

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: REAL PROPERTY TAX SERVICES

DATE: MARCH 4, 2014

COMMITTEE MEMBERS PRESENT:

SUPERVISORS MONROE
DICKINSON
MCDEVITT
MERLINO
BEATY

OTHERS PRESENT:

LEXIE DELUREY, DIRECTOR OF REAL PROPERTY TAX SERVICES
KEVIN B. GERAGHTY, CHAIRMAN OF THE BOARD
PAUL DUSEK, COUNTY ADMINISTRATOR
MARTIN AUFFREDOU, COUNTY ATTORNEY
JOAN SADY, CLERK OF THE BOARD
AMANDA ALLEN, DEPUTY CLERK OF THE BOARD
FRANK E. THOMAS, BUDGET OFFICER
SUPERVISORS BROCK
CONOVER
GIRARD
SEEBER
SIMPSON
STROGH
TAYLOR
WOOD
DON LEHMAN, *THE POST STAR*
SAMANTHA HOGAN, 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. Merlino 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, who distributed copies of her agenda to the Committee members; *a copy of the agenda is on file with the minutes.*

Commencing the Agenda review, Ms. Delurey requested approval for the list of chargebacks from the Treasurer's Office. She explained these consisted mainly of refunds, many of which were for parcels in the Town of Stony Creek where an incorrect exemption amount was used. Ms. Delurey further explained the Tax Collector for the Town of Stony Creek had already processed refunds to the property owners, but chargebacks at the County level were necessary to balance the tax rolls. Mr. Monroe pointed out that an incorrect Combat Exemption was the source of the discrepancy and Ms. Delurey replied this was correct.

Mr. McDevitt commented that the Veterans' Combat Exemption typically provided a 15% taxing discount, but noted an enhanced Exemption of 25% was offered for Veterans that had served more than six months active duty in a combat zone. Ms. Delurey interjected there was a Cold War exemption which offered only a 15% Combat Exemption and she clarified that each municipality was able to determine their exemption level, categorized as the letters A-M each of which represented a different dollar amount. She advised that in this case, the Town of Stony Creek had changed their exemption level but a computer error had led to the wrong exemption amount being charged. Ms. Delurey said the law allowed for these exemptions to be corrected retroactively for the past three years and she reminded the Committee members that at the last Committee meeting they had approved similar chargebacks for the years 2012 and 2013. She advised that in order to address the corrections for the 2014 taxes, the Tax Collector for the Town of Stony Creek had to make the appropriate refunds during the collection period, before the tax rolls were returned to the County.

Ms. Delurey concluded that the resolution requested would show that the chargebacks had been approved, allowing the Treasurer to balance the tax rolls.

Motion was made by Mr. Merlino, seconded by Mr. Beaty and carried unanimously to approve the request as presented and the necessary resolution was authorized for the March 21st Board meeting; *a copy of the resolution request form is on file with the minutes.*

Continuing with the Agenda review, Ms. Delurey requested authorization to refund the 10% deposit submitted by the purchaser of Town of Queensbury Tax Map Parcel No. 301.20-1-31 (60 Howard Street) at the 2013 Warren County Tax Foreclosure Auction. She explained that subsequent to the Auction, it had been determined there were some issues with the way the foreclosure notifications were served, leading them to decide that the sale would not be finalized until all involved parties were properly served. Ms. Delurey advised the bidder had requested a return of the 10% deposit (\$4,400), but had not asked for a refund of the buyer's premium.

Martin Auffredou, County Attorney, informed his Office had reviewed this matter very carefully with Ms. Delurey and determined there were additional siblings that had not been notified of the foreclosure action. He asserted this situation was not the result of an Abstractor error, but rather an attempt to acquiesce with a request made by the buyer and his legal counsel to ensure the proper foreclosure notifications were made. Mr. Auffredou concluded that the parcel would be returned for inclusion in the 2014 Tax Foreclosure Auction.

Mr. Beaty asked if this was a typical request and Mr. Auffredou answered in the negative, stating that this was an unusual case; however, he added, more parcels were being included in the Tax Auctions in current years than in the past and due to this increase they were bound to encounter more issues with some of them. Mr. Beaty expressed his concern that the County might be setting a precedent by approving this type of action. Mr. Monroe commented that he had served on the Real Property Tax Committee for many years and during that time only a few issues of this nature had arisen, all of which had been attributed to unique situations. Ms. Delurey agreed this was a unique circumstance and she confirmed that abstracts were provided for each parcel included in the Tax Foreclosure Auction; she added that in this case, there had been a number of marriages that made it difficult to track all of the involved parties.

Motion was made by Mr. Merlino, seconded by Mr. McDevitt and carried unanimously to approve the request as presented and the necessary resolution was authorized for the March 21st Board meeting; *a copy of the resolution request form is on file with the minutes.*

Regarding the New Business section of the agenda, privilege of the floor was extended to Mr. Auffredou to discuss Town of Johnsburg Parcel No. 180.-3-5. Mr. Auffredou apprised an executive session would be necessary to discuss this matter as it related to potential litigation.

Motion was made by Mr. Merlino, seconded by Mr. Beaty and carried unanimously to enter into an executive session pursuant to Section 105(d) of the Public Officer's Law.

Executive session was held from 9:40 a.m. until 9:53 a.m.

Upon reconvening, Mr. Monroe announced that no action had been taken during the executive session.

Mr. McDevitt raised the issue of the additional Veterans' exemptions proposed by Governor Cuomo, commenting that as a Veteran himself, he understood the desire to be appreciative and give back to these Servicemen and women, but felt they had reached a point with these allowances where the

further transference of cost to another segment of the community was becoming unfair. He apprised he had spoken with the Assessor for the City of Glens Falls and had found that if the additional exemption proposed were approved, it would mean an additional cost of \$45 per year for the average homeowner.

Ms. Delurey explained that the exemption Mr. McDevitt referred to would apply to school taxes and she advised participation was determined at the discretion of each school district. She noted that, as with any other exemption, a deadline of March 1st had been provided for the schools to decide whether they intended to offer this exemption, and only the Ticonderoga School District had responded for 2014, while some others had indicated they might consider including the exemption for 2015. Ms. Delurey advised that, as is the case with any exemption, the schools would need to raise the same levy amount, essentially increasing the amounts paid by others who did not qualify for the exemption. She said she had heard there were some Veterans throughout the State who had asked not to be included for this exemption and she explained that if a school district chose to include the exemption, a Veteran would need to sign a document provided by the appropriate Town Assessor in order to exclude themselves. Mr. Monroe questioned if a Veteran would have to apply for the exemption and Ms. Delurey replied in the negative, clarifying that if the property was already receiving a Veterans' Exemption for property taxes, they would automatically receive the new exemption for their school taxes.

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 9:58 a.m.

Respectfully submitted,
Samantha Hogan, Legislative Office Specialist