

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: REAL PROPERTY TAX SERVICES - LAST CHANCE MEETING

DATE: AUGUST 11, 2014

COMMITTEE MEMBERS PRESENT: OTHERS PRESENT:

SUPERVISORS MONROE	LEXIE DELUREY, DIRECTOR OF REAL PROPERTY TAX SERVICES
DICKINSON	KRISTEN MACÉWAN, DEPUTY DIRECTOR OF REAL PROPERTY TAX SERVICES
MCDEVITT	KEVIN B. GERAGHTY, CHAIRMAN OF THE BOARD
MERLINO	MARTIN AUFFREDOU, COUNTY ATTORNEY
BEATY	JOAN SADY, CLERK OF THE BOARD
	FRANK E. THOMAS, BUDGET OFFICER
	SUPERVISORS SEEBER
	SIMPSON
	VANSELOW
	SHELLY VAN NOSTRAND, LEGAL ASSISTANT
	MICHAEL SWAN, COUNTY TREASURER
	DEBBIE MCLEOD, PRINCIPAL ACCOUNT/TYPIST
	CHARLENE DIRESTA, SR. LEGISLATIVE OFFICE SPECIALIST

PLEASE SEE ATTACHED SIGN-IN SHEET FOR ALL OTHERS PRESENT

Mr. Monroe called the meeting of the Real Property Tax Services Committee to order at 9:33 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 the agenda to the Committee members; *a copy of the agenda is on file with the minutes.*

Mr. Monroe informed this was the Last Chance Meeting of the Real Property Tax Services Committee, the purpose of which was to offer one last opportunity for those with delinquent taxes to pay restitutions. He noted the next step for properties in default was for the County Attorney to go to court to receive judgments which would authorize the County to sell the properties at the 2014 Warren County Land Auction. Mr. Monroe stated that anyone requesting to pay delinquent taxes in full or to pay the required 25% down payment in order to enter into an installment agreement, must see the County Treasurer prior to exiting the meeting. Michael Swan, County Treasurer, commented he would provide the property owners with a document indicating that the Committee had approved the acceptance of their payment and had authorized the County Treasurer's Office to accept payment and/or initiate an installment agreement.

#1 - Town of Johnsborg, Tax Map Parcel No. 66.10-2-30 - Thomas Welsh

Mr. Welsh stated he was the owner of The Rustic Homestead, Streamside Fly Shop & Outfitters and he explained that he created lighting using antlers and had a full fly fishing and guide business. He advised he was involved in the community and was Vice President of the Gore Mountain Chamber of Commerce. He informed that two years prior he had undergone an unexpected operation which had set him back financially. He requested three weeks to make payment in full of his delinquent taxes. He explained he currently had a large contract which was due to be crated and picked up by the buyer and the amount of the contract was sufficient to cover the taxes owed. Mr. Monroe advised that the County Attorney had to follow a rigid time frame for the foreclosure proceedings and payments were required by August 31, 2014 in order to remove a property from the foreclosure list.

Martin Auffredou, County Attorney, agreed with Mr. Monroe's assessment and explained that the court date for the proceedings would be in September. He stated the County would continue with the process and if Mr. Welsh was able to make full payment prior to the court date, the property could be removed from the proceedings with the approval of this Committee. Ms. Delurey noted that August 31, 2014 would be a Sunday and September 1, 2014 would be the Labor Day holiday; therefore, she continued, it would be necessary to decide if the final date to make payments and be removed from the foreclosure list would be Friday, August 29, 2014 or Tuesday, September 2, 2014. Mr. Auffredou advised the County Attorney's Office would have no issue with making the final date to receive payments September 2, 2014. Mr. Monroe explained if the payment was submitted by September 2nd, the property would be removed from the proceedings.

Mr. Auffredou asked Mr. Welsh if he felt he would be able to make payment in full by September 2nd and Mr. Welsh responded he was hopeful to receive payment for the large order within the next week and a half. Mr. Auffredou stated it was important for Mr. Welsh, and anyone else who was given additional time to remit payment, to stay in touch with the RPTS and County Attorney's Offices to inform them of their progress towards making the payments. He added it was required by law that the County Attorney's Office move forward with the foreclosure proceedings. Ms. Delurey asked if the Committee was considering allowing Mr. Welsh until September 2, 2014 to make payment in full and Mr. Monroe suggested that September 2nd be designated as the last day to remit payments for anyone requesting additional time at this meeting. Ms. Delurey noted the amounts listed for total taxes due, pay off amounts of installment agreements and 25% down payments for installment agreements were all for the month of August and any payments made in the month of September would include an additional 1% interest.

Motion was made by Mr. McDevitt, seconded by Mr. Dickinson and carried unanimously to extend the due date until September 2, 2014 for the aforementioned parcel and to accept payment in the amount of \$7,363.65 (plus an additional 1% if paid in September), reflecting payment in full for the delinquent taxes.

#2 - Town of Thurman, Tax Map Parcel No. 221.-1-37 - Brad Fisher/Michael Gilbertie

Ms. Delurey said Mr. Gilbertie had indicated his intention to be present but was not currently in attendance. She commented that Mr. Gilbertie was traveling from Connecticut and Mr. Monroe suggested the parcel be held in case Mr. Gilbertie arrived before the end of the meeting.

#3 - Town of Chester, Tax Map Parcel No. 66.7-1-2.8 - Jeffrey Tew

Ms. Delurey informed that Mr. Tew had submitted a money order in the amount of \$759.65 last week, reflecting the pay off amount for his installment agreement. She requested Committee approval to accept this payment.

