

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: REAL PROPERTY TAX SERVICES

DATE: JANUARY 26, 2012

COMMITTEE MEMBERS PRESENT:

SUPERVISORS MONROE
BENTLEY
LOEB
DICKINSON
MCDEVITT

OTHERS PRESENT:

LEXIE DELUREY, DIRECTOR OF REAL PROPERTY TAX SERVICES
DANIEL G. STEC, CHAIRMAN OF THE BOARD
PAUL DUSEK, COUNTY ADMINISTRATOR
JOAN SADY, CLERK OF THE BOARD
KEVIN GERAGHTY, BUDGET OFFICER
SUPERVISORS CONOVER
GIRARD
KENNY
MASON
MERLINO
STRAINER
TAYLOR
WOOD
MIKE SWAN, COUNTY TREASURER
DON LEHMAN, *THE POST STAR*
TONY HALL, *LAKE GEORGE MIRROR*
CHARLENE DiRESTA, SR. LEGISLATIVE OFFICE SPECIALIST

Mr. Monroe called the meeting of the Real Property Tax Services Committee to order at 10:03 a.m.

Motion was made by Mr. Bentley, seconded by Mr. Loeb and carried by majority vote, with Mr. Dickinson abstaining, to approve the minutes of the previous Committee meeting, subject to correction by the Clerk of the Board.

Privilege of the floor was extended to Lexie Delurey, Director of Real Property Tax Services (RPTS), who distributed copies of the agenda to the Committee members; *a copy of the agenda is on file with the minutes.*

Commencing the agenda review, Mrs. Delurey noted copies were being made for the Committee members pertaining to agenda item no. III. A and she suggested they move on to agenda item no. III. B, which reflected a request to delete taxes on Tax Map Parcel No. 88.10-1-25 in the Town of Horicon in the amount of \$722.13. Mr. Monroe asked if the property was owned by the Horicon Volunteer Fire Company and Mrs. Delurey replied affirmatively.

Following a brief discussion, motion was made by Mr. Loeb, seconded by Mr. Dickinson and carried unanimously to approve the request to delete taxes on Tax Map Parcel No. 88.10-1-25 in the Town of Horicon in the amount \$722.13. *A copy of the resolution request form is on file with the minutes and the necessary resolution was authorized for the February 17, 2012 Board meeting.*

Returning to agenda item no. III. A, Mrs. Delurney requested authorization for corrections to the tax rolls from the County Treasurer's Office. She reviewed the list of corrections in detail; *a list of corrections to the tax rolls from the County Treasurer's Office is on file with the minutes.*

Motion was made by Mr. Dickinson, seconded by Mr. Bentley and carried unanimously to authorize corrections to the tax rolls from the County Treasurer's Office as presented. *A copy of the resolution*

request form is on file with the minutes and the necessary resolution was authorized for the February 17, 2012 Board meeting.

Continuing the agenda review with the pending items, Mrs. Delurey said item no. IV. A pertained to a request for a boundary line agreement to convey property owned by Warren County to North Creek Woodworking. She said that she had discussed the issue with the County Attorney who was researching the issue and conferring with Jeffery Tennyson, Superintendent of the Department of Public Works (DPW). Michael Swan, County Treasurer, pointed out the issue involved a problem with the building being constructed on a portion of the County's property and a portion of the North Creek Depot Museum property which was owned and operated by the North Creek Railroad Depot Preservation Association. He added the request was to negotiate boundary line agreements to allow North Creek Woodworking to have title so they could sell the building. Mrs. Delurey requested this pending item remain on the list for the next Committee meeting.

Mr. Monroe said that item no. IV. B pertained to revision of the Warren County Real Estate Auction Terms & Conditions of Sale. Mrs. Delurey noted the topic had arisen at the December 2011 Committee meeting because of an issue with a bidder stopping payment on their check after the deed had been issued. She said some of the Committee members had suggested revising the terms of sale to ensure the County would not be responsible for the Auctioneer fees if a bidder defaulted. She pointed out that a draft version of the Warren County Real Estate Auction Terms & Conditions of Sale was included in the agenda packet and the highlighted section was the portion being discussed. Mr. Monroe recalled the deposit was forfeited if the bidder did not complete the transaction. Mr. Swan explained the bidder had paid the full price of the parcel including the Auctioneer's fee and had subsequently stopped payment on the check. Mr. McDevitt asked the amount of the check and Mr. Swan replied it was a couple of hundred dollars.

Mr. Monroe suggested requiring payment via a cashier's or certified check; although, he added, there would be the issue of not knowing the required amount until after the auction. Mr. Swan pointed out that some counties did require payment via cashier's or certified check and they allowed the successful bidder a two to three day period to present payment following the auction. He added the Warren County Land Auction was held on a Saturday which made it difficult to present a cashier's or certified check in a timely manner, especially for out-of-State bidders. Mr. Monroe asked if the County could accept credit cards and Mr. Swan replied that credit cards were not currently accepted but the process could be initiated.

Discussion ensued.

