

**WARREN COUNTY
REAL PROPERTY TAX SERVICES AGENCY**

Lexie A Delurey
Director

Kristen Mac Ewan
Deputy Director

**AGENDA
REAL PROPERTY TAX SERVICES
COMMITTEE MEETING
April 2, 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.
- IV. **Pending Items:**
- V. **New Business, updates:**
 - A) Denial of the attached Correction of Error form RP-554 from the City of Glens Falls Assessors Office. Please see attached information.
 - B) Entering into an Agreement with the State of New York.
 - B) Extend the floor to Mr. Swan in regards to Real Property Tax Law 926 as it relates to Personal liability for taxes; optional method of collection.
- VI. **Adjournment of meeting.**

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: April 2, 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

CHARGEBACK OF TAXES

Town	Year	Assessed to & Tax Map No.	Location	Breakdown	Coding	Reason
Horicon	2012	State of New York 903.-2-1 R/S 3 (State Lands)		Fire Protection 93.39		8/12/11 revision to Fire Dist. Aggre. Add'l. Assessm. On roll was 5,460,530 & s/h/b 5,178,390
Queensbury	2012	Binley Florist, Inc. 303.15-1-27	773 Quaker Rd.	County 740.95 Town 108.18 Fire Protection 145.17 EMS 25.81 Crandall Library 92.39 So. Qsbury Light 48.82 Qsbury Water 159.06 TOTAL 1,320.38		Original Greenhouse exemption in 2006 incorrectly calculated. Exemption was 35,600 s/h/b 200,000

REFUND OF TAXES

Town	Year	Assessed to & Tax Map No.	Location	Breakdown	Coding	Reason
Chester	2012	Camp of the Pines Corp. 36.-1-5 COURT ORDER	8260-8289 State Rte 9	County 4,519.04 Town 1,604.10 Pottersv. Fire 2 2,145.48 Schroon Lk. Pk Ex 191.74 TOTAL 8,460.36		Judge ordered Town of Chester to restore the property to its previous tax exempt status.
Queensbury	2010	Binley Florist, Inc. 303.15-1-27	773 Quaker Road	County 712.67 Fire Protection 136.61 EMS 26.63 Crandall Lib. 89.27 So. Qsby. Light 51.62 Qsby. Water 145.39 TOTAL 1,162.19		Original Greenhouse Exemption in 2006 incorrectly calculated. Exemption of 35,600 s/h/b 200,000.
Queensbury	2011	Binley Florist, Inc. 303.15-1-27	773 Quaker Road	County 744.57 Town 108.34 Fire Protection 140.40 EMS 24.00 Crandall Lib. 91.57 So. Qsby. Light 50.64 Qsby. Water 159.14 TOTAL 1,318.66		Same as above

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: April 2, 2012

- (a) Purpose of Request: To correct the second list of corrections from the Treasurer's Office that are just for the City of Glens Falls.

- (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

**CITY OF GLEN FALLS
(Corrections to Tax Rolls)
County Portion ONLY**

PILOT AGREEMENTS:

302.20-23-4./2	333 Glen St. Assoc., LLC	(333 Glen St.)	2012	804.10
302.20-27-4	Empire Theater Plaza, LLC	(11-17 South St.)	2012	2,509.92
309.7-12-20./803	Foothills Motorcar Corp. d/b/a GF Toyota	(163 Broad St.)	2012	<u>1,115.52</u> 4,429.54

PROPERTY FORMERLY EXEMPT:

302.16-4-8.2	Matthew Gonyea	(18 Ogden St.)	2011	371.90
302.19-20-17	Patricia Balasuriya	(31 Grove Ave.)	2011	343.74
302.19-20-17	Patricia Balasuriya	(31 Grove Ave.)	2012	460.62
309.7-6-27	DKC Holding Inc.	(89 Montcalm St.)	2012	<u>279.81</u> 1,456.07



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

LEXIE A. DELUREY
Director

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

February 9, 2012

Dear Lauren,

I am in receipt of the Application for Corrected Tax Roll, for subject parcel 309.7-12-19 in the City of Glens Falls.

Thank you for speaking to myself as well as our County Attorney Martin Auffredou. Based on those conversations I will withhold my decision on the application for a period of (30) days to afford the City an opportunity to provide Warren County with the legal authority upon which your application is based and should be granted.

