

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: REAL PROPERTY TAX SERVICES

DATE: AUGUST 10, 2009

COMMITTEE MEMBERS PRESENT:

SUPERVISORS BENTLEY
THOMAS
MERLINO
STRAINER

OTHERS PRESENT:

MICHAEL SWAN, DIRECTOR, REAL PROPERTY TAX SERVICES
FREDERICK MONROE, CHAIRMAN OF THE BOARD
PAUL DUSEK, COUNTY ATTORNEY
JOANN MCKINSTRY, DEPUTY COMMISSIONER OF
ADMINISTRATIVE AND FISCAL SERVICES
JOAN SADY, CLERK OF THE BOARD
FRANCIS O'KEEFE, COUNTY TREASURER
MAUREEN WORTHING, COUNTY TREASURER'S OFFICE
SHELLY VAN NOSTRAND, LEGAL ASSISTANT
DON LEHMAN, *THE POST STAR*
*PLEASE SEE ATTACHED SIGN -IN SHEET FOR ALL OTHER
ATTENDEES*
SARAH MCLENITHAN, LEGISLATIVE OFFICE SPECIALIST

COMMITTEE MEMBERS ABSENT:

SUPERVISORS GOODSPEED
TESSIER
GIRARD

In the absence of Committee Chairman Goodspeed, Supervisor Bentley, as Vice-Chair, called the meeting of the Real Property Tax Services Committee to order at 9:30 a.m.

Motion was made by Mr. Strainer, seconded by Mr. Thomas and carried unanimously to approve the minutes from the previous Committee meeting, subject to correction by the Clerk of the Board.

Mr. Merlino entered the meeting at 9:31 a.m.

Privilege of the floor was extended to Michael Swan, Director of Real Property Tax Services, who distributed copies of his Agenda to the Committee members; *a copy of the Agenda is on file with the minutes.*

Mr. Swan apprised that the meeting would begin with a review of the delinquent tax requests, a listing of which was included with the Agenda. He asked each individual to address the Committee stating the reason for delinquency and to present their plan to become current. Prior to beginning the review of the properties, Mr. Swan questioned whether the Committee had a preference to the way requests were handled.

Paul Dusek, County Attorney, advised that according to the law the property owners had lost their right to redeem their properties, as they had not paid their outstanding taxes by the July 17, 2009 deadline; however, he stated, in prior years the 'Last Chance' meeting was scheduled to give individuals the opportunity to address delinquent tax issues. He noted that uniform arrangements had to be offered to all property owners. As an example, he stated, if a residential property owner was given a thirty day extension, then all residential property owners would have to be offered the same; however, he said, alternate arrangements could be made for extenuating circumstances.

Mr. Bentley questioned the length of a grace period that could be offered prior to filing the judgement and Mr. Dusek replied that extensions could be granted for no later than September 4, 2009. He explained that this deadline was necessary to ensure that if the outstanding taxes were not paid, the property could be included in the October 17, 2009 foreclosure auction.

Privilege of the floor was extended to the property owners to present their requests as follows:

- 1) Town of Warrensburg, Tax Map Parcel No. 211.17-2-13, single family residence, owned by Israel Moffitt: Mr. Swan apprised that the total amount due was \$10,930.70 with an approximate down payment required of \$2,732.68. Mr. Moffitt stated that he had been unable to pay the taxes on his property thus far because he had been forced to expend his limited income to make the property presentable and habitable. He explained that he would be able to pay the balance by using his 2009 Income Tax Refund and by withdrawing funds from his retirement account and he asked that the Committee extend the final due date to January 31, 2010 to allow for this arrangement. Mr. Dusek asked Mr. Moffitt if he would be able to obtain the \$2,732.68 by September 4, 2009 to enter into an installment agreement on the property and Mr. Moffitt replied in the negative. Mr. Dusek asked if this was Mr. Moffitt's primary residence and he replied affirmatively. Mr. Swan interjected that since the property was acquired by Mr. Moffitt there had been substantial improvements made. Mr. Dusek pointed out that due to the extenuating circumstances the Committee could delay making a determination until prior to the conclusion of the meeting. Chairman Monroe questioned if Mr. Moffitt felt he would be able to obtain the necessary funds from his retirement in January of 2010 and Mr. Moffitt replied affirmatively. It was the consensus of the Committee that they would return to this particular parcel prior to the conclusion of the meeting.

