



**County-Wide Shared Services Initiative 2022, 2023, and 2024  
Guidance Document**

**FEBRUARY 2023**

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## County-Wide Shared Services Initiative 2022, 2023, and 2024 Guidance

This Guidance is intended to assist counties located outside of New York City with their participation in the County-Wide Shared Services Initiative, or the CWSSI, during the 2022, 2023 and 2024 calendar years, in accordance with these governing laws: 1) Part BBB of Chapter 59 of the Laws of 2017; 2) Section 239-bb of Article 12-I of the General Municipal Law (also referred herein as the “CWSSI Law” or “Section 239-bb”); and 3) applicable SFY Enacted Budget(s).

### Program Overview

In 2022, 2023 and 2024, counties may choose whether to participate in the CWSSI.<sup>1</sup> As of January 1, 2021, Section 239-bb no longer requires the Chief Executive Officer (“CEO”) for any such county to 1) annually convene a Shared Services Panel (“Panel”) comprised of representatives from the statutorily permitted local government entities within the county (i.e., town, village, city, school district, board of cooperative educational services, fire district, fire protection district, special improvement district) and 2) undertake to revise and update a previously approved a County-Wide Shared Services Property Tax Savings Plan (“Plan”) or alternatively develop a new Plan. However, a county that fails to demonstrate completion of each of these two requirements would be ineligible for State Matching Funds and the flexibility available to eligible counties that apply for such Funds. Principally, such eligible counties would have the flexibility to choose one of two statutory match years for each new action included in an applicable Plan, either on (i) January 1st through December 31st of the year immediately following Plan approval, or (ii) July 1st of the year immediately following approval and transmission of a Plan through June 30th of the subsequent year.

For counties and local government entities (i.e., town, village, city, school district, board of cooperative educational services, fire district, fire protection district, special improvement district) that choose to participate in CWSSI, each Panel of any such participants must work to develop and approve a Plan through intergovernmental cooperation to find new opportunities to share and coordinate services. The Panel meetings, public hearings, and public presentation of the Plan should be seen as an opportunity to incorporate meaningful public feedback and participation and build support for the Plan that is ultimately finalized and transmitted to the Secretary of State by the county CEO.

To the extent that the \$225 million appropriation for CWSSI made in the SFY19 Enacted Budget is available, counties and local government entities participating in the CWSSI in 2022, 2023 and 2024 will continue to be eligible for a state match of the net savings resulting from the shared services action(s) included in an approved and transmitted Plan and first implemented during one of the two statutory match years. Such eligibility would require that all applicable requirements in the CWSSI Law and other laws and regulations are followed.

Eligible counties will be able to submit one Match Application per year and must choose one of the two statutory match years for each action in the Application. The Match Application will include a section for each of the January 1st through December 31st and the July 1st through June 30th periods. Each such county may choose to implement an action for the first time during either period, notwithstanding the

