

ENVIRONMENTAL CONCERNS & REAL PROPERTY TAX SERVICES

Real Property Tax Services

September 23, 2026

COMMITTEE MEMBERS: PATCHETT, Etu, Strainer, Beaty, Niles, Crocitto and Diamond

- 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: Condo legislation- Resolution to request an amendment to provisions of 581.1(a) & 339-y

Rationale: To allow Warren County Assessors to value condominiums and co-operatives in a manner that reflects the most current market value.
 2. Request: Local Law providing an additional exemption for the primary residence of a Seriously Disabled Veterans

Rationale: An additional exemption granted to seriously disabled veterans in accordance with § 458-a (11). The primary residence would be fully exempt from county taxation and special district charges, assessments and special ad valorem levies provided they meet requirements set forth in this section.
- V. Discussion Items:
 1. Real Property Budget Summary/Recap
 2. Real Property Working Committee update
 3. Tax Foreclosure update
- VI. Referrals/Pending Items:
- VII. Privilege of the floor and public comment
- VIII. Motion to adjourn

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- Attachments:
1. Condominium and Co-operatives resolution
 2. Resolution Request for local law for Veterans §458-a (11) RPTL
 3. Subsection 11 of RPTL 458-a
 4. Projected tax burden shift of Veterans resolution
 5. Additional Information regarding Veterans' exemption
 6. 2027 Budget Summary

Warren County Board of Supervisors

RESOLUTION No. OF 2026

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 CONVERTED AND 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, condominium and co-operative units are assessed less than those of comparably priced homes under conventional forms of property ownership pursuant to the provisions of § 581.1(a) and § 339-y of the Real Property Tax Law (“RPTL”) which governs how such units are assessed for tax purposes; and

WHEREAS, pursuant to the provisions of § 581.1(c) of 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 believe that it is in the best interests of its municipalities to have the option to exempt all condominiums and co-operatives 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, the Warren County Board of Supervisors supports amending the provisions of Subdivision 1 of section 581.1 by adding a new paragraph (e) to read as follows: (e) the provisions of paragraph (a) of this subdivision shall not apply to real property owned or leased by a cooperative cooperation or on a condominium basis in any Town in the County of Warren, 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 paragraph (b) of this subdivision shall not apply to such real property within such County; provided, however, the provisions of this paragraph shall not apply to real property owned or leased by a cooperative corporation or on a condominium basis that is participating in an affordable housing tax credit program or has a regulatory agreement with a federal, state or local agency related to affordable housing requirements.

WHEREAS, the Warren County Board of Supervisors supports amending the provisions of Subdivision 1 of section 339-y of the real property law by adding a new paragraph (h) to read as follows: (h) the provisions of paragraph (b) of this subdivision shall not apply to real property owned or leased by a cooperative cooperation or on a condominium basis in any Town in the County of Warren, 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 paragraph (b) of this subdivision shall not apply to such real property within such County; provided, however, the provisions of this paragraph shall not apply to real property owned or leased by a cooperative corporation or on a condominium basis that is participating in an affordable housing tax credit program or has a regulatory agreement with a federal, state or local agency related to affordable housing requirements.

WHEREAS, any Town that wishes to provide a tax break for first time home buyers may do so by adopting RPTL 457, a 5-year tax exemption for qualified residents.

WHEREAS, because of its desirable location, many towns in Warren County are popular with those seeking second homes, most of which could be characterized as expensive, and may be intentionally developed as condominiums or co-operatives by developers seeking preferential tax treatment, which unfairly shifts the tax burden to other property owners, and

WHEREAS, the New York State Assessors' Association and the Warren County Assessor's Association have been long-term supporters of a change in the methodology for condominium valuation for the purposes of taxation to reflect current market values, in the same manner as are all other residential properties; and

WHEREAS, currently, condominium and co-operative assessments are based on a restricted methodology that has no resemblance to market value; and

WHEREAS, Warren County now seeks amendments to § 581.1(a) and §339-y (b) 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 all condominiums and co-operatives from the provisions of § 581.1(a) and §339-y (b) 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, the Towns of Warren County have spent considerable time and money to maintain all assessments at their market values and

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

WHEREAS, the current laws provide significant tax breaks for the owners of condominiums and co-operatives, which tend to be high priced units purchased by those who can afford them, while others who own more modest units do not receive preferential treatment and thus may pay more than their fair share of the tax levies,

WHEREAS, it would not be either logical nor fair for existing condominium and co-operative units to be assessed using different appraisal methodologies than newly constructed units, so Warren County seeks for these amendments to apply to all such units,

WHEREAS, appraisers and assessors cite the difficulties they encounter when they are forced to ignore market information which is usually the best basis for developing taxable value but are only allowed to use the income approach which may produce figures that are lower than the actual market values,

WHEREAS, Town officials consider the restrictions of RPTL 581.1 (a) an unreasonable State mandate that is no longer justifiable and that unfairly limits the revenue-raising abilities of the Towns,

WHEREAS, Warren County seeks to allow municipalities to decide for themselves if they wish to maintain the current condominium loophole or to opt out of those inequitable provisions, thus maintaining New York's long tradition of Home Rule, and

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

Therefore BE IT RESOLVED, that the municipalities of Warren County, wish to have the OPTION of assessing condominiums and cooperatives using the same assessment methodologies as are used for all other residential units, which would provide more equity and fairness to the assessment process, as well as to the levy of taxes,

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

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: 9/14/26

- (a) Purpose of Request:
Local Law providing an additional exemption for the primary residence of a seriously disabled veteran.