- 2) Town of Bolton Landing, Tax Map Parcel Nos. 169.04-2-4, 170.00-1-13, 170.00-1-15 and 170.00-1-19, which were vacant pieces of land owned by Coby Cooper: Mr. Swan stated that the total amount due on all four properties was \$11,229.92 with an approximate down payment required of \$2,807.48. Anton Cooper apprised that he was present representing his brother Coby and his sister Helen, as they could not attend the meeting. He said that due to financial hardships he was requesting an extension to pay the taxes. He explained that he could pay the outstanding taxes on Tax Map Parcel No. 169.04-2-4 and 170.00-1-15; however, he stated, he would need an extension for the remaining properties. Mr. Dusek asked if Mr. Cooper could enter into an installment agreement on the remaining properties and Mr. Cooper replied affirmatively. Mr. Strainer queried whether Mr. Cooper would be able to obtain the 25% down payment necessary to enter into an installment agreement on the remaining properties prior to Labor Day and Mr. Cooper replied affirmatively. Mr. Dusek questioned if Mr. Cooper already had properties in installment agreements and Mr. Swan responded that Anton had properties in installment agreements; however, he noted, Tax Map Parcel Nos. 169.04-2-4, 170.00-1-13 and 170.00-1-15 were owned by Coby Cooper and Tax Map Parcel No. 170.00-1-19 were owned by Coby, Anton and Helen Cooper.

Motion was made by Mr. Thomas, seconded by Mr. Strainer and carried unanimously to allow Coby Cooper to pay the total amount due on Tax Map Parcel Nos. 169.04-2-4 and 170.00-1-15 and the 25% down payment necessary to enter into an installment agreement on Tax Map Parcel Nos. 170.00-1-13 and 170.00-1-19 or pay in full by September 4, 2009.

Mr. Swan noted that if individuals paid after August 31, 2009, additional interest and penalties would be applied to the total amount due.

- 3) Town of Warrensburg, Tax Map Parcel No. 167.-1-10.1, which was a vacant parcel owned by Gary LaRose: Mr. Swan advised that the total amount due was \$6,922.72 with an approximate down payment required of \$1,730.68. Mr. LaRose apprised that due to several personal and business hardships he was unable to pay his taxes. He stated that he had sold the property and would be able to make the 25% down payment necessary to enter into an installment agreement within two weeks when the funds were transferred into his account. Mr. Strainer questioned why the total amount due was not paid since the property was sold and Mr. LaRose explained that it was a land grant which

required that he hold the deed until all debts were paid on the property.

Motion was made by Mr. Strainer, seconded by Mr. Thomas and carried unanimously to allow Mr. LaRose to pay the 25% down payment to enter into an installment agreement on Tax Map Parcel No. 167.1-10.1 or pay in full by September 4, 2009.

- 4) Town of Warrensburg, Tax Map Parcel No. 210.19-1-17, which was a subdivision lot owned by Kevin Kinnarney: Mr. Swan apprised that the total amount due was \$17,389.12. Mr. Kinnarney advised that he had refinanced the home two years ago and paid the taxes; however, he added, due to the amount being incorrect, the Treasurer's Office returned the funds to the bank and the funds were stolen by a bank employee. He stated that his home had burned down and he was suing his homeowners insurance to pay the total outstanding debt on the property; therefore, he added, he was requesting a one year extension to pay the total amount due. Mr. Strainer queried if Mr. Kinnarney would be able to pay the 25% down payment necessary to enter into an installment agreement and Mr. Swan replied in the negative. Mr. Swan explained that due to Mr. Kinnarney already having properties in installment agreements he was not eligible to enter into one on this particular parcel. Mr. Strainer asked if the properties could be combined into one installment agreement and Maureen Worthing, County Treasurer's Office, responded that due to some of the properties having outstanding taxes for 2009, this was not an option. Mr. Dusek questioned if Mr. Kinnarney would be able to obtain the necessary funds to enter into an installment plan and Mr. Kinnarney replied in the negative. Mr. Kinnarney reiterated that he would be able to pay the taxes upon the completion of his lawsuit against the insurance company. Mr. Dusek queried who held the lien on the property and Mr. Kinnarney responded that it was Chase Bank. Mr. Dusek asked why Chase Bank was not paying the taxes and Mr. Kinnarney replied that they were awaiting the completion of the lawsuit. Mr. Dusek questioned when the lawsuit commenced and Mr. Kinnarney replied that the lawsuit had commenced a few months ago. Mr. Dusek asked when Mr. Kinnarney's lawyer felt the lawsuit would go to trial and Mr. Kinnarney responded that his lawyer felt the trial would begin in December of 2009. Mr. Dusek apprised he felt that due to the unusual circumstances regarding this particular parcel the Committee could grant Mr. Kinnarney the one year extension he was requesting.