Motion was made by Mr. Dickinson, seconded by Mr. Beaty and carried unanimously to accept payment in the amount of \$759.65 for the aforementioned parcel, reflecting a pay off of the installment agreement.

#4-1 - Town of Bolton, Tax Map Parcel No. 155.-1-51 - Karl & Beatrice Monroe; and

#4-2 - Town of Lake George, Tax Map Parcel No. 224.1-2-12 - Karl & Beatrice Monroe

Mr. K. Monroe stated he had brought the necessary amount of money with him today to pay all of the delinquent taxes owed on both parcels and he thanked the Committee for their patience.

Motion was made by Mr. Beaty, seconded by Mr. McDevitt and carried unanimously to accept payment in the amount of \$20,271.38 for the aforementioned parcels, reflecting a payment in full of all delinquent taxes.

#5-1 - Town of Warrensburg, Tax Map Parcel No. 154.-1-14 - Paul Raymond & Lois Engle-Raymond;
#5-2 - Town of Warrensburg, Tax Map Parcel No. 154.-1-29 - Paul Raymond & Lois Engle; and
#5-3 - Town of Warrensburg, Tax Map Parcel No. 154.-1-30.1 -Paul Raymond & Lois Engel-Raymond
Ms. Engle-Raymond said the properties in question were part of Pucker Ridge Farm which was a thoroughbred breeding farm in the Town of Warrensburg. She explained the properties had suffered hundreds of thousands of dollars worth of damage from floods caused by Super Storm Sandy and other storms in the last few years. She commented they were still trying to put the property back into its original condition and she noted they had received a couple of New York State grants to assist with the costs associated with washed out bridges. Ms. Engle-Raymond said she had made some payments towards the delinquent taxes and had paid off the delinquent taxes on another property in the Town of Bolton last year. She advised she could probably obtain the necessary funds by September 2nd but that would require her to close the business and lay off seven employees. She requested to enter into an installment agreement for the delinquent taxes on all of the parcels. Ms. Delurey commented that Ms. Engle-Raymond could not enter into an installment agreement until September 2, 2014 and at that time the agreement would need to include Tax Map Parcel No. 184.04-1-5 in the Town of Bolton which also had delinquent taxes. She explained the required 25% down payment to enter into an installment agreement on all four parcels would total \$14,747.80 and Ms. Engle-Raymond replied they would be able to obtain the necessary funds. Mr. Swan explained there was a three year waiting period between the time a property owner initiated an installment agreement and the time they were eligible to initiate another installment agreement. He added the three year waiting period for Mr. and Mrs. Raymond ended on September 2, 2014.

Motion was made by Mr. Dickinson, seconded by Mr. McDevitt and carried unanimously to approve an installment agreement on the aforementioned parcels commencing September 2, 2014 with the required 25% down payment in the amount of \$14,747.80.

#6 - Town of Warrensburg, Tax Map Parcel No. 223.8-1-5 - Lorraine Baker

Bernie Baker, husband and power of attorney for Lorraine Baker, said his wife had been ill for several years. He stated he was prepared to make the required 25% down payment today in the amount of \$2,474.37 in order to enter into an installment agreement.

Motion was made by Mr. McDevitt, seconded by Mr. Dickinson and carried unanimously to approve an installment agreement for the aforementioned parcel and accept the required 25% down payment in the amount of \$2,474.37.

#7 - Town of Johnsburg, Tax Map Parcel No. 66.6-2-8 - Timothy McGraw

Mr. McGraw stated he was the owner of The Barking Spider (restaurant) in North Creek and he had fallen behind on his installment payments. He asked if he could have some additional time to pay off the installment agreement and said he could make an installment payment today. Ms. Delurey responded the delinquency was beyond the point for which installment payments could be made and it would be necessary to remit the pay off amount of the installment agreement which totaled \$3,732.80. Mr. Monroe asked if there was a current installment agreement and Ms. Delurey replied affirmatively and added the agreement was for delinquent taxes from 2010-2012. Mr. Beaty asked if Mr. McGraw could be given until September 2nd to make the payment and Mr. Auffredou replied that determination was up to the Committee. Ms. Delurey reiterated the amounts displayed on the documents were August figures and an additional 1% interest would be included for payments made in September. She noted Mr. McGraw could stop at the County Treasurer's Office to find out the exact amount required for a payment made on September 2, 2014.

Motion was made by Mr. Beaty, seconded by Mr. McDevitt and carried unanimously to extend the due date for pay off of the installment agreement for the aforementioned parcel until September 2, 2014 and to accept the pay off amount of \$3,732.80 (plus an additional 1% if paid in September).

#8 - Town of Stony Creek, Tax Map Parcel No. 260.-1-17 - Thomas Gallagher

Ms. Delurey stated she had received a letter authorizing Ernest and Cecilia Hughes to speak on behalf of Mr. Gallagher. Mr. Hughes explained he and his wife had been party to an arrangement with other family members whereby they would pay the mortgages for the houses on the property and the other family members were responsible for paying the taxes for the property. He noted they had recently found out that the taxes had not been paid for some time. Mr. Hughes stated his father had recently passed and had left his mother money through an insurance policy. He said his mother was willing to allow him to use some of the insurance money to pay the required 25% down payment to enter into an installment agreement for the delinquent taxes. Mr. Monroe asked if Mr. and Mrs. Hughes were living on the property and Mr. Hughes replied affirmatively and added the other family members used the property for vacation purposes. Mr. Hughes informed the property had been owned by the family for some time and he wanted it to remain owned by a family member. Mr. Hughes apprised he was hopeful the insurance payout on his father's life insurance policy would be received by the end of the week and once the money was received he would like to enter into an installment agreement for the delinquent taxes. Ms. Delurey pointed out the required 25% down payment to initiate an installment agreement totaled \$5,725.85; however, she added, that figure was for the month of August and would be subject to an additional 1% interest if the down payment was made in September.

