida Enterprises has reduced economic opportunity for non-Indian residents and business owners.

APPENDIX: PROPERTY TAX IMPACTS

Group 1 Parcel Property Tax Impact

Group 1 Parcels: Tax Liability on OIN Parcels			
Vernon	Assessed Value	\$	5,321,600
	Town/City/Village	\$	5,108
	County	\$	39,385
	School	\$	123,554
	Special District	\$	-
	Total Annual Tax Liability	\$	168,047
Verona	Assessed Value	\$	388,996,017
	Town/City/Village	\$	434,195
	County	\$	3,259,309
	School	\$	9,856,904
	Special District	\$	613,870
	Total Annual Tax Liability	\$	14,164,277
Oneida County	Assessed Value	\$	394,317,617
	Town/City/Village	\$	439,302
	County	\$	3,298,694
	School	\$	9,980,458
	Special District	\$	613,870
	Total Annual Tax Liability	\$	14,332,324

All parcels are in the Vernon-Verona-Sherrill School District.

Group 2 Parcel Property Tax Impact: By School District & County

Group 2 Parcels: Tax Liability on OIN Parcels		School District						Grand Total
		Canastota	Cazenovia	Madison	Oneida City	SVCS	VVS	
Madison County	Assessed Value	\$ 7,224,500	\$ 61,700		\$ 19,641,051	\$ 1,232,360	\$ 10,000	\$ 28,169,611
	Town/City/Village	\$ 46,032	\$ -		\$ 93,791	\$ 5,379	\$ 43	\$ 145,245
	County	\$ 87,525	\$ -		\$ 214,865	\$ 12,863	\$ 109	\$ 315,362
	School	\$ 137,204	\$ -		\$ 403,405	\$ 28,989	\$ 232	\$ 569,830
	Special District	\$ 14,205	\$ 32		\$ 47,933	\$ 2,671	\$ 357	\$ 65,198
	Total Annual Tax Liability	\$ 284,966	\$ 32		\$ 759,994	\$ 49,902	\$ 741	\$ 1,095,635
Oneida County	Assessed Value			\$ 115,100	\$ 3,726,804	\$ 176,900	\$ 9,150,929	\$ 13,169,733
	Town/City/Village			\$ 1,146	\$ 13,070	\$ 173	\$ 8,870	\$ 23,260
	County			\$ 1,061	\$ 34,524	\$ 1,336	\$ 67,166	\$ 104,087
	School			\$ 2,780	\$ 90,666	\$ 4,117	\$ 200,308	\$ 297,872
	Special District			\$ 207	\$ 17,844	\$ -	\$ 11,217	\$ 29,267
	Total Annual Tax Liability			\$ 5,195	\$ 156,104	\$ 5,627	\$ 287,561	\$ 454,486
All Group 2 Parcels	Assessed Value	\$ 7,224,500	\$ 61,700	\$ 115,100	\$ 23,367,855	\$ 1,409,260	\$ 9,160,929	\$ 41,339,344
	Town/City/Village	\$ 46,032	\$ -	\$ 1,146	\$ 106,861	\$ 5,552	\$ 8,913	\$ 168,505
	County	\$ 87,525	\$ -	\$ 1,061	\$ 249,389	\$ 14,199	\$ 67,275	\$ 419,449
	School	\$ 137,204	\$ -	\$ 2,780	\$ 494,071	\$ 33,106	\$ 200,541	\$ 867,702
	Special District	\$ 14,205	\$ 32	\$ 207	\$ 65,777	\$ 2,671	\$ 11,574	\$ 94,465
	Total Annual Tax Liability	\$ 284,966	\$ 32	\$ 5,195	\$ 916,098	\$ 55,529	\$ 288,302	\$ 1,550,121

Source: Oneida and Madison Counties, 2005 tax roll

SVCS= Stockbridge Valley Central Schools
VVS= Vernon-Verona-Sherrill School District