Motion was made by Mr. Strainer, seconded by Mr. Thomas and carried unanimously to approve a one year extension for Mr. Kinnarney on Tax Map Parcel No. 210.19-1-17 pending verification of the stolen funds and the proof of fire along with affidavit of the pending lawsuit.

Mr. Dusek requested that Mr. Kinnarney supply the contact information for his Attorney to the County Attorney's Office to allow for his Office to communicate directly with them to ensure that the proper information was provided.

- 5) Town of Warrensburg, Tax Map Parcel No. 184.2-1-3, which was a vacant piece of property owned by Peter Scolamiero: Mr. Swan reviewed a fax received from Mr. Scolamiero advising of his interest in entering into an installment agreement on the property, as well as inquiring as to whether he could redeem two properties he owned that were included in last years foreclosure.

Motion was made by Mr. Strainer, seconded by Mr. Thomas and carried unanimously to allow Mr. Scolamiero to pay the 25% required down payment to enter into an installment agreement on Tax Map Parcel No. 184.2-1-3 or pay in full by September 4, 2009.

Mr. Dusek interjected that it was necessary to amend the motion pertaining to Mr. Kinnarney's property to allow for the one year extension pending verification of the stolen funds and of the pending lawsuit regarding the fire to be received prior to September 4, 2009.

Mr. Strainer amended his motion to approve a one year extension on Tax Map Parcel No. 210.19-1-17 pending verification of the stolen funds and the pending lawsuit with regards to the fire to be received by September 4, 2009 and Mr. Thomas seconded the amended motion.

Mr. Bentley called the question and the motion was carried unanimously to approve the request as outlined above.

- 6) Town of Lake Luzerne, Tax Map Parcel No. 292.11-1-64, which was a single family residence owned by Brian Barrett: Mr. Swan apprised that the total amount due to bring the installment agreement up to date was \$6,341.74. Stephanie Barrett stated that she was the wife of Mr. Barrett and informed the Committee they had been unable to maintain the installment payments due to financial hardships. She requested an extension to attempt to obtain the necessary funds. Mr. Merlino asked how many payments had been made on the installment plan and Ms. Worthing replied that subsequent to the required 25% down payment, no other payments had been received. Mr. Strainer questioned whether Ms. Barrett had a mortgage on the property and Ms. Barrett responded that she had a home equity line of credit on the parcel, which she had been unable to pay the installment payments on, as well.

It was the consensus of the Committee that they would defer making a determination until prior to the conclusion of the meeting.

- 7) Village of Lake George, Tax Map Parcel No. 251.18-2-10, which was a single family home located in the Village of Lake George: Mr. Swan advised that the total amount due to bring the installment agreement up to date was \$2,121.51. Mr. Chiaravalle stated that he was prepared to pay the \$2,121.52 to bring the installment agreement up to date. Mr. Dusek noted that Mr. Chiaravalle's property would be included on the following years foreclosure list, as he owed \$20,279.01 in subsequent years taxes. Mr. Chiaravalle asked if he could enter into an installment on the \$20,279.01 when he had paid off his current installment agreement and Mr. Swan said he was unsure. Mr. Swan explained that individuals were only allowed to enter into installment agreements every three years. Shelly Van Nostrand, Legal Assistant, advised that Mr. Chiaravalle entered into the installment agreement in December of 2006. Mr. Bentley asked if the \$2,121.51 would pay off the installment agreement and Mrs. Van Nostrand replied affirmatively.