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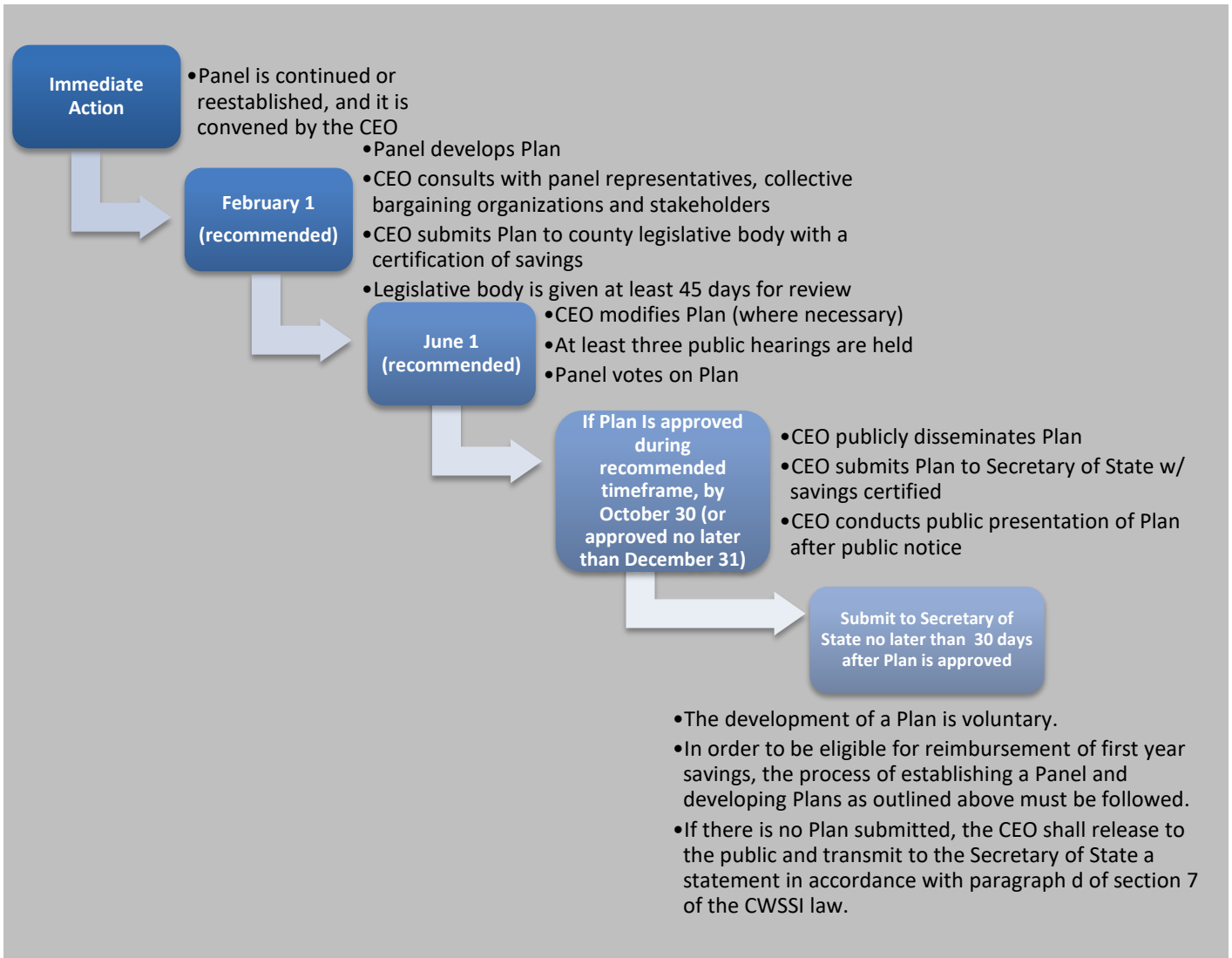
<sup>1</sup> For a complete summary of changes to the CWSSI over time, see [APPENDIX D: Program Changes](#).

implementation period designated in an approved and submitted Plan. Any Plan action commencing prior to the beginning of a selected period would not be eligible for State Matching Funds for that period.

### Summary of the CWSSI Timeline

The CWSSI Law dictates that, should a county CEO elect to convene a Panel, the same steps in the CWSSI process must be followed, but allows for more flexibility with the timeline. Chart 1 and the Plan Development Timeline section below illustrate a process that, if followed by each participating county, would fully comply with the requisite timeframes for the CWSSI through December 31st, 2024. Please note that the specific dates used in Chart 1 are for illustrative purposes only.

**Chart 1**



## Participants

In counties outside of New York City that choose to participate in the CWSSI, the Panel Chair and Panel Members must develop the County-Wide Shared Services Property Tax Savings Plan, and vote on whether to approve any such Plan in a calendar year, as described in the table below. Panel meetings must comply with New York State Open Meetings Law (Public Officers Law, Article 7).

