

**WARREN COUNTY
REAL PROPERTY TAX SERVICES AGENCY**

Lexie A Delurey
Director

Kristen Mac Ewan
Deputy Director

AGENDA

REAL PROPERTY TAX SERVICES

COMMITTEE MEETING

April 29, 2013

- I. **Committee meeting called to order by Chairman.**
- II. **Motion to approve minutes of prior committee meeting.**
- III. **Resolution request:**
 - A) Resolution request to approve the list of Chargebacks.
 - B) Resolution request to delete the outstanding taxes on two Warrensburg parcels:
211.13-4-11 and 211.13-4-39.
 - C) Resolution request to create a new position titled Senior Real Property Clerk and to delete the position titled Real Property Information Specialist due to restructuring.
 - D) Resolution requests to fill two vacant position.
- IV. **Pending Items:**
- V. **New Business, updates:**
 - A) Limitations on Condominiums (assessors would like to speak)
- 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 Tax Service

DATE: April 29, 2013

- (a) Purpose of Request: Approve the list of Chargebacks.

- (b) Details:

- (c) Previous Resolution Number: N/A

- (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

Assessed To & Tax Map							
Town	Year	No.	Location	Breakdown		Code	Reason
Bolton	2013	Robert & Sandra BLUM 139.00-1-5	1859 E Schroon River Rd.	County Town Fire Protection	31.11 4.85 <u>2.67</u> 38.63		SCAR Decision of Hearing Officer
Bolton	2013	Thomas & Jean Cahill 156.20-1-55	44 Rock Cove Rd.	County Town Fire Protection	107.71 16.78 <u>9.24</u> 133.73		SCAR Decision of Hearing Officer

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 Tax Service

DATE: April 29, 2013

- (a) Purpose of Request: Delete taxes on Warrensburg parcels 211.13-4-11 and 211.13-4-39.

- (b) Details: 211.13-4-11 (\$17,630.83) and 211.13-4-39 (\$144,440.71)

- (c) Previous Resolution Number: N/A

- (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

County of Warren

Cogan Robert K
15 First Ave
Warrensburg, NY 12885

Town of Warrensburg

Parcel ID: 524000; 211.13-4-11
Assessment: 17,600
Property class: 331 Com. Vac Lan
School district: 524001 Warrensburg Csd

Prior ID:
Location: 9 Richards Ave
Acreage: 0.09
Frontage: 38
Depth: 100
Exemptions:

Known parcel history

<u>Tax year and type</u>	<u>Base tax</u>	<u>Interest</u>	<u>Penalty</u>	<u>Total due</u>	<u>Adj. amt</u>	<u>Total paid</u>	<u>Status</u>	<u>Pd date</u>
1994 County/Town	\$916.23	\$2,116.49	\$0.00	\$3,032.72	0.00	\$0.00	Delinque	
1995 County/Town	\$1,148.06	\$2,514.25	\$0.00	\$3,662.31	0.00	\$0.00	Delinque	
1996 County/Town	\$1,272.87	\$2,634.84	\$0.00	\$3,907.71	0.00	\$0.00	Delinque	
1997 County/Town	\$1,211.21	\$2,361.86	\$0.00	\$3,573.07	0.00	\$0.00	Delinque	
1998 County/Town	\$1,266.53	\$2,317.75	\$0.00	\$3,584.28	0.00	\$0.00	Delinque	
1999 County/Town	\$1,033.90	\$1,767.97	\$0.00	\$2,801.87	0.00	\$0.00	Delinque	
2000 County/Town	\$1,089.67	\$1,732.58	\$0.00	\$2,822.25	0.00	\$0.00	Delinque	
2001 County/Town	\$1,097.72	\$1,613.65	\$0.00	\$2,711.37	0.00	\$0.00	Delinque	
2002 County/Town	\$1,279.88	\$1,727.84	\$0.00	\$3,007.72	0.00	\$0.00	Delinque	
2003 County/Town	\$1,307.62	\$1,608.37	\$0.00	\$2,915.99	0.00	\$0.00	Delinque	
2004 County/Town	\$839.37	\$931.70	\$0.00	\$1,771.07	0.00	\$0.00	Delinque	
2005 County/Town	\$831.84	\$823.52	\$0.00	\$1,655.36	0.00	\$0.00	Delinque	
2006 County/Town	\$550.11	\$478.60	\$0.00	\$1,028.71	0.00	\$0.00	Delinque	
2007 County/Town	\$547.95	\$410.96	\$0.00	\$958.91	0.00	\$0.00	Delinque	
2008 County/Town	\$556.82	\$350.80	\$0.00	\$907.62	0.00	\$0.00	Delinque	
2009 County/Town	\$516.47	\$263.40	\$0.00	\$779.87	0.00	\$0.00	Delinque	
2010 County/Town	\$516.96	\$201.61	\$0.00	\$718.57	0.00	\$0.00	Delinque	
2011 County/Town	\$525.21	\$141.81	\$0.00	\$667.02	0.00	\$0.00	Delinque	