Motion was made by Mr. Thomas, seconded by Mr. Strainer and carried unanimously to allow Mr. Chiaravalle to pay the funds necessary to bring the installment agreement of Tax Map Parcel No. 251.18-2-10 up to date by September 4, 2009.

- 8) Village of Lake George, Tax Map Parcel No. 264.06-2-36, which was commercial property owned by Holiday Properties, LLC: Mr. Swan stated that the total amount due was \$11,572. Peter Shabat advised that he was the lien holder for the property, and noted, he was in the process of foreclosing on it; therefore, he said, he would pay the full amount due today. Mr. Dusek apprised that although Mr. Shabat was not listed as the property owner because he was the lien holder it was permissible to accept payment from him on the delinquent taxes.

Motion was made by Mr. Merlino, seconded by Mr. Thomas and carried unanimously to accept the total amount due from Mr. Shabat prior to September 4, 2009 on Tax Map Parcel No. 264.06-2-36.

- 9) Town of Queensbury and the Town of Johnsburg, Tax Map Parcel Nos. 100.-1-66, 296.13-1-60, 296.13-1-61 and 296.13.1-62, which were three vacant lots and one commercial property

that were owned by John Fazio: Mr. Swan advised that \$34,235.39 was required to bring the installment agreement up to date with \$47,564.83 due in subsequent years taxes. Mr. Fazio apprised that he was unprepared to pay the total amount of \$34,235.39, as he thought he was only required to pay 25% of this figure. Mr. Swan advised that the total amount was required, as there could be no more than one installment program at a time. Mr. Fazio mentioned that he had been prepared to pay 25% of the \$34,235.29 today; however; he added, he would be unable to pay the total amount due. Mr. Fazio apprised that he would attempt to obtain the remaining funds prior to September 4, 2009. Mr. Strainer asked if the County Treasurer's Office could accept partial payments and Ms. Worthing replied in the negative. Ms. Van Nostrand pointed out that the properties would be included on next years foreclosure list unless he paid the subsequent years taxes, as well. Mr. Shabat proposed that he would ensure that the total amount due to bring the installment agreement up to date was paid by the September 4, 2009 deadline.

Motion was made by Mr. Merlino, seconded by Mr. Thomas and carried unanimously to allow Mr. Shabat to guarantee that Mr. Fazio will pay the funds necessary to bring the installment agreement up to date of Tax Map Parcel Nos. 100.-1-66, 296.13-1-60, 296.13-1-61 and 296.13.1-62 by September 4, 2009.

- 10) Town of Hague, Tax Map Parcel Nos. 25.4-1-38 and 93.8-1-25, which were a boat manufacturing site located on Lake George and a storage facility owned by William Morgan: Mr. Swan advised that the total amount due was \$76,230.95 with an approximate down payment of \$19,057.74. Mr. Morgan stated that he had sold the properties five years ago and was unaware that the taxes were not paid. He advised that he was prepared to pay the majority of the total amount due today with the remainder being paid within thirty days. Mr. Strainer asked why Mr. Morgan was liable for taxes if he had sold the property and Mr. Morgan replied that although the property was sold, the transaction had never been closed. Mr. Dusek questioned if Mr. Morgan's desire was to enter into an installment agreement or to pay the total amount due and Mr. Morgan reiterated that he could pay the majority of the delinquent taxes today with the remainder being paid within thirty days. Chairman Monroe suggested allowing Mr. Morgan the option of paying the total amount due or paying the 25% down payment necessary to enter into an installment agreement by September 4, 2009.

Motion was made by Mr. Thomas, seconded by Mr. Strainer and carried unanimously to allow Mr. Morgan to pay the 25% down payment necessary to enter into an installment agreement on Tax Map Parcel Nos. 25.4-1-38 and 93.8-1-25 or to pay the full amount due by September 4, 2009.

