

ENVIRONMENTAL CONCERNS & REAL PROPERTY TAX SERVICES
REAL PROPERTY TAX SERVICES
APRIL 28, 2023

COMMITTEE MEMBERS: BRAYMER, Magowan, Leggett, McDevitt, Geraci, Dickinson and Smith

- I. Committee meeting called to order by Chair
- II. Approval of minutes of prior Committee Meeting
- III. Privilege of the floor and public comment
- IV. Action Agenda/New Business Items:
 1. Request: To enter into a New Contract with Constructive Copy.
Rationale: For bulk plotting of the County & Town tax maps.
 2. Request: That Governor Hochul Support Legislation for amending the Condominium Law for Warren County.
Rationale: This will allow the Towns in the County the option to assess all newly constructed condominiums in a manner that reflects the most current market value.
 3. Request:
Rationale:
- V. Discussion Items:
 - 1.
 - 2.
- VI. Referrals/Pending Items:
 1. Firefighters / Ambulance workers exemption, RPTL 466-a. County Attorney to speak.
- VII. Privilege of the floor and public comment
- VIII. Motion to adjourn

Attachments: 1. Resolution Request for new contract.
2. Resolution Request for Governor Hochul's Support on Legislation

RESOLUTION REQUEST FORM NO. 3

Request for New Contract

DEPARTMENT NAME: Real Property Tax Services

DATE: April 28, 2023

- (a) Is this a Result of a Bid or Request for Proposal? **No.**
- (b) Purpose of Contract: **Bulk printing of Town and County tax maps**
- (c) Name of Contractor: **Constructive Copy**
- (d) Address of Contractor: **3 Northway Lane, North, Latham NY 12110**
- (e) Contractor's Contact Person and Telephone Number: **Dennis Joslin
518-783-6044**
- (f) Has or will the Contract be provided, if so, please attach: **No**
- (g) Commencement Date of Contract: **May 19, 2023**
- (h) Termination Date of Contract: **December 31, 2023**
- (i) Payment Provisions:
 - i) lump sum amount
 - ii) hourly rate amount
 - iii) total amount not to exceed **\$1,100.00**
 - iv) how will payments be made (i.e. monthly, quarterly, upon completion of the project, etc.
- (j) Where are the Funds for this Contract? List Budget Code, Object Code, Full Title* and Amount: **OR Capital Project OR Capital Reserve Project Number, Title, and Amount: A.1970 410 Supplies to Towns**

**Sample: A.1010 470 Legislative Board – Contract \$xx.xx
Capital Project No. H289.9550 480 – Old Jail Renovations \$xx.xx**

*as listed in budget and LOGOS

Constructive Copy
3 Northway Lane
Latham NY 12110
518-783-6044

April 3, 2023

Quote for Bulk Printing of Warren County Tax Maps:

Request for:	1,583 full size (30"x42") maps	=	\$696.52
	729 half size (15"x22") maps	=	<u>\$320.76</u>
	TOTAL	=	\$1,017.28

Contact person: Dennis Joslin

RESOLUTION REQUEST FORM NO. 20

MISCELLANEOUS

****Please List All Other Requests Not Covered by Previous Resolution Request Forms Here.
Please attach any backup information available and be as detailed as possible.***

DEPARTMENT NAME: Real Property Tax Services

DATE: April 28, 2023

- (a) Purpose of Request:
That Governor Hochul Support Legislation for amending the Condominium Law for Warren County.

- (b) Details:
To allow the Towns in the County the option to assess all newly constructed condominiums in a manner that reflects the most current market value.

- (c) Previous Resolution Number:

- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount:

Sample: A.8021 470 Planning & Community Development – Contract

* as listed in budget and LOGOS

Warren County Board of Supervisors

RESOLUTION NO. OF 2023

RESOLUTION INTRODUCED BY:

RESOLUTION OF THE COUNTY OF WARREN REQUESTING THAT GOVERNOR HOCHUL SUPPORTS LEGISLATION THAT WILL ALLOW THE TOWNS IN THE COUNTY THE OPTION TO ASSESS ALL NEWLY CONSTRUCTED CONDOMINIUMS IN A MANNER THAT REFLECTS THE MOST CURRENT MARKET VALUE

WHEREAS, in 1975, section 306 of the State Real Property Tax Law directed that, “All real property in each assessing unit shall be assessed at the full value thereof”, and

