

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: REAL PROPERTY TAX SERVICES

DATE: OCTOBER 29, 2007

COMMITTEE MEMBERS PRESENT:		OTHERS PRESENT:
SUPERVISORS	BELDEN	MICHAEL SWAN, DIRECTOR, REAL PROPERTY TAX SERVICES
	MONROE	
	BENTLEY	WILLIAM THOMAS, CHAIRMAN
	F. THOMAS	PATRICIA NENNINGER, SECOND ASSISTANT COUNTY ATTORNEY
	GERAGHTY	HAL PAYNE, COMMISSIONER OF ADMINISTRATIVE & FISCAL SERVICES
COMMITTEE MEMBERS ABSENT:		
SUPERVISORS	CHAMPAGNE	JOAN SADY, CLERK OF THE BOARD
	HASKELL	SUPERVISOR MERLINO
		SUPERVISOR GABRIELS
		CHARLENE DiRESTA, LEGISLATIVE OFFICE SPECIALIST

Mr. Belden called the meeting of the Real Property Tax Services Committee to order at 9:32 a.m.

Motion was made by Mr. Geraghty, seconded by Mr. F. Thomas and carried unanimously to approve the minutes of the October 1, 2007 Committee meeting, subject to correction by the Clerk of the Board.

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 Item No. 1 on the Agenda pertained to several court ordered assessment changes and added that they were all in the Town of Queensbury. He said that a list of the changes was included in the Agenda packet and that a resolution was needed to accept those changes from the County Treasurer's Office.

Motion was made by Mr. Bentley, seconded by Mr. F. Thomas and carried unanimously to authorize the corrections from the County Treasurer's Office for assessments in the Town of Queensbury. The necessary resolution was authorized for the November 16, 2007 Board meeting.

Mr. Swan stated that Item No. 2 on the Agenda pertained to Parcel No. 118.9-1-11 on Montgomery Road in the Town of Johnsbury. He added that the parcel had

been sold at the County Land Auction; however, he stated, the bid had not been accepted. Patricia Nenninger, Second Assistant County Attorney, said that the Committee would need to enter an executive session to discuss this parcel and she suggested the Committee wait until the end of the meeting.

Mr. Swan said that Item No. 3 on the Agenda was to close out some of the pending items for this Committee. He apprised that Item Nos. 1,3,4,6,7 and 8 should be removed from the pending item list. *A list of the pending items is on file with the minutes.*

Mr. Monroe questioned the status of the list of Brownsfield's properties which had substantial delinquent taxes. Mr. Swan responded that he had presented a list of properties to the Committee at the May meeting. He added that a couple of the property owners had paid their delinquent taxes since then. He apprised that a 90-day extension had been granted on the Mullen property on Bay Road in the Town of Queensbury; however, he added, the owner had informed him last week that he would be unable to pay the back taxes by the end of the 90 days. Mr. Belden questioned if this parcel had been sold in the County Auction and Mr. Swan replied in the negative and added that the County had not foreclosed on that property yet. Mrs. Nenninger stated that the parcel had been severed and was in the proceeding and added that the judgement had not been finalized; however, she said, the County still had the option of proceeding with the foreclosure.

Mr. Monroe stated that he had attended a meeting with Senator Little and added that there had been some discussion pertaining to an increase with the amount of reimbursement for coordinated assessing. Mr. Swan apprised that part of the proposal was a mandated three-year reassessment cycle and \$15 per parcel. Mr. Belden asked when the proposal would take effect and Mr. Swan responded that it was proposed legislation that has been on the table for more than three years.

Mr. Swan expounded that Item No. 4 on the Agenda pertained to Parcel No. 303.20-1-12 on the Boulevard in the Town of Queensbury. He said that a purchaser had paid a \$1,000 deposit for the property; however, he added, upon discovering that the Town of Queensbury would not allow his proposed changes to the property, the purchaser withdrew his proposal and the \$1,000 was refunded. He apprised that Resolution No. 550 of 2006 authorized this parcel to be posted for sealed bid with no upset price and he was requesting the authority of the Committee to do so.