- 11) Town of Lake Luzerne, Tax Map Parcel No. 298.15-1-5, which was a commercial property owned by Suzanne DiCarli: Mr. Swan apprised that \$3,267.75 was necessary to bring the property up to date with the installment agreement and subsequent years taxes due in the amount of \$5,843.27. Ms. DiCarli apprised that she was unable to make the payment due to financial and personal hardships. Mr. Strainer asked if she would be able to obtain the funds by September 4, 2009 and she replied in the negative. She explained that she had recently eradicated the issues with the title and placed the property for sale. Mr. Dusek asked if the property was being utilized and Mr. Swan responded in the negative. Mr. Strainer asked if there was a mortgage on the property and Ms. DiCarli replied that although there was no mortgage on the property there were existing judgements. Mr. Strainer queried whether she had attempted to obtain a mortgage on the property and Ms. DiCarli responded that she would be unable to obtain a mortgage due to credit issues. Ms. Van Nostrand noted that if Ms. DiCarli was able to obtain the funds to bring the installment agreement up to date, she would still be included on the foreclosure list for next year due to the subsequent years taxes owed. Mr. Dusek asked what the property was assessed for and Ms. DiCarli responded that it was appraised at \$75,000; however, she added, she thought the assessment was lowered

to \$40,000.

It was the consensus of the Committee to delay making a determination on this particular parcel until prior to the conclusion of the Committee meeting.

- 12) The Village of Lake George, Tax Map Parcel No. 264.03-2-3.1, which was a vacant piece of property located behind the Lakeview Hotel owned by MCM Properties, LLC: Mr. Swan apprised that the amount required to become up to date on the installment agreement was \$4,859.24 with subsequent years taxes due totaling \$3,111.40. He stated that he had received a fax from the property owner advising that she thought that the bank had paid the taxes on the entire property; however, she added, she had recently become aware the bank only paid the taxes on the hotel. She was requesting a thirty day extension to pay the total amount due on the parcel.

Motion was made by Mr. Thomas, seconded by Mr. Merlino and carried unanimously to allow MCM Properties, LLC, to bring the installment agreement up to date on Tax Map Parcel No. 264.03-2-3.1 or pay the total amount due by September 4, 2009.

- 13) Town of Horicon, Tax Map Parcel No. 54.-1-7, which was a single family residence owned by Joseph Dooris: Mr. Swan stated that \$229.94 was required to bring the installment agreement up to date. Mr. Dooris apprised that he had mailed a check prior to the July 17, 2009 due date; however, he said the check was returned to him due to it being received after the deadline. Mr. Dooris said that he was prepared to make the necessary payment today.

Motion was made by Mr. Merlino, seconded by Mr. Strainer and carried unanimously to accept the payment from Mr. Dooris to bring his installment agreement up to date on Tax Map Parcel No. 54.1-7.

- 14) Town of Queensbury, Tax Map Parcel No. 301.8-2-25, which was a single family residence owned by George Lehmann: Mr. Swan reported that the total amount due was \$1,874.13 with an approximate down payment of \$468.53 necessary to enter into an installment agreement on the property. Kathleen Lehmann advised that she was present representing her father and the taxes had not been paid due to a miscommunication on her part. She requested an extension, as she could only make a partial payment at this time. Mr. Dusek asked if Ms. Lehmann would be able to pay the entire amount prior to the September 4, 2009 deadline and she replied affirmatively.

Motion was made by Mr. Merlino, seconded by Mr. Strainer and carried unanimously to allow Ms. Lehmann to pay the 25% down payment to enter into an installment agreement on Tax Map Parcel No. 301.8-2-25 or to pay the full amount due by September 4, 2009.

Mr. Dusek interjected that it was imperative that individuals understood that payments received after August 31, 2009 would incur additional penalty and interest fees on the total amount due.

- 15) Town of Horicon, Tax Map Parcel No. 37.-1-76, which was a single family home owned by Michael Monroe: Mr. Swan stated that \$889.59 was due to bring the installment agreement up to date and \$2,352.48 was due in subsequent years taxes. Mr. Swan noted that Mr. Monroe was not in attendance; however, he added, Mr. Monroe had informed Mr. Swan by telephone that he would make arrangements to bring the installment agreement up to date.

Motion was made by Mr. Strainer, seconded by Mr. Merlino and carried unanimously to authorize Mr. Swan to hand deliver the notice to Mr. Monroe allowing him to pay the funds necessary to bring the installment agreement up to date or pay the total amount due on Tax Map Parcel No. 37.-1-76 by September 4, 2009.