WHEREAS, residential condominium units in some municipalities incur less taxes than those of comparably priced homes under conventional forms of property ownership pursuant to the provisions of § 581.1(a) of the Real Property Tax Law (“RPTL”) which governs how condominium units are assessed for tax purposes; and

WHEREAS, pursuant to the provisions of § 581.1(c) of the RPTL, § 581.1(a) does not apply to a “converted condominium” unit in a municipal corporation which has adopted, prior to the taxable status date of the assessment roll upon which its taxes will be levied, a local law providing that the provisions of § 581.1(a) shall not apply to converted condominium units; and

WHEREAS, the Warren County Board of Supervisors believes that it is in the best interests of its municipalities to have the option to exempt “newly constructed” condominiums from the provisions of § 581.1(a) of the RPTL in the same manner that § 581.1(c) of the RPTL provides an exemption for converted condominiums; and

WHEREAS, because of its attractive location, many towns in Warren County are popular destinations for those seeking second homes, most of which would be characterized as expensive, and are intentionally condominimized by developers seeking preferential tax treatment, which shifts the tax burden to other residential property owners, often those who can least afford it, and

WHEREAS, New York State Assessors Association supports legislation that will allow municipalities to assess newly constructed condominiums to reflect the most current market values; and

WHEREAS, the New York State Assessor's Association has a longstanding voice expressing support for a change in the methodology for condominium valuation for the purposes of taxation to reflect current market values, similarly to that of residential properties; and

WHEREAS, currently, condominiums are valued based on a restricted methodology that has no resemblance to market value; and

WHEREAS, Warren County now seeks an amendment to § 581.1(a) of the RPTL or legislation authorizing a Home Rule request or any other NYS legislation that would permit its municipalities to opt for the ability to exempt "newly constructed" condominiums from the provisions of § 581.1(a) of the RPTL, and

WHEREAS, as the New York State's Attorney General's Office states, a condominium (condo) is a single real estate unit in a multi-unit development in which an owner has both of the following: Separate (individual) ownership of a unit and undivided interest in the common elements of the building, and

WHEREAS, Syracuse.com reported that, "One condo in Skaneateles sold for \$2.2 million. It was assessed and taxed as if it were worth just \$464,000", and

WHEREAS, legislation introduced and passed in both houses to amend the real property tax law (Assembly bill A3491B and Senate bill S5946), in relation to the taxation of property owned by a cooperative corporation, and

WHEREAS, that legislation, passed by both houses of the New York State legislature, amended section 581 of the real property tax law allowing municipalities, if they choose, to treat future residential condominiums assessment based on market value, the same as for single family residential assessments, and

WHEREAS, in December, 2022, Governor Hochul vetoed legislation that would have brought greater equity in the assessment of residential housing and would generate more revenue, and

WHEREAS, Governor Hochul signed a law that enabled the Town of Greenburgh to tax future condominium construction as residential properties, and

WHEREAS, there are many towns in New York, like Greenburgh, that have spent

considerable time and money to assess properties at 100% equalization levels, and

WHEREAS, Warren County wishes to assure real property tax equity for all forms of housing in its County, and

WHEREAS, Warren County supports legislation that would close the door on homebuilders who wish to seek unfair market advantages for their expensive homes, classified as condominiums, and giving big tax breaks to owners of big suburban homes classified as condominiums, and

WHEREAS, the current law enables significant tax breaks for the owners of condominiums, often very expensive condominiums, and are tax breaks that all other property owners must burden, making single family homes, for example, more expensive to own, and school and local government tax burdens greater for single family homeowners, and

WHEREAS, Warren County also wishes to deter Warren County residential developers from abusing the current law and give significant tax breaks to expensive homeowners at the expense of the creation of more affordable homeowners, and

WHEREAS, the original bill, that was vetoed by the current governor, would have allowed municipalities to decide for themselves if they wish to maintain the current condominium loophole or opt out, thus maintaining New York's long tradition of Home Rule, and

WHEREAS, the choice of the municipality to abandon the Condominium loophole law would be in accord with New York State's Section 10 of the Municipal Home Rule law, and

WHEREAS, according to the Lake George Mirror, "It is estimated that under current law, condo owners' county, town and school tax bills are 30 to 40% less than what they ought to be – leaving other property owners to make up the difference", and

RESOLVED, that the municipalities of Warren County, like the Town of Greenburgh, wish to have the same ability to have the OPTION of assessing condominiums and cooperatives the same as single family housing, based on market values, which would provide more equity in taxation and fairness in assessment.