Group 3 Parcel Property Tax Impact: By School District & County

Group 3 Parcels: Tax Liability on OIN Parcels		School District						Grand Total
		Canastota	Madison	Morrisville- Eaton	Oneida City	SVCS	VVS	
Madison County	Assessed Value	\$ 507,000	\$ 108,500	\$ 96,300	\$ 359,200	\$ 4,633,100		\$ 5,704,100
	T/C/V	\$ 1,040	\$ 560	\$ 775	\$ 1,913	\$ 23,167		\$ 27,455
	County	\$ 4,305	\$ 920	\$ 858	\$ 3,863	\$ 39,296		\$ 49,241
	School	\$ 10,924	\$ 2,215	\$ 2,016	\$ 7,670	\$ 104,667		\$ 127,491
	Special Districts	\$ 2,812	\$ 65	\$ 118	\$ 428	\$ 3,265		\$ 6,689
	Total Annual Tax Liability	\$ 19,081	\$ 3,760	\$ 3,766	\$ 13,874	\$ 170,396		\$ 210,876
Oneida County	Assessed Value		\$ 251,300		\$ 139,000		\$ 1,568,200	\$ 1,958,500
	Town		\$ 2,502		\$ 155		\$ 2,540	\$ 5,197
	County		\$ 2,317		\$ 1,164		\$ 12,762	\$ 16,243
	School		\$ 6,069		\$ 3,090		\$ 38,756	\$ 47,916
	Special District		\$ 262		\$ 333		\$ 1,637	\$ 2,232
	Total Annual Tax Liability		\$ 11,151		\$ 4,741		\$ 55,696	\$ 71,588
All Group 3 Parcels	Assessed Value	\$ 507,000	\$ 359,800	\$ 96,300	\$ 498,200	\$ 4,633,100	\$ 1,568,200	\$ 7,662,600
	Town	\$ 1,040	\$ 3,062	\$ 775	\$ 2,068	\$ 23,167	\$ 2,540	\$ 32,653
	County	\$ 4,305	\$ 3,238	\$ 858	\$ 5,026	\$ 39,296	\$ 12,762	\$ 65,484
	School	\$ 10,924	\$ 8,284	\$ 2,016	\$ 10,760	\$ 104,667	\$ 38,756	\$ 175,407
	Special District	\$ 2,812	\$ 327	\$ 118	\$ 761	\$ 3,265	\$ 1,637	\$ 8,921
	Total Annual Tax Liability	\$ 19,081	\$ 14,911	\$ 3,766	\$ 18,615	\$ 170,396	\$ 55,696	\$ 282,464

Source: Oneida and Madison Counties, 2005 tax roll

SVCS= Stockbridge Valley Central Schools
VVS= Vernon-Verona-Sherrill School District

All Parcels: Property Tax Impact by School District & County

Tax Liability on All OIN Land-Into-Trust Parcels		School District							Grand Total
		Canastota	Cazenovia	Madison	Morrisville-Eaton	Oneida City	SVCS	VVS	
Madison County	Assessed Value	\$ 7,731,500	\$ 61,700	\$ 108,500	\$ 96,300	\$ 20,000,251	\$ 5,865,460	\$ 10,000	\$ 33,873,711
	T/C/V	\$ 47,072	\$ -	\$ 560	\$ 775	\$ 95,704	\$ 28,546	\$ 43	\$ 172,700
	County	\$ 91,830	\$ -	\$ 920	\$ 858	\$ 218,728	\$ 52,159	\$ 109	\$ 364,603
	School	\$ 148,128	\$ -	\$ 2,215	\$ 2,016	\$ 411,075	\$ 133,656	\$ 232	\$ 697,321
	Special Districts	\$ 17,017	\$ 32	\$ 65	\$ 118	\$ 48,361	\$ 5,936	\$ 357	\$ 71,887
	Total Annual Tax Liability	\$ 304,047	\$ 32	\$ 3,760	\$ 3,766	\$ 773,868	\$ 220,298	\$ 741	\$ 1,306,511
Oneida County	Assessed Value			\$ 366,400		\$ 3,865,804	\$ 176,900	\$ 405,036,746	\$ 409,445,850
	Town			\$ 3,649		\$ 13,225	\$ 173	\$ 450,713	\$ 467,760
	County			\$ 3,379		\$ 35,688	\$ 1,336	\$ 3,378,622	\$ 3,419,024
	School			\$ 8,849		\$ 93,756	\$ 4,117	\$ 10,219,523	\$ 10,326,245
	Special District			\$ 469		\$ 18,176	\$ -	\$ 626,724	\$ 645,369
	Total Annual Tax Liability	\$ -	\$ -	\$ 16,346	\$ -	\$ 160,845	\$ 5,627	\$ 14,675,581	\$ 14,858,398
All Parcels	Assessed Value	\$ 7,731,500	\$ 61,700	\$ 474,900	\$ 96,300	\$ 23,866,055	\$ 6,042,360	\$ 405,046,746	\$ 443,319,561
	Town	\$ 47,072	\$ -	\$ 4,208	\$ 775	\$ 108,930	\$ 28,719	\$ 450,756	\$ 640,460
	County	\$ 91,830	\$ -	\$ 4,299	\$ 858	\$ 254,415	\$ 53,495	\$ 3,378,731	\$ 3,783,627
	School	\$ 148,128	\$ -	\$ 11,064	\$ 2,016	\$ 504,831	\$ 137,773	\$ 10,219,755	\$ 11,023,566
	Special District	\$ 17,017	\$ 32	\$ 534	\$ 118	\$ 66,537	\$ 5,936	\$ 627,081	\$ 717,256
	Total Annual Tax Liability	\$ 304,047	\$ 32	\$ 20,106	\$ 3,766	\$ 934,713	\$ 225,924	\$ 14,676,322	\$ 16,164,910