Panel	Composition	Duties
Panel Chair (the Chief Executive Officer [CEO] of each county outside of New York City that chooses to participate in the CWSSI)	The county executive, county manager, county administrator or other chief executive of the county, or, where none, the chair of the county legislative body.	<p>Responsible for the proper creation, development and state submission of the County-Wide Shared Services Property Tax Savings Plan (Plan).</p> <p>Must assemble and convene a Panel of Required Panel Members (see below) to work together to develop and approve the Plan and, upon request, advise the Secretary of State.</p> <p>The CEO is permitted to identify and invite the Panel participation of Optional Panel Members (see below).</p>
Required Panel Members	Mayors of every city and village, and supervisors of every town, within the county.	Participate in development of the Plan and in advising the Secretary of State, as requested.
Optional Panel Members	One representative of the governing body of any school district, board of cooperative educational services (BOCES), fire district, fire protection district and/or special improvement district in the county, upon receipt and acceptance of an invitation to participate on the Panel from the Panel Chair (CEO).	<p>Vote on matters before the Panel in a calendar year, including:</p> <ol style="list-style-type: none"> <li>1) Whether it is in the best interest of taxpayers to adopt a revised, updated or new Plan;</li> <li>2) Adopting a revised, updated, or new Plan; and</li> <li>3) What advice to provide to the Secretary.</li> </ol>

## Plan Development and Submission

The goal of the county-wide planning process is to save property taxpayers money, by identifying collaborative opportunities for shared services between as many local government entities as possible. The Panel should consider prospects for short-term and long-term savings by thinking of the process as a multi-year planning effort that can be amended annually identifying all potential property tax saving actions and a timeline for their undertaking. The CEO together with the Panel may choose to submit in each calendar year a Plan to the Secretary of State in accordance with the timeline outlined below.

### Plan Development Timeline

The following Plan development timeline outlines responsibilities and important timeframes for counties outside of New York City that choose to participate in the CWSSI. Example dates have been inserted for illustrative purposes to help facilitate the collaboration and work on the County-Wide Shared Services Property Tax Savings Plan.

Timeline	
Start Immediately	
Action	Explanation
<p><b><u>The CEO</u></b> convenes a Shared Services Panel.</p>	<p><b><u>Creation of the Panel</u></b>                      The CEO shall serve as chair of the Panel. In addition to the CEO, the Panel must consist of the mayor of every city and village within the county, and the supervisor of every town within the county.</p>
<p><b><u>The CEO may</u></b> invite to participate on the Panel any: School District, BOCES, fire district, fire protection district and/or special improvement district.</p>	<p>Upon invitation by the CEO, the governing body of the invited entity may accept the invitation by selecting, by a majority vote, a representative of the governing body of such invited entity to serve on the Panel.</p>

During the Calendar Year (2022, 2023, and 2024)

**The CEO shall** consult with and take recommendations from Panel representatives.

**Development of the Initial Plan**

The CEO shall regularly consult with and take recommendations from all the representatives of the Panel as well as the representative of each collective bargaining unit of the county and the cities, towns, and villages and other optional invited Panel members.

**The CEO shall** submit the Plan to the county legislative body. The Plan must be accompanied by a certification as to the accuracy of the property tax savings.

**Submission to the County Legislative Body**

CEO shall submit the Plan to the county legislative body. The Plan must be accompanied by a certification as to the accuracy of the property tax savings. The following certification may be used: *“By my signature below, I hereby certify that the savings identified and contained herein are true and accurate to the best of my knowledge and belief.”*

Thereafter, the county legislative body shall review the Plan, and may, by a majority of its members, issue an advisory report with recommendations to the CEO. At least 45 days must be provided to the legislative body for review of the Plan, prior to a Panel vote on the Plan.

**The CEO may** modify the Plan in response to any advisory report issued by the county legislative body.

**Public Hearings, Modifications, and Panel Vote on Plan**

Upon receipt of an advisory report from the county legislative body, the CEO may modify the Plan. If modified, the CEO shall produce an updated certification as to the accuracy of the property tax savings.

**The CEO shall** arrange three or more public hearings to occur within the county.

**At Least Three Public Hearings**

The CEO, the county legislative body, and the Panel shall accept input and testimony on the Plan from the: public, civic, business, labor, and community leaders. To facilitate such input, a minimum of three public hearings shall be held within the county. All such public hearings shall be conducted prior to the submission of the Plan to a vote of the Panel. Public notice of all such hearings shall be provided at least one week prior in the manner prescribed in subdivision 1 of section 104 of the Public Officers Law. This process should begin as early as possible, as at least three public hearings must be conducted prior to the Panel vote on the Plan.

