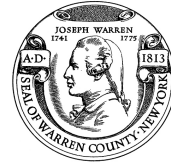


Warren County Board of Supervisors

SPECIAL BOARD MEETING
THURSDAY, JANUARY 31, 2019



NOTICE OF SPECIAL MEETING

TO THE MEMBERS OF THE BOARD OF SUPERVISORS OF WARREN COUNTY:

You are hereby notified that I, RONALD F. CONOVER, Chairman of the Board of Supervisors of the County of Warren, pursuant to the power vested in me by Rule A.3 of the Rules of the Board of Supervisors, hereby call and convene a special meeting of the Board of Supervisors of Warren County to be held in the Supervisors' Room in the Warren County Municipal Center, Town of Queensbury, New York, on **JANUARY 31, 2019 AT 9:30 A.M.**, for the purpose of:

1. Public Hearing for proposed Warren County Local Law No. 2 of 2019, Introducing Proposed Local Law No. 2 of 2019 "A Local Law Imposing an Additional Mortgage Recording Tax in Warren County", and
2. To conduct such other business as may properly come before the Board of Supervisors.

The Clerk of the Board of Supervisors is hereby directed to call for the meeting and give written notice to all members of the Board of Supervisors of such meeting.

Dated: January 10, 2019

RONALD F. CONOVER, CHAIRMAN
Warren County Board of Supervisors

To the Members of the Board of Supervisors: At the direction of the Chairman of the Board, I am notifying you of the Special Meeting called for the time, place and purposes set forth above.

AMANDA ALLEN, CLERK
Warren County Board of Supervisors

The Board of Supervisors of the County of Warren convened at the Supervisors' Room in the Warren County Municipal Center, Lake George, New York, at 9:33 a.m.

Mr. Ronald F. Conover presiding.

Salute to the flag was led by Supervisor Leggett.

Roll called, the following members present:

Supervisors Leggett, McDevitt, Braymer, Loeb, Driscoll, Simpson, Merlino, Wild, Beaty, Magowan, Sokol, Thomas, Hyde and Conover- 14; Supervisors Diamond, Frasier, Hogan, Dickinson, Strough and Geraghty

**WARREN COUNTY BOARD OF SUPERVISORS
SPECIAL BOARD MEETING
THURSDAY, JANUARY 31 2019**

Absent- 6

Commencing the Agenda review, Chairman Conover declared the Public Hearing on proposed Warren County Local Law No. 2 of 2019, A Local Law Imposing an Additional Mortgage Recording Tax in Warren County, open at 9:34 a.m. and he requested that Amanda Allen, *Clerk of the Board*, read aloud the Notice of Public Hearing, which she proceeded to do. Chairman Conover then called for any public comment.

Supervisor Frasier entered the meeting at 9:35 a.m.

Nathan Dunn, *City of Glens Falls Resident, Acting Chair, Libertarian Party of Warren County*, apprised Libertarians tended to believe taxation was theft, but he felt it was extortion to which individuals tended to acquiesce. He mentioned he had been working on a rubric that he would like to use for evaluating the proposed tax. He apprised he had five questions and a few sub-questions, the first of which was the most important thing regarding what the tax was being used for. He said in this case the tax was being allocated to the General Fund which he felt was the most inappropriate answer since there was no specific purpose for that tax. The sub-questions pertaining to what it was used for were as follows: was what they were trying to do the proper role of government; and would the tax be effective. He said neither of these questions could be answered if the funds were only being allocated to the General Fund. He continued, inquiring who was paying the tax, pointing out in this case it was the lenders. Next, He asked how much the levy was, apprising it was a quarter of a percent of the amount of the mortgage. He informed the total amount of revenue received from this tax on an annual basis was slightly less than \$1 million. With regard to what the amount was based on, Mr. Dunn indicated it was grounded on what the mortgage lenders were willing to pay. He stated his fourth question concerned how voluntary the tax was, meaning were there ways to opt out of that tax similar to sales tax where individuals had the option to shop in another County if they did not like what the County was doing with the funds or agree to the amount unlike property tax which property owners were required to pay since their property was located here. He apprised in this case it appeared that mortgage lenders had it built into their cost of doing business and it had been suggested that they pass this cost on to borrowers, but he had no evidence to support whether an individual's mortgage would be higher or lower whether that tax was in place. In regards to whether there were other practical ways to raise the money, Mr. Dunn advised it had been suggested that this tax lowers the overall property tax levy in the County, but the loss of revenue was factored into the 2019 County Budget and while the tax levy increased 2.5%, it was lower than the 2.7% tax cap that was permitted by State law. He added the 2019 County Budget had also included increased spending which he did not believe would have been significantly different if this tax had been taken into account. He remarked overall this felt like a questionable way to garner revenue from people who were willing to provide it to the tune of an extra several hundred thousand dollars a year and mortgage lenders had just resigned it to be the cost of doing business and would just pay the tax; therefore, he said, why would the County not collect this tax. He mentioned even though it was a low coercion tax and the mortgage lenders were willing to pay it he was opposed to it since there was no purpose for it.

