

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: LEGISLATIVE & RULES

DATE: JANUARY 22, 2009

COMMITTEE MEMBERS PRESENT:

SUPERVISORS BENTLEY
THOMAS
STEC
GIRARD
SIMMES
SOKOL
PITKIN

OTHERS PRESENT:

PAUL DUSEK, COUNTY ATTORNEY
JOANN MCKINSTRY, DEPUTY COMMISSIONER OF ADMINISTRATIVE &
FISCAL SERVICES
JOAN SADY, CLERK OF THE BOARD
SUPERVISORS BELDEN
GERAGHTY
TAYLOR
VANNESS
MIKE SWAN, DIRECTOR OF REAL PROPERTY TAX SERVICES
TERI ROSS, ASSESSOR - TOWN OF QUEENSBURY
THOM RANDALL, *THE ADIRONDACK JOURNAL*
AMANDA ALLEN, SR. LEGISLATIVE OFFICE SPECIALIST

Mr. Bentley called the meeting of the Legislative & Rules Committee to order at 11:20 a.m.

Motion was made by Mr. Sokol, seconded by Mr. Girard and carried unanimously to approve the minutes from the November 12, 2008 meeting, subject to correction by the Clerk of the Board.

Copies of the meeting agenda were distributed to the Committee members, a copy of which is on file with the minutes.

Mr. Bentley began the agenda review with Item 1 which consisted of a request for a resolution supporting the continuation of the Empire Zone Stimulus Program beyond 2011. He noted that a similar resolution had been approved by the Putnam County Board of Supervisors and was included in the agenda for the Committee member's review.

Motion was made by Mr. Sokol, seconded by Mr. Girard and carried unanimously to approve the request as outlined above and the necessary resolution was authorized for the February 20th Board meeting.

Continuing to Agenda Item 2, Mr. Bentley presented a request for the State Legislature to review the General Construction Law of the State of New York concerning the requirements for designation of official newspapers for Counties. He noted he had learned that the New York State Association of Towns intended to discuss this matter at their upcoming annual meeting also.

Motion was made by Mr. Stec and seconded by Mr. Thomas to approve a resolution requesting that the State Legislature review the General Construction Law as outlined above.

Joan Sady, Clerk of the Board, apprised that, as per Paul Dusek, County Attorney, the Law had not been amended since the 1970's and the resolution would ask the State Legislature to review and amend it. Mrs. Simmes interjected that it was her understanding that each of the Towns had the ability to designate a paper of their choosing in which to publish public notices as they desired, whether it be a daily or weekly publication. Mr. Bentley advised that although he was unsure of the exact limitations of the law, he was aware that there were regulations in place limiting the papers that could be used.

Thom Randall, of *The Adirondack Journal*, addressed the Committee on the issue noting that the Law directed the Towns and Counties to look within their County to determine which publications should be used and suggested that those publications with paid subscriptions should be chosen over those that were distributed at no cost to the reader. He noted that the Law was written during a time when the only free publications circulated were those advertising items for sale and when the prevailing notion was that the only news worth reading was that which was paid for. Mr. Randall stated that due to the ever evolving technology available, people were able to read the news at no cost through free publications, such as *The Adirondack Journal* and *The Chronicle* or from the numerous internet websites offering it. He added that the advances in technology that allowed such access to viable news information had been ignored since the Law had been established; therefore, he said, it had not been changed to meet with the times and should now be overturned as it was irrelevant.

Mr. Randall said that revisions to the Law would allow the Municipalities to place their legal advertisements and public information in those publications they chose to use, rather than being mandated to use those which met with the regulations of the Law. He further noted that in the northern portions of Warren County, *The Adirondack Journal* boasted a higher circulation than *The Post Star*, which was the major paid subscription paper in the area, and therefore reached more readers. Mr. Randall closed by stating his opposition to the Law which limited the options available to the Municipalities and he urged the Committee members to vote in favor of a resolution requesting its revision.

Mr. Girard questioned if the resolution would request that the State Legislature review the General Construction Law for revision and Mr. Bentley replied affirmatively.

As there was no further discussion on the matter, Mr. Bentley called the question and the motion was carried unanimously to approve a resolution requesting that the State Legislature review the General Construction Law of the State of New York concerning the requirements for designation of official newspapers for Counties and the necessary resolution was authorized for the February 20th Board meeting.

Mr. Bentley apprised that Agenda Item 3 consisted of a request for a resolution opposing the Governor's proposal to cap State land taxes paid on Forest Preserve land.

Motion was made by Mr. Thomas and seconded by Mr. Pitkin to approve the previously stated request.

Mr. Pitkin apprised that 42% of the Town of Thurman and 50% of the Town of Stony Creek were comprised of Forest Preserve lands and it could prove catastrophic to both Town budgets if the taxes went unpaid. He then suggested that any other towns or villages within the State affected by this issue be encouraged to adopt similar resolutions.

Mike Swan, Director of Real Property Tax Services, advised that although the cap might not greatly affect the Town budgets in the first year, it would prove devastating in the following years. He added that the cap would not only affect the Town budgets but also those of the County and school districts as well.

When asked if the County could foreclose upon the Forest Preserve property owned by the State if the taxes were not paid in full, Mr. Dusek replied in the negative. He then advised that if the State succeeded in approving the cap, they could join with other affected municipalities in mounting a lawsuit against the State. Mr. Dusek added that as he recalled, the State Constitution required that the State pay taxes on Forest Preserve property and did not allow for them to pay less than the taxes assessed.

Mr. Pitkin suggested that language be included in the resolution to oppose any future land purchases by the State based on their inability to pay the taxes incurred on the existing parcels and Mr. Bentley stated that a second resolution should be approved for this.