Motion was made by Mr. Bentley, seconded by Mr. Geraghty and carried unanimously to request that the County Treasurer advertise for sealed bids with

no upset price for the sale of Tax Map Parcel No. 303.20-1-12 in the Town of Queensbury. *A copy of Resolution No. 550 of 2006 is on file with the minutes.*

Mr. Monroe questioned if the County could get involved in assessment challenges. He said that the County had lost out by not being involved in the Word of Life property settlement. He added that approximately \$31,000 would be awarded to the school district and approximately \$3,600 would be awarded to the Town and nothing would be awarded to the County because they had not been part of the action. Mrs. Nenner said that she did not know any details of the case; however, she added, that she would do some research and get back to the Committee.

Discussion ensued.

Mr. Swan apprised that Item No. 5 on the Agenda pertained to the vacant Tax Map Technician position in the Department. He said that he had advertised for the position twice and had not received any interest from qualified candidates. He added that he was requesting permission from the Committee to research the possibility of creating a training position to hire a candidate who did not meet the requirements but had some basic knowledge that could be built upon. Mr. Belden asked what the base salary was for the Tax Map Technician position and Mr. Swan replied \$32,000. Mr. Belden asked if a candidate who required training was hired, would the base salary remain at \$32,000 and Mr. Swan responded that the base salary for the training position would be less. He added that after he had researched the possibility he would return to the Committee with details and a request to create the new position. It was the consensus of the Committee to authorize Mr. Swan to research the possibility of creating a new training position for a Tax Map Technician.

Mr. Swan expounded that Item No. 6 on the Agenda pertained to the new Cold War Veterans Tax Exemption that had been passed by New York State and would go into effect in January of 2008. He added that there had been a technical amendment to this exemption which had been passed by the State Senate but not the State Assembly. He stated that the original legislation required a certificate to qualify for the exemption; however, he added, the required certificate did not exist. He said that the exemption could not be granted without the certificate and the technical amendment that was to change the requirement for the certificate had not been passed. He stated that at this point it was a matter of waiting to see if another technical amendment would be passed. He added that most of the Counties he has spoken with would not be offering the exemption due to the amount of home owners who would qualify. He said that he would check with the

Veterans Affairs Office to see what impact the exemption would have on Warren County.

Mr. Monroe questioned if the exemption was 10% for any veteran and an additional percentage if they were combat veterans and Mr. Swan replied affirmatively. He added that the exemption affected any veteran who served between 1945 and the Persian Gulf War. Mr. Monroe asked if all veterans were currently eligible for the 10% exemption and Mr. Swan replied that currently the exemption was only for combat veterans who served during specific dates. He added that the Cold War Veterans Exemption would cover all veterans, even those who did not serve during war times.

Mr. Swan stated that Item No. 7 on the Agenda was a request for authorization for Lexie Gilgallon to attend the V4 Custom Reports Training Seminar at The Clarion Hotel in Albany, New York on October 26, 2007 using a County vehicle. He added that this was a one day seminar that pertained to assessment software used by the Department. He said that the cost of the seminar was \$110 and the funds were available in the Department's training budget.

Motion was made by Mr. Bentley, seconded by Mr. Geraghty and carried unanimously to authorize Lexie Gilgallon to attend the V4 Custom Reports Training Seminar as outlined above. *A copy of the Authorization to Attend Meeting or Convention form is on file with the minutes.*

Mr. Swan stated that Item No. 8 on the Agenda was a request for a transfer of funds in the amount of \$922, to cover the cost of replacing a computer server for the Real Property Tax Services database. He added that the current computer was seven years old and the Information Technology (IT) Department had recommended that it be replaced. He said that the server allowed access to the Department's data to the Treasurer's, Social Services, County Attorney's, Building and Code Enforcement and County Clerk's Offices, as well as the Real Property Office.