Chairman Conover once again called for any public comment; there being no response he declared the Public Hearing closed at 9:38 a.m.

Supervisor Merlino informed for clarification purposes that this was not a new tax, apprising it had been around for about six years and was being rolled over because it has to be renewed every two years.

Supervisor Braymer requested that Pam Vogel, *County Clerk*, address some of the points made by Mr. Dunn.

Ms. Vogel stated one of the points noted by Mr. Dunn was that the tax was paid by the lender; however, she advised, the mortgage tax was established by the State and required a quarter of it to be paid by the lender and the balance was paid by the borrower. She mentioned there was also a comment regarding developing the estimated revenue loss based on the entire year, but her recollection from the budget process was that they had used the first quarter of the year as the basis to determine this figure because it was considered to be the “safe zone”. She remarked she believed their estimate was accurate based on those projections, but she wanted to ensure they were aware this was not based on the entire year of almost \$1 million. She apprised for point of record as of this morning for December and January they had lost about \$140,000 in revenue and she was anticipating the loss in February to be around \$60,000. She added she felt the projected revenue loss would be on target for what they had budgeted for.

Supervisor Loeb remarked Mr. Dunn’s comments were very clear and organized and he encouraged him to become more involved with City of Glens Falls and County.

Supervisor Leggett stated he would like to clarify the point Mr. Dunn had made about the use of the tax, as he believed there was a reason the tax was originally instituted and he asked whether the County had a record of that. Ryan Moore, *County Administrator*, responded he believed during the time when the tax was first instituted there was a debate regarding whether the Board wanted to do this or another option, but he was unsure of what the other option was. He mentioned he thought there was around \$800,000 budgeted for the tax in the 2019 County Budget. With regards to the funds being allocated to the General Fund, he informed if these funds were not received through the tax than property taxes would be raised because there were expenses the County had to cover, such as those realized through the Collective Bargaining Agreement, and there were only certain areas in the budget where cuts could be made by the Budget Officer. Chairman Conover apprised he felt this fell into a discussion regarding revenue because if there was no mortgage tax than they would need to either increase property or sales tax, as well as to consider cutting back expenses.

Supervisor McDevitt mentioned Warren, Washington and Saratoga Counties were the only counties in the State with a 7% sales tax rate, as all other Counties rates were greater. He said in the order of taxation and priority he felt it was imperative for the County to maintain the sales tax rate at 7% and if given the choice between increasing the mortgage or sales tax he would vote in favor of the mortgage tax because the 7% sales tax rate created an incentive for individuals from Albany, Essex and Clinton Counties to shop here. With regards to the argument that the tax should be voluntary, Supervisor McDevitt pointed out the Federal and State income taxes were not voluntary, adding it was not practical for this tax to be voluntary.

Supervisor Dickinson entered the meeting at 9:44 a.m.

Supervisor Loeb apprised about four years ago there was an extensive and passionate discussion regarding whether the sales tax rate should be increased and he suspected Washington and Saratoga Counties, whose sales tax rate was also 7%, would have followed suit and increased their rate had the County moved forward with the increase. He remarked he felt the sales tax rate had remained the same due to the leadership of the Board.