- (b) Details:
An exemption granted to seriously disabled veterans in accordance with section 458-a(11) of Real Property Tax Law of the State of New York. The primary residence of any seriously disabled Veteran shall be fully exempt from taxation and special district charges, assessments and special ad valorem levies provided they meet requirements set forth in this section.

- (c) Previous Resolution Number:
N/A

- (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**

11. In addition to any other exemption from taxation on real property which may be allowed to veterans pursuant to the provisions of this chapter, including subdivision three of section four hundred fifty-eight of this title, a county, city, town, village or school district may

adopt a local law or resolution providing that the primary residence of any seriously disabled veteran shall be fully exempt from taxation and special district charges, assessments and special ad valorem levies, provided that such veteran meets all other requirements of this section and such veteran has met at least one of the criteria set forth in paragraph (a) of this subdivision and the criterion set forth in paragraph (b) of this subdivision. To be eligible for such exemption, a veteran:

(a)(i) must have been discharged or released from active military, naval, space or air service, including army and air national guard service performed pursuant to federal orders under title 10 of the United States code, under honorable conditions; or

(ii) must have a qualifying condition, as defined in section one of the veterans' services law, and must have received a discharge other than bad conduct or dishonorable from such service; or

(iii) must be a discharged LGBT veteran, as defined in section one of the veterans' services law, and must have received a discharge other than bad conduct or dishonorable from such service; and

(b) must be considered by the United States department of veterans affairs to be permanently and totally disabled as a result of military service, as evidenced by a letter, official form, or other document sent to such veteran from such department that specifically states such veteran is considered to be permanently and totally disabled as a result of such service.

(c) In no case shall the taxable assessed value of the property of a qualifying veteran be reduced below zero. Nothing contained herein shall be construed to require or authorize the discontinuance of any exemption granted pursuant to subdivision three of section four hundred fifty-eight of this title.

(d) Each county, city, town, village or school district that adopts a local law or resolution for the exemption authorized by this subdivision shall notify the department of veterans' services within thirty days of such adoption; provided, however, that a failure to notify the department of veterans' services within thirty days shall not render such local law or resolution ineffective. The department of veterans' services shall compile and maintain a publicly available record of each such county, city, town, village or school district that has adopted such exemption.

Veterans Exemption Projected Tax Shift

Town	# of eligible	2026 Total AV	2026 Co Taxable	Tax Rate	Tax Redistributed
Bolton	3	1710400	1064200	4.513	4802.73
Chester	6	1971000	879000	3.393	2982.45
Glens Falls	22	5905200	2274616	3.653	8309.17
Hague	0	0	0		0.00
Horicon	2	952000	635200	4.39	2788.53
Johnsburg	6	1696400	876170	3.292	2884.35
Lake George	8	2287000	1233672	4.843	5974.67
Lake Luzerne	13	2468500	1079775	5.581	6026.22
Queensbury	43	15054000	8401250	3.658	30731.77
Stony Creek	1	2280	1316	451.076	593.62
Thurman	7	1315700	617704	5.245	3239.86
Warrensburg	11	2430600	716015	3.287	2353.54
	122	\$35,793,080.00	\$17,778,918.00		\$70,686.92

Seriously Disabled Veterans Opt-in subdivision 11 of section 458-a of Real Property Tax Law

- **Eligibility Requirements**

- a. A veteran:

- 1. Must have been discharged or released from active military, naval, space or air service, including Army and Air National Guard service performed pursuant to federal orders under title 10 of the United States code, under honorable conditions; or
 - 2. Must have a qualifying condition, as defined in section one of the veterans' services law and must have received a discharge other than bad conduct or dishonorable from such service; or
 - 3. Must be a discharged LGBT veteran, as defined in section one of the veterans' services law, and must have received a discharge other than bad conduct or dishonorable from such service; **AND**

- b. Must be considered by the United States Department of Veterans Affairs to be **PERMANENTLY AND TOTALLY DISABLED** as a result of military service, as evidenced by a letter, official form, or other document sent to such veteran from such department that specifically states such veteran is considered to be permanently and totally disabled as a result of such service.