Source: Oneida and Madison Counties, 2005 tax roll

SVCS= Stockbridge Valley Central Schools

VVS= Vernon-Verona-Sherrill School District

Group 2 Parcel Property Tax Impact: By Town, School District & County

Group 2 Parcels: Tax Liability on OIN Parcels <i>Oneida County</i>		School District				Grand Total
		Madison	Oneida City	SVCS	VVS	
Augusta	Assessed Value	\$ 115,100				\$ 115,100
	Town/City/Village	\$ 1,146				\$ 1,146
	County2	\$ 1,061				\$ 1,061
	School	\$ 2,780				\$ 2,780
	Special District	\$ 207				\$ 207
	Total Taxes	\$ 5,195				\$ 5,195
Vernon	Assessed Value		\$ 2,078,002	\$ 176,900	\$ 3,273,022	\$ 5,527,924
	Town/City/Village		\$ 1,989	\$ 173	\$ 2,989	\$ 5,151
	County		\$ 16,278	\$ 1,336	\$ 23,019	\$ 40,634
	School		\$ 43,243	\$ 4,117	\$ 68,036	\$ 115,396
	Special District		\$ 11,003	\$ -	\$ 401	\$ 11,404
	Total Taxes		\$ 72,513	\$ 5,627	\$ 94,446	\$ 172,585
Verona	Assessed Value				\$ 5,877,907	\$ 7,007,407
	Town/City/Village				\$ 5,881	\$ 7,809
	County				\$ 44,146	\$ 58,622
	School				\$ 132,273	\$ 169,561
	Special District				\$ 10,815	\$ 16,702
	Total Taxes				\$ 193,115	\$ 252,694
Vienna	Assessed Value		\$ 519,302			\$ 519,302
	Town/City/Village		\$ 9,153			\$ 9,153
	County		\$ 3,770			\$ 3,770
	School		\$ 10,135			\$ 10,135
	Special District		\$ 954			\$ 954
	Total Taxes		\$ 24,013			\$ 24,013
County	Assessed Value	\$ 115,100	\$ 3,726,804	\$ 176,900	\$ 9,150,929	\$ 13,169,733
Total	Town/City/Village	\$ 1,146	\$ 13,070	\$ 173	\$ 8,870	\$ 23,260
	County	\$ 1,061	\$ 34,524	\$ 1,336	\$ 67,166	\$ 104,087
	School	\$ 2,780	\$ 90,666	\$ 4,117	\$ 200,308	\$ 297,872
	Special District	\$ 207	\$ 17,844	\$ -	\$ 11,217	\$ 29,267
	Total Taxes	\$ 5,195	\$ 156,104	\$ 5,627	\$ 287,561	\$ 454,486