Mrs. Hughes informed she was a New York State Nurse who had worked approximately 80 hours per week since the passing of her father-in-law. She noted prior to that she had taken a Family Medical Leave in order to care for her father-in-law. Mr. Hughes pointed out he had lost his job because he had stayed home to care for his father; however, he added, he was starting a new job on Monday and his mother was willing to help them by providing some of the insurance money for the down payment of the installment agreement. Mr. Auffredou asked if Mr. and Mrs. Hughes were the owners of the property and Mrs. Hughes replied her father was the owner. Mr. Auffredou asked who would enter into the installment agreement and Ms. Delurey replied it would be Mr. Gallagher. Mrs. Hughes asked if Mr. Gallagher could have his installment agreement notarized and mailed. Ms. Delurey stated the County Treasurer's Office would be able to mail the paperwork to Mr. Gallagher but he would need to ensure his signature was notarized. Mrs. Hughes advised her father would be coming up on August 23, 2014 and the paperwork could be signed and notarized at that time. A brief discussion ensued.

Motion was made by Mr. Dickinson, seconded by Mr. Beaty and carried unanimously to extend the due date to enter into an installment agreement for the aforementioned parcel until September 2, 2014 and to authorize an installment agreement with a 25% down payment totaling \$5,725.85 (plus an additional 1% if payment was made in September).

Returning to #2 - Town of Thurman, Tax Map Parcel No. 221.-1-37 - Brad Fisher/Michael Gilbertie

Mr. Gilbertie apologized for being late and said he had trouble finding the location. Ms. Delurey noted that Mr. Gilbertie had indicated he wanted to enter into an installment agreement. Mr. Gilbertie replied affirmatively and noted he had a previous installment agreement but was eligible to enter into a new agreement effective August 4, 2014. Ms. Delurey asked if he was prepared to pay the required 25% down payment today and Mr. Gilbertie replied affirmatively and noted he had brought a check in the amount of \$736.49.

Debbie McLeod, Principal Account/Typist in the County Treasurer's Office, inquired about two additional parcels under Mr. Gilbertie's name. Mr. Gilbertie explained the other two parcels were under his brother, Mario Gilbertie's name and were tied up in probate court. He further explained his brother had passed in October of 2002 and the properties were still in probate. Mr. Gilbertie apprised his name was tied to the two parcels because he had a claim against the estate of his late brother. Ms. McLeod questioned if an installment agreement could be initiated since there were other properties in Mr. Gilbertie's name. Mr. Swan stated if what Mr. Gilbertie said about the probate court issue was correct then he would be able to enter into an installment agreement for the property. Mr. Monroe suggested the Committee approve the installment agreement conditioned upon the County Attorney's verification of the existing probate case.

Motion was made by Mr. McDevitt, seconded by Mr. Beaty and carried unanimously to approve an installment agreement for delinquent taxes on the aforementioned parcel with the required 25% down payment in the amount of \$736.49 contingent upon verification that the other two parcels with Mr. Gilbertie's name attached to them were part of a probate case for his brother, Mario Gilbertie's estate.

#9 - Town of Queensbury, Tax Map Parcel No. 279.17-1-49 - Frank Riccio

Mr. Riccio stated he was prepared to make a full payment of all delinquent taxes in the amount of \$4,184.45 today.

Motion was made by Mr. McDevitt, seconded by Mr. Beaty and carried unanimously to accept payment in the amount of \$4,184.45 for the aforementioned parcel, reflecting payment in full of all delinquent taxes on the property.

#10 - Town of Horicon, Tax Map Parcel No. 89.-1-51 - Edward Frantz

Mr. Frantz explained the property was owned by himself and his cousin, who was listed first on the deed. He said he did not live locally and his cousin used to live locally with all of the bills being sent to him. Mr. Frantz commented he had recently been given the delinquent tax bills for the property but he had made arrangements for all of the future tax bills to be mailed to him. He requested to enter into an installment agreement and said he was prepared to pay the required 25% down payment in the amount of \$810.85.

Motion was made by Mr. Dickinson, seconded by Mr. McDevitt and carried unanimously to approve an installment agreement for delinquent taxes on the aforementioned parcel with the required 25% down payment in the amount of \$810.85.

#11 - Town of Queensbury, Tax Map Parcel Bo. 309.11-1-33 - Herman Neal

Mr. Neal stated he was prepared to pay the delinquent taxes in full today in the amount of \$5,839.68.

Motion was made by Mr. Beaty, seconded by Mr. McDevitt and carried unanimously to accept payment in the amount of \$5,839.68 for the aforementioned parcel, reflecting payment in full of all delinquent taxes.

#12 - Town of Stony Creek, Tax Map Parcel No. 259.-1-19 - American Land Acquisition Corp.

Ms. Delurey stated the owner of this property was Dale Javino who lived in New York City. She suggested the matter be set aside in case Mr. Javino arrived before the end of the meeting.