 Michael R. Swan

Warren County Treasurer; County of Warren

Thursday, April 18, 2013

Parcel Status Report

2012 County/Town	\$554.82	\$83.22	\$0.00	\$638.04	0.00	\$0.00 Delinque
2013 County/Town	\$567.59	\$17.03	\$0.00	\$584.62	0.00	\$0.00 Delinque
<hr/>						
Parcel totals as of: 4/18/2013	\$17,630.83	\$24,098.25	\$0.00	\$41,729.08	0.00	\$0.00

Michael R. Swan

Warren County Treasurer; County of Warren

County of Warren

Cogan Ann L
9 Windy Hill Rd
Glens Falls, NY 12801

Town of Warrensburg

Parcel ID: 524000; 211.13-4-39

Assessment: 53,600

Property class: 330 Vacant comm

School district: 524001 Warrensburg Csd

Prior ID:

Location: 9 Richards Ave

Acreage: 0.56

Frontage: 0

Depth: 0

Exemptions:

Known parcel history

<u>Tax year and type</u>	<u>Base tax</u>	<u>Interest</u>	<u>Penalty</u>	<u>Total due</u>	<u>Adj. amt</u>	<u>Total paid</u>	<u>Status</u>	<u>Pd date</u>
1994 County/Town	\$4,538.37	\$10,483.63	\$0.00	\$15,022.00	0.00	\$0.00	Delinque	
1995 County/Town	\$8,317.44	\$18,215.19	\$0.00	\$26,532.63	0.00	\$0.00	Delinque	
1996 County/Town	\$8,413.53	\$17,416.01	\$0.00	\$25,829.54	0.00	\$0.00	Delinque	
1997 County/Town	\$8,512.55	\$16,599.47	\$0.00	\$25,112.02	0.00	\$0.00	Delinque	
1998 County/Town	\$8,683.49	\$15,890.79	\$0.00	\$24,574.28	0.00	\$0.00	Delinque	
1999 County/Town	\$8,718.41	\$14,908.48	\$0.00	\$23,626.89	0.00	\$0.00	Delinque	
2000 County/Town	\$8,890.81	\$14,136.39	\$0.00	\$23,027.20	0.00	\$0.00	Delinque	
2001 County/Town	\$8,915.62	\$13,105.96	\$0.00	\$22,021.58	0.00	\$0.00	Delinque	
2002 County/Town	\$9,476.31	\$12,793.02	\$0.00	\$22,269.33	0.00	\$0.00	Delinque	
2003 County/Town	\$9,562.05	\$11,761.32	\$0.00	\$21,323.37	0.00	\$0.00	Delinque	
2004 County/Town	\$10,038.95	\$11,143.23	\$0.00	\$21,182.18	0.00	\$0.00	Delinque	
2005 County/Town	\$10,000.25	\$9,900.25	\$0.00	\$19,900.50	0.00	\$0.00	Delinque	
2006 County/Town	\$10,134.84	\$8,817.31	\$0.00	\$18,952.15	0.00	\$0.00	Delinque	
2007 County/Town	\$7,867.36	\$5,900.52	\$0.00	\$13,767.88	0.00	\$0.00	Delinque	
2008 County/Town	\$7,942.89	\$5,004.02	\$0.00	\$12,946.91	0.00	\$0.00	Delinque	
2009 County/Town	\$7,535.21	\$3,842.96	\$0.00	\$11,378.17	0.00	\$0.00	Delinque	
2010 County/Town	\$1,675.30	\$653.37	\$0.00	\$2,328.67	0.00	\$0.00	Delinque	
2011 County/Town	\$1,700.36	\$459.10	\$0.00	\$2,159.46	0.00	\$0.00	Delinque	

 Michael R. Swan

Warren County Treasurer; County of Warren

Thursday, April 18, 2013

Parcel Status Report

2012 County/Town	\$1,739.04	\$260.86	\$0.00	\$1,999.90	0.00	\$0.00 Delinque
2013 County/Town	\$1,777.93	\$53.34	\$0.00	\$1,831.27	0.00	\$0.00 Delinque
<hr/>						
Parcel totals as of: 4/18/2013	\$144,440.71	\$191,345.2	\$0.00	\$335,785.93	0.00	\$0.00