Hal Payne, Commissioner of Administrative and Fiscal Services, stated that there was a Computerization Effort Capital Project with approximately \$140,000 remaining in the project and he was recommending all computer-related purchases come from that account. He said that this would negate the need for a transfer of funds and any funds remaining in the Department's budget at the end of the year could then be transferred to the General Fund. Mr. Belden said that the computer should be purchased now with the funds coming from the Computerization Effort Capital Project No. H108.9550 280.

Motion was made by Mr. Geraghty, seconded by Mr. Monroe and carried unanimously that the computer server needed by the Real Property Tax Services Department be purchased from the Computerization Effort Capital Project No. H108.9550 280.

Mr. Gabriels entered the meeting at 9:50 a.m.

Mr. Swan apprised that the Town of Lake Luzerne had acquired title to Tax Parcel No. 292.15-1-11 in the Town of Lake Luzerne, which had been the location of the old bowling alley. He said that there were outstanding taxes on the property and Mr. Merlino would like to address the Committee about the issue. Mr. Merlino stated that the total amount owed on the property was \$38,463.23, of which \$28,549.64 was back taxes and \$9,913.59 was penalties and interest. He said that he was requesting to waive the penalties and interest and any other reduction in the amount that the Committee would be willing to grant. Mr. Belden asked if Mr. Merlino had checked with the school district to see if the school taxes could be waived and Mr. Merlino replied that the school taxes were part of the total amount. Mr. Swan apprised that 3% of the taxes were attributed to the school district and had already been disbursed to them. He said that if the back taxes were paid, there would be no loss to the County for waiving the penalties and interest as they were fees assessed by the County for late payments. Mr. Geraghty asked if the Town of Lake Luzerne had been paid their portion of the taxes along with the school district and any special districts and Mr. Swan replied affirmatively. Mr. Geraghty expounded that any balance of taxes remaining after the Town, school district and special districts were paid, were County taxes and could be forgiven without significant loss to the County. Mr. Swan responded that Mr. Merlino was only requesting that the penalties and interest be waived. Mr. Merlino said that he would like the back taxes, as well as penalties and interest to be waived; however, he added, he would accept whatever the Committee could do to alleviate some of the costs to the Town's taxpayers. Mr. Swan stated that the County policy was that the Town was required to pay all back taxes on properties that had been acquired. He added that the penalties and interest could be waived but not the back taxes.

Mr. Geraghty asked if the property had been donated to the Town by the previous owner and Mr. Merlino replied affirmatively. He added that all other liens and outstanding bills for the property had been paid and the only remaining debt was the back taxes.

Discussion ensued.

Motion was made by Mr. Bentley, seconded by Mr. F. Thomas and carried

unanimously to waive penalties and interest in the amount of \$9,913.59, on Tax Parcel No. 292.15-1-11 in the Town of Lake Luzerne. *A copy of the resolution request is on file with the minutes and the necessary resolution was authorized for the November 16, 2007 Board meeting.*

Mr. Merlino thanked the Committee and exited the meeting at 9:55 a.m.

Mrs. Nenninger requested an executive session to discuss current litigation.

Motion was made by Mr. Monroe, seconded by Mr. Bentley and carried unanimously, that executive session be declared pursuant to Section 105(d) of the Public Officers Law.

Executive session was declared from 9:56 a.m. to 10:17 a.m.

Chairman Thomas entered the meeting during the executive session.

Committee reconvened.

Pursuant to the executive session, motion was made by Mr. Monroe, seconded by Mr. Bentley and carried unanimously to accept a settlement of \$2,000, plus all unpaid taxes, penalties and interest on Tax Parcel No. 118.9-1-11 on Montgomery Road in the Town of Johnsburg, pending approval of adverse possession claim. *A copy of the resolution request is on file with the minutes and the necessary resolution was authorized for the November 16, 2007 Board meeting.*

As there was no further business to come before the Real Property Tax Services Committee, on motion made by Mr. F. Thomas and seconded by Mr. Geraghty, Mr. Belden adjourned the meeting at 10:19 a.m.

Respectfully submitted,

Charlene DiResta, Legislative Office Specialist