#13 - Town of Bolton, Landing Tax Map Parcel No. 184.02-2-8 - Ramon Sheppard

Mr. Sheppard appraised he had spoken with Ms. Delurey about the possibility of entering into an installment agreement but had been advised he was not eligible at this time. Ms. Delurey said she believed the three year waiting period had expired and it would now be possible to enter into an installment agreement with the required 25% down payment totaling \$18,270.21. Mr. Sheppard informed he would rather enter into an installment agreement but did not have the money with him today. He advised he had looked into the possibility of borrowing the entire amount of delinquent taxes totaling \$73,080.85 and he believed his loan would be approved but it could take up to 30 days to process. Ms. Delurey commented it was possible to pay more than the required 25% down payment for the initial payment of the installment agreement. Mr. Sheppard stated he was in the process of making arrangements to pay the delinquent taxes in full and would be paying a very high interest rate. He asked the last possible day for him to make payment in full and have his property removed from the proceedings and Ms. Delurey responded that was up to the Committee. Mr. Auffredou explained the September 2, 2014 deadline was requested by his Office in order to process the next step of the proceedings, so that the 2014 Warren County Land Auction could be held on the third Saturday of October. He advised the September 2nd deadline was firm; however, he continued, if Mr. Sheppard contacted Ms. Delurey during the month of September, he would recommend the County try to work with Mr. Sheppard at that time. Mr. Auffredou mentioned he could not state that the parcel would not be included into the motion papers but if Mr. Sheppard contacted Ms. Delurey to make payment prior to the court date, then they would try to accommodate him. Mr. Auffredou said if payment was made after September 2nd the parcel would be included in the judgement but that did not necessarily mean it would be sold at auction. Mr. Sheppard said this had been the fourth year in a row that flooding had negatively affected his property causing a 30% to 40% loss of revenue. He advised he had made the last mortgage payment on the property which should make it easier for him to remain current on his tax payments. Mr. Monroe advised Mr. Sheppard to keep the RPTS and County Attorney's Offices informed of his progress in obtaining the necessary funds.

Motion was made by Mr. McDevitt, seconded by Mr. Beaty and carried unanimously to extend the due date until September 2, 2014 for the aforementioned parcel for payment in full in the amount of \$73,080.85 or the required 25% down payment in the amount of \$18,270.21 to enter into an installment agreement.

#14-1 - Town of Bolton Landing, Tax Map Parcel No. 156.00-1-16 - Thomas Ulrichs; and

#14-2 - Town of Bolton Landing, Tax Map Parcel No. 171.15-3-33 - Thomas Ulrichs

Mr. Ulrichs stated he was prepared to make a payment in full for all delinquent taxes on both parcels in the amount of \$16,769.61.

Motion was made by Mr. Dickinson, seconded by Mr. McDevitt and carried unanimously to accept payment in full of the delinquent taxes on the aforementioned parcels in the amount of \$16,769.61.

#15-1 - Town of Chester, Tax Map Parcel No. 52.8-1-12 - Paul Krihak; and

#15-2 - Town of Chester, Tax Map Parcel No. 53.-1-1.1 - Paul Krihak

Don Boden informed that Mr. Krihak had recently passed and he was there on behalf of his wife, Linda Krihak-Boden, who was the executor of the estate. Mr. Boden explained the family had just been informed of the delinquent taxes on the parcels and they were prepared to make payment in full in the amount of \$946.85. Ms. Delurey stated she required paperwork stating that Ms. Krihak-Boden was the executor or administrator of the estate of Paul Krihak. Mr. Auffredou said a copy of the will should show that Ms. Krihak-Boden was the executor and would be sufficient for these purposes. Mr. Dickinson suggested the payment be accepted today conditioned upon a copy of the will being submitted to the RPTS Office.

Motion was made by Mr. Beaty, seconded by Dickinson and carried unanimously to accept payment in full for the delinquent taxes on the aforementioned parcels totaling \$946.85 conditioned upon the submission of a copy of the will for the estate of Paul Krihak.

#16 - Town of Hague, Tax Map Parcel No. 25.1-1-6 - Thomas Graser

Mr. Graser said he was prepared to pay off his installment agreement today in the amount of \$491.03.

Motion was made by Mr. McDevitt, seconded by Mr. Dickinson and carried unanimously to accept payment in the amount of \$491.03 for the aforementioned parcel, reflecting a pay off of the installment agreement.

#17-1 - Town of Johnsbury, Tax Map Parcel No. 133.8-1-37 - Richard Mosher;

#17-2 - Town of Johnsbury, Tax Map Parcel No. 133.8-1-38 - Edna Mosher & Richard Mosher;

#17-3 - Town of Johnsbury, Tax Map Parcel No. 102.-2-5 - Edna Mosher;

#17-4 - Town of Johnsbury, Tax Map Parcel No. 133.8-1-33 - Edna Mosher;

#17-5 - Town of Johnsbury, Tax Map Parcel No. 180.-2-14 - Edna Mosher; and

#17-6 - Town of Thurman, Tax Map Parcel No. 194.-1-27 - Edna Mosher

Mr. Mosher stated the pay off amounts for all five installment agreements totaled \$30,244.34 and today he was prepared to pay off the installment agreement on Tax Map Parcel No. 102.-2-5 which totaled \$12,167.66. He said he was unsure if he would be able to obtain the remaining balance due by September 2, 2014. He informed he was prepared to cash in his 401K which would amount to about \$5,000 to \$6,000 but the process would take about three weeks. He asked for whatever arrangement was possible to assist him in retaining the family's properties. Mr. Swan stated the total of \$30,244.34 would pay off the installment agreements but there would still be 2013 and 2014 outstanding taxes on all six parcels. He added that even if the installment agreements were paid off on all six properties, Mr. Mosher would be in the same situation next year. Ms. Delurey apprised that Mr. Mosher could not enter into another installment agreement until all prior agreements had been paid off and the three year waiting period had expired. Mr. Mosher asked by what date next year he would need to pay off the 2013 taxes in order to become current and Ms. Delurey responded that New York State law required the most recent year's taxes to be paid first before delinquent taxes were paid. Mr. Swan explained if Mr. Mosher paid off the installment agreements on all six properties, he would be in default again by next spring because he would owe 2013-2015 taxes. Mr. Mosher said he had some property he could liquidate in order to obtain the necessary funds.