Supervisor Braymer pointed out the mortgage tax was only applicable when individuals were getting a mortgage, adding people made a choice to borrow money to purchase a home. Supervisor Braymer asked for confirmation that the revenue received from the tax was allocated to the General Fund and Mr. Moore replied affirmatively, adding the General Fund was used to assist with offsetting costs associated with the County Clerk’s Office. Supervisor Braymer stated the funds were not being set aside

WARREN COUNTY BOARD OF SUPERVISORS
SPECIAL BOARD MEETING
THURSDAY, JANUARY 31 2019

for any specific purpose, but rather was being used to pay bills and she thanked Mr. Dunn for attending the meeting today and voicing his opinion.

Proceeding with the Agenda review, Chairman Conover called for the reading of resolutions. Mrs. Allen announced that a motion was needed to bring proposed Resolution No. 22 to the floor. The motion was made Supervisor Dickinson, seconded by Supervisor Thomas and carried unanimously.

Chairman Conover called for a vote on resolutions, following which Resolution No. 22 was approved, as presented.

Chairman Conover called for public comments from anyone wishing to address the Board on any matter, but no response was given.

Chairman Conover called for announcements.

Supervisor Braymer advised the Pond Hockey Tournament was scheduled for this weekend in Crandall Park and she encouraged all to attend, apprising there would be a heated area in the pavilion and vendors.

Supervisor Dickinson announced the Lake George Winter Carnival was scheduled to begin this Saturday, with a number of events going on and he encouraged all to attend.

Supervisor Driscoll informed Cornell Cooperative Extension, as well as the Tri County United Way had commenced with the VITA (*Voluntary Income Tax Assistance*) Program, apprising volunteers would be traveling to a number of outreach locations throughout the County from now until March to assist households who earned under \$55,000 in their income tax preparation. He mentioned this program was a wonderful way for families to save a substantial amount of money on their tax preparation.

Supervisor Merlino apprised the Town of Lake Luzerne was holding its third annual snowmobile race on their lake this Saturday. He said the race was not based on speed, but rather time. Chairman Conover asked what time the race was scheduled for and Supervisor Merlino replied registration commenced at 8:00 a.m. and the race began at 9:00 a.m.

There being no further business to come before the Board of Supervisors, on motion made by Supervisor Simpson and seconded by Supervisor Braymer, Chairman adjourned the meeting at 9:51 a.m.

Warren County Board of Supervisors

**AGENDA
THURSDAY, JANUARY 31, 2019
SPECIAL BOARD MEETING**



9:30 a.m. Call Meeting to Order

Pledge of Allegiance - Supervisor Leggett

Roll Call

Chairman declares Public Hearing open on proposed Warren County Local Law No. 2 of 2019, A Local Law Imposing an Additional Mortgage Recording Tax in Warren County, and requests Clerk read the Notice of Public Hearing - privilege of the floor extended to anyone wishing to be heard on this matter

Reading of Resolutions

Vote on Resolutions

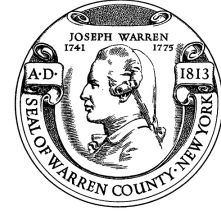
Privilege of the floor

Announcements

Motion to Adjourn

Warren County Board of Supervisors

WARREN COUNTY MUNICIPAL CENTER
1340 STATE ROUTE 9
LAKE GEORGE, NEW YORK 12845-9803



Telephone 518-761-6535
Fax 518-761-7652

Ronald F. Conover, Chairman

Amanda Allen, Clerk of the Board

NOTICE OF SPECIAL MEETING

TO THE MEMBERS OF THE BOARD OF SUPERVISORS OF WARREN COUNTY:

You are hereby notified that I, RONALD F. CONOVER, Chairman of the Board of Supervisors of the County of Warren, pursuant to the power vested in me by Rule A.3 of the Rules of the Board of Supervisors, hereby call and convene a special meeting of the Board of Supervisors of Warren County to be held in the Supervisors' Room in the Warren County Municipal Center, Town of Queensbury, New York, on **JANUARY 31, 2019 AT 9:30 A.M.**, for the purpose of:

1. Public Hearing for proposed Warren County Local Law No. 2 of 2019, Introducing Proposed Local Law No. 2 of 2019 "A Local Law Imposing an Additional Mortgage Recording Tax in Warren County", and
2. To conduct such other business as may properly come before the Board of Supervisors.

The Clerk of the Board of Supervisors is hereby directed to call for the meeting and give written notice to all members of the Board of Supervisors of such meeting.