BE IT FURTHER RESOLVED, that copies of this Resolution be forwarded to Governor Kathy Hochul, Senator Stec, and Assemblyman Simpson.

RPTL § 466-a

“Annual” Property Tax Exemptions for Volunteer Firefighters and
Volunteer Ambulance Workers

Introduction

- ▶ Real Property Tax Law §466-a provides a uniform procedure for enacting a partial real property tax exemption by all levels of local government.
- ▶ “Governing body” means the governing body of a county, town, city, village, school district or fire district.
- ▶ Who can benefit? Enrolled members of a volunteer fire department or volunteer ambulance service.
- ▶ Governing body must determine the minimum years of volunteer service of at least 2 years and not more than 5 years.
- ▶ Governing body must determine what constitutes “service” for a calendar year.

Applicants - Enrolled Members

- ▶ Must serve an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service.
- ▶ Must “own” said property to receive partial tax exemption. Not for rentals, life estates, or real property held in trust (i.e. Medicaid planning trust).
- ▶ The Governing Body may enact the exemption up to ten percent of the assessed value of the property.
- ▶ Exemption extends to the enrolled member and spouse only.
- ▶ *Non-Member owners?*

Role of the “Authority Having Jurisdiction”

- ▶ The Authority having Jurisdiction (AHJ) determine whether enrolled members satisfy the annual service requirement and reports determination by an annual certification form.
- ▶ The AHJ is usually not the same as the “governing body.”
- ▶ The AHJ is a reference to a fire district BOFC, town board, village board or city council which supervises the volunteer fire department or volunteer ambulance service.
- ▶ The Governing Body, not the AJH, determines the definition of service and the procedure for annual certification.
- ▶ The AJH keeps track of volunteers that meet annual certification requirements established by the Governing Body.

Guidelines for Annual Partial Tax Exemption

- ▶ Applicant must reside in the city, town or village which is served by the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service;
- ▶ The property must be the primary residence of the applicant;
- ▶ The property is used *exclusively* for residential purposes. However, an adjustment will be made if a portion of the property is not exclusively used as applicant's residence.
- ▶ Applicants must apply for annual exemption each calendar year.

Annual Partial Tax Exemption Benefits

- ▶ The annual partial tax exemption is continuing so long as the enrolled members *reapplies each year*.
- ▶ **If the governing body elects to do so**, after 20 years of certified service as an enrolled member, the annual partial tax exemption becomes permanent for the life of the volunteer (*i.e. no further annual application requirement*).
- ▶ **If the governing body elects to do so**, after 20 years of certified service as an enrolled member, upon the volunteer's death, the un-remarried surviving spouse may continue to receive the partial tax exemption for *the same property that received the partial tax exemption at the time of the volunteer's death*, but such exemption must be certified annually by the AJH.

Annual Partial Tax Exemption Benefits (con't)

- ▶ If the governing body elects to do so, when a deceased volunteer firefighter or ambulance worker dies in the line of duty, the un-remarried surviving spouse may receive the annual partial tax exemption, if the AHJ had certified at least 5 years of service.
 - ▶ For the un-remarried surviving spouse to qualify, the deceased volunteer must have been receiving the partial tax exemption at the time of death.
 - ▶ Unlike the un-remarried spouse whose spouse dies after 20 years of certified service, the property which receives this partial tax exemption does not have to be the same property that received the exemption at the time of the volunteer's death.
 - ▶ Un-remarried surviving spouse must apply annually.
 - ▶ AHJ must re-certify the un-remarried surviving spouse annually.

Requirements to Enact Annual Partial Tax Exemption:

To Establish the Partial Tax Exemption, the Governing Body must:

1. Conduct a Public Hearing; and
2. Adopt a local law, ordinance, or resolution establishing the partial tax exemption

Warren County will be required to enact a local law without referendum.

Decision Matrix for Proposed Local Law:

1. Minimum annual service requirement: _____
2. Certification Process and Form.
3. Qualifying Years of Service: 2, 3, 4, or 5.
4. Percentage amount for Partial Tax Exemption: 1% up to 10%.
5. Extension of partial tax exemption for un-remarried spouses of volunteers who died in the line of duty after 5+ years of certified annual service?
6. Lifetime partial tax exemption for volunteer with 20+ years of certified annual service?
 - A. Extension of lifetime partial tax exemption for un-remarried spouse of deceased volunteer for same residence that received lifetime partial exemption at time of volunteer's death?