

**WARREN COUNTY
REAL PROPERTY TAX SERVICES AGENCY**

Michael R. Swan
Director

Lexie Delurey
Deputy Director

AGENDA

REAL PROPERTY TAX SERVICES

COMMITTEE MEETING

JUNE 30, 2010

- I. Committee meeting called to order by Chairman.
- II. Motion to approve minutes of prior committee meeting.
- III. Resolution request.
 - A) Request to enter into a contract with Northco in Albany to bulk plot tax maps. Cost is \$ 1.05 per sheet full size and \$.46 per sheet for half size. Cost not to exceed \$ 2,700. Money is budgeted under supplies to towns account.
 - B) Request to move money from Supplies Account to Equipment in the amount of \$ 91.22 (quote attached) to purchase a desk top color printer. This is to replace a 10 year old printer we used to print small color maps for customers. We charge \$ 2.00 per print, and I anticipate the printer will be paid off within a few months.
 - C) Attached is a list of corrections from the Treasurers Office that will require a resolution by the Board to complete.
- IV. Pending items. Please see attached list

V. New Business, updates.

- A) Real Property Tax Law Section 1138 sub d states that if there is no practical method to enforce collection of delinquent taxes against certain parcels the enforcing officer for the county can issue a certificate of prospective cancellation to each assessor to have the parcels made tax exempt until collection is possible. On the four parcels we are not foreclosing against. This would save the county approximately \$ 18,000 per year. A copy of the law is attached.
- B) The 2010 foreclosure is moving along smoothly but there have not been very many redemption's as of June 24, 2010. The last day to redeem is August 20, 2010.
- C) Attached is a budget performance report for Real Property.
- D) Additional items from committee members.

VI. Adjournment of meeting.



7503 Standish Place
Rockville, MD 20855

QUOTATION

Quote # 22664943.01

PLEASE REFER TO THE ABOVE
QUOTE NUMBER WHEN ORDERING

Date: June 11, 2010
Valid through: June 30, 2010
Account #: 4873677

Account Executive: Jon McClure
Phone: (800) 800-0019 ext. 75010
Fax: (603) 683-0312
Email: jmcclure@govconnection.com

QUOTE PROVIDED TO:

AB#: 4873677
WARREN COUNTY
DATA PROCESSING
1340 STATE ROUTE 9
LAKE GEORGE, NY 12845

SHIP TO:

AB#: 8174157
WARREN COUNTY
DAVID KENYON
DATA PROCESSING
1340 STATE ROUTE 9
LAKE GEORGE, NY 12845

DELIVERY		FOB		TERMS NET 30		CONTRACT ID #	
* Line #	Qty	Item #	Manuf. Part #	Description	Price	Ext	
1				**FREE GROUND SHIPPING**			
2	1	9744639	C11CA45201	Artisan 50 Inkjet Printer Epson America	\$91.22	\$91.22	
	Lines: 1				Total Merchandise	\$91.22	
					Fee		
					Ship Via: Small Pkg Ground	18. pounds	
					Shipping and Handling	\$0.00	
					Tax		
					TOTAL	\$91.22	

Schedule "A"
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CHARGEBACK OF TAXES

Town	Year	Assessed to & Tax Map No.	Location	Breakdown	Coding	Reason
Warrensburg	2010	County of Warren (Old Wsbg. Bd. & Paper) 223.7-1-29	Route 418	County 231.33 Town 213.58 Fire Protection 45.94 Light 22.70 Return Sewer 5.24 09/10 Wsbg. Cent. 939.01 School 28.17 3% 67.70 7% 2.00 Letter Chg. 77.78 5% Penalty \$1,633.45 TOTAL		Parcel sold to Town of Warrensburg in 2005. Deed recorded in 2009 therefore 2010 taxes were levied and should not of been.
City of Glens Falls	2010	Empire Theater Plaza LLC 302.20-27-4	11-17 South Street	County (2,437.02)		2010 PILOT
City of Glens Falls	2010	Anne Soothcage 303.13-13-8	145 Hunter Street	County 149.61		Did not receive "Aged Exemption"
City of Glens Falls	2007 - 2010	Foothills Motorcar Corp. d/b/a Glens Falls Toyota 309.7-12-20./803	163 Broad Street	2007 County (159.20) 2008 County (334.56) 2009 County (508.80) 2010 County (722.08) TOTAL (1,724.64)		PILOT (10 years)

Swan, Michael

From: Collins, Joanne
Sent: Tuesday, May 25, 2010 11:57 AM
To: Swan, Michael
Subject: RPTS Pending Items

Good afternoon:

Please be advised that the Real Property Tax Services Committee will meet on May 27, 2010 at 10:00 a.m. in the Board room. I have listed the pending items below.