Mr. Bentley called the question and the motion was carried unanimously to approve a resolution opposing the Governor's proposal to cap State land taxes paid on Forest Preserve land and the necessary resolution was authorized for the February 20th Board meeting.

Motion was made by Mr. Thomas, seconded by Mr. Pitkin and carried unanimously to approve a resolution opposing further purchase of property by the State based on their inability to pay property taxes on lands already owned and suggesting that the State instead apply Open Space EPA (Environmental Protection Agency) monies to the budget deficit and the necessary resolution was authorized for the February 20th Board meeting.

Concluding the agenda review, Mr. Bentley stated that Item 4 consisted of discussion regarding a request that the State Legislature amend the Real Property Tax Law to allow counties, and municipalities within the counties, to grant partial tax exemptions to volunteer firefighters and EMS (Emergency Medical Services) workers. He noted that Mr. Swan and Teri Ross, Assessor for the Town of Queensbury, were in attendance to address this matter.

Ms. Ross distributed documentation including a copy of Real Property Tax Law 466-e to the Committee members, a copy of which is on file with the minutes.

Mr. Swan stated that 466-e allowed villages to grant tax exemptions to volunteer fire and EMS personnel and that 26 amendments had been made to the Law allowing various counties, towns, school districts, fire districts and some special districts to allow the same tax exemptions. He said that each amendment did not specify a county, but rather a population group. For example, Mr. Swan said, Warren County had a population of approximately 63,000 people so a law would have to be passed to amend Real Property Tax Law 466-e to allow a County with a population of not more than 64,000, but not less than 63,000, to qualify for the exemption. He added that the population figure he referred to was based on the 2000 Census and might have to be changed depending upon any amendments to the Census.

Mr. Swan explained that the exemption amounted to 10% of the assessment, not to exceed the sum achieved by multiplying \$3,000 by the local assessment rate. He said that because the exemption had to be approved by each governing body through local law ordinance or resolution, all of the applicable districts would have the option of deciding whether or not the exemption would be approved for their portion of the taxes assessed. Mr. Swan further specified that once the County approved the exemption via local law or resolution and Law 466-e was amended, each of the districts wishing to offer the exemption to qualified persons would have to take similar action to approve the exemption on their level.

Mr. Swan estimated the impact of the exemption on the County level would be roughly \$6,000; he added that this figure had been derived based on the assumption that there were 20 volunteers working in each of the approximately 21 volunteer fire companies within the County, including EMS personnel. Mr. Swan noted that he had used the median figure of 20 volunteers per volunteer emergency company because some were rather large and incorporated a vast number of volunteers while others were much smaller with far fewer volunteers. He advised that by using actual data for the Town of Bolton, he had determined that the actual exemption for a volunteer residing in that Town would be \$7.45 for County land tax.

If the Committee was in favor of the action, Mr. Swan stated that a resolution would need to be forwarded to Senator Elizabeth Little and Assemblywoman Teresa Sayward so that they could approach the State Legislature in an effort to amend Law 466-e in their favor.

Mr. Stec apprised that the request to amend Law 466-e had originated through an inquiry made by a resident of the Town of Queensbury. He said that he had contacted Ms. Ross and the Town's attorney to determine if the exemption was legal, at which point they had discovered that the County had to adopt a resolution in order to amend the Law, thereby allowing the Town to offer the exemption. Mr. Stec stated that although the County did not necessarily have to offer the exemption once the Law was amended, considering the minimal impact to the County Budget, he did not see why they shouldn't. He added that while the exemption amount for each individual was minimal, it was a small price to pay for the efforts of the volunteers who risked their lives for the sake of the community.

Mr. Pitkin pointed out that some of the volunteers might be insulted by the minimal exemption offered in light of their sacrifices and he questioned if the resolution could include a request for an increase in the exemption amount. Mr. Swan replied that although they could certainly request an increase he did not feel that it would be granted because all of the amendments allowing exemptions cited the same rates. He then reminded the Committee that the exemption amount referenced for a volunteer in the Town of Bolton was solely for County tax and that exemptions could be offered for both school and special district taxes which would increase the amount saved. Mr. Swan added that the State had also changed the laws to allow for volunteer firefighters and EMS workers to partake of an income tax exemption as well, further increasing the amount saved through their volunteer status.

Mr. Strainer said that he had no issue with offering the exemption to those volunteers deserving of it but questioned whether there was a way to ensure that only those who met specific qualifications received the exemption rather than anyone who joined the volunteer organization but did not actually perform the duties expected of them. Mr. Swan replied that Law 466-e stated that the exemption could be offered only to those volunteers who were active and certified by the authority having jurisdiction for the incorporated fire company, district or EMS. Mr. Stec interjected that this information was available to the Towns and he noted that the Town of Queensbury was notified by the volunteer agencies as to who had received the appropriate training and certifications in order to qualify for the length of service awards given by the Town.

Discussion ensued with respect to the matter.

Motion was made by Mr. Stec, seconded by Mr. Pitkin and carried unanimously requesting introduction of legislation authorizing an amendment to Section 466-e of the Real Property Tax Law to allow counties, and municipalities within counties, to grant partial tax exemptions to volunteer firefighters and EMS workers and the necessary resolution was authorized for the February 20th Board meeting.

As there was no further business to come before the Legislative & Rules Committee, on motion made by Mr. Thomas and seconded by Mr. Pitkin, Mr. Bentley adjourned the meeting at 11:44 a.m.

Respectfully submitted,
Amanda Allen, Sr. Legislative Office Specialist