Michael R. Swan

Warren County Treasurer; County of Warren

RESOLUTION REQUEST FORM NO. 11

Request to Create New Position

DEPARTMENT NAME: Real Property Tax Services

DATE: April 29, 2013

- (a) Title of Requested Position: Senior Real Property Clerk
- (b) Annual **Base** Salary (and Grade if Applicable): \$30,230. Grade 8
- (c) Effective Date for New Position:* May 20, 2013
*Please do not backdate unless the purpose is to correct an error.
- (d) List Any Position in the Department=s Table of Organization Being Deleted as a Result of this Request: (Include annual salary and grade if applicable): Real Property Information Specialist, Grade 11, Salary \$38,582.96
- (e) Where are Funds in the Budget for this Position? List Budget Code, Object Code, Full Title and Amount: A 1355 110 Salaries - Regular \$30,230.
- (f) Has Personnel Officer Reviewed and Approved of the New Position Title? (This is necessary **BEFORE** bringing the request to committees.) Yes
- (g) Is this a mandated position? If so, please explain: No
- (h) Is there expected revenue from this position? If so, please explain: No

RESOLUTION REQUEST FORM NO. 12

Schedule "A"

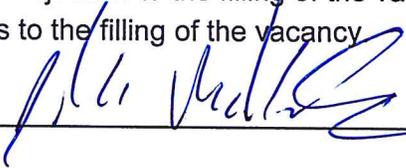
NOTICE OF INTENT TO FILL VACANT POSITION

This notice of intent is filed whenever a department head plans to fill an *existing* funded position in their budget that is vacated due to a retirement, resignation, termination or promotion. This notice may not be used for requests to create a *new* position. For complete instructions on the procedure to be followed, see the reverse of this form.

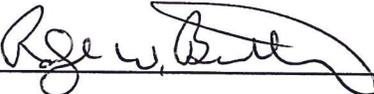
DEPARTMENT HEAD COMPLETES THIS SECTION

Department Real Property Tax Services Payroll Dept. No. 1355
Title of Position Senior Real Property Clerk Annual Salary \$30,230. Grade 8
Budget code and title A 1355 110 Union Non-Union
This position is vacated due to: Retirement Resignation Termination Promotion Other New Position
Employee No.
Is this position mandated? Yes No Is the position reimbursable? Yes No
Source of reimbursement: Federal % State % Other %
Impact to Budget: \$8,352.96 less
Personnel Officer has approved this form when initialed. 

COUNTY ADMINISTRATOR COMPLETES THIS SECTION

Name of Committee Real Property Date April 29, 2013
 The Administrator has no objection to the filling of the vacancy.
 The Administrator objects to the filling of the vacancy
Administrator Signature 

SUPERVISORY COMMITTEE COMPLETES THIS SECTION

Name of Committee Real Property Date 4-29-13
 The committee has no objection to the filling of the vacancy.
 The committee objects to the filling of the vacancy.
Ranking Committee Member Signature 

PERSONNEL/HUMAN RESOURCES COMMITTEE COMPLETES THIS SECTION

Date _____
 The Personnel/Human Resources Committee has no objection to the filling of the vacancy.
 The Personnel/Human Resources Committee objects to the filling of the vacancy.
Ranking Committee Member Signature _____

RESOLUTION REQUEST FORM NO. 12

Schedule "A"

NOTICE OF INTENT TO FILL VACANT POSITION

This notice of intent is filed whenever a department head plans to fill an existing funded position in their budget that is vacated due to a retirement, resignation, termination or promotion. This notice may not be used for requests to create a new position. For complete instructions on the procedure to be followed, see the reverse of this form.

DEPARTMENT HEAD COMPLETES THIS SECTION

Department Real Property Tax Services Payroll Dept. No. 1355
Title of Position Real Property Clerk Annual Salary \$25,844. Grade 4
Budget code and title A 1355 110 Union [X] Non-Union []
This position is vacated due to: [] Retirement [] Resignation [] Termination [X] Promotion [] Other
Employee No. 12082
Is this position mandated? [] Yes [X] No Is the position reimbursable? [] Yes [X] No
Source of reimbursement: [] Federal % [] State % [] Other %
Impact to Budget:
Personnel Officer has approved this form when initialed. [Signature]

COUNTY ADMINISTRATOR COMPLETES THIS SECTION

Name of Committee Real Property Date April 29, 2013
[X] The Administrator has no objection to the filling of the vacancy.
[] The Administrator objects to the filling of the vacancy.
Administrator Signature [Signature]