Thank you,

REAL PROPERTY TAX SERVICES:

- 1) Committee to discuss which Towns would work well with shared Assessors and how a County-wide reassessment could be developed. (03.30.09)
- 2) County Attorney to contact adjoining landowner relative to Tax Map Parcel No. 289.8-1-44 with respect to Eminent Domain procedures. (03.02.09)
- 3) County Attorney's Office to research the manner in which other Counties address abuse of the installment program used for payment of delinquent property taxes. (06.29.09)
- 4) Mike Swan to investigate the use of credit card installments for property tax payments and request for the Treasurer to attend the next meeting to discuss. (04.22.10)

Joanne Collins
Legislative Office Specialist
Warren County Board of Supervisors
1340 State Route 9
Lake George, NY 12845
518.761.6532
collinsj@co.warren.ny.us

6/28/2010

5. Supplementary proceedings. After a foreclosure proceeding has been withdrawn, the enforcing officer shall commence a supplementary proceeding to collect the delinquent taxes in the manner provided by section nine hundred ninety of this chapter if (a) he or she determines that doing so would be an effective means to enforce collection of the delinquent tax, or (b) the governing body of the tax district adopts a resolution directing the enforcing officer to commence such a proceeding. Such a proceeding may be commenced within one year from the issuance of a certificate of withdrawal, notwithstanding the fact that the enforcing officer may have previously proceeded pursuant to the provisions of this article.

6. Cancellation. (a) After a foreclosure proceeding has been withdrawn, the governing body of the tax district may cancel the delinquent tax lien if it determines that there is no practical method to enforce the collection of the delinquent tax lien and that a supplementary proceeding to enforce collection of the tax would not be effective. A copy of the resolution directing the cancellation of the lien shall be filed with the enforcing officer.

(b) If the parcel has been included on a list of delinquent taxes that has been filed with the county clerk, the enforcing officer shall issue a certificate of cancellation, setting forth the relevant facts, and file a copy of the same with the county clerk within ten business days from the issuance of the certificate. The county clerk shall note the word "cancelled" and the date of the filing of the certificate of cancellation opposite the description of such parcel on the list. The filing of such a certificate of cancellation shall operate to cancel the notice of pendency with respect to the parcel.

(c) A tax district shall not be required to credit or otherwise guarantee to any municipal corporation the amount of any delinquent tax lien which has been cancelled in the manner provided by this section. If such a credit or guarantee shall have been given before the cancellation of the lien, the tax district shall be entitled to charge back to the municipal corporation the amount so credited or guaranteed.

(d) If the governing body should determine that there is no practical method to enforce the collection of delinquent tax liens arising thereafter against the parcel, it may direct the enforcing officer to issue a certificate of prospective cancellation, setting forth the relevant facts. The enforcing officer shall file a copy of the certificate with the assessor of the assessing unit in which the parcel is located and with the county director of real property tax services. The parcel shall thereby become exempt from taxation notwithstanding any other provision of law. The parcel shall remain exempt until the

governing body determines that the parcel should be restored to the taxable portion of the assessment roll, and the enforcing officer files a certificate of restoration, setting forth the relevant facts, with the assessor and county director of real property tax services. (L.1958, c. 959; amended L.1993, c. 602, § 5; L.1994, c. 532, § 6; L.1995, c. 579, §§ 14 to 17; L.1997, c. 355, §§ 8 to 10, eff. Aug. 5, 1997.)

Historical and Statutory Notes

L.1997, c. 355 legislation which has extended the redemption period for such properties to 3 or 4 years; Subd. 2, par. (a). L.1997, c. 355, § 8, deleted requirement that the certificate be on a form prescribed by the state board.

Subd. 4, par. (b). L.1997, c. 355, § 9, deleted requirement that the certificate be on a form prescribed by the state board.

Subd. 6, par. (b). L.1997, c. 355, § 10, deleted requirement that the certificate be on a form prescribed by the state board and added requirement that they state the relevant facts.

Subd. 6, par. (d). L.1997, c. 355, § 10, deleted requirement that the certificate be on a form prescribed by the state board and added requirement that they state the relevant facts.

L.1995, c. 579 legislation

Subd. 2, par. (b). L.1995, c. 579, § 14, eff. Aug. 8, 1995 and deemed retroactive to Jan. 1, 1995, substituted reference to a list of delinquent taxes filed pursuant to § 1122 for reference to a list of delinquent taxes recorded pursuant to such section.