Mr. Mosher explained the parcels were businesses and he intended to start running them on a full time basis. Mr. Swan advised he had visited the properties over the course of the last ten years and they appeared to be unused. Mr. Mosher said the properties were not currently in use full time but they had been used. Ms. Delurey asked if the installment agreements had been entered into last year and Mr. Mosher replied it was the year prior and he noted he had paid approximately \$30,000 at that time. He reported the financial issues had started when his father became ill and they fell behind on the taxes. Since that time, he continued, he had been trying to catch up on the delinquent taxes.

Mr. Monroe asked for clarification that they were discussing an installment agreement for 2009-2012 taxes and Ms. Delurey replied affirmatively and added there were also outstanding taxes for 2013 and 2014 on all six parcels. She noted all six properties had existing installment agreements which were in default. Mr. Swan commented that last year Mr. Mosher paid the installment payments to make all six agreements current but had not made any payments since then. Ms. Delurey informed that in the past they had worked with property owners who had been willing to place the property on the market and she inquired if this was something Mr. Mosher would consider. Mr. Mosher

responded the properties were his means of income after he retired. He said he did not think it would be necessary to sell one of the parcels as he believed he would be able to pay off the installment agreements by September 2, 2014. He reiterated he was prepared to pay off the installment agreement on Tax Map Parcel No. 102.-2-5 which totaled \$12,167.66. Ms. Delurey commented the parcels were grouped into one installment agreement and it was not possible to pay off just one of the properties. Mr. Mosher countered that each property was a separate installment agreement. Mr. Swan agreed and mentioned these agreements were entered into before the rules had been changed to require that all delinquent properties be included in one installment agreement. Mr. Monroe noted some of the properties were in Edna Mosher's name and Mr. Mosher agreed and mentioned the deeds had not yet been transferred to his name. Ms. Delurey pointed out that Mrs. Mosher was also in attendance and she noted two of the parcels were residences. Mr. Mosher informed he had some machinery he could sell and he would prefer to sell the machinery as opposed to one of the parcels.

Ms. Delurey asked what amount of money Mr. Mosher would be able to obtain by September 2, 2014. Mr. Mosher replied he was hoping that he could obtain the full \$18,076.68 necessary to pay off the remaining five installment agreements but he could not make any guarantees at this time. Mr. Dickinson asked if any legal options were available to allow additional time for Mr. Mosher to make the remaining payments and Mr. Auffredou replied that historically the County had required payment in full for these types of situations. Mr. Auffredou stated the only option at this point would be to see how much Mr. Mosher was able to pay off by September 2, 2014. He commented historically it had been required to make payment in full and become current by the cut off date. He recommended that if Mr. Mosher was unable to pay off all of the installment agreements by September 2, 2014, he should continue to keep in contact with the RPTS Office and if the properties were paid off prior to the court date, they could be pulled from the foreclosure proceedings. A brief discussion ensued.

Motion was made by Mr. Dickinson, seconded by Mr. McDevitt and carried unanimously to accept the pay off of the installment agreement for Tax Map Parcel No. 102.-2-5 in the Town of Johnsbury in the amount of \$12,167.66 and to extend the due date until September 2, 2014 for the pay off of the five remaining installment agreements.

#18-1 - Town of Chester, Tax Map Parcel No. 53.-2-3 - Joshua Harris;
#18-2 - Town of Johnsbury, Tax Map Parcel No. 30.-1-30 - Joshua Harris; and
#18-3 - Town of Lake George, Tax Map Parcel No. 264.05-1-6 - Joshua Harris

Ms. Delurey stated she had received a check from Mr. Harris in the amount of \$542.22, reflecting the total amount of delinquent taxes on all three parcels. She noted Mr. Harris had mailed the check with a letter which was included in the agenda packet.

Motion was made by Mr. Dickinson, seconded by Mr. Beaty and carried unanimously to accept a payment in the amount of \$542.22 for the aforementioned parcels, reflecting payment in full of the delinquent taxes on all three parcels.

#19 - Town of Warrensburg, Tax Map Parcel No. 210.12-1-40 - Christopher & Dona Geroux
Mrs. Geroux said she was prepared to pay the required 25% down payment of \$301.68 in order to enter into an installment agreement.

Motion was made by Mr. Beaty, seconded by Mr. McDevitt and carried unanimously to approve an installment agreement on the aforementioned parcel with the required 25% down payment in the amount of \$301.68.

#20 - Town of Chester, Tax Map Parcel No. 104.10-4-8 - DMRP, LLC

Richard Greco, on behalf of DMRP, LLC, stated he was prepared to make payment in full for the delinquent taxes in the amount of \$9,902.04. Ms. Delurey asked if Mr. Greco had cash or a certified check and Mr. Greco replied he had brought cash.