SUPERVISORY COMMITTEE COMPLETES THIS SECTION

Name of Committee Real Property Date 4-29-13
[X] The committee has no objection to the filling of the vacancy.
[] The committee objects to the filling of the vacancy.
Ranking Committee Member Signature [Signature]

PERSONNEL/HUMAN RESOURCES COMMITTEE COMPLETES THIS SECTION

Date
[] The Personnel/Human Resources Committee has no objection to the filling of the vacancy.
[] The Personnel/Human Resources Committee objects to the filling of the vacancy.
Ranking Committee Member Signature



CITY OF SARATOGA SPRINGS
474 BROADWAY
SARATOGA SPRINGS, NEW YORK 12866

CITY OF SARATOGA SPRINGS CITY COUNCIL
MEMORANDUM IN SUPPORT OF LEGISLATION

Scott T. Johnson, Mayor
Michele Madigan, Commissioner
John P. Franck, Commissioner
Anthony Schrocco, Commissioner
Christian Mathiesen, Commissioner

BILL NUMBER: A.682 / S.1000

SPONSOR(S): In ASSEMBLY: Sandy Galef (prime), Co-sponsors: Jane L. Corwin, Dan Stec. In SENATE: Elizabeth Little (prime).

TITLE OF BILL: An act to amend the real property tax law and the real property law, in relation to the taxation of property owned by a cooperative corporation.

PURPOSE: To allow a municipal corporation to pass a local law or resolution that would make the provisions of paragraph (a) of subdivision 581 of the real property tax law not apply to real property, owned or leased by a cooperative corporation ~~on~~ a condominium basis, that is converted or constructed on and after January 1, 2014. *OR on*

SUMMARY OF PROVISIONS: THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subdivision 1 of section 581 of the real property tax law is amended by adding a new paragraph (d), allowing municipal corporations to remove the limitations in that section on assessments on condominiums and cooperatives converted or constructed on and after January 1, 2014 in all municipal corporations and Nassau County.

Section 2. adds paragraph (g) to section 339-y of the real property law allowing municipal corporation to remove the limitations in that section on assessments on condominiums and cooperatives converted or constructed on and after January 1, 2014 in any municipal corporation except New York City and Nassau County.

Apr. 15. 2013 3:07PM

No. 2996 P. 2

Memorandum in Support A622

April 2, 2013

STATEMENT IN SUPPORT: As condominiums are a form of ownership and not a building style, they should not be assessed differently than a single family home or owner-occupied commercial property. Assessments of condominiums based upon their potential to earn rental income rather than their sale price greatly reduces tax revenue for the City of Saratoga Springs. Current law forces assessors and appraisers to ignore clear, public market information about value, and instead apply an income-basis measure that has no credibility with the taxpayers. Current law undermines the credibility of residential assessments in cities like Saratoga Springs that recently have experienced growth of condominium ownership.

The development of condominiums in our City is increasing, and driving growth in demand for municipal services, infrastructure, police, fire, and emergency services. The condominium owners are receiving these same benefits that a traditional homeowner receives but are receiving these benefits at a much reduced cost relative to assessed property value, putting additional tax burden on the traditional homeowner to sustain these services to our residents.

Furthermore, the City of Saratoga Springs is committed to being an efficiently run city for the taxpayers we serve. We believe this legislation will strike a balance between being able to sustain our infrastructure, police, fire, and emergency services as our City grows, without negatively impacting our traditional homeowners.

EFFECTIVE DATE: This act shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2015.

Passed by City Council: 4/2/13

Vote: 5 - 0

STATEMENT IN SUPPORT

Since condominiums are a form of ownership and not a building style, they should not be assessed differently than a single family home or owner-occupied commercial property. Assessments of condominiums based upon their ability to earn income rather than their sale price has the effect of significantly reducing tax revenues. Current law forces assessors to ignore clear public market and sales information about value and instead apply an income basis measure that has little or no credibility with taxpayers. The current law undermines the equity of residential assessments in the City and Towns of Warren County that have been subject to the growth of condominium ownership.

Warren County can expect that condominiums will be part of future development. As communities grow, so does the need for increased municipal services, infrastructure, police, fire, and emergency services. Typically, property owners support that increase through their property taxes. However, current condominium owners are not paying their fair share due to the nature of the current law which places what they save onto the rest of the counties taxpayers.

The County of Warren is committed to equity for all taxpayers. We believe that this legislation will help strike a balance towards tax equity on new condominium projects and help sustain the expenses associated with municipal services, without negatively impacting the rest of the tax community.