

ENVIRONMENTAL CONCERNS & REAL PROPERTY TAX SERVICES
REAL PROPERTY TAX SERVICES
MAY 24, 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 amend the prior Timetable and Procedures regarding the delinquent tax property foreclosure and tax property foreclosure last chance meeting.
Rationale: To create a new timetable and procedure or just a new timetable.
 2. Request:
Rationale:
 3. Request:
Rationale:
- V. Discussion Items:
 1. Potential Sale of Queensbury parcel 303.12-1-9.3.
 2. Posting of all remaining unpaid foreclosure properties.
- 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
2. Queensbury parcel 303.12-1-9.3 information

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: May 24, 2023

- (a) Purpose of Request: **Amending the delinquent tax property foreclosure Procedures regarding the Last Chance meeting; also the Timetable for the Foreclosure and Auction.**
- (b) Details: **Determining the best practices for both of the above**
- (c) Previous Resolution Number: **104 of 2020 and 105 of 2020**
- (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 Supervisors Braymer, Magowan, Leggett, McDevitt, Geraci, Dickinson and Smith

ESTABLISHING A TIMETABLE FOR DELINQUENT TAX PROPERTY FORECLOSURE AND AUCTION FOR REAL PROPERTY TAX SERVICES

WHEREAS, the Real Property Tax Services Committee has previously established a timetable relating to the yearly tax foreclosure proceeding and County public land auction, and

WHEREAS, the County Attorney is requesting that a new timetable be established, now, therefore,
be it

RESOLVED, that the Warren County Board of Supervisors hereby adopts the following timetable relating to the yearly tax foreclosure proceeding and County public land auction as follows:

- Second Friday in July - last day to redeem;
- August to October - County to obtain title to unredeemed parcels;
- Third Saturday in October - County public land auction.

Warren County Board of Supervisors

RESOLUTION NO. OF 2023

Resolution introduced by Supervisors Braymer, Magowan, Leggett, McDevitt, Geraci, Dickinson and Smith

ESTABLISHING A TIMETABLE AND PROCEDURE FOR DELINQUENT TAX PROPERTY FORECLOSURE AND AUCTION FOR REAL PROPERTY TAX SERVICES

WHEREAS, the Real Property Tax Services Committee has previously established a timetable relating to the yearly tax foreclosure proceeding and County public land auction, and

WHEREAS, the County Attorney is requesting that a new timetable and procedure be established, now, therefore, be it

RESOLVED, that the Warren County Board of Supervisors hereby adopts the following procedure relating to the yearly tax foreclosure proceeding and County public land auction as follows:

- 1.) Except as set form in #2 below, no land owner may have the opportunity to come to the Last Chance Meeting if the landowner has appeared before the Real Property Tax Services Committee at a prior Last Chance Meeting.
- 2.) If a true hardship cases exist and the landowner wishes to address the Real Property Tax Services Committee at the Last Chance Meeting, the landowner will first submit a request to the Director of Real Property Tax Services on a form provided. The landowner must provide proof of hardship. At the Last Chance Meeting, the Committee will consider the request and make a determination on the merit of the hardship and whether any relief will be granted,

and be it further

RESOLVED, that the Warren County Board of Supervisors hereby adopts the following timetable relating to the yearly tax foreclosure proceeding and County public land auction as follows:

- Second Friday in July - last day to redeem;
- One (1) business day prior to the last day to redeem - Last Chance Meeting of the Real Property Tax Services Committee;
- August to October - County to obtain title to unredeemed parcels;
- Third Saturday in October - County public land auction.

COUNTY OF WARREN, NEW YORK

05/16/2023

MUNICIPALITY 523400	Location STONE QUARRY RD	SEC. 303.12	BLK. 1	LOT 9.3
MAILING ADDRESS COUNTY OF WARREN WARREN COUNTY MUN. CTR. 1340 STATE RTE 9 LAKE GEORGE NY 12845		SPECIAL DISTRICTS Emergency medical Fire protection Crandall library dst S.queensbury light So Qby - Qby Ave sew Queensbury water		Coordinate: N- 1636627, E- 731891 SEC. 109. BLK. 5 LOT 13.21 School: QUEENSBURY UN.FR.SD

DATE	VOL	PG	OWNER OF RECORD	SALE	REMARKS
12/09/1985	677	247	SILVER BOW RESOURCES & CHEMICAL CORP	\$140	
11/24/1993	18	239	COUNTY OF WARREN	\$0	TAX SALE CERTIF.