Motion was made by Mr. Dickinson, seconded by Mr. McDevitt and carried unanimously to accept payment in the amount of \$9,902.04 for the aforementioned parcel, reflecting a payment in full of all delinquent taxes.

#21 - Town of Johnsbury, Tax Map Parcel No. 101.2-1-29 - Islam, Mohammed & Chowdhury, Mohammed

One of the property owners, who did not identify himself, said he was prepared to make payment in full of the delinquent taxes in the amount of \$2,076.22.

Motion was made by Mr. Dickinson, seconded by Mr. Beaty and carried unanimously to accept payment in the amount of \$2,076.22 for the aforementioned parcel, reflecting payment in full of all delinquent taxes.

#22-1 - Town of Queensbury, Tax Map Parcel No. 278.-1-46 - Stranahan Industries, LLC;

#22-2 - Town of Queensbury, Tax Map Parcel No. 278.-1-48 - Stranahan Industries;

#22-3 - Town of Queensbury, Tax Map Parcel No. 278.-1-61 - Stranahan Industries; and

#22-4 - Town of Queensbury, Tax Map Parcel No. 278.-1-49 - American Tree Company, Inc.

Skip Stranahan, of Stranahan Industries, LLC, stated he was prepared to pay off the installment agreement for all four parcels in the amount of \$77,167.28. He noted he had a certified check and he mentioned Susan Stranahan, the majority stockholder of the company, was also in attendance. He asserted the parcels had been over-assessed by approximately \$200,000 during the period the taxes had been imposed.

Motion was made by Mr. McDevitt, seconded by Mr. Beaty and carried unanimously to accept payment in the amount of \$77,167.28 for the aforementioned parcels, reflecting a pay off of the installment agreement.

#23 - Town of Thurman, Tax Map Parcel No. 209.3-2-19 - Sharie Walerstein

Marissa Walerstein, daughter of and power of attorney for Sharie Walerstein, stated she was prepared to pay the required 25% down payment in the amount of \$1,014.68 in order to enter into an installment agreement. She noted the next installment payment would be made in September. She advised the house was in the process of being sold and was anticipated to be under contract within the next couple of weeks. She stated the remainder of the installment agreement would be paid off upon closing of the sale of the house.

Motion was made by Mr. Beaty, seconded by Mr. McDevitt and carried unanimously to approve an installment agreement on the aforementioned parcel with the required 25% down payment in the amount of \$1,014.68.

#24 - Town of Hague, Tax Map Parcel No. 76.20-1-24 - Martin Spelman

Mr. Spelman advised he was prepared to pay the required 25% down payment in the amount of \$974.07 in order to enter into an installment agreement. He said he had a certified check made payable to the Warren County Tax Assessor and Mr. Swan stated the certified check would need to be made payable to the Warren County Treasurer. Mr. Swan explained if the Committee approved the installment agreement, Mr. Spelman could go to the County Treasurer's Office to begin the necessary paperwork. He added Mr. Spelman would need to return with a corrected certified check

and sign the installment agreement. Mr. Auffredou recommended the County Treasurer's Office make a photocopy of the existing check made payable to the Warren County Tax Assessor, as a sign of good faith that Mr. Spelman would return with a corrected certified check.

Motion was made by Mr. Dickinson, seconded by Mr. McDevitt and carried unanimously to approve an installment agreement on the aforementioned parcel with the required 25% down payment in the amount of \$974.07.

#26 - Town of Queensbury, Tax Map Parcel No. 296.17-1-47 - Everest Enterprises, LLC

Lisa Kapoor, owner of Everest Enterprises, LLC, apprised she was prepared to pay the required 25% down payment in the amount of \$22,747.20 in order to enter into an installment agreement. Ms. Delurey explained the installment agreement would include this parcel, as well as Tax Map Parcel No. 296.17-1-46.11 in the Town of Queensbury, as that parcel also had delinquent taxes.

Motion was made by Mr. Dickinson, seconded by Mr. McDevitt and carried unanimously to approve an installment agreement on the aforementioned parcels with the required 25% down payment in the amount of \$22,747.20.

#27 - Town of Hague, Tax Map Parcel No. 42.-1-25.1 - Gilbert Cox

Mr. Cox stated he was here to pay the required 25% down payment in the amount of \$1,485.87 in order to enter into an installment agreement. Ms. Delurey noted the installment agreement would include Tax Map Parcel No. 42.-1-24 in the Town of Hague which also had delinquent taxes.

Motion was made by Mr. Dickinson, seconded by Mr. Beaty and carried unanimously to approve an installment agreement on the aforementioned parcels with the required 25% down payment in the amount of \$1,485.87.

Mr. Swan informed that in light of the number of people being referred to the County Treasurer's Officer to enter into installment agreements, it would be necessary, from this point on, for the Office to take the necessary information from the property owners and inform them of when they could return to sign the installment agreement paperwork.

#28 - Town of Chester, Tax Map Parcel No. 35.2-1-15 - Christine & Wayne D'Andrade

Mrs. D'Andrade informed she was prepared to make payment in full of all delinquent taxes in the amount of \$1,428.65.

Motion was made by Mr. Dickinson, seconded by Mr. McDevitt and carried unanimously to accept payment in the amount of \$1,428.65 for the aforementioned parcel, reflecting a payment in full of all delinquent taxes.