- 16) Town of Lake George, Tax Map Parcel No. 251.05-1-7, which was a commercial parcel owned by Michael Lanfear: Mr. Swan advised that \$1,558.97 was the amount necessary to bring the installment agreement up to date with \$3,945.08 due in subsequent years taxes. Mr. Lanfear apprised that he would like to make a payment to bring the installment agreement up to date. He said that the property had been listed for sale for the past five years.

Motion was made by Mr. Thomas, seconded by Mr. Strainer and carried unanimously to accept payment from Mr. Lanfear on Tax Map Parcel No. 251.05-1-7 to bring the installment agreement up to date immediately following the meeting.

- 17) Town of Bolton Landing, Tax Map Parcel Nos. 171.07-1-56, 171.07-1-57, 171.07-1-62, which were subdivision lots owned by Domers Golden: Mr. Swan stated that the total amount due was \$17,025.32 with an approximate down payment of \$4,256.33 necessary to enter into an installment agreement on the parcels. Michael Gargivlo apprised that he was representing Domers Golden and asked if an installment agreement could be made on the parcels. Mr. Strainer asked if he understood that he would be required to pay the 25% down payment necessary to enter into an installment agreement by September 4, 2009 and Mr. Gargivlo replied affirmatively.

Motion was made by Mr. Strainer, seconded by Mr. Merlino and carried unanimously to allow Domers Golden to pay the 25% down payment necessary to enter into an installment agreement or pay the total amount due on Tax Map Parcel Nos. 171.07-1-56, 171.07-1-57, 171.07-1-62 by September 4, 2009.

- 18) Town of Warrensburg, Tax Map Parcel No. 210.16-2-18, which was a single family property owned by Arnold Hayes: Mr. Swan advised that the total amount due was \$8,953.21 with an approximate down payment of \$2,238.30 necessary to enter into an installment agreement. Mr. Swan apprised that he had received a fax from Michael J. Muller who was the Attorney representing Mr. Hayes stating that the full amount would be paid. He stated that the County Treasurer's Office was in receipt of a check for the full amount due.

Motion was made by Mr. Thomas, seconded by Mr. Strainer and carried unanimously to accept payment for the full amount due on Tax Map Parcel No. 210.16-2-18.

- 19) Town of Queensbury, Tax Map Parcel No. 302.12-1-2.1, which was a vacant piece of property owned by Carol Marciano: Mr. Swan advised that the total amount due was \$372.14 with an approximate down payment of \$93.94 necessary to enter into an installment agreement. Ms. Marciano advised that she would like to pay the full amount due today.

Motion was made by Mr. Strainer, seconded by Mr. Merlino and carried unanimously to accept payment from Ms. Marciano for the full amount due on Tax Map Parcel No. 302.12-1-2.1.

- 20) Town of Lake George, Tax Map Parcel No. 276.00-2-13, which was a commercial property owned by Frank Thomas, *heretofore referenced as Mr. F. Thomas*: Mr. Swan reported that \$5,635.69 was necessary to bring the installment agreement up to date with \$8,028.22 in subsequent years taxes due. Mr. F. Thomas apprised that he had the majority of the necessary funds to bring the installment up to date and would be able to obtain the remainder prior to the end of the week.

Motion was made by Mr. Strainer, seconded by Mr. Merlino and carried unanimously to allow Mr. F. Thomas to pay the necessary funds to bring the installment agreement up to date on Tax Map Parcel No.

276.00-2-13 by September 4, 2009.

Returning to Mr. Moffitt, Mr. Strainer questioned if Mr. Moffitt would be able to obtain a mortgage on the property and Mr. Moffitt replied in the negative. Mr. Moffitt explained that he would be unable to obtain a mortgage due to credit issues and the lack of homeowners insurance.

Mr. Strainer asked what the assessed value of the parcel was and Ms. Van Nostrand responded that it was assessed at \$60,000. Mr. Swan interjected that he did not feel that Mr. Moffitt would be able to obtain a loan on the property, as he felt the assessment was incorrect and did not properly reflect the value of the property, which was significantly less than the assessed value.