**The Panel shall** vote on the Plan submitted by CEO.

A majority vote of the Panel is required for approval of the Plan. Each Panel Member must state in writing the reason(s) for his or her vote. However, prior to the vote each member of the Panel may remove any proposed action that affects his or her local government. Written notice of the removal will be provided to the CEO prior to the Panel-wide vote.

If the Plan is Approved, no later than 30 days following Approval by the Panel, the CEO shall

1. Finalize the Plan;
2. Submit the final, approved Plan to the Secretary of State with a certification of the Plan and the accuracy of its projected property tax savings;
3. Disseminate the Plan to residents of the county in a concise, clear, and coherent manner using words with common and everyday meanings; and
4. Conduct a public presentation of the Plan (with public notice provided at least one week prior to such public presentation in the manner specified in Public Officers Law §104(1)).

**The Panel may**  
decide not to  
approve any Plan in  
a calendar year.

**At Least Two Public Meetings Must be Convened:**

*“After having convened at least two public meetings in a calendar year, a Panel may, by majority vote, determine that it is not in the best interest of the taxpayers to review and update a previously approved Plan or to develop a new Plan in such year and present to the public.”*



## Plan Contents

County-Wide Shared Services Property Tax Savings Plans should include “actions” that relate but are not limited to shared and coordinated actions that can be first implemented from January 1st or June 30th of the calendar year immediately following the Plan’s approval. “Actions” in the Plan can be described as actions, projects or proposals.

The Plan must contain new recurring property tax savings to be achieved through actions such as, but not limited to, the elimination of duplicative services, shared services arrangements, including joint purchasing, shared highway equipment, shared storage facilities, shared plowing services and energy and insurance purchasing cooperatives, the reduction of back-office administrative overhead, and improved coordination of services.

If the Plan contains a proposed action that is subject to a procedural requirement imposed under other law, such as a referendum, then the planned action will not be operative until said procedural requirement occurs.

### **Appendix A**

The Plan must begin with the summary document (APPENDIX A) when it is publicly disseminated and when it is submitted to the Secretary of State.

The individual proposals contained within each county plan must be written in a concise, clear, and coherent manner. An Appendix A spreadsheet (electronic version) can be provided to help with the county shared services planning process and counties are encouraged to prepare their plans using the spreadsheet. Notably, Appendix A includes sections for both the January 1st through December 31st and July 1st through June 30th periods. Each such county may choose to implement an action for the first time during either period, notwithstanding the implementation period designated in an approved and submitted Plan. Any Plan action commencing prior to the beginning of a selected period would not be eligible for State Matching Funds for that period. Should you have difficulty with this step, please contact the Department of State for assistance at [countywidesharedservices@dos.ny.gov](mailto:countywidesharedservices@dos.ny.gov).

A certification of the Plan and the property tax savings set forth therein is required when the final Plan is transmitted by the CEO to the Secretary of State (APPENDIX B, Certification). The Panel Chair (CEO) may obtain individual certifications from all local government entities participating in each Plan action from which demonstrable savings are expected to generate.

## **Plan Submission**

Plans approved as part of the County-Wide Shared Services Initiative must be transmitted to the New York Secretary of State with a summary cover sheet and a signed certification of savings, as illustrated in APPENDIX A of this guidance document.

## **State Support**

The Department of State will provide technical assistance to local government entities engaged in this Initiative. FAQs and all previously submitted plans are available on the Governor's website. Please check regularly at <https://www.ny.gov/programs/shared-services-initiative> for additional updates and assistance opportunities. The Department of State has established an email address ([countywidesharedservices@dos.ny.gov](mailto:countywidesharedservices@dos.ny.gov)) through which questions about Plan content and other questions and requests may be submitted.

Participation in other grant programs supporting local government consolidation, dissolution, or government reorganization does not disqualify entities for the one-time match under this Initiative.