Dated: January 10, 2019

A handwritten signature in black ink, appearing to read "Ronald F. Conover".

RONALD F. CONOVER, CHAIRMAN
Warren County Board of Supervisors

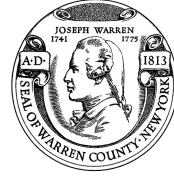
To the Members of the Board of Supervisors: At the direction of the Chairman of the Board, I am notifying you of the Special Meeting called for the time, place and purposes set forth above.

A handwritten signature in black ink, appearing to read "Amanda Allen".

AMANDA ALLEN, CLERK
Warren County Board of Supervisors

Warren County Board of Supervisors

JANUARY 31, 2019
SPECIAL BOARD MEETING
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<u>RES. NO.</u>	<u>VOTE</u>	<u>DESCRIPTION</u>
22	ROLL CALL	FINANCE - TO ENACT LOCAL LAW NO. 2 OF 2019, "A LOCAL LAW IMPOSING AN ADDITIONAL MORTGAGE RECORDING TAX IN WARREN COUNTY"

Warren County Board of Supervisors

RESOLUTION NO. 22 OF 2019

RESOLUTION INTRODUCED BY SUPERVISORS SOKOL, SIMPSON, MERLINO, DICKINSON, STROUGH, BEATY, FRASIER, MCDEVITT, GERAGHTY, BRAYMER AND HYDE

TO ENACT LOCAL LAW NO. 2 OF 2019, "A LOCAL LAW IMPOSING AN ADDITIONAL MORTGAGE RECORDING TAX IN WARREN COUNTY"

WHEREAS, a proposed Local Law was duly presented to the Board of Supervisors and considered by them, said proposed Local Law entitled, "A Local Law Imposing an Additional Mortgage Recording Tax in Warren County", and

WHEREAS, the Board of Supervisors adopted Resolution 21 of 2019 on January 18, 2019 authorizing a public hearing to be held by the Board of Supervisors on the 31st day of January, 2019, at 10:00 a.m. in the Supervisors' Room in the Warren County Municipal Center on the matter of the proposed Local Law, and notice of such public hearing having been duly published and posted as required by law, and said public hearing having been held and all persons appearing at said public hearing desiring to be heard, having been heard, now, therefore, be it

RESOLVED, the Board of Supervisors of the County of Warren, New York, on this 31st day of January, 2019, does hereby enact and adopt Local Law No. 2 of 2019 as annexed hereto, and be it further

RESOLVED, that the Chairman of the Board of Supervisors, Clerk of the Board of Supervisors, and County Attorney are hereby authorized to make such minor modifications to the Local Law as deemed necessary, and are authorized to execute, file and publish the Local Law and take all necessary actions for the promulgation thereof.

SCHEDULE "A"

**COUNTY OF WARREN
LOCAL LAW NO. 2 OF 2019**

**A LOCAL LAW IMPOSING AN ADDITIONAL MORTGAGE RECORDING TAX
IN WARREN COUNTY**

BE IT ENACTED, by the Board of Supervisors of the County of Warren, New York, as follows:

SECTION 1: TITLE. This Local Law shall be titled "A Local Law Imposing An Additional Mortgage Recording Tax in Warren County".

SECTION 2. PURPOSE AND INTENT. The purpose of this law is to authorize Warren County, pursuant to the provisions of Section 253-w of the Tax Law of the State of New York, to impose an Additional Mortgage Recording Tax.

SECTION 3. IMPOSITION OF TAX. For the period commencing February 1, 2019 (or a subsequent date enacted by State Law) and ending December 1, 2020, unless further extended by Local Law of the Board of Supervisors, there is hereby imposed, in the County of Warren, a tax of twenty-five cents (\$0.25) for each one hundred dollars (\$100), and each remaining major fraction thereof of principal debt or obligation which is or under any contingency may be secured at the date of execution thereof, or at any time thereafter, by a mortgage on real property situated within the County of Warren and recorded on or after February 1, 2019 (or a subsequent date enacted by State Law), and a tax of twenty-five cents (\$0.25) on such mortgage if the principal debt or obligation which is or by any contingency may be secured by such mortgage is less than one hundred dollars (\$100.00).

