

ENVIRONMENTAL CONCERNS & REAL PROPERTY TAX SERVICES
Real Property Tax Services
SEPTEMBER 25, 2025

COMMITTEE MEMBERS: TURNER, Geraci, Bean, Diamond, Gilligan, Etu and Strainer

- 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: Remove a travel reimbursement claim from 2022 from Revenue Code A.1355 3040 in the amount of \$448.00.
Rationale: This claim was not paid by NYS due to too many continuing education credits.
 2. Request: Allow the Treasurer to issue a certificate of prospective cancellation of taxes for Warrensburg parcel 210.2-1-1.2.
Rationale: This would make this parcel exempt from future taxes.
 3. Request:
Rationale:
- V. Discussion Items:
 1. Real Property Tax Services Budget review
 - 2.
- VI. Referrals/Pending Items:
 - 1.
- VII. Privilege of the floor and public comment
- VIII. Motion to adjourn

Attachments: 1. Two resolution request
2. budget

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: 9/25/2025

- (a) Purpose of Request: **To allow the Treasurers Office to remove the money from Revenue Code A.1355 3040 from 2022 in the amount of \$448.00 that was submitted for a reimbursement from NYS for continuing education of the Real Property Director**
- (b) Details: **NYS stated that there was too many continuing education credits so they could not pay.**
- (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

State
of
New York

CLAIM FOR TRAVEL REIMBURSEMENT BY A NON-EMPLOYEE

Agency traveled for
Warren County Real Property Tax Services

Vendor ID
1000002438

Vendor Name
Warren County

Last Name
Delurey

First Name
Lexie

MI
A

Suffix

Address
1340 State Route 9

City
Lake George

State
NY

Zip
12845

Business Purpose
Conference / Continuing Education

Travel Destination
Hilton Garden Inn, 74 State Street, Auburn NY 13021 / Cayuga County

Travel Start Date and Time
10/11/22 5:30 am

Travel End Date and Time
10/13/22 7:00 pm

Travel Description
NYS County Directors of Real Property Tax Services Fall Conference

Indicate All Expenses – If more space is required in any section, use the associated detail form (number shown in parentheses below)

Totals

Lodging
2 nights @ \$149

\$ 298.00

Transportation (AC3259-S)

Meals (AC3258-S)

Mileage Claimed (AC160-S)

miles @

¢ per mile =

Incidental Expenses – List (AC3259-S)

Tuition

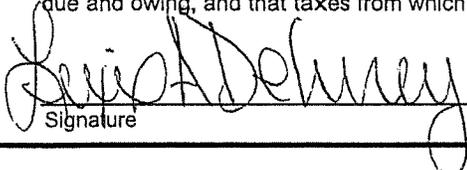
\$ 150.00

Total Amount Claimed

448.00

Vendor's Certification

I certify that the above bill is just, true and correct; that no part thereof has been paid except as stated and that the balance is actually due and owing, and that taxes from which the State is exempt are excluded.


Signature

Real Property Director
Title

10/14/22

Date

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: 9/25/2025

- (a) Purpose of Request: **To have the Treasurer, Christine Norton, as the tax enforcing officer issue a certificate of prospective cancellation of taxes for Warrensburg parcel 210.2-1-1.2, which will make this parcel exempt from future taxes.**
- (b) Details: **Taxes have not been paid for tax years 2017 through 2025. This parcel was in the 2019 Petition, Index No. EF2019-66509 and filed on 3/11/2019 in the Warren County Clerk's Office.**
- (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

CERTIFICATE OF PROSPECTIVE CANCELLATION

Warren County has determined that there is no practical method to enforce the collection of delinquent tax liens against Warrensburg parcel 210.2-1-1.2; Therefore, in accordance with Real Property Tax Law Section 1138 (6)(d), the enforcing officer for Warren County is directed to issue this certificate of prospective cancellation to the Town of Warrensburg Assessor and to the Warren County Real Property Tax Services Director so the above parcel shall thereby become exempt from taxation not withstanding any other provisions of law.

The parcel shall remain exempt until the governing body, Warren County, determines that the parcel should be restored to the taxable portion of the assessment roll, and the enforcing officer files a Certificate of Restoration, setting forth the relevant facts, with the Town Assessor and Warren County Director of Real Property Tax Services.