Group 2 Parcels: Tax Liability on OIN Parcels Madison County		School District						Grand Total
		Canastota	Cazenovia	Oneida City	SVCS	SVCS	VVS	
Cazenovia	Assessed Value		\$ 61,700					\$ 61,700
	Town/City/Village		\$ -					\$ -
	County2		\$ -					\$ -
	School		\$ -					\$ -
	Special District		\$ 32					\$ 32
	Total Taxes		\$ 32					\$ 32
Lenox	Assessed Value	\$ 6,986,900		\$ 107,100				\$ 7,094,000
	Town/City/Village	\$ 45,208		\$ 160				\$ 45,368
	County	\$ 85,513		\$ 909				\$ 86,422
	School	\$ 132,010		\$ 2,090				\$ 134,100
	Special District	\$ 13,872		\$ 106				\$ 13,978
	Total Taxes	\$ 276,603		\$ 3,265				\$ 279,868
Lincoln	Assessed Value	\$ 202,800			\$ 73,100			\$ 275,900
	Town/City/Village	\$ 693			\$ 249			\$ 942
	County	\$ 1,716			\$ 618			\$ 2,334
	School	\$ 4,433			\$ 1,650			\$ 6,083
	Special District	\$ 304			\$ 109			\$ 413
	Total Taxes	\$ 7,146			\$ 2,626			\$ 9,772
Oneida	Assessed Value			\$ 19,533,951	\$ 962,760	\$ 22,000	\$ 10,000	\$ 20,528,711
	Town/City/Village			\$ 93,631	\$ 4,136	\$ 94	\$ 43	\$ 97,904
	County			\$ 213,956	\$ 10,524	\$ 241	\$ 109	\$ 224,830
	School			\$ 401,315	\$ 22,878	\$ 523	\$ 232	\$ 424,948
	Special District			\$ 47,827	\$ 2,405	\$ 52	\$ 357	\$ 50,641
	Total Taxes			\$ 756,729	\$ 39,943	\$ 910	\$ 741	\$ 798,323
Stockbridge	Assessed Value				\$ 174,500			\$ 174,500
	Town/City/Village				\$ 900			\$ 900
	County				\$ 1,480			\$ 1,480
	School				\$ 3,938			\$ 3,938
	Special District				\$ 105			\$ 105
	Total Taxes				\$ 6,423			\$ 6,423
Sullivan	Assessed Value	\$ 34,800						\$ 34,800
	Town/City/Village	\$ 131						\$ 131
	County	\$ 296						\$ 296
	School	\$ 761						\$ 761
	Special District	\$ 29						\$ 29
	Total Taxes	\$ 1,217						\$ 1,217
County Total	Assessed Value	\$ 7,224,500	\$ 61,700	\$ 19,641,051	\$ 1,210,360	\$ 22,000	\$ 10,000	\$ 28,169,611
	Town/City/Village	\$ 46,032	\$ -	\$ 93,791	\$ 5,285	\$ 94	\$ 43	\$ 145,245
	County	\$ 87,525	\$ -	\$ 214,865	\$ 12,622	\$ 241	\$ 109	\$ 315,362
	School	\$ 137,204	\$ -	\$ 403,405	\$ 28,466	\$ 523	\$ 232	\$ 569,830
	Special District	\$ 14,205	\$ 32	\$ 47,933	\$ 2,619	\$ 52	\$ 357	\$ 65,198
	Total Taxes	\$ 284,966	\$ 32	\$ 759,994	\$ 48,992	\$ 910	\$ 741	\$ 1,095,635

Source: Madison County, 2005 tax roll

SVCS= Stockbridge Valley Central Schools

VVS= Vernon-Verona-Sherrill School District

Group 3 Parcel Property Tax Impact: By Town, School District & County

Group 3 Parcels: Tax Liability on OIN Parcels		School District			Grand Total
		Madison	Oneida City	VVS	
Oneida County					
Augusta	Ttl Assessed Value	\$ 251,300			\$ 251,300
	Town	\$ 2,502			\$ 2,502
	County	\$ 2,317			\$ 2,317
	School	\$ 6,069			\$ 6,069
	Special Districts	\$ 262			\$ 262
	Total	\$ 11,151			\$ 11,151
Sherrill	Ttl Assessed Value			\$ 136,400	\$ 136,400
	Town			\$ 986	\$ 986
	County			\$ 1,034	\$ 1,034
	School			\$ 3,167	\$ 3,167
	Special Districts			\$ -	\$ -
	Total			\$ 5,187	\$ 5,187
Vernon	Ttl Assessed Value			\$ 314,900	\$ 314,900
	Town			\$ 308	\$ 308
	County			\$ 2,379	\$ 2,379
	School			\$ 7,311	\$ 7,311
	Special Districts			\$ -	\$ -
	Total			\$ 9,998	\$ 9,998
Verona	Ttl Assessed Value		\$ 139,000	\$ 1,116,900	\$ 1,255,900
	Town		\$ 155	\$ 1,245	\$ 1,400
	County		\$ 1,164	\$ 9,349	\$ 10,513
	School		\$ 3,090	\$ 28,278	\$ 31,368
	Special Districts		\$ 333	\$ 1,637	\$ 1,970
	Total		\$ 4,741	\$ 40,511	\$ 45,252
County	Assessed Value	\$ 251,300	\$ 139,000	\$ 1,568,200	\$ 1,958,500
Total	Town	\$ 2,502	\$ 155	\$ 2,540	\$ 5,197
	County	\$ 2,317	\$ 1,164	\$ 12,762	\$ 16,243
	School	\$ 6,069	\$ 3,090	\$ 38,756	\$ 47,916
	Special District	\$ 262	\$ 333	\$ 1,637	\$ 2,232
	Total Tax Due	\$ 11,151	\$ 4,741	\$ 55,696	\$ 71,588

