

**WARREN COUNTY BOARD OF SUPERVISORS**

**COMMITTEE: REAL PROPERTY TAX SERVICES**

**DATE: SEPTEMBER 30, 2014**

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**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  
AMANDA ALLEN, DEPUTY CLERK OF THE BOARD  
FRANK THOMAS, BUDGET OFFICER  
SUPERVISORS BROCK  
KENNY  
SEEBER  
TAYLOR  
WOOD  
DON LEHMAN, *THE POST STAR*  
SAMANTHA HOGAN, ASSISTANT SECRETARY TO THE CLERK OF THE BOARD

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Mr. Monroe called the meeting of the Real Property Tax Services Committee to order at 9:31 a.m.

Motion was made by Mr. Dickinson, seconded by Mr. McDevitt and carried unanimously to approve the minutes of the previous Real Property Tax Services 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 of the list of chargebacks from the Treasurer's Office. She explained that they consisted of two (2) Pilot agreements that needed to be charged back to the City of Glen Falls.

Motion was made by Mr. McDevitt, seconded by Mr. Dickinson and carried unanimously to approve the request as presented and the necessary resolution was authorized for the October 17<sup>th</sup> Board meeting; *a copy of the resolution request form is on file with the minutes.*

Next, Ms. Delurey presented a request to approve the 2015 Benefit Tax Roll and set the necessary Public Hearing. She stated that typically this was presented directly to the Board of Supervisors, but added since the figures had been received earlier than in previous years, Joan Sady, Clerk of the Board, had suggested that it be presented to the Real Property Tax Services Committee.

Mr. Monroe asked if there was a list of properties that benefitted from the Warren County Sewer District (Industrial Park) and Ms. Delurey replied affirmatively, noting she had included that information in the Agenda packet.

Mr. Merlino inquired as to where the district was located and where the sewage went. Ms. Delurey replied that it was located in Queensbury. Paul Dusek, County Administrator, advised this was a combined Industrial Park located in Warren and Washington Counties. He explained that Washington County used to have a sewage plant where Warren County sewage was sent, but when the plant closed, agreements were made to have sewage transmitted through the pipes in Glens Falls. Mr. Dusek stated that the Benefit Tax Roll was set up as a mechanism to approve the cost

associated with the maintenance of the district which was determined based on a formula that calculated the amount of benefit a property was receiving. Mr. Dusek added that this was done every year and a Public Hearing was held so that anyone with interest could speak about the tax rate and how it was calculated.

Mr. McDevitt noted that he was able to tour the facility on Shermantown Road in the City of Glens Falls, and was told that the cost to duplicate such facility would be around \$60 million.

Motion was made by Mr. Dickinson, seconded by Mr. Beaty and carried unanimously to approve the request as presented and the necessary resolution was authorized for the October 17<sup>th</sup> Board meeting; *a copy of the resolution request form is on file with the minutes.*

Continuing, Ms. Delurey presented a request to delete outstanding taxes on two (2) properties and charge them back to the proper entities. She explained that Town of Queensbury Tax Map Parcel No. 309.18-1-33 was very small and she had initially hoped to find a way to merge it with an adjoining property. She stated that the Assessor had indicated this could not be done, but they had been able to zero out the value, leaving a remaining tax base of \$443.04 that needed to be deleted and then charged back to the Town, School and the County. Ms. Delurey noted that Town of Horicon Tax Map Parcel No. 20.10-1-4 was included on the wrong Tax Roll for one year, leaving a balance of \$1,023.31 that needed to be deleted and charged back.

Motion was made by Mr. Dickinson, seconded by Mr. McDevitt and carried unanimously to approve the request as presented and the necessary resolution was authorized for the October 17<sup>th</sup> Board meeting; *a copy of the resolution request form is on file with the minutes.*

Moving on with the agenda review, Ms. Delurey presented a request to convey a Quit Claim Deed to Katherine Hartley for Town of Johnsbury Tax Map Parcel No. 132.-1-47.1, in order to clear the title. She explained that Ms. Hartley had recently purchased the property which had been part of a Tax Sale Deed (book 623, page 978). However, she explained, the delinquent taxes (\$177.41) were paid by the previous owner, a Mr. Morehouse, on October 14, 1981, but there was no record of the County ever conveying the property back to Mr. Morehouse. Ms. Delurey noted that there was a resolution in place which stated the County must convey a deed to replace an original.

Motion was made by Mr. Dickinson, seconded by Mr. Merlino and carried unanimously to approve the request as presented and the necessary resolution was authorized for the October 17<sup>th</sup> Board meeting; *a copy of the resolution request form is on file with the minutes.*

Moving on to Pending Items, Ms. Delurey stated that in response to the issue brought forth by Ms. Seeber, regarding the lack of notice on tax bills to alert taxpayers of prior taxes due, the format for the tax bills had been revised to highlight any outstanding amounts owed. Ms. Delurey presented an updated tax bill pointing out the new information, a copy of which was included in the Agenda packet.

Continuing to New Business, Ms. Delurey stated that included in the Agenda packet was a list of properties scheduled to be included in the Foreclosure Auction. She then proceeded to review the list and point out notations of who had paid in full, and who had not, as well as to indicate additional extensions authorized by Supervisor Monroe, as Chairman of the Real Property Tax Services Committee, since the Last Chance meeting. She advised that Mr. Javino, of American Land Acquisition, had called and stated that he would be able to come in on October 6, 2014 and put down \$5,000.00 to enter into an installment agreement; she noted that this amount was more than the initial installment required to secure an agreement.