Subd. 3. L.1995, c. 579, § 15, eff. Aug. 8, 1995 and deemed retroactive to Jan. 1, 1995, substituted reference to a list of delinquent taxes filed pursuant to § 1122 for reference to a list of delinquent taxes recorded pursuant to such section.

Subd. 4, par. (c). L.1995, c. 579, § 16, eff. Aug. 8, 1995 and deemed retroactive to Jan. 1, 1995, substituted reference to a list of delinquent taxes filed pursuant to § 1122 for reference to a list of delinquent taxes recorded pursuant to such section.

Subd. 4, par. (d). L.1995, c. 579, § 16, eff. Aug. 8, 1995 and deemed retroactive to Jan. 1, 1995, omitted reference to residential or farm property in a tax district

which has extended the redemption period for such properties to 3 or 4 years; and, prohibited the filing of a petition sooner than 33 or 45 months after the lien date in the case of property which is subject to a 3 or 4 year redemption period.

Subd. 6, par. (b). L.1995, c. 579, § 17, eff. Aug. 8, 1995 and deemed retroactive to Jan. 1, 1995, authorized the county clerk to note on the list the date of filing of the certificate of cancellation, rather than the certificate of reinstatement; and, deemed that the filing of the certificate of cancellation, rather than the certificate of withdrawal, cancels the notice of pendency.

L.1994, c. 532 legislation

Subd. 1. L.1994, c. 532, § 6, added catchline and pars. (e) and (f).

Subd. 2, catchline and par. (a). L.1994, c. 532, § 6, added catchline and in par. (a), in sentence beginning "The certificate shall" substituted provisions relating to filing with clerk of tax district's governing body for provisions relating to filing with county clerk.

Subd. 2, par. (b). L.1994, c. 532, § 6, substituted provisions requiring enforcing officer to file copy of certificate of withdrawal with county clerk within 10 business days of its issuance if parcel is included on list recorded per § 1122 of this title and requiring county clerk to make notations on list, for provisions requiring county clerk to make notations on list if list has been recorded per § 1122 of this article.

Subd. 2, par. (c). L.1994, c. 532, § 6, redesignated par. as subd. 3.

Subd. 3. L.1994, c. 532, § 6, redesignated former subd. 2, par. (c) as subd. 3; omitted former subd. 3, which related to filing of certificate of withdrawal by enforcing officer and exemption of proper-

WARREN COUNTY

Budget Performance Report

Fiscal Year To Date: 6/23/2010

Account Number	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	Prior Year Total
Fund: A General									
Expense									
Department: 1355 Real Property Tax Service Agency									
110 Salaries - Regular	\$207,894.97	\$0.00	\$207,894.97	\$7,995.96	\$0.00	\$88,755.16	\$119,139.81	43%	\$201,088.91
220 Office Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
410 Supplies	\$5,600.00	(\$200.00)	\$5,400.00	\$0.00	\$0.00	\$788.33	\$4,611.67	15%	\$3,072.77
421 Equipment Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
422 Repair/Maint-Equipment	\$1,750.00	\$200.00	\$1,950.00	\$261.00	\$0.00	\$1,817.00	\$133.00	93%	\$3,112.00
423 Telephone	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$96.32	\$403.68	19%	\$374.41
424 Postage	\$330.00	\$0.00	\$330.00	\$0.00	\$0.00	\$104.06	\$225.94	32%	\$280.27
425 Reproduction Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
426 Subscriptions	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0%	\$0.00
427 Memberships & Dues	\$205.00	\$0.00	\$205.00	\$0.00	\$0.00	\$175.00	\$30.00	85%	\$200.00
428 Data Processing & Internet Fees	\$16,940.00	\$0.00	\$16,940.00	\$0.00	\$0.00	\$0.00	\$16,940.00	0%	\$13,673.00
436 Advertising Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
439 Misc Fees & Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
444 Travel/Education/Conference	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%	\$300.00
470 Contract	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Department: 1355 Real Property Tax Service Agency totals:	\$233,819.97	\$0.00	\$233,819.97	\$8,256.96	\$0.00	\$91,735.87	\$142,084.10	39%	\$222,101.41
Department: 1970 Supplies to Towns									
410 Supplies	\$14,000.00	\$0.00	\$14,000.00	\$0.00	\$1,144.80	\$1,804.62	\$11,050.58	21%	\$13,700.44
Department: 1970 Supplies to Towns totals:	\$14,000.00	\$0.00	\$14,000.00	\$0.00	\$1,144.80	\$1,804.62	\$11,050.58	21%	\$13,700.44
Expenditure Totals:									
Fund Totals: General	\$247,819.97	\$0.00	\$247,819.97	\$8,256.96	\$1,144.80	\$93,540.49	\$153,134.68	38%	\$235,801.87
	(\$247,819.97)	\$0.00	(\$247,819.97)	(\$8,256.96)	(\$1,144.80)	(\$93,540.49)	(\$153,134.68)		(\$235,801.87)
Expenditure Grand Totals:	\$247,819.97	\$0.00	\$247,819.97	\$8,256.96	\$1,144.80	\$93,540.49	\$153,134.68	38%	\$235,801.87
	(\$247,819.97)	\$0.00	(\$247,819.97)	(\$8,256.96)	(\$1,144.80)	(\$93,540.49)	(\$153,134.68)		(\$235,801.87)
Grand Totals:									