## **Panel Continuance and Recommendations to the Secretary of State**

During calendar years 2022, 2023 and 2024, each county must continue to maintain its Panel after discharging its yearly Initiative activities related to the development, approval, state submission, and public dissemination of new, revised, or updated Plans.

In addition, in accordance with Section 239-bb of Article 12-I of the General Municipal Law, the Secretary of State may request, and the Panel may provide, recommendations concerning matters related to the operations of local governments and shared services initiatives, including, but not limited to, making recommendations regarding grant proposals incorporating elements of shared services, government dissolutions, government and service consolidations, or property taxes and such other grants where the Secretary of State deems the input of the Panels to be in the best interest of the public. The Panel shall advance such advice or recommendations by a vote of the majority of the members present at such meeting.

## APPENDIX A: County-Wide Shared Services Property Tax Savings Plan Summary

### Instructions

Complete the attached Appendix A as follows:

1. **Contact Information:** You are required to complete the contact information.
2. **Rows 1 - 4:** In each header line fill-in the information in red. You are required to list the name of each participating local government and the name of its representative on the Panel, and how each such local government representative voted (Yes or No)\* on the Plan.
3. **Rows 5 - 11:** You are required to answer all questions concerning local property taxes and the tax savings that will be realized from the implementation of actions included in the Plan.
4. **Projects - Actions:** A spreadsheet is available for you to list the projects/proposals/actions that will be included in this year's Plan. If you choose to use the table, you must enter the Project Title, Project Partners, Project Description, Project Category and Total Anticipated Savings for 2023, 2024 and annually thereafter.

Counties are encouraged to prepare their Plans using the following categories:

1. public health and insurance;
2. emergency services;
3. sewer, water, and waste management systems;
4. energy procurement and efficiency;
5. parks and recreation;
6. education and workforce training;
7. law and courts;
8. shared equipment, personnel, and services;
9. joint purchasing;
10. governmental reorganization;
11. transportation and highway departments; and
12. records management and administrative functions.

\* The written justification provided by each Panel representative in support of his or her vote on the Plan that will be submitted to the Secretary of State should be attached to Appendix A (County-Wide Shared Services Property Tax Savings Plan Summary), as Exhibit 1.

**County-Wide Shared Services Property Tax Savings Plan Summary**

**County of**

**County Contact:**

**Contact Telephone:**

**Contact Email:**

**Partners**

<b>Row 1 – (total # of) Cities in County</b>			
<b>Participating Cities</b>		<b>Panel Representative</b>	<b>Vote Cast (Yes or No)*</b>
1.			
2.			
3.			

<b>Row 2 – (total # of) Towns in County</b>			
<b>Participating Towns</b>		<b>Panel Representative</b>	<b>Vote Cast (Yes or No)*</b>
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			

Use Additional Sheets if necessary

\*The written justification provided by each Panel Representative in support of his or her vote on the Plan is attached hereto, as Exhibit 1.

<b>Row 3 – (total # of) Villages in County</b>			
<b>Participating Villages</b>		<b>Panel Representative</b>	<b>Vote Cast (Yes or No)*</b>
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

Use Additional Sheets if necessary

\*The written justification provided by each Panel Representative in support of his or her vote on the Plan is attached hereto, as Exhibit 1.

<b>Row 4 – (total # of) School Districts, BOCES, and Special Improvement Districts in County</b>			
<b>Participating School Districts, BOCES, and Special Improvement Districts</b>		<b>Panel Representative</b>	<b>Vote Cast (Yes or No)*</b>
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			

Use Additional Sheets if necessary

\*The written justification provided by each Panel Representative in support of his or her vote on the Plan is attached hereto, as Exhibit 1.