(303.12-1-9.1 through 9.8 & 303.16-1-76 THROUGH 79 SPLIT FR. 303.12-1-9 PER A VAN DUSEN SURVEY FOR GOLDEN ARROW INDUSTRIAL PARK(12/15/03 & REV.5/15/04))1/10/05

FRONTAGE: 298.69	DEPTH: 0.00	ACRES: 9.05
-------------------------	--------------------	--------------------

Parcel Search

Search

Parcel Search_Query result

Displayed features: 1/1

Parcels: County of Warren

Tax ID: 303.12.1-9.3

Sales History: Imaginate

Municipality: Queensbury

Property Address: STONE QUARRY RD

Acres: 9.05 acres

Frontage: 0' Depth: 0'

Deed Book: Deed Page:

Owner 1: County of Warren

Owner 2:

Mailing Address:

1340 State Route 9

Lake George, NY 12845

Property Class Code: 330

Property Class: Vacant comm

School District: Queensbury Union

Assessed Land Value: \$112,600

Total Assessed Value: \$112,600

Full Market Value: \$132,500

Sale Date:

Sale Price: \$0

Water: Comm/public

Sewer: Comm/public

Utilities: Electric

Exterior Wall:

Basement:

Bedrooms: 0

Full Baths: 0 Half Baths: 0

Kitchens: 0

Fire Places: 0

Central Air: 0

Condition:

Square Feet: 0



Esri Community Maps Contributors, © OpenStreetMap, Microsoft, Esri, HERE, Garmin, SafeGraph

Environmental Concerns and Real Property Tax Services: April 28, 2023

Volunteer Firefighter and Ambulance Worker Local Property Tax Exemption

Real Property Tax Law §466-a is opt-in only. Local governing bodies (LGBs) must adopt the exemption. It is not automatic.

The law has certain restrictions imposed by the state.

1. LGBs must adopt minimum service requirements within the range provided for in the law.
2. The LGB must choose what percentage to give, but may offer exemptions of no more than 10% of the assessed value of the property.
3. The LGB must hold a public hearing before adopting the annual and lifetime exemptions.

The state law does not explicitly define what an “enrolled member” is or what “service” means. The LGBs must define this for themselves.

The exemption is available to volunteers who meet the following criteria:

1. Volunteer resides in the city, town or village which is served by the volunteer company.
2. The property is owned, or co-owned, by the volunteer.
3. The property is the primary residence of the volunteer.
4. The portions of the property that are not used exclusively for the volunteer’s residence, but are used for other purposes, shall be subject to taxation, and only the remaining portions shall be entitled to the exemption.

Types of Exemptions and Additional Criteria Required

Annual Exemption

1. Volunteer is an **Enrolled Active Member** of the fire company or voluntary ambulance service and is so certified by the authority in control of the company. If the fire company or ambulance service is independent, the town must certify.
2. Volunteer has met the **Minimum Service Requirement** as defined by the LGB and is so certified by the LGB.

Lifetime Exemption

1. Volunteer is an **Enrolled Active Member** of the fire company or voluntary ambulance service and is so certified by the LGB.
2. Volunteer has accrued more than twenty years of active **Service** as defined by the LGB and is so certified by the LGB.
3. Volunteer’s primary residence remains within such county wherein the LGB is located.

Un-Remarried Spouse Annual Exemption

1. Deceased was already receiving the annual exemption before death.
2. Deceased was an **Enrolled Active Member** of the fire company or voluntary ambulance service for at least five years.
3. Deceased was killed in the line of duty and is so certified as such by the authority having jurisdiction for the agency.
4. Deceased's spouse is not re-married and is certified as an un-remarried spouse of an enrolled member killed in the line of duty by the authority having jurisdiction for the agency.