Warrensburg parcel 210.2-1-1.2, located at 10 Industrial Park Road and owned by Able Energy New York, Inc. has possible environmental contaminations which makes the property unable to be sold. Therefore, it is unfeasible for Warren County to foreclose on this property.

Christine V. Norton, Warren County Treasurer

Enforcing Officer

Date

PLEASE NOTE: THIS FORM MUST BE ACCOMPANIED BY ALL DETAILED BUDGET SHEETS

WARREN COUNTY BUDGET SUMMARY SHEET

PRIOR YEAR EXPENDITURES AND REQUEST FOR 2026 APPROPRIATIONS

REQUEST SUBMISSION TO THE CLERK OF THE BOARD OF SUPERVISORS

NAME OF DEPARTMENT: Real Property Tax Service Agency
BUDGET ACCOUNT CODE: A.1355

OBJECT CODES	2024 EXPENDITURES	2025 ADOPTED	2025 AMENDED	2026 DEPARTMENT REQUESTS
100's PERSONAL SERVICES	\$356,392.33	\$324,563.00	\$324,563.00	\$342,469.00
200's EQUIPMENT				\$4,200.00
400's CONTRACTUAL	\$19,547.70	\$22,670.00	\$28,070.00	\$24,420.00
800's EMPLOYEE BENEFITS	\$167,050.41	\$174,967.00	\$174,967.00	\$188,281.00
TOTALS	\$542,990.44	\$522,200.00	\$527,600.00	\$559,370.00

2024 REVENUES	2025 ADOPTED REVENUES	2025 AMENDED REVENUES	2026 DEPARTMENT REQUESTS
\$33,069.89	\$39,850.00	\$39,850.00	\$40,550.00