<b>Row 5</b>	
<b>2022 Local Government Property Taxes</b>	The sum total of property taxes levied in the year 2022 by the county, cities, towns, villages, school districts, BOCES, and special improvement districts within such county.
<b>Row 6</b>	
<b>2022 Participating Entities Property Taxes</b>	The sum total of property taxes levied in the year 2022 by the county, any cities, towns, villages, school districts, BOCES, and special improvements districts identified as participating in the panel in the rows above.
<b>Row 7</b>	
<b>Total Anticipated Savings</b>	The sum total of net savings in such plan certified as being anticipated in calendar year 2023, calendar year 2024, and annually thereafter.
<b>Row 8</b>	
<b>Anticipated Savings as a Percentage of Participating Entities property taxes</b>	The sum total of net savings in such plan certified as being anticipated in calendar year 2023 as a percentage of the sum total in Row 6, calendar year 2024 as a percentage of the sum total in Row 6, and annually thereafter as a percentage of the sum total in Row 6.
<b>Row 9</b>	
<b>Anticipated Savings to the Average Taxpayer</b>	The amount of the savings that the average taxpayer in the county will realize in calendar year 2023, calendar year 2024, and annually thereafter if the net savings certified in the plan are realized.
<b>Row 10</b>	
<b>Anticipated Costs/Savings to the Average Homeowner</b>	The percentage amount a homeowner can expect his or her property taxes to increase or decrease in calendar year 2023, calendar year 2024, and annually thereafter if the net savings certified in the plan are realized.
<b>Row 11</b>	
<b>Anticipated Costs/Savings to the Average Business</b>	The percentage amount a business can expect its property taxes to increase or decrease in calendar year 2023, calendar year 2024, and annually thereafter if the net savings certified in the plan are realized.

**CERTIFICATION**

I hereby affirm under penalty of perjury that information provided is true to the best of my knowledge and belief. This is the finalized county-wide shared services property tax savings plan. The county-wide shared services property tax savings plan was approved on \_\_\_\_\_, 2022, and it was disseminated to residents of the county in accordance with the County-wide Shared Services Property Tax Savings Law.

\_\_\_\_\_  
(Print Name)

\_\_\_\_\_  
County Chief Executive Officer

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**APPENDIX B: Certification**

**CERTIFICATION OF PLAN AND PROPERTY TAX SAVINGS TO THE SECRETARY OF STATE**

By my signature below, I hereby certify that the County-Wide Shared Services Property Tax Savings Plan submitted herewith is final, that it was completed in accordance with the requirements of Article 12-I of the General Municipal Law, and that the savings identified and contained herein are true and accurate to the best of my knowledge and belief.

\_\_\_\_\_  
County Chief Executive Officer (Print Name)

(Signature)

(Date)



## APPENDIX C: Best Practices

In addition to the use of Appendix A: County-Wide Shared Services Property Tax Savings Plan Summary, the development of a similarly well-organized narrative is highly recommended. It is recommended that counties review and consider “A Review of the Plans Submitted Under the State County-Wide Shared Services Initiative,” as authored in October 2017 by The Rockefeller Institute of Government, The Benjamin Center, and the Center for Technology in Government (available online at: <http://rockinst.org/issue-area/review-plans-submitted-state-county-wide-shared-services-initiative-2/>). The Review outlines the “lessons learned” from the plans submitted to the state during the first round of the Initiative.

## Appendix D: Program Changes

In 2017, New York State introduced the County-Wide Shared Services Initiative (Initiative or CWSSI) to provide a process whereby each county can work to develop, approve, and submit to the State a County-Wide Shared Services Property Tax Savings Plan (Plan) with new shared services actions that, once implemented, achieve demonstrable taxpayer savings. The CWSSI has since been extended twice, first through December 31st, 2021, per the SFY19 Enacted Budget that enacted Section 239-bb of Article 12-I of the General Municipal Law (“Section 239-bb”), and then through December 31, 2024 by Chapter 294 of 2021, which amended Section 239-bb. Chapter 717 of 2022 also amended Section 239-bb.

This Appendix will summarize and highlight important programmatic changes that have occurred to the CWSSI under these governing laws: 1) Part BBB of Chapter 59 of the Laws of 2017; 2) Section 239-bb of Article 12-I of the General Municipal Law; and 3) applicable SFY Enacted Budget(s).