Discussion ensued.

Pursuant to further discussion on the matter, motion was made by Mr. Merlino, seconded by Mr. Thomas and carried unanimously to extend the deadline for payment of delinquent taxes on Tax Map Parcel No. 211.17-2-13 owned by Israel Moffitt to February 28, 2010.

With regards to Ms. Barrett's property, Mr. Strainer questioned what the assessed value of the property was and Ms. Van Nostrand responded that it was assessed at \$150,000. Mr. Strainer asked if there was a mortgage on the property and Ms. Van Nostrand replied that although there was no mortgage, a home equity line of credit existed on the property in the amount of \$75,000 through Fleet National Bank. Mr. Dusek queried if Fleet National Bank had been notified of the pending foreclosure and Ms. Van Nostrand replied affirmatively. Chairman Monroe asked if the County Attorney's Office had received any correspondence from Fleet National Bank and Ms. Van Nostrand replied in the negative. She mentioned that Fleet National Bank had recently been sold to Bank of New York and notification of the pending foreclosure was sent to them, as well. Mr. Swan advised that it was likely that the bank had not responded to the foreclosure notifications as they were being inundated with such notifications due to the current state of the economy.

Mr. Strainer questioned if the County could consider giving Ms. Barrett the option of obtaining the necessary funds to bring the installment agreement up to date by September 4, 2009 or documentation proving that she was attempting to sell her property. Mr. Dusek advised that the County could not tell individuals what to do and he suggested that the County inform Ms. Barrett that she had until the September 4, 2009 deadline to bring the installment agreement up to date or request another extension because she was pursuing other options, such as placing the parcel up for sale.

Motion was made by Mr. Merlino, seconded by Mr. Thomas and carried unanimously to allow Ms. Barrett to pay the necessary funds to bring the installment agreement up to date by September 4, 2009 unless other circumstances are presented for the Committee to consider.

Mr. Swan apprised that he had been working with Ms. DiCarli for several years with regards to the delinquent taxes due on Tax Map Parcel No. 298.15-1-5. He stated that the building on the property was in disrepair. Mr. Merlino questioned if there were several existing judgements on the property and Ms. Van Nostrand replied affirmatively.

Mr. Strainer questioned what the assessed value of the parcel was and Ms. Van Nostrand responded that it was assessed at \$75,000 with a land only value of \$10,000. Mr. Dusek apprised that because there were no extenuating circumstances, he advised the Committee to allow Ms. DiCarli until September 4, 2009 to bring the installment agreement up to date.

Motion was made by Mr. Strainer, seconded by Mr. Thomas and carried unanimously to allow Ms. DiCarli to pay the necessary funds to bring the installment agreement up to date or pay the full amount due by September 4, 2009.

Mr. Swan advised that it was necessary to address whether any action could be taken with regards to returning the two properties that were foreclosed on in the prior year to Mr. Scolamiero. He stated that the County was in possession of the two properties, as there was no auction last year.

Mr. Strainer questioned if the County could recoup any expenses they had with regards to foreclosing on these particular parcels and Mr. Swan replied that the abstract and postage fees could be recouped. Mr. Dusek interjected that due to the County already obtaining title to the properties, certain factors would need to be considered because the parcels were now County assets. Factors that needed to be considered, Mr. Dusek stated, were what options existed on how the property could be sold and what were the obligations under the law as to being a trustee of County property. Mr. Dusek apprised that the parcels could be sold in the County auction or by a direct sale; however, he said, he recommended that the County have an appraisal completed to ensure the fair market value for the property was received.

Mr. Strainer asked how much was owed on these two parcels and Ms. Worthing replied that \$1,761.41 was due on Tax Map Parcel No. 184.2-1-3, \$1,895.58 was due on Tax Map Parcel No. 184.2-1-4 and \$2,027.03 was due on Tax Map Parcel No. 184.2-1-5. Ms. Worthing pointed out that the last payment received from Mr. Scolamiero was in June of 2005.

Chairman Monroe questioned whether the County could sell the properties to Mr. Scolamiero for what was owed on them and Mr. Dusek stated that he did not think that was advisable. He apprised that once the County had taken title to the properties, they should be sold for fair market value.