Un-Remarried Spouse Lifetime Exemption

1. Deceased was already receiving the annual or lifetime exemption "for such property" before death.
2. Deceased was an Enrolled Active Member of the fire company or voluntary ambulance service for at least twenty years.
3. Deceased's spouse is not re-married and is so certified as an un-remarried spouse of a deceased enrolled member by the authority having jurisdiction for the agency.

Fire Companies/Volunteer Ambulance Services

1. Review personnel files and compare to the criteria set forth in the local laws.
2. Provide the names of qualifying members/un-remarried spouses to the authority having jurisdiction for your fire company.
3. Do this every year to ensure the information is up-to-date.
4. The authority having jurisdiction for the agency should provide the official signed certification to assessors, or copies of certifications to members to provide to assessors.

If members live in surrounding towns/villages served by the fire company or volunteer ambulance service and they qualify for the exemption under their town's/village's law, the authority having jurisdiction should provide a copy of the certifications to those members, or to the assessor that serves that area.

Volunteers

To receive the exemption:

1. Fill out Form RP-466-a-vol.
2. Volunteer's name is certified by the authority having jurisdiction for your fire company or volunteer ambulance service.
3. Certification is provided to the assessor by the authority having jurisdiction or the member.
4. Volunteer will receive the applicable exemptions on their taxes.

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/Active members of a volunteer fire department or volunteer ambulance service. Does not apply for previously retired members.
- ▶ 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. Statutory definition versus LOSAP??
 - ▶ GML sec. 215(1): Active Volunteer Firefighter-a person approved by the authorities in control of a volunteer fire company to faithfully and actually perform duties required of an active member.
 - ▶ GML sec. 219-k(14): active volunteer member of an ambulance company as specified on a list regularly maintained by the company for purposes of the volunteer ambulance workers’ benefit law.

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).
- ▶ Enrollee/Active member must file with the local assessor on or before the taxable status date NYSDTF Form RP-466-a-vol entitled “Application for Volunteer Firefighters/Ambulance Workers Exemption.”
- ▶ The Governing Body may enact the exemption up to ten percent of the assessed value of the real property.
- ▶ Exemption extends to the enrolled/active member and spouse only.
- ▶ *Non-Member owners?*

Role of the “Authority Having Jurisdiction”

- ▶ The Authority having Jurisdiction (AHJ) is not defined by this statute, but is a term used elsewhere in other contexts.
- ▶ The AHJ refers to municipal entity with jurisdiction over the incorporated volunteer fire department or the incorporated voluntary ambulance service:
 - ▶ A Fire District Board of Fire Commissioners;
 - ▶ Town Board;
 - ▶ Village Board; or
 - ▶ City Council.
- ▶ The AHJ **determines** whether enrolled members that filed an application for the partial tax exemption satisfied the annual service requirement.
- ▶ The AHJ **reports** their determination to the local assessor by filing an annual certification form.
- ▶ The Governing Body, not the AHJ, determines the procedure which the AHJ shall complete for the annual certification requirement.
- ▶ The AHJ 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 to opt into real property tax exemption.
- ▶ The application form does not require annual re-submission.
- ▶ The exemption cannot be claimed by an individual who plans to take the Income Tax Credit under Tax Law sec. 606(e-1).

Annual Partial Tax Exemption Benefits

- ▶ The annual partial tax exemption is continuing so long as the enrolled/active member has met the initial service requirements, applied for the tax exemption and is annually certified by the AHJ.
- ▶ **If the governing body elects to do so**, after 20 years of certified service as an enrolled/active member, the annual partial tax exemption becomes permanent for the life of the volunteer. This change in status must be certified by the AHJ.
- ▶ **If the governing body elects to do so**, after 20 years of certified service as an enrolled/active 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 for the spouse must be certified annually by the AHJ.

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 deceased member.
 - ▶ 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. The property must be in the same County.
 - ▶ Un-remarried surviving spouse must re-apply for the tax exemption with NYS.
 - ▶ 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. Qualifying Years of Service: 2, 3, 4, or 5.
3. Percentage amount for Partial Tax Exemption: 1% up to 10%.
4. Decide how the AHJs shall administer the annual certification process.
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?