### **Section 239-bb of Article 12-I of the General Municipal Law:**

CWSSI was extended through December 31st, 2021, per Section 239-bb of Article 12-I of the General Municipal Law (“Section 239-bb”) that was added to law by the FY 2019 Enacted Budget. Section 239-bb made the following changes to the CWSSI to facilitate greater municipal cooperation and new opportunities:

- The County CEO may invite fire districts and fire protection districts, and each invited district may recommend a representative to serve on the Panel.
- Demonstrable net savings must be from NEW actions that were not included in a prior Plan.
- Adopted Plans must be submitted to the Secretary of State.

### **Chapter 294 of 2021 amended Section 239-bb to Extend and Add Flexibility to CWSSI**

Chapter 294 of 2021 (“Chapter 294”), which became law on July 16, 2021, amended Section 239-bb by extending CWSSI from December 31, 2021 through December 31, 2024. Also extended from June 30, 2022 to June 30, 2025 is the date by which the Department of State must submit a CWSSI programmatic report to the Governor, the Temporary President of the Senate, and the Speaker of the Assembly. In addition, Chapter 294 vests counties with more flexibility to benefit county taxpayers.

- County Shared Services Plan Required Only If Counties Seek State Matching Funds.

Beginning January 1, 2022, Section 239-bb permits each county outside of New York City to choose whether to participate in CWSSI. Specifically, Section 239-bb no longer requires the CEO for any such county to 1) annually convene a Panel and 2) undertake to revise and update a previously approved plan or alternatively develop a new plan. Each of these mandates ended on December 31, 2021.

It should be noted, however, that eligibility for State Matching Funds through the CWSSI program still requires that each county seeking matching funding for savings achieved from the implementation of

new shared services actions must have developed and approved an associated CWSSI plan in accordance with the CWSSI Law prior to applying for such matching funds. In the event no Plan is adopted by a county in a given calendar year, paragraph d of section 7 of the CWSSI Law still applies to require the county CEO to release to the public and transmit to the Secretary of State a statement explaining why the County did not participate or the Panel did not approve a Plan that year.

- Section 239-bb allows flexibility when applying for State Matching Funds.

Counties can choose one of two statutory match years for each new action included in an applicable CWSSI plan and implemented in accordance with the law. Each county and its participating local government entities may be eligible for State Matching Funds from each new action that generate net savings from implementation during the statutory match years of either:

(i) January 1st through December 31st of the year immediately following Plan approval, or

(ii) July 1st of the year immediately following approval and transmission of a Plan through June 30th of the subsequent year.

### **Chapter 717 of 2022 Amended Section 239-bb to Remove the Disqualification for State Matching Funds related to Shared Services Not Implemented and Previously Included in an Approved and Transmitted CWSSI Plan**

On December 16, 2022, Governor Kathy Hochul signed Chapter 717 (“Chapter 717”) into law to amend the State Matching Funds eligibility requirements in subdivision 8 of the CWSSI Law (or General Municipal Law, Article 12-I, Section 239-bb). As a result of Chapter 717, a shared services action that has not been implemented after being included in an approved and submitted CWSSI Plan will no longer be disqualified from potential eligibility for State Matching Funds solely because such action was included in a previously approved and submitted CWSSI Plan. Chapter 717 authorizes shared service actions to be eligible for one-time State Matching Funds if the participating county meets all applicable laws and regulations, including but not limited to, demonstrating that the shared services action: 1) has been listed within a CWSSI Plan approved and submitted to the Department of State in accordance with the CWSSI Law; 2) was not implemented prior to the appropriate implementation period as set forth in the CWSSI Law; 3) realized actual and demonstrable savings during the associated implementation period and such savings are properly documented in a match application submitted to the Department of State in accordance with the CWSSI Law; and 4) was included in the match application after all planning and development processes together with the rules for State Matching Funds eligibility required by the CWSSI Law were followed by the county. Such processes and rules include but are not limited to, the shared services action having: 1) been included in a CWSSI Plan developed, approved, publicly presented, and transmitted to the Department of State in the manner required by the CWSSI Law; 2) been first implemented the year immediately following inclusion in any one such CWSSI Plan; and 3) achieved savings that are actually and demonstrably realized within the applicable implementation year set forth in the CWSSI Law.