

**WARREN COUNTY
REAL PROPERTY TAX SERVICES AGENCY**

Lexie A Delurey
Director

Kristen Mac Ewan
Deputy Director

AGENDA

REAL PROPERTY TAX SERVICES

COMMITTEE MEETING

February 27, 2012

- I. **Committee meeting called to order by Chairman.**
- II. **Motion to approve minutes of prior committee meeting.**
- III. **Resolution request:**
 - A) To approve the list of corrections from the Treasurer's Office.
 - B) Request to delete taxes on parcel 285.20-1-56 in the Town of Lake Luzerne in the amount of \$311.13. This parcel was created by error in 1970 as an unknown owner then taken in 1979 by the County and sold at a later date at a tax auction. Per agreement of the owners involved this parcel was merged back into parcel 285.20-1-54, the correct ownership.
- IV. **Pending Items:**
 - A) Terms of Sale revisions. We have put these on hold after discussion with the County Attorney pending the RFP for the auction.
 - B) Estimate from Environmental Engineers for costs of phase 1 and 2 of contamination evaluation. Supervisor Taylor to talk to the Gateway Council in regards to grant funding; Supervisor Monroe to speak with Jeff Tennyson regarding Phase 1 evaluation.
 - C) North Creek Rail Road Terminal.
 - D) Proposed Senior Exemption Increase

V. New Business, updates:

A) County Attorneys request:

- 1) To update on Mac Naughton v. Warren County appeal.
- 2) Executive session - 2011 public auction matter, regarding parcels 17.-1-40 and 17.-1-41 in the Town of Chester.

VI. Adjournment of meeting.

Town	County Seniors Affected	Median Residential Assessment	County 2012 Rate	County 2012 New Rate	Increase County Tax Rate For Max Increase	Town's Total County Tax Impact	Total County Tax Increase Per Median Res Property
Bolton	17	214,000	4.7950	4.7970	0.0020	\$1,693.17	\$0.34
Chester	16	212,750	3.6060	3.6080	0.0020	\$1,562.50	\$0.45
Glens Falls	110	94,800	4.6480	4.6610	0.0130	\$10,087.76	\$1.25
Hague	14	249,500	4.0860	4.0990	0.0130	\$5,845.40	\$3.28
Horicon	11	260,100	3.6060	3.6080	0.0020	\$1,230.31	\$0.49
Johnsburg	7	2,800	200.3050	200.3280	0.0230	\$202.45	\$0.06
Lake George	11	147,250	5.5040	5.5070	0.0030	\$2,039.16	\$0.40
Lake Luzerne	18	135,000	4.0510	4.0560	0.0050	\$1,651.60	\$0.64
Queensbury	320	159,100	4.5070	4.5300	0.0230	\$66,776.25	\$3.70
Stony Creek	8	1,110	359.1150	359.4670	0.3520	\$526.98	\$0.39
Thurman	10	114,700	3.7950	3.7990	0.0040	\$656.90	\$0.48
Warrensburg	17	130,000	3.6060	3.6085	0.0025	\$841.54	\$0.36
Total	559					\$93,114.02	

Information for this spreadsheet taken from County Assessment File - estimates only - subject to change with new applicants

Warren County Current Aged Income Chart

Income		Percent Exemption	
18,000	or less		50%
18,001	to	18,999	45%
19,000	to	19,999	40%
20,000	to	20,999	35%
21,000	to	21,899	30%
21,900	to	22,799	25%
22,800	to	23,699	20%

Warren County Proposed Aged Income Chart

Income		Percent Exemption	
29,000	or less		50%
29,001	to	29,999	45%
30,000	to	30,999	40%
31,000	to	31,999	35%
32,000	to	32,899	30%
32,900	to	33,799	25%
33,800	to	34,699	20%
34,700	to	35,599	15%
35,600	to	36,499	10%
36,500	to	37,399	5%



WARREN COUNTY
REAL PROPERTY TAX SERVICES AGENCY
County Municipal Center
1340 State Route 9
Lake George, New York 12845