Sincerely,

Lexie A Delurey

CC: Martin Auffredou, County Attorney



NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

RP-554 (9/04)

APPLICATION FOR CORRECTED TAX ROLL
FOR THE YEAR 20 11-2012

Part I: To be completed in duplicate by Applicant. APPLICANT MUST SUBMIT BOTH COPIES TO COUNTY DIRECTOR OF REAL PROPERTY TAX SERVICES. (In Nassau and Tompkins Counties, submit to Chief Assessing Officer). NOTE: To be used only prior to expiration of warrant for collection. For wholly exempt parcel, attach statement signed by assessor or majority of board of assessors substantiating that assessor(s) have obtained proof that parcel should have been granted tax exempt status on tax roll.

GLENS FALLS Housing Authority Day() Evening()
1a. Name of Owner 2. Telephone Number

JAY ST
GLENS FALLS NY 12801 31 LA ROSE ST
1b. Mailing Address 3. Parcel Location (if different than 1b.)

309.7-12-19
4. Description of real property as shown on tax roll or tax bill (Include tax map designation)

5. Account No. _____ 6. Amount of taxes currently billed 3677.16

7. I hereby request a correction of tax levied by WARREN COUNTY / CITY OF GLENS FALLS / GLENS FALLS SCHOOL
(county/city/school district; town in Westchester County; non-assessing unit village)

for the following reasons (use additional sheets if necessary): CONTRACT ENTERED INTO
AFTER TAXABLE STATUS DATE

1/27/12 _____
Date Signature of Applicant

PART II: For use by COUNTY DIRECTOR: Attach written report (including documentation of error in essential fact) and recommendation. Indicate type of error and paragraph of subdivision 2, 3 or 7 of Section 550 under which error falls.

Date application received: 1/27/12 Period of warrant for collection of taxes: _____
Last day for collection of taxes without interest: _____

Recommendation: Approve application* Deny Application-
3/21/12 _____
Date Signature of County Director

* If box is checked, this copy is for assessor and board of assessment review of city/town/village of _____ which are to consider attached report and recommendation as equivalent to petition filed pursuant to section 553.

PART III: For use by TAX LEVYING BODY or OFFICIAL DESIGNATED BY RESOLUTION _____
(Insert Number or Date)

APPLICATION APPROVED Amount of taxes currently billed: \$ _____
Notice of approval mailed to applicant on (enter date): _____ Corrected tax: \$ _____
Order transmitted to collecting officer on (enter date): _____

APPLICATION DENIED Reason: _____

Seal of Office _____
Date Signature of Chief Executive Officer or Official Designated by Resolution

COOPERATION/PILOT AGREEMENT

THIS AGREEMENT dated the 1st day of August 2011, by and between the City of Glens Falls Housing Authority (hereinafter referred to as "GFHA") and the City of Glens Falls (hereinafter "the Municipality").

WITNESSETH:

WHEREAS GFHA has provided low-rent housing within the Municipality since the 1970's at multiple locations, including Stichman Towers located at 21 Jay Street (the "Project"), within the municipality; and

WHEREAS The Project presently consists of 81 dwelling units benefitting the local community; and

WHEREAS pursuant to a "Contract for Loan and Subsidy Among City of Glens Falls Housing Authority, The City of Glens Falls and The State of New York (Project NYS-149)" dated on or about September 19, 1967, the Project has been subject to a prior Agreement between the parties as to real property taxes and assessments; and

WHEREAS over the last year GFHA has federalized its State Projects such that they are now entirely under the purview of the U.S. Department of Housing and Urban Development ("HUD"); and

WHEREAS as a result of said federalization, the Municipality and GFHA need to enter a new agreement with respect to the assessment of taxes and assessments as set forth herein for the mutual benefit of the parties and the community at large, which is consistent with past practices between the parties; and

WHEREAS GFHA has also maintained a separate federal project within the Municipality for which a Cooperation Agreement has been in place since 1981, which agreement also complies with HUD requirements, and which general terms/understandings the parties intend to reflect by this Agreement.

NOW THEREFORE, in consideration of the premises and the mutual covenants hereinafter set forth, the parties hereto agree as follows:

1. Whenever used in this Agreement:

- (a) "Taxing Body" shall mean the State or any political subdivision or taxing unit thereof in which the Project is situated and which would have authority to assess or levy real or

personal property taxes/assessments or to certify such taxes/assessments to a taxing body or public officer to be levied for its use and benefit with respect to the Project if it were not exempt from taxation.

- (b) "Shelter Rent" shall mean the total of all charges to all tenants of the Project for dwelling rents and non-dwelling rents (excluding all other income of the Project), less the cost to the GFHA of all dwelling and non-dwelling utilities.

