

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: REAL PROPERTY TAX SERVICES

DATE: APRIL 2, 2012

COMMITTEE MEMBERS PRESENT: OTHERS PRESENT:

Supervisors Monroe
Dickinson
McDevitt

LEXIE DELUREY, DIRECTOR, REAL PROPERTY TAX SERVICES
DANIEL G. STEC, CHAIRMAN OF THE BOARD
PAUL DUSEK, COUNTY ADMINISTRATOR
JOAN SADY, CLERK OF THE BOARD

Committee Members Absent:

Supervisors Bentley
Loeb

KEVIN GERAGHTY, BUDGET OFFICER
SUPERVISORS WOOD
WESTCOTT
STRAINER
JOANNE COLLINS, LEGISLATIVE OFFICE SPECIALIST

Mr. Monroe called the meeting of the Real Property Tax Services Committee to order at 9:30 a.m.

Motion was made by Mr. McDevitt, seconded by Mr. Dickinson and carried unanimously 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 his agenda to the Committee members; *a copy of the agenda is on file with the minutes.*

Commencing the Action Items portion of the agenda, Mrs. DeLurey requested approval for Corrections from Treasurer's Office which included one chargeback each for the Towns of Horicon and Queensbury; and a refund of taxes for three properties in Queensbury and Chester.

Motion was made by Mr. Dickinson and seconded by Mr. McDevitt to approve the corrections from the Treasurer's Office as outlined.

Mrs. DeLurey explained that the chargeback for the parcel in the Town of Horicon involved a fire district designation; and she noted the Town of Queensbury parcel required a correction due to an incorrect calculation made in 2006. She advised that the refund for the parcel in the Town of Chester was court ordered, and the two refunds for the Town of Queensbury were corrections to 2010 and 2011 tax bills, respectively.

Mr. Dickinson asked the details of the court ordered refund of \$8,460.36 and Mrs. DeLurey stated that she was not certain of the amount initially charged. Mr. Monroe stated that an exemption had been claimed and approved and although the County could appeal the decision, such action was unlikely.

Mr. Monroe called the question and the motion was carried unanimously to approve the corrections from the Treasurer's Office as outlined and the necessary resolution was authorized for the April 20, 2012 Board Meeting. *A copy of the resolution request form is on file with the minutes.*

Mrs. DeLurey addressed the second request for corrections which pertained specifically to the City of Glens Falls. She said three items were Pilot Agreements and four were properties that had been given tax exempt status which now required corrections to the tax rolls.

Motion was made by Mr. Dickinson, seconded by Mr. McDevitt and carried unanimously to approve the corrections to the tax rolls for the City of Glens Falls as outlined above and the necessary resolution was authorized for the April 20, 2012 Board Meeting. *A copy of the resolution request form is on file with the minutes.*

Continuing with her agenda review, Mrs. DeLurey noted that she had included for the Committee's information, copies of a denial letter and application for Corrected Tax Roll for Parcel No. 309.7-12-19 from the City of Glens Falls Assessor's Office.

Next, Mrs. DeLurey explained that her Office currently had an agreement with the State of New York (NY) for Taxnet services and advised the State was moving toward a paperless system which utilized scannable documents with bar codes for deed filings with the County Clerk. Mrs. DeLurey informed that Mr. Auffredou reviewed and approved the agreement and the County Clerk had requested a resolution at her Committee Meeting. The resolution, she said, would authorize an agreement between the County Clerk, RPTS and the NY State Office of RPTS to participate in a pilot project using a revised RP-5217 form (Real Property Transfer Report).

The final agenda item presented by Mrs. DeLurey pertained to Real Property Tax Law 926 and would be addressed at next month's Committee meeting with Mike Swan, County Treasurer and former RPTS Director, in attendance. The law, she stated, allowed the County to pursue personal assets for the collection of delinquent taxes. Mr. Monroe noted the usual process was the pursuit of a lien versus personal lawsuits. Mrs. DeLurey read the tax law as follows: "if any such person refuses to pay the taxes demanded, the collecting officer may levy upon any personal property in the county belonging to or in the possession of such person, and unless taxes are paid prior thereto, cause the same to be sold at public auction". Mr. McDevitt asked how other counties handle such cases and Mrs. DeLurey said she had not sought such information. Mr. Monroe said he was not in favor of the pursuit of personal assets, at least in typical cases, he said, where the property was worth substantially more than the amount of the taxes owed.

Mr. Monroe extended privilege of the floor to Supervisor Westcott who thanked the Committee for the opportunity to gain feedback with regard to a property tax freeze proposal. He stated he felt that all taxpayers deserved relief and relief efforts should not be limited to certain taxpayers. Mr. McDevitt requested additional information such as what expenses would be reduced. Mr. Monroe explained that taxes would continue to be collected; however, he said, under Mr. Westcott's proposal there would be a zero percent increase in the amount of the tax levy.

Mr. Stec advised of two points, the first which underscored the fact that the Budget Committee's goal was to achieve a zero percent tax increase every year. Secondly, he said, unfunded State mandates required extensive review for reductions throughout the County as part of the normal budget process. Mr. Geraghty pointed out that a flat tax rate would not guarantee that taxes for some residents would not increase due to changes in the equalization rate. He advised that efforts to offset unfunded mandates was an annual task and included analysis of expenses, mandates, availability of discretionary funds, the fund balance and the condition of the economy. Mr. Geraghty added that a detailed plan was critical for budgeting purposes.

Mr. Dickinson agreed with the need for tax relief and he felt the proposal for a Tax Exemption for Seniors should take precedence. Mr. Monroe noted the senior exemption would provide greater relief to seniors than the tax freeze and he agreed that the budget process included the goal of a flat tax rate on an annual basis.

Mr. Monroe stated the importance of beginning the budget process earlier in the year, prior to the fourth quarter and Mr. Stec agreed. Mr. Dusek noted a multi-year budget plan was currently underway and his Office would present the plan to the Budget Committee and the Board. He said it would include the anticipated revenue increase and expenses for a three-year period. Mr. Monroe expressed his support for the three year budget and noted that Ontario County had positive outcomes from same.

Mr. Strainer asked the status of the Hudson River Black River Regulating District court issue from 2011 and Mr. Dusek said the County was responsible for the payment for this district. He noted the matter was currently in the appellate division and advised that \$500,000 was budgeted for 2012. Mr. Strainer also noted the increases in healthcare and retirement benefits which greatly impact the County Budget. Mr. Geraghty pointed out that extensive flood damage throughout the County in 2011 had necessitated borrowing in order to make repairs.

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. McDevitt, Mr. Monroe adjourned the meeting at 10:05 a.m.

Respectfully submitted,
Joanne Collins, Legislative Office Specialist