Tel. 518-761-6464
Fax 518-761-6559

LEXIE A. DELUREY
Director

KRISTEN MAC EWAN
Deputy Director

Explanation of attached County Senior Exemption Impact

- 1) **List of Towns**
- 2) **County Seniors Affected** – This number is the number of seniors NOT currently getting the max exemption, but do currently have a senior exemption in place.
- 3) **Median Residential Assessment** – This is the median assessment for all qualifying residential property. (class coded 200's)
- 4) **County 2012 Rate** – The rate that was used on the 2012 January tax bill.
- 5) **County 2012 New Rate** – The rate that was calculated after removing the additional Senior exemption amounts from the current county taxable value.
- 6) **Increase County Tax Rate For Max Increase** – The difference in the current tax rate and the proposed new tax rate using the NYS maximum income limit.
- 7) **Town's Total County Tax Impact** – Total amount of County Tax Dollars Lost Per Town by using the NYS maximum income limit.
- 8) **Total County Tax Increase Per Median Residential Property** – Total amount County tax increase per household for median residential assessed homes.

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: February 27, 2012

- (a) Purpose of Request: To correct the list of corrections from the Treasurer's Office.

- (b) Details:

- (c) Previous Resolution Number:

- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount:

Sample: A.8021 470 Planning & Community Development – Contract

* as listed in budget and LOGOS

Schedule "A"
(page 1 of 1)

CHARGEBACK OF TAXES

Town	Year	Assessed to & Tax Map No.	Location	Breakdown	Coding	Reason
Chester	2012	Upper Hudson Wdlands ATP LP 51.-1-1	E Igerna Rd.	County 160.22 Town 56.87 Fire 2 <u>223.21</u> 440.30		Clerical error. Parcel had an incorrect taxable assessed value.
Queensbury	2012	William Bergmann 301.9-1-43	5 Western Reserve Trl.	County 411.04 Town <u>60.01</u> 471.05		A veteran's disability exemption has been mistakenly omitted.
Queensbury	2012	Janet L. Pecor 302.8-1-83	32 Treasures Pl.	County 47.79 Town <u>6.98</u> 54.77		Did not receive a 15% Veteran's Exemption.

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: February 27, 2012

- (a) Purpose of Request: To delete taxes on parcel 285.20-1-56, Town of Lake Luzerne in the amount of \$311.13.

- (b) Details: Per request from County Attorney's Office

- (c) Previous Resolution Number:

- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount:

Sample: A.8021 470 Planning & Community Development – Contract

* as listed in budget and LOGOS

Parcel Status Report

February 21, 2012

County of Warren

Hill Kimberly
 288 Main St
 Hudson Falls, NY 12839

Town of Lake Luzerne

Parcel ID: 523200; 285.20-1-56
 Assessment: \$2,000
 Property class: 311
 School district: 523201

Location: Stewart Brk
 Acreage: 0.00
 Frontage: 55.00
 Depth: 10.00
 Exemptions: n/a

Known parcel history

Tax year & type	Base tax	Interest & penalties	Total due	Total paid	Status/Paid
County/Town 2005	\$15.50	\$0.00	\$0.00	\$15.50	3/31/2005
County/Town 2006	\$15.96	\$0.00	\$0.00	\$15.96	3/3/2006
County/Town 2007	\$15.46	\$0.00	\$0.00	\$15.46	1/23/2007
County/Town 2008	\$15.20	\$0.00	\$0.00	\$15.20	1/30/2008
County/Town 2009	\$16.90	\$0.00	\$0.00	\$16.90	2/6/2009
County/Town 2010	\$267.63	\$10.66	\$278.29	\$0.00	Delq
County/Town 2011	\$43.50	\$5.66	\$49.16	\$0.00	Delq
Parcel totals (as of Feb 21, 2012):			\$327.45	\$79.02	

PLEASE DELETE

\$311.13 in taxes for 2010 & 2011 due to parcel 285.20-1-56 being DELETED & CONSOLIDATED with parcel # 285.20-1-54.