Martin Auffredou, County Attorney, stated that his office had made the application to the Supreme Court for final judgement in the Foreclosure action. He explained that the motion was returnable on October 9, 2014 and his office would need to amend their application to remove Mr. Javino's properties as soon as possible. He stated that if the installment agreement for Mr. Javino was not secured by October 6<sup>th</sup>, it would become very problematic for his Office.

Motion was made by Mr. Dickinson, seconded by Mr. Merlino and carried unanimously to offer Mr. Javino an installment agreement to remove his properties from the Foreclosure action, provided that the initial payment was received no later than October 6<sup>th</sup>.

Motion was made by Mr. McDevitt, seconded by Mr. Dickinson and carried unanimously to ratify the actions taken by Supervisor Monroe in authorizing additional installment agreements since the Last Chance meeting.

Next, Ms. Delurey presented a request for herself to attend the 2014 Association of the County Directors of Real Property Tax Services Fall Conference on October 20-22, 2014 in Vernon, NY.

Motion was made by Mr. Dickinson, seconded by Mr. Merlino and carried unanimously to approve the Travel Request. *A copy of the Authorization to Attend Meeting or Convention form is on file with the minutes.*

Ms. Delurey apprised the next Agenda item pertained to discussion on Map Filing Fees. She explained that as per Resolution No. 256 of 1992, her Office was authorized to charge a fee when a subdivision map was filed, specifically \$50 for 4-9 lot subdivisions and \$100 for 10 or more lot subdivisions. Ms. Delurey advised that although Subdivision 7 of the Real Property Tax Law allowed for a \$25 fee to be charged for 1-3 lot subdivisions, for some reason they had decided not to implement this charge in 1992 when the resolution was adopted. She suggested that incorporating the \$25 fee for 1-3 lot subdivisions would introduce an additional revenue stream to the County; she added that if this fee had been in place, approximately \$1,125 in additional revenues could have been collected in 2014.

Mr. Beaty said that he was opposed to introducing this new tax, even though it was not a lot of money. He added that the County had not charged this fee since 1992 and he did not see any reason to start doing so now.

Mr. Dusek stated that from the Budget Team's perspective, this was an attempt to raise additional revenues to maintain or decrease the property tax rate.

Motion was made by Mr. McDevitt, seconded by Mr. Merlino and carried by a majority vote, with Mr. Beaty voting in opposition, to amend Resolution No. 256 of 1992 to include a \$25 fee for the filing of 1-3 lot subdivision documents and the necessary resolution was authorized for the October 17<sup>th</sup> Board meeting; *a copy of the resolution request form is on file with the minutes.*

Ms. Delurey stated that she also researched the possibility of instituting a charge for services provided by the Real Property Tax Services Department for things such as custom reports and labels. She noted that other Counties were charging for these services as well, all at a different price scale. For instance, Ms. Delurey advised they sometimes provided reports and labels in response to requests from fire departments seeking to use these documents for their fund raising efforts and she said that in these instances, the fire departments were only charged for the labels, but not the staff time spent gathering information for the reports. She continued that when general reports were requested they were typically created quickly and without difficulty; however, she

added, other requests for specific information came at more inopportune times and were often more time consuming to create. Ms. Delurey concluded that she felt a fee of \$20 per page would be a reasonable charge for report documents provided by her Office to outside parties.

Mr. Dickinson said he would like more information on how other counties were handling these requests for reports and the amounts charged. Additionally, he noted that they should be cautious about the type of information provided as some could be considered sensitive.

Mr. Auffredou commented there was a difference between records that already existed and reports that had to be created. He explained that the Freedom of Information Law (FOIL) pertained to records maintained and he noted that when a FOIL request was submitted the requestor was required to sign a document stating they were not using the information for fund-raising or soliciting purposes. Mr. Auffredou added that if the Real Property Tax Services Office was providing information to fire and EMS groups for fund-raising purposes, they were not being consistent in their FOIL regulations.

Mr. Monroe asked Ms. Delurey to prepare an analysis outlining the costs to produce such reports and recommending an appropriate charge for them, as well as outlining how other Counties were handling them.

With regard to payment of outstanding taxes, Mr. Monroe opined that the law enacted by the State of New York requiring outstanding taxes to be paid in the order of newest to oldest was unfair to taxpayers, especially in cases of an impending foreclosure action where a property owner risked losing their property if they were unable to pay the entire amount owed. Likewise, he said the same law required owners of multiple properties to pay all of the outstanding taxes owned on all properties to avoid a foreclosure action and he noted this all or nothing scenario was also unfair. When Mr. Monroe questioned whether the Committee was in favor of approving a resolution opposing these measures to be forwarded to the State Legislature, Mr. Auffredou interjected that before proceeding, possibly the Committee should entertain comments from Mike Swan, County Treasure, with regard to this issue. Mr. Monroe agreed to delay further discussion on this matter until the Committee received comments from Mr. Swan.

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. Merlino, Mr. Monroe adjourned the meeting at 10:27 a.m.

Respectfully submitted,  
Samantha Hogan, Legislative Office Specialist