

LEGISLATIVE, RULES & GOVERNMENTAL OPERATIONS COMMITTEE

LEGISLATIVE AGENDA

APRIL 28, 2023

***Committee Members: Supervisors Strough, Conover, Frasier, Geraci, Thomas, Driscoll and Wild
Chair of the Board shall serve as an Ex-Officio member when needed in accordance
with Section C(4) of the Rules of the Board***

- I. Committee meeting called to order by Committee Chair
- II. Approval of minutes of prior Committee meeting - *March 23, 2023*
- III. Privilege of the Floor/Public Comment
- IV. Action Agenda/New Business Items:
 - 1) Consideration of Adirondack Park Local Government Review Board Resolution No. 2 of 2023, *“Resolution Against Passage of Conservation Subdivision Design Bill A04608”*.
 - 2) Consideration of proposed resolution *“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”*.
- V. Discussion Items: None.
- VI. Referrals/Pending Items:

LEGISLATIVE:

 - 1) The matter of considering the creation a separate position, whose sole duty would be to address FOIL (*Freedom of Information Law*) requests would be worked on and brought back to Committee for discussion at a future meeting. (03.22.22) Update: The County Attorney advised his Office was working on preparing an updated FOIL Policy that was in accordance with the Warren County Computer Usage Policy which would be presented at a future meeting. (03.23.23)
- VII. Privilege of the Floor to discuss any additional items to come before the Committee
- VIII. Motion to adjourn

Attachments:

- 1) *APLGRB Resolution No. 2 of 2023 (Action Agenda/New Business Item 1)*
- 2) *Proposed resolution (Action Agenda/New Business Item 2)*



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Adirondack Park Local Government Review Board

Resolution No. 2 of 2023

Resolution against passage of Conservation Subdivision Design Bill A04608

WHEREAS, The Adirondack Park Agency Adopted a Large Subdivision Permit application that incorporated many of the action items in the Conservation Subdivision Design Bill, and

WHEREAS, implementation of the Adirondack Park Agency Large Subdivision Permit, is possibly more protective of the Environment than the Conservation Subdivision Design allows for, and

WHEREAS, Conservation Design laws are seldom mandatory, and are a tool to keep open space in urban areas, and

WHEREAS, the State of New York as of March 20, 2018 owned 2,505,802 or 44.6 percent of the Adirondack Park in fee, the State as of November 12 2018 also owns 785,434 acres of Conservation Easements, where development and subdivision rights have been extinguished, and

WHEREAS, this means there are more than 3.3 million acres of a 5.9-million-acre Adirondack Park that will never be developed or subdivided, and

WHEREAS, of the remaining 2.6 million acres of private land, existing development, roads, lakes, rivers, streams, steep slopes, wetlands and high elevations are not suitable for development, and

WHEREAS, the proposed legislation would amend the existing Adirondack Park Agency Act which has been in effect for 50 years, and

WHEREAS, before major Adirondack Park Agency permit application processes are changed, a public hearing process needs to be implemented so that property owners have an opportunity to understand and comment on how this proposed law will affect their property values, and

WHEREAS, this change would require private property owners to incur undue burden to hire external consultants to complete additional ecological assessments that will add significant time to proceed with proposed developments, and

WHEREAS, this proposed law could eliminate the potential for development on certain lands, which could be a “taking” without compensation, current law already protects and regulates these lands by the Adirondack Park Agency, and

WHEREAS, the proposed bill places additional burden on property owners that is not necessary to protect environmental and ecological systems and is not beneficial to the well-being of the Adirondack Park and its residents.

NOW THEREFORE BE IT RESOLVED, that the Adirondack Park Local Government Review Board does not approve of the proposed Bill, and

BE IT FURTHER RESOLVED, that the Adirondack Park Local Government Review Board does hereby call upon the local governments to stand together, individually and through our associations to insist that the Conservation Subdivision Design Bill (A04608) be withdrawn, and

BE IT FURTHER RESOLVED, that copies of this Resolution be forwarded to Governor Kathy Hochul, Senate Majority Stewart-Cousins, Senator Stec, Senator Griffo, Senator Walczyk, Assembly Speaker Heastie, Assemblyman Jones, Assemblyman Simpson, Assemblyman Smullen, Assemblyman Blankenbush Adirondack Intercounty, the Association of Adirondack Towns & Villages, and the Chairs of the Encon Committees Senator Harckham, Assemblywoman Glick.

Warren County Board of Supervisors

RESOLUTION NO. OF 2023

RESOLUTION INTRODUCED BY SUPERVISORS

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 condominized 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

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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.