RESOLUTION REQUEST FORM NO. 3

Request for New Contract

DEPARTMENT NAME: Real Property

DATE: June 30, 2010

- (a) Is this a Result of a Bid or Request for Proposal? 3 bids were submitted
- (b) Purpose of Contract: To bulk plot tax maps for towns and Real Property
- (c) Name of Contractor: Northco Products Inc.
- (d) Address of Contractor: 12 Walker Way
Albany, NY 12205
- (e) Contractor's Contact Person and Telephone Number: Ron Howe
518-869-6056
- (f) Has or will the Contract be provided, if so, please attach: No
- (g) Commencement Date of Contract: July 16, 2010
- (h) Termination Date of Contract: July 16, 2011
- (i) Payment Provisions: i) lump sum amount
ii) hourly rate amount
iii) total amount not to exceed \$ 2,700.00
iv) how will payments be made (i.e. monthly, quarterly,
upon completion of the project, etc.
- (j) Where are the Funds for this Contract? List Budget Code, Object Code, Full Title*
and Amount: OR Capital Project OR Capital Reserve Project Number, Title, and
Amount: A1970-410 Supplies to Towns.

**Sample: A.1010 470 Legislative Board – Contract \$xx.xx
Capital Project No. H289.9550 480 – Old Jail Renovations \$xx.xx**

*as listed in budget and LOGOS

RESOLUTION REQUEST FORM NO. 10

Request for Transfer of Funds

TO: JOAN SADY, CLERK, WARREN COUNTY BOARD OF SUPERVISORS

FROM: Real Property
Name of Department

SIGNED:  **DATE:** June 30, 2010

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A1355 410	Supplies	A1355 220	Equipment	\$ 95.00

Sample: A.4018.0020 110 Preventive Program – Family Health – Salaries – Regular \$xxx.xx

Please state reason for transfers requested: To replace color printer used for making small color maps for customers. Sold for \$2.00 each.

***Please note: All amounts must be in whole dollars – no cents.**

CONTINGENT FUND TRANSFER REQUESTS

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.1990 469	Contingent Account- Other Payments/Contributions			

Please state reason for transfer request:

Please file original request with Clerk of the Board and retain copy for your records.

RESOLUTION REQUEST FORM NO. 20

MISCELLANEOUS

**Please List All Other Requests Not Covered by Previous Resolution Request Forms Here.
Please attach any backup information available and be as detailed as possible.*

DEPARTMENT NAME: Real property

DATE: June 30, 2010

- (a) Purpose of Request: Board Resolution needed to correct to assessment errors from the Treasurers Office on the attached list.
- (b) Details:
- (c) Previous Resolution Number:
- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount:

Schedule "A"

(page 1 of 1)

CHARGEBACK OF TAXES

Town	Year	Assessed to & Tax Map No.	Location	Breakdown	Coding	Reason
Warrensburg	2010	County of Warren (Old Wsbg. Bd. & Paper) 223.7-1-29	Route 418	County 231.33 Town 213.58 Fire Protection 45.94 Light 22.70 Return Sewer 5.24 09/10 Wsbg. Cent. 939.01 School 28.17 3% 67.70 7% 2.00 Letter Chg. 77.78 5% Penalty \$1,633.45 TOTAL		Parcel sold to Town of Warrensburg in 2005. Deed recorded in 2009 therefore 2010 taxes were levied and should not of been.
City of Glens Falls	2010	Empire Theater Plaza LLC 302.20-27-4	11-17 South Street	County (2,437.02)		2010 PILOT
City of Glens Falls	2010	Anne Soothcage 303.13-13-8	145 Hunter Street	County 149.61		Did not receive "Aged Exemption"
City of Glens Falls	2007 - 2010	Foothills Motorcar Corp. d/b/a Glens Falls Toyota 309.7-12-20/803	163 Broad Street	2007 County (159.20) 2008 County (334.56) 2009 County (508.80) 2010 County (722.08) TOTAL (1,724.64)		PILOT (10 years)