2. Payments in Lieu of Taxes

- (a) Under the Constitution of and Statutes of the State of New York, all projects are exempt from all real and personal property taxes (and special assessments) levied or imposed by any Taxing Body. With respect to the Project it is further agreed that, so long as either (i) such project is owned by a public body or governmental agency and is used for low-rent housing purposes, or (ii) any contract between the Local Authority and the government for loans or annual contributions, or both, in connection with the Project remains in force and effect, or (iii) any bonds issued in connection with such project or any monies due to the government in connection with the Project remain unpaid, whichever period is longest, the Municipality will not levy or impose any real or personal property taxes (or special assessments) upon the Project or upon the GFHA with respect thereto. During such period, the GFHA shall make annual payments (herein called "Payments in Lieu of Taxes") in lieu of such taxes (and special assessments) and in payment for the public services and facilities furnished from time to time without other cost or charge for or with respect to the Project.
- (b) Each such Payment in Lieu of Taxes shall be made annually at the end of the fiscal year for the Project in an amount equal to either (i) ten percent (10%) of the Shelter Rent charged and collected by GFHA with respect to the Project during said fiscal year, or (ii) the amount permitted to be paid by applicable State or Federal law in effect on the date Payment is made, whichever amount is lower.
- (c) The Municipality shall distribute the Payments in Lieu of Taxes among the Taxing Bodies in the equal proportion to which the real property taxes would have been distributed if the Project were not exempt from taxation.
- (d) Upon the failure of GFHA to make any Payment in Lieu of Taxes, no lien against the Project or assets of GFHA shall attach, nor shall any interest or penalties accrue or attach on account thereof.

3. For so long as this Agreement remains in full force and effect, as set forth above, the Municipality, without cost or charge to the GFHA or the tenants of the Project (other than the aforementioned Payments in Lieu of Taxes), shall:

- (a) Furnish or cause to be furnished to the GFHA and the tenants of the Project such public services and facilities of the same character and to the same extent as are furnished from time to time without cost or charge to other dwellings and inhabitants of the Municipality;

7. So long as any contract between the GFHA and HUD for loans, annual contributions, or both, in connection with the Project remains in force and effect, or so long as any bonds issued in connection with the Project any monies due to HUD in connection with the Project remain unpaid, this Agreement shall not be abrogated, changed or modified without the consent of HUD. The privileges and obligations of the Municipality hereunder shall remain in full force and effect with respect to the Project so long as the beneficial title to the Project is held by the GFHA or by any other public body or governmental agency, including HUD, authorized by law to engage in the development or administration of low-rent housing projects. If at any time the beneficial title to, or possession of, the Project is held by any such other public body or governmental agency, including HUD, the provisions hereof shall inure to the benefit of and may be enforced by such other public body or governmental agency, including HUD.

IN WITNESS WHEREOF the Municipality and GFHA have respectively signed this Agreement as of the day and year first written above.

CITY OF GLENS FALLS

By: _____

CITY OF GLENS FALLS HOUSING AUTHORITY

By: _____

AGREEMENT
between
The State of New York, Department of Taxation & Finance
and
Warren County

Governing the submission of a one-part, bar-coded, RP-5217 Real Property Transfer Form in addition to the electronic transmission of real property data between the County and the State and County and Assessors.

Real Property Tax Law section 574 provides that on or before the fifteenth day of each month, county recording officers shall furnish to the New York State Department of Taxation and Finance, Office of Real Property Tax Services (hereinafter "ORPTS") a report showing all the transfers of real property during the preceding month. Many counties, owing to the current paper intensive and manual system of records transmission, have had difficulty complying with the requirement.

ORPTS after thorough study and consultation with local government representatives believes, that to better foster improved real property tax administration through integration with e-recording initiatives, a project should be initiated to facilitate the electronic collection of sales data and subsequent distribution of this data to ORPTS, assessors and county offices. Warren County, (hereinafter "the County") has agreed to participate. ORPTS wishes to assist the County in complying through electronic capture and transmittal of this bar-coded information via a one part RP-5217-PDF. As a result of this project, it is anticipated that this bar-coded RP-5217-PDF form will become the only form acceptable with submission of deeds.

ORPTS and the County agree to the following:

1. ORPTS will provide the County a handheld barcode scanner to support the workflow

6. All notice with respect to this Agreement must be provided to the following, as appropriate:

The County:
(Name and Address)

The State: NYS Department of Taxation and Finance
Office of Real Property Tax Services - Data Management Unit
Attn.: Colleen Benson
W.A. Harriman Campus – Bldg. 8A
Albany, NY 12227

by: _____
(County signature)

by: _____
(State signature)

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____