Michael R. Swan
 Treasurer of Warren County

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: February 27, 2012

- (a) Purpose of Request: Increase In Real Property Tax Exemption Limit For Persons 65 Years Of Age Or Older In Combination With Sliding Scale Of Increment Levels Of Exemption

- (b) Details: See Attached

- (c) Previous Resolution Number:

- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount:

Sample: A.8021 470 Planning & Community Development – Contract

* as listed in budget and LOGOS

ANNUAL INCOME

**PERCENTAGE ASSESSED VALUE
EXEMPTION FROM TAXATION**

Up to 29,000	50 per centum
More than \$29,000 but less than \$30,000	45 per centum
\$30,000 or more, but less than \$31,000	40 per centum
\$31,000 or more, but less than \$32,000	35 per centum
\$32,000 or more, but less than \$32,900	30 per centum
\$32,900 or more, but less than \$33,800	25 per centum
\$33,800 or more, but less than \$34,700	20 per centum
\$34,700 or more, but less than \$35,600	15 per centum
\$35,600 or more, but less than \$36,500	10 per centum
\$36,500 or more, but less than \$37,400	5 per centum

necessary to effectuate the conveyance of Queensbury Tax Map Parcel No. 109-5-13.21 to the WCEDC.

Adopted by unanimous vote.

RESOLUTION NO. 298 OF 2005

Resolution introduced by Supervisors Belden, Monroe, Champagne, Quintal, Haskell, Bentley and F. Thomas

AUTHORIZING INCREASE IN REAL PROPERTY TAX EXEMPTION LIMIT FOR PERSONS 65 YEARS OF AGE OR OLDER IN COMBINATION WITH SLIDING SCALE OF INCREMENT LEVELS OF EXEMPTION - REAL PROPERTY TAX SERVICES DEPARTMENT

WHEREAS, it is provided by Section 467 of the Real Property Tax Law that a municipal corporation may adopt a resolution which shall provide a partial exemption from real property taxes levied by the municipal corporation on real property owned by persons 65 years of age or over pursuant to the limitations and conditions set forth within the statute, and

WHEREAS, the Warren County Board of Supervisors adopted Resolution No. 196 of 2005 authorizing a public hearing providing for such partial exemption from the real property tax levied by the County of Warren for those owners who qualified and whose combined annual income levels between Eighteen Thousand Dollars (\$18,000) and Twenty-Three Thousand Seven Hundred Dollars (\$23,700), and

WHEREAS, the Warren County Board of Supervisors held a public hearing at 10:15 a.m. on May 13, 2005, and all those interested having been heard pertaining to an increase in the limitations on annual income of the owners of such property to Twenty-Three Thousand Seven Hundred Dollars (\$23,700) together with a sliding scale of exemption, now, therefore, be it

RESOLVED, that the Warren County Board of Supervisors hereby adopts a partial exemption from county taxes of real property owned by the persons qualified pursuant to the provisions of Section 467 of the Real Property Tax Law, provided the combined income of the qualified owners is between the amounts of Eighteen Thousand Dollars (\$18,000) and Twenty-Three Thousand Seven Hundred (\$23,700) for the income tax year immediately preceding the date of making application for exemption pursuant to Section 467 of the Real Property Tax Law, in combination with a sliding scale of increment levels of exemption as follows:

<u>ANNUAL INCOME</u>	<u>PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION</u>
Up to \$18,000	50 per centum
More than \$18,000 but less than \$18,999	45 per centum
\$19,000 or more, but less than \$20,000	40 per centum
\$20,000 or more, but less than \$21,000	35 per centum
\$21,000 or more, but less than \$21,900	30 per centum
\$21,900 or more, but less than \$22,800	25 per centum
\$22,800 or more, but less than \$23,700	20 per centum

Roll Call Vote:
Ayes: 999
Noes: 0
Absent: 0
Adopted.