SIGNED: *Dennis A. Delaney*
DEPARTMENT HEAD
TITLE: Director
DATE: 9/4/2025

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Departmental Request
Fund A - General						
REVENUE						
Department 1355 - Real Property Tax Service Agency						
<i>Departmental Income</i>						
1250	Assessors Fee (Tax Maps)	6,150.85	6,000.00	6,000.00	2,057.07	6,000.00
1251	School Bill Process Fees	11,869.04	12,000.00	12,000.00	.00	11,900.00
1258	RPS License Fees From Towns	7,650.00	7,650.00	7,650.00	7,650.00	7,650.00
1288	Administrative Fees	7,400.00	14,000.00	14,000.00	10,450.00	14,000.00
<i>Departmental Income Totals</i>		\$33,069.89	\$39,650.00	\$39,650.00	\$20,157.07	\$39,550.00
<i>State Aid</i>						
3040	Real Property Tax Admin	.00	200.00	200.00	.00	1,000.00
<i>State Aid Totals</i>		\$0.00	\$200.00	\$200.00	\$0.00	\$1,000.00
Department 1355 - Real Property Tax Service Agency Totals		\$33,069.89	\$39,850.00	\$39,850.00	\$20,157.07	\$40,550.00
REVENUE TOTALS		\$33,069.89	\$39,850.00	\$39,850.00	\$20,157.07	\$40,550.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Departmental Request
Fund A - General						
EXPENSE						
Department 1355 - Real Property Tax Service Agency						
Personal Services						
110	Salaries - Regular	356,392.33	324,563.00	324,563.00	201,558.58	342,469.00
	<i>Personal Services Totals</i>	\$356,392.33	\$324,563.00	\$324,563.00	\$201,558.58	\$342,469.00
<i>Equipment</i>						
210	Furniture/Furnishings	.00	.00	.00	.00	4,200.00
	<i>Equipment Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$4,200.00
	Comments					
	Account	Level	Comment			
	210	Departmental Request	Looking to purchase a new desk for the Director and a new desk for the Deputy, old put together desk currently. Would also like to do this for 2027 for the staff because those desk are over 30 years old & we don't know if they are proper heights.			
<i>Contractual Expense</i>						
410	Supplies	2,065.00	3,000.00	3,000.00	185.72	3,000.00
423	Telephone	227.25	350.00	350.00	124.62	350.00
424	Postage	11.65	40.00	40.00	10.58	40.00
426	Subscriptions	.00	.00	.00	.00	1,800.00
427	Memberships & Dues	445.00	580.00	580.00	530.00	530.00
428	Data Processing & Internet Fees	15,710.00	15,700.00	15,700.00	375.00	15,700.00
444	Travel/Education/Conference	1,088.80	3,000.00	3,000.00	232.00	3,000.00
470	Contract	.00	.00	5,400.00	.00	.00
	<i>Contractual Expense Totals</i>	\$19,547.70	\$22,670.00	\$28,070.00	\$1,457.92	\$24,420.00
	Comments					
	Account	Level	Comment			
	426	Departmental Request	Full Office 365 for five employees per IT the cost is \$360 per person.			
<i>Employee Benefits</i>						
810	Retirement	52,189.84	54,185.00	54,185.00	34,010.94	61,937.00
830	Social Security	20,444.72	20,123.00	20,123.00	11,511.05	21,232.00
831	Medicare Contribution	4,781.44	4,705.00	4,705.00	2,692.08	4,966.00
860	Hospitalization	72,646.36	67,555.00	67,555.00	41,900.82	69,887.00
865	Dental Insurance	796.00	682.00	682.00	455.26	696.00
	<i>Employee Benefits Totals</i>	\$150,858.36	\$147,250.00	\$147,250.00	\$90,570.15	\$158,718.00
<i>Other Benefits</i>						
840	Workmen's Compensation	1,522.00	1,596.00	1,596.00	1,596.00	1,162.00
861	Retirees Hospitalization	14,670.05	26,121.00	26,121.00	17,212.16	28,401.00
	<i>Other Benefits Totals</i>	\$16,192.05	\$27,717.00	\$27,717.00	\$18,808.16	\$29,563.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Departmental Request
Fund	A - General					
	EXPENSE					
Department	1355 - Real Property Tax Service Agency					
Department	1355 - Real Property Tax Service Agency	\$542,990.44	\$522,200.00	\$527,600.00	\$312,394.81	\$559,370.00
	Totals					
	EXPENSE TOTALS	\$542,990.44	\$522,200.00	\$527,600.00	\$312,394.81	\$559,370.00
Fund	A - General Totals					
	REVENUE TOTALS	\$33,069.89	\$39,850.00	\$39,850.00	\$20,157.07	\$40,550.00
	EXPENSE TOTALS	\$542,990.44	\$522,200.00	\$527,600.00	\$312,394.81	\$559,370.00
Fund	A - General Totals	(\$509,920.55)	(\$482,350.00)	(\$487,750.00)	(\$292,237.74)	(\$518,820.00)
	Net Grand Totals					
	REVENUE GRAND TOTALS	\$33,069.89	\$39,850.00	\$39,850.00	\$20,157.07	\$40,550.00
	EXPENSE GRAND TOTALS	\$542,990.44	\$522,200.00	\$527,600.00	\$312,394.81	\$559,370.00
	Net Grand Totals	(\$509,920.55)	(\$482,350.00)	(\$487,750.00)	(\$292,237.74)	(\$518,820.00)

2026 Salary Schedule (Position Budgeting)
Real Property Tax

Empl. #	Name	Position	Annual Earnings	Empl. Type	Benefit Group	Hire Date
	Jan1 Grade & Rate	Ann. Grade & Rate				
9220	Delurey, Lexie	Director Real Property	\$96,422.00	Full Time	Appointed F/T	7/19/1995
	N/A / \$52.98	N/A / \$52.98				
14066	Hill, Robert	GIS Tax Map Technician	\$62,179.00	Full Time	CSEA/FT	4/1/2025
	17-00 / \$29.64	17-01 / \$29.97				
11575	MacEwan, Kristen	Deputy Director of Real Property	\$71,602.00	Full Time	Out of UnitFT	3/23/2009
	N/A / \$34.42	N/A / \$34.42				
13154	Shea, Noreen	Senior Real Property Clerk	\$56,133.00	Full Time	CSEA/FT	1/29/2018
	08-07 / \$26.99	08-08 / \$26.99				
13155	Wadleigh, Glenda	Senior Real Property Clerk #2	\$56,133.00	Full Time	CSEA/FT	1/29/2018
	08-07 / \$26.99	08-08 / \$26.99				
		5	\$342,469.00			

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WARREN COUNTY BUDGET SUMMARY SHEET

PRIOR YEAR EXPENDITURES AND REQUEST FOR 2026 APPROPRIATIONS

REQUEST SUBMISSION TO THE CLERK OF THE BOARD OF SUPERVISORS

NAME OF DEPARTMENT: Real Property Tax Service Agency - American Rescue Plan Act (ARPA)
BUDGET ACCOUNT CODE: A.1355 4999