Mr. Swan reported that Tax Map Parcel Nos. 308.8-1-12 and 308.8-1-13, located in the Town of Queensbury and owned by Joseph Cardinale would be included in the County Land auction, as Mr. Cardinale had defaulted on the installment agreement. Mr. Strainer questioned if Mr. Cardinale was aware of the pending foreclosure and Mr. Swan replied that he had posted two notices on the front door of Mr. Cardinale's residence and had also spoken with him on the telephone. Mr. Strainer asked what the properties were assessed for and Mr. Swan replied that he was unsure.

Mr. Swan queried whether he should notify Mr. Scolamiero that the County would sell the parcels to him for the appraised value and the Committee concurred. Chairman Monroe stated that if Mr. Scolamiero did not purchase the properties prior to the October 17, 2009 County Land auction, they would be included in the auction. Mr. Swan interjected that he would like to be aware of Mr. Scolamiero's intentions prior to the end of September so if necessary they could be removed from the auction list prior to being published.

Mr. Bentley asked who would perform the appraisal on the property and Mr. Swan responded that if the Committee consented, he would perform the appraisal. Mr. Strainer queried if Mr. Swan was a licensed appraiser and Mr. Swan replied in the negative. In response to a question by Mr. Strainer, Mr. Dusek stated that although Mr. Swan was not a licensed appraiser he could give an opinion of what he felt the value of the property was. Mr. Dusek noted that it was necessary to disclose that the value set on the property was an opinion and not an appraisal; therefore, he stated, if Mr. Scolamiero objected to the value he could have a licensed appraiser perform an assessment.

Motion was made by Mr. Strainer, seconded by Mr. Merlino and carried unanimously to allow Mr. Swan to give an opinion of the value of Tax Map Parcel Nos. 184.2-1-4 and 184.2-1-5 and offer them for sale to Mr. Scolamiero.

With regards to the deeds no longer being received from the County Clerk's Office, he apprised that the new system in place was moving forward with only a few minor issues. He said that although the new system was more time consuming for his Office, the online property lookup that had been developed for the Real Property Tax Services website had eliminated some of the call volume to his Office which allowed for the additional time required for the new system.

Mr. Swan apprised that a list of corrections to the tax rolls from the County Treasurer's Office had been included with the Agenda and required a Board resolution. He stated that two corrections were due to the State approved assessment being different than what the assessment roll was. He said that there were two corrections for the City of Glens Falls, one due to an error with a citizen exemption and the other because of the loss of a small claims case.

Mr. Thomas asked where the State land was located and Mr. Swan responded that one was located in the Town of Bolton Landing and the other was located in the Town of Thurman. Mr. Thomas apprised that he felt compelled to vote in opposition due to the State approved assessment not agreeing with the assessment roll.

Motion was made by Mr. Strainer, seconded by Mr. Merlino and carried by majority vote, with Mr. Thomas voting in opposition, to authorize the corrections to the tax rolls from the County Treasurer's Office as outlined above and the necessary resolution was authorized for the August 21, 2009 Board meeting.

Concluding the Agenda review, Mr. Swan apprised that he would no longer be able to provide a zero percent increase in his 2010 Budget, as the State had increased their licensing fees for the assessment software. He requested that the Towns be charged the licensing fees to allow them access to the assessment program.

Chairman Monroe questioned how the State determined the fees for each individual Town and Mr. Swan replied that it was based upon the number of parcels within the municipality. Mr. Swan noted that it would be transferring the cost from the County to the Towns. Chairman Monroe proposed that Mr. Swan invoice the Towns for the increase in the fee rather than the total amount due, which would allow Mr. Swan to have a zero percent increase in his budget.

Motion was made by Mr. Strainer, seconded by Mr. Thomas and carried unanimously to allow the Real Property Tax Services Office to bill the Towns for the increase for licensing fees for the State assessment software and the necessary resolution was authorized for the August 21, 2009 Board meeting.

As there was no further business to come before the Real Property Tax Services Committee, on motion made by Mr. Thomas and seconded by Mr. Strainer, Mr. Bentley adjourned the meeting at 11:36 a.m.

Respectfully submitted,

Sarah McLenithan, Legislative Office Specialist