#29-1 - Town of Chester, Tax Map Parcel No. 103.18-1-15 - Gloria Seitz;

#29-2 - Town of Chester, Tax Map Parcel No. 120.9-1-1 - Gloria Seitz; and

#29-3 - Town of Chester, Tax Map Parcel No. 120.9-1-2 - Julius & Jeanette Lohmuller

Ms. Delurey advised she had received three separate checks for these parcels reflecting the total amount of delinquent taxes due, as follows: \$19,038.43; \$5,178.68; and \$11,628.06, respectively. She requested the Committee to accept the payments for delinquent taxes on these parcels.

Motion was made by Mr. Dickinson, seconded by Mr. Beaty and carried unanimously to accept payments totaling \$35,845.17 for the aforementioned parcels, reflecting a payment in full of all delinquent taxes.

#30- Town of Queensbury, Tax Map Parcel No. 316.5-1-10 - William Threw

Jeffrey Threw, son of William Threw, stated he was prepared to pay off the installment agreement in the amount of \$9,496.69. Mr. Monroe pointed out there would still be outstanding 2013 taxes in the amount of \$3,791.98.

Motion was made by Mr. Beaty, seconded by Mr. McDevitt and carried unanimously to accept payment in the amount of \$9,496.69 for the aforementioned parcel, reflecting a pay off of the installment agreement.

#31 - Town of Johnsbury, Tax Map Parcel No. 133.-1-16 - Phillip Goodman

Mr. Goodman requested to enter into an installment agreement with the required 25% down payment in the amount of \$1,725.85. Mr. Monroe asked if there was an existing installment agreement and Ms. Delurey replied in the negative and added there had been a prior agreement.

Motion was made by Mr. Dickinson, seconded by Mr. McDevitt and carried unanimously to approve an installment agreement on the aforementioned parcel with the required 25% down payment in the amount of \$1,725.85.

#32 - Town of Horicon, Tax Map Parcel No. 37.-1-76 - Michael S. Monroe

Mr. M. Monroe said the amount necessary to pay off his existing installment agreement was \$4,221.02 but he required additional time to obtain the necessary funds. He commented he was unsure if he would be able to obtain the money by September 2, 2014. Mr. Monroe advised the Committee could approve the acceptance of the pay off amount of the installment agreement by September 2, 2014 and if Mr. M. Monroe did not have the necessary funds by that date, he could keep in touch with the RPTS Office as to his progress. Mr. Monroe noted the matter would most likely go to judgement but the Committee would entertain a proposal to pay off the debt at that point and remove the property from the foreclosure list. Mr. M. Monroe stated he would try to gather the funds by September 2nd but he was anticipating that he would need until mid September.

Motion was made by Mr. Dickinson, seconded by Mr. Beaty and carried unanimously to extend the due date for pay off of the installment agreement for the aforementioned parcel until September 2, 2014 and to accept payment of the pay off amount of the installment agreement in the amount of \$4,221.02 (plus an additional 1% if paid in September).

#33 - Town of Johnsbury, Tax Map Parcel No. 133.8-1-30 - Mark Bell

Ms. Delurey stated she had received a check from Mr. Bell reflecting payment in full of the delinquent taxes in the amount of \$10,297.25 and she requested approval to accept the payment.

Motion was made by Mr. Dickinson, seconded by Mr. Beaty and carried unanimously to accept payment in the amount of \$10,297.25 for the aforementioned parcel, reflecting payment in full of all delinquent taxes.

#34 - Town of Thurman, Tax Map Parcel No. 181.-1-13 - Randall Oppitz

Mr. Oppitz mentioned he had received a call from Shelly VanNostrand, Legal Assistant, at 3:50 p.m. on Friday, August 8, 2014. He explained Mrs. VanNostrand had been researching the records because according to his Certified Public Accountant (CPA) the 2012 taxes for this parcel had been paid. He commented that he traveled all over the world and had just returned on Thursday, August 7, 2014. He said he had spoken with Mrs. VanNostrand in July and had requested she conduct a search of the records for the 2012 payment. He noted Mrs. VanNostrand had called on Friday to inform him that his file had been misplaced and it would be necessary for him to attend this meeting and enter into an installment agreement until he could provide proof of the payment.

Mrs. VanNostrand explained that Mr. Oppitz had made three payments to the County Treasurer's Office in June and July of 2013 and he had assumed the 2012 delinquent taxes had been included in these payments. She further explained the payment made in June of 2013 was to pay off a prior installment agreement and the two payments made in July of 2013 were to pay the 2013 taxes. She added the 2012 and 2014 taxes were still outstanding. She noted she had spoken to Mr. Oppitz on the morning of Thursday, August 7th; Mr. Oppitz disagreed and said the call was received on Friday and Mrs. VanNostrand countered the call placed to Mr. Oppitz on Friday was to inform of the required 25% down payment for him to enter into an installment agreement and Mr. Oppitz agreed this was correct. Mr. Monroe asked Mr. Oppitz if his intention was to enter into an installment agreement with the required 25% down payment in the amount of \$615.71 and Mr. Oppitz replied affirmatively. Mr. Oppitz pointed out that if he was able to provide proof that the 2012 taxes were previously paid he would want the overpayment to be refunded to him.

Mr. Swan apprised initiating an installment agreement and then stopping it if proof of payment was provided, would create a lot of paperwork for his Office. He asked if it would be possible to set a deadline of Friday, August 15, 2014 for Mr. Oppitz to provide proof of payment. Ms. Delurey asked if Mr. Oppitz believed he had records which proved payment was made on the 2012 taxes and Mr. Oppitz replied that according to his CPA the taxes had been paid but they did not receive cancelled checks. Mr. Monroe asked if Mr. Oppitz would be in the area for the next few weeks and Mr. Oppitz replied if he was not, then his attorney would be available. Mr. Monroe requested Mr. Oppitz to determine whether or not he could provide proof of payment and if not, then he could enter into the installment agreement at that point. Ms. Delurey commented it was necessary for Mr. Oppitz to sign the installment agreement unless his attorney had power of attorney and Mr. Oppitz replied if he were out of the Country, his attorney would have his power of attorney. Mr. Oppitz asked how long he had and Mr. Monroe replied September 2, 2014.