OBJECT CODES	2024 EXPENDITURES	2025 ADOPTED	2025 AMENDED	2026 DEPARTMENT REQUESTS
200's EQUIPMENT				\$0.00
TOTALS				\$0.00

2024 REVENUES	2025 ADOPTED REVENUES	2025 AMENDED REVENUES	2026 DEPARTMENT REQUESTS
\$0.00			\$0.00

SIGNED: Kevin A. Delaney
DEPARTMENT HEAD
TITLE: Director
DATE: 9/4/2025

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Departmental Request
	Net Grand Totals					
	REVENUE GRAND TOTALS					
	EXPENSE GRAND TOTALS					
	Net Grand Totals					

PLEASE NOTE: THIS FORM MUST BE ACCOMPANIED BY ALL DETAILED BUDGET SHEETS

WARREN COUNTY BUDGET SUMMARY SHEET

PRIOR YEAR EXPENDITURES AND REQUEST FOR 2026 APPROPRIATIONS

REQUEST SUBMISSION TO THE CLERK OF THE BOARD OF SUPERVISORS

NAME OF DEPARTMENT: Supplies to Towns
BUDGET ACCOUNT CODE: A.1970

OBJECT CODES	2024 EXPENDITURES	2025 ADOPTED	2025 AMENDED	2026 DEPARTMENT REQUESTS
400's CONTRACTUAL	\$6,284.93	\$7,000.00	\$7,000.00	\$7,000.00
TOTALS	\$6,284.93	\$7,000.00	\$7,000.00	\$7,000.00

2024 REVENUES	2025 ADOPTED REVENUES	2025 AMENDED REVENUES	2026 DEPARTMENT REQUESTS
\$7,105.50	\$7,000.00	\$7,000.00	\$7,000.00

SIGNED: Kevin A. Delaney
DEPARTMENT HEAD
TITLE: Director
DATE: 9/4/2025

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Departmental Request
Fund A - General						
REVENUE						
Department 1970 - Supplies to Towns						
<i>Intergovernmental Charges</i>						
2226	Sales of Suppl, Other Govt	7,105.50	7,000.00	7,000.00	105.54	7,000.00
	<i>Intergovernmental Charges Totals</i>	<u>7,105.50</u>	<u>7,000.00</u>	<u>7,000.00</u>	<u>105.54</u>	<u>7,000.00</u>
	Department 1970 - Supplies to Towns Totals	<u>7,105.50</u>	<u>7,000.00</u>	<u>7,000.00</u>	<u>105.54</u>	<u>7,000.00</u>
	REVENUE TOTALS	<u>7,105.50</u>	<u>7,000.00</u>	<u>7,000.00</u>	<u>105.54</u>	<u>7,000.00</u>

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Departmental Request
Fund A - General						
EXPENSE						
Department 1970 - Supplies to Towns						
<i>Contractual Expense</i>						
410	Supplies	6,284.93	7,000.00	7,000.00	3,288.99	7,000.00
	<i>Contractual Expense Totals</i>	<u>\$6,284.93</u>	<u>\$7,000.00</u>	<u>\$7,000.00</u>	<u>\$3,288.99</u>	<u>\$7,000.00</u>
	Department 1970 - Supplies to Towns Totals	<u>\$6,284.93</u>	<u>\$7,000.00</u>	<u>\$7,000.00</u>	<u>\$3,288.99</u>	<u>\$7,000.00</u>
	EXPENSE TOTALS	<u>\$6,284.93</u>	<u>\$7,000.00</u>	<u>\$7,000.00</u>	<u>\$3,288.99</u>	<u>\$7,000.00</u>
	Fund A - General Totals					
	REVENUE TOTALS	\$7,105.50	\$7,000.00	\$7,000.00	\$105.54	\$7,000.00
	EXPENSE TOTALS	\$6,284.93	\$7,000.00	\$7,000.00	\$3,288.99	\$7,000.00
	Fund A - General Totals	<u>\$820.57</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$3,183.45)</u>	<u>\$0.00</u>
	Net Grand Totals					
	REVENUE GRAND TOTALS	\$7,105.50	\$7,000.00	\$7,000.00	\$105.54	\$7,000.00
	EXPENSE GRAND TOTALS	\$6,284.93	\$7,000.00	\$7,000.00	\$3,288.99	\$7,000.00
	Net Grand Totals	<u>\$820.57</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$3,183.45)</u>	<u>\$0.00</u>