SECTION 4. ADMINISTRATION AND COLLECTION OF TAX. The taxes imposed pursuant to this Local Law shall be administered and collected in the same manner as the taxes imposed under subdivision one of Section 253 of the Tax Law and paragraph (b) of subdivision one of Section 255 of the Tax Law. Except as otherwise provided in Section 253-w of the Tax Law, all the provisions of Article 11

RESOLUTION NO. 22 OF 2019

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of the Tax Law relating to or applicable to the administration and collection of the taxes imposed by such subdivisions shall apply to the taxes imposed by this Local Law with such modifications as may be necessary to adapt such language to the tax so authorized. Such provisions shall apply with the same force and effect as if those provisions had been set forth in full in Section 253-w of the Tax Law, except to the extent that any provision is either inconsistent with a provision of Section 253-w of the Tax Law or not relevant to the tax authorized by Section 253-w of the Tax Law.

SECTION 5. REAL PROPERTY LOCATED IN MORE THAN ONE COUNTY OR STATE.

Where the real property covered by the mortgage subject to the tax imposed pursuant to this Local Law is situated in this state but within and without Warren County, the amount of such tax due and payable to Warren County shall be determined in a manner similar to that prescribed in the first undesignated paragraph of Section 260 of the Tax Law which concerns real property situated in two or more counties. Where such property is situated both within Warren County and without the state, the amount due and payable to Warren County shall be determined in the manner prescribed in the second undesignated paragraph of such Section 260 which concerns property situated within and without the State. Where real property is situated within and without Warren County, the recording officer of the jurisdiction in which the mortgage is first recorded shall be required to collect the taxes imposed pursuant to this section.

SECTION 6. ADDITIONAL MORTGAGE RECORDING TAX. The tax imposed pursuant to this Local Law shall be in addition to the taxes imposed by Section 253 of the Tax Law.

SECTION 7. DISPOSITION OF TAXES.

Notwithstanding any provision of Article 11 of the Tax Law to the contrary, the balance of all monies paid to the recording officer of the County of Warren during each month upon account of the tax imposed pursuant to this Local Law, after deducting the necessary expenses of his or her office as provided in Section 262 of the Tax Law, except taxes paid upon mortgages which under the provisions of Section 253-w of the

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Tax Law or Section 260 of the Tax Law are first to be apportioned by the New York State Commissioner of Taxation and Finance, shall be paid over by such officer on or before the tenth day of each succeeding month to the Treasurer of Warren County and, after the deduction by such treasurer of the necessary expenses of his or her office provided in Section 262 of the Tax Law, shall be deposited in the general fund of the County of Warren. Notwithstanding the provisions of the preceding sentence, the tax so imposed and paid upon mortgages covering real property situated in two or more counties, under which the provisions of Section 253-w of the Tax Law or Section 260 of the Tax Law are first to be apportioned by the New York State Commissioner of Taxation and Finance, shall be paid over by the recording officer receiving the same as provided by the determination of the New York State Commissioner of Taxation and Finance.

SECTION 8. PAYMENT OF TAXES. The tax imposed pursuant to this Local Law shall be payable on the recording of each mortgage of real property subject to taxes thereunder. Such tax shall be paid to the recording officer of the county in which the real property or any part thereof is situated, except where real property is situated within and without the county, the recording officer of the county in which the mortgage is first recorded shall collect the tax imposed by this Local Law. It shall be the duty of such recording officer to endorse upon each mortgage a receipt for the amount of the tax so paid. Any mortgage so endorsed may thereupon or thereafter be recorded by any recording officer and the receipt for such tax endorsed upon each mortgage shall be recorded therewith. The record of such receipt shall be conclusive proof that the amount of tax stated therein has been paid upon such mortgage.

SECTION 9. EFFECTIVE DATE. This Local Law shall take effect February 1, 2019 (or a subsequent date authorized by State Law), provided that a certified copy thereof is mailed by registered or certified mail to the Commissioner of the New York State Department of Taxation and Finance at the Commissioner's Office in Albany prior to the date this Local Law shall take effect. Certified copies of this Local Law shall also be filed with the Warren County Clerk, the Secretary of State, and the State

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Comptroller within 5 days after the Local Law is duly enacted and this Local Law shall be deemed to be duly enacted upon its date of adoption by the Warren County Board of Supervisors.