Motion was made by Mr. Dickinson, seconded by Mr. Beaty and carried unanimously to extend the deadline until September 2, 2014 to enter into an installment agreement on the aforementioned parcel with the required 25% down payment in the amount of \$615.71.

#35 - Town of Queensbury, Tax Map Parcel No. 278.20-1-11 - Matthew Langlois

Mr. Langlois stated he had entered into an installment agreement last year and was currently in default of that agreement; however, he added, he wanted to make a payment of \$502.34 in order to bring the installment agreement current.

Motion was made by Mr. Dickinson, seconded by Mr. Beaty and carried unanimously to accept payment in the amount of \$502.34 for the aforementioned parcel in order to bring the existing installment agreement current.

#36 - Town of Horicon, Tax Map Parcel No. 54.1-1-3 - Michael Corrigan

Mr. Corrigan stated he was prepared to make a payment in full of all delinquent taxes and had brought a certified check in the amount of \$2,187.03.

Motion was made by Mr. McDevitt, seconded by Mr. Dickinson and carried unanimously to accept payment in the amount of \$2,187.03 for the aforementioned parcel, reflecting payment in full of all delinquent taxes.

#37 - Town of Stony Creek, Tax Map Parcel No. 246.19-1-23 - Margaret Kesy

Dariusz Buczynski, husband of Margaret Kesy, said he had arrived in Stony Creek this morning to discover a notice on the door of his home. He stated he had called the Office this morning and had been informed that he should attend this meeting. He admitted they were in default of the

installment agreement from last year and were currently in a tough financial situation due to medical bills. He advised he would need a few days in order to bring the existing installment agreement current. He commented he had been listening to the previous property owners and he understood that September 2, 2014 would be the last day to remit payment. Ms. Delurey mentioned this parcel was in default of an installment agreement but she did not have the amounts owed with her. She said she was unsure if it would be necessary for Ms. Kesy to pay off the installment agreement or if it was possible to merely bring the agreement current.

Mr. Buczynski acknowledged that after the initial required 25% down payment for the installment agreement, he and his wife had not made any additional payments. Mr. Swan asked when the installment agreement had commenced and Mr. Buczynski replied it had been around August of 2013. Mr. Swan advised if this was the case, then Ms. Kesy needed to bring the installment agreement current. Mr. Buczynski requested to make the necessary payment to bring the existing installment agreement current and said he would make this payment before September 2, 2014. Ms. VanNostrand said that Ms. Kesy would owe four payments in order to bring the agreement current. Mr. Buczynski commented the payments had been approximately \$1,800. Ms. Delurey asked if Mr. Buczynski would be able to make the necessary payment to bring the installment agreement current by September 2, 2014 and Mr. Buczynski replied affirmatively.

Mr. Auffredou suggested the Committee approve the acceptance of the necessary payment to bring the installment agreement current by September 2, 2014. He noted this would give Ms. Delurey time to confirm the amount of the necessary payment and if it differed from the amount reported by Mr. Buczynski, correspondence could be mailed to inform him of the amount owed. Ms. Delurey suggested Mr. Buczynski stop at the County Treasurer's Office before he left today in order to determine the amount necessary to make the payment in September, as an additional 1% interest would be included.

Motion was made by Mr. Dickinson, seconded by Mr. Beaty and carried unanimously to extend the due date until September 2, 2014 to make the necessary payment for the aforementioned parcel in order to bring the existing installment agreement current. *(Subsequent to the meeting, it was determined that the payment amount necessary to bring the existing installment agreement current was \$8,455.35)*

Returning to #12 - Town of Stony Creek, Tax Map Parcel No. 259.-1-19 - American Land Acquisition Corp.

Mr. Auffredou asked if there was anyone present from American Land Acquisition Corp. and Ms. Delurey advised she had a phone number for Mr. Javino and would contact him when she returned to her office. She informed that Mr. Javino was not eligible to enter into an installment agreement until September 16, 2014. She noted the total delinquent taxes due for this parcel was \$10,891.66. Mr. Auffredou recommended the Committee defer to Mr. Monroe, as Committee Chairman, and Mr. Monroe would report back to the Committee to inform of any decisions that were made relative to this parcel. He informed that as of now, this property was scheduled to be included in the foreclosure proceedings. Ms. Delurey commented she would contact Mr. Monroe following her phone conversation with Mr. Javino to inform him of the intentions. A brief discussion ensued.

Motion was made by Mr. Dickinson, seconded by Mr. Beaty and carried unanimously to extend the due date for payment in full of delinquent taxes for the aforementioned parcel until September 2, 2014 and to accept payment in the amount of \$10,891.66 (plus an additional 1% if paid in September); and to delegate authority to the Chairman of the Real Property Tax Services Committee

to accept the required 25% down payment in the amount of \$2,722.92 (plus an additional 1% if paid in September) if it was determined that Mr. Javino desired to enter into an installment agreement.

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. Beaty, Mr. Monroe adjourned the meeting at 11:06 a.m.

Respectfully submitted,
Charlene DiResta, Sr. Legislative Office Specialist