Mr. Swan commented that if the successful bidder paid the 10% deposit and defaulted on the remaining 90% of the purchase price, the County would offer the parcel to the second highest bidder. He added that the second highest bid plus the 10% deposit from the successful bidder usually totaled more than the original bid. Mr. Monroe stated the successful bidder should have some responsibility for the difference if the second highest bid plus the 10% deposit did not total the original bid. Chairman Stec asked if the parcel could be offered to the second highest bidder at the winning bid amount in the event that the successful bidder defaulted. Mr. Swan responded that often the second highest bidder had stopped bidding because the dollar amount had exceeded the amount they had been willing to pay for the property. He added usually the difference between the winning bid and the second highest bid was \$50 to \$100. Mr. Bentley suggested the 10% deposit be required to be a cash only payment and Mr. Strainer suggested requiring a deposit prior to the auction to ensure the check cleared. Mr. Strainer asked how long the County would have to wait

before the property could be re-sold and Mr. Swan replied at the next County Land Auction the following year. Paul Dusek, County Administrator, pointed out that the property could be re-sold immediately and noted there was no requirement for the property to be sold at auction if it was a tax acquired property. Mr. Monroe suggested requiring the Auctioneer to collect the deposits, deduct their 5% fee and remit the 10% deposit to the County Treasurer's Office.

Following further discussion on the issue, motion was made by Mr. Dickinson, seconded by Mr. McDevitt and carried unanimously to amend the Warren County Real Estate Auction Terms & Conditions of Sale to state that the Auctioneer would be responsible for collection of the required deposits on properties purchased at the auction and would deduct their 5% premium and remit the 10% deposit to the Warren County Treasurer's Office. *The necessary resolution was authorized for the February 17, 2012 Board meeting. (Subsequent to the meeting, the County Attorney advised further discussion was necessary. Therefore, the request was referred back to the Committee.)*

Mr. Monroe stated that agenda item no. IV. C pertained to obtaining an estimate from environmental engineers for the costs associated with phases 1 and 2 of contamination evaluation on certain properties in Warren County. Mrs. Delurey noted a decision had been made not to move forward due to lack of funding; however, she added, she had discussed the issue with Mr. Swan who informed he would try to establish a Capital Fund for this purpose utilizing the tax sale proceeds. In response to an inquiry, Mr. Monroe explained this pertained to possible contaminated properties which the County was reluctant to take title to, until the level of contamination was known. He stated he thought the discussion had been to obtain cost estimates from engineers to determine the costs of phases 1 and 2 of the evaluation. Mr. Swan responded that he had made inquiries and the cost estimates had been inconsistent. Mr. Dickinson stated that phase 1 involved a paper search of the history of the property as far as chain of title. He added the process of phase 1 was innocuous but phase 2 could be costly. Mr. Dusek noted in the past the County had completed phase 1 internally and he pointed out the three parcels in question had been identified as possible contamination sites and the recommendation had been to not proceed with foreclosure. He advised there were no funds available to proceed with phase 2 but there had been discussions pertaining to utilizing the proceeds from tax sales to complete phase 2. He recommended referring the issue of identifying funding to the Budget Committee. Mr. Taylor suggested contacting the Adirondack Gateway Council to determine if funding was available for these parcels. Mr. Dickinson recommended contacting Mr. Tennyson regarding completion of phase 1 for the properties.

Following further discussion on the issue, it was the consensus of the Committee that Mr. Taylor would contact the Adirondack Gateway Council pertaining to availability of funding and Mr. Monroe would contact Mr. Tennyson regarding completion of a Phase 1 evaluation of the three properties.

Continuing the agenda review, Mrs. Delurey requested to fill vacant positions due to her recent promotion, as follows:

- ▶ Deputy Director of Real Property Tax Services, annual salary of \$41,807, due to promotion. She noted the position was non-Union and not mandated or reimbursable; and
- ▶ Real Property Clerk, annual salary of \$25,344, due to promotion. She noted this was a Union position and not mandated or reimbursable.

Motion was made by Mr. Bentley, seconded by Mr. Loeb and carried unanimously to approve the requests for the filling of both positions and to forward same to the Personnel Committee. *Copies of the Notice of Intent to Fill Vacant Position forms are on file with the minutes.*

Mrs. Delurey requested authorization to attend the New York State Association of County Directors of Real Property Tax Services 2012 Winter Conference in Albany, New York on January 31, 2012, at a cost of \$25 for registration and utilizing a County vehicle. She noted the funds were available in her budget.

Motion was made by Mr. Dickinson, seconded by Mr. Loeb and carried unanimously to authorize attendance at the Conference as outlined above. *A copy of the Authorization to Attend Meeting or Convention form is on file with the minutes.*

Chairman Stec stated he had discussions with Teri Ross, Assessor for the Town of Queensbury, regarding adjustments to the income table for senior citizens tax exemptions. He said Ms. Ross had informed that it had been some time since any of the Warren County municipalities had adjusted the income tables and the State had raised the limits for adjustments. He opined there would not be a significant impact to individual properties but the Town of Queensbury had been receiving calls pertaining to an adjustment. He said he had asked Ms. Ross to work on the adjustments but she had pointed out that adjustments would be easier if the Towns followed the rates established at the County level. He requested the Real Property Tax Services Department review the possibility of adjustments to the income table for senior citizens tax exemption in the upcoming months to allow the Towns and School Districts a baseline for their adjustments. Mr. McDevitt clarified that the County would set guidelines for the Towns to follow and Mrs. Delurey replied that the Towns were not required to follow the County guidelines. A brief discussion ensued.

Mr. Dickinson thanked Mrs. Delurey for a job well done on her first Committee meeting as Director of Real Property Tax Services.

As there was no further business to come before the Real Property Tax Services Committee, on motion made by Mr. Dickinson and seconded by Mr. Bentley, Mr. Monroe adjourned the meeting at 10:49 a.m.

Respectfully submitted,
Charlene DiResta, Sr. Legislative Office Specialist