Group 3 Parcels: Tax Liability on OIN Parcels		School District					Grand Total
		Canastota	Madison	Eaton	Oneida City	SVCS	
Madison County							
Fenner	Assessed Value	\$ 6,300					\$ 6,300
	T/C/V	\$ 31					\$ 31
	County	\$ 58					\$ 58
	School	\$ 158					\$ 158
	Special Districts	\$ 3					\$ 3
	Total	\$ 250					\$ 250
Lenox	Assessed Value	\$ 372,000					\$ 372,000
	T/C/V	\$ 557					\$ 557
	County	\$ 3,157					\$ 3,157
	School	\$ 8,132					\$ 8,132
	Special Districts	\$ 2,639					\$ 2,639
	Total	\$ 14,485					\$ 14,485
Lincoln	Assessed Value	\$ 95,500			\$ 472,800	\$ 568,300	\$ 568,300
	T/C/V	\$ 326			\$ 1,615	\$ 1,942	\$ 1,942
	County	\$ 808			\$ 4,001	\$ 4,809	\$ 4,809
	School	\$ 1,907			\$ 10,673	\$ 12,581	\$ 12,581
	Special Districts	\$ 143			\$ 709	\$ 853	\$ 853
	Total	\$ 3,185			\$ 16,999	\$ 20,184	\$ 20,184
Oneida	Assessed Value				\$ 332,900	\$ 332,900	\$ 332,900
	T/C/V				\$ 1,778	\$ 1,778	\$ 1,778
	County				\$ 3,640	\$ 3,640	\$ 3,640
	School				\$ 7,076	\$ 7,076	\$ 7,076
	Special Districts				\$ 412	\$ 412	\$ 412
	Total				\$ 12,906	\$ 12,906	\$ 12,906
Smithfield	Assessed Value			\$ 96,300		\$ 28,700	\$ 125,000
	T/C/V			\$ 775		\$ 231	\$ 1,005
	County			\$ 858		\$ 256	\$ 1,113
	School			\$ 2,016		\$ 762	\$ 2,778
	Special Districts			\$ 118		\$ 35	\$ 153
	Total			\$ 3,766		\$ 1,284	\$ 5,049
Stockbridge	Assessed Value		\$ 108,500			\$ 4,157,900	\$ 4,266,400
	T/C/V		\$ 560			\$ 21,456	\$ 22,016
	County		\$ 920			\$ 35,262	\$ 36,182
	School		\$ 2,215			\$ 93,825	\$ 96,040
	Special Districts		\$ 65			\$ 2,537	\$ 2,602
	Total		\$ 3,760			\$ 153,080	\$ 156,840
Sullivan	Assessed Value	\$ 33,200					\$ 33,200
	T/C/V	\$ 126					\$ 126
	County	\$ 282					\$ 282
	School	\$ 726					\$ 726
	Special Districts	\$ 27					\$ 27
	Total	\$ 1,160					\$ 1,160
County Total	Assessed Value	\$ 507,000	\$ 108,500	\$ 96,300	\$ 332,900	\$ 4,659,400	\$ 5,704,100
	T/C/V	\$ 1,040	\$ 560	\$ 775	\$ 1,778	\$ 23,303	\$ 27,455
	County	\$ 4,305	\$ 920	\$ 858	\$ 3,640	\$ 39,519	\$ 49,241
	School	\$ 10,924	\$ 2,215	\$ 2,016	\$ 7,076	\$ 105,261	\$ 127,491
	Special Districts	\$ 2,812	\$ 65	\$ 118	\$ 412	\$ 3,281	\$ 6,689
	Total	\$ 19,081	\$ 3,760	\$ 3,766	\$ 12,906	\$ 171,364	\$ 210,876