- There is no "special form" for this exemption. It is part of Section 458-a of the Real Property Tax Law, and thus the same forms that are used now for the Alternative Veterans Property Tax Exemption will still be used here.
- Becomes applicable to assessment rolls occurring on or after October 1, 2026.
- Each taxing jurisdiction makes its own independent decision.
If the County opts-in it **does not** bind Town or School Districts from opting in.
- Existing Alternative Veteran exemption for other taxing jurisdictions remains in effect.
- One can be rated as permanent and totally disabled by the VA and not have a 100% rating.
- Surviving Spouse of a Veteran- Veterans who had been rated Permanent and Total from the VA would receive the additional benefit. A Veteran who had 100% disability rating but not rated Permanent & Total will NOT receive the additional benefit.

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

WARREN COUNTY BUDGET SUMMARY SHEET

PRIOR YEAR EXPENDITURES AND REQUEST FOR 2027 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	2025 EXPENDITURES	2026 ADOPTED	2026 AMENDED	2027 DEPARTMENT REQUESTS
100's PERSONAL SERVICES	\$329,831.99	\$342,583.00	\$342,583.00	\$349,628.00
200's EQUIPMENT		\$4,200.00	\$4,463.55	\$2,000.00
400's CONTRACTUAL	\$20,875.95	\$24,420.00	\$24,156.45	\$30,360.00
800's EMPLOYEE BENEFITS	\$174,939.14	\$186,984.00	\$186,984.00	\$232,100.00
TOTALS	\$525,647.08	\$558,187.00	\$558,187.00	\$614,088.00

2025 REVENUES	2026 ADOPTED REVENUES	2026 AMENDED REVENUES	2027 DEPARTMENT REQUESTS
\$41,189.99	\$40,550.00	\$40,550.00	\$53,150.00

SIGNED:

K C MacE
DEPARTMENT HEAD

TITLE:

Director

DATE:

9/9/26

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request
Fund	A - General					
	REVENUE					
	Department 1355 - Real Property Tax Service Agency					
	Departmental Income					
1250	Assessors Fee (Tax Maps)	6,924.32	6,000.00	6,000.00	1,958.45	7,000.00
1251	School Bill Process Fees	12,913.67	11,900.00	11,900.00	.00	16,500.00
1258	RPS License Fees From Towns	7,650.00	7,650.00	7,650.00	7,700.00	7,650.00
1288	Administrative Fees	14,150.00	14,000.00	14,000.00	9,111.29	10,000.00
	Departmental Income Totals	\$41,637.99	\$39,550.00	\$39,550.00	\$18,769.74	\$41,150.00
	Intergovernmental Charges					
2226	Sales of Suppl, Other Govt	.00	.00	.00	.00	11,000.00
	Intergovernmental Charges Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$11,000.00
	State Aid					
3040	Real Property Tax Admin	(448.00)	1,000.00	1,000.00	.00	1,000.00
	State Aid Totals	(\$448.00)	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
	Department 1355 - Real Property Tax Service Agency	\$41,189.99	\$40,550.00	\$40,550.00	\$18,769.74	\$53,150.00
	Totals					
	REVENUE TOTALS	\$41,189.99	\$40,550.00	\$40,550.00	\$18,769.74	\$53,150.00
	EXPENSE					
	Department 1355 - Real Property Tax Service Agency					
	Personal Services					
110	Salaries - Regular	329,831.99	342,583.00	342,583.00	219,528.56	349,628.00
	Personal Services Totals	\$329,831.99	\$342,583.00	\$342,583.00	\$219,528.56	\$349,628.00
	Equipment					
210	Furniture/Furnishings	.00	4,200.00	4,200.00	3,973.53	1,000.00
220	Office Equipment	.00	.00	263.55	.00	1,000.00
	Equipment Totals	\$0.00	\$4,200.00	\$4,463.55	\$3,973.53	\$2,000.00
	Contractual Expense					
410	Supplies	1,633.46	3,000.00	2,736.45	482.47	9,000.00
423	Telephone	186.18	350.00	350.00	107.46	300.00
424	Postage	10.58	40.00	40.00	.00	30.00
426	Subscriptions	.00	1,800.00	1,800.00	.00	1,800.00
427	Memberships & Dues	530.00	530.00	530.00	405.00	530.00
428	Data Processing & Internet Fees	15,675.00	15,700.00	15,700.00	380.00	15,700.00
444	Travel/Education/Conference	838.00	3,000.00	3,000.00	795.00	3,000.00
470	Contract	2,002.73	.00	.00	.00	.00
	Contractual Expense Totals	\$20,875.95	\$24,420.00	\$24,156.45	\$2,169.93	\$30,360.00
	Employee Benefits					
810	Retirement	55,509.08	62,277.00	62,277.00	39,363.02	70,461.00
830	Social Security	18,957.37	21,240.00	21,240.00	12,463.07	21,677.00
831	Medicare Contribution	4,433.56	4,968.00	4,968.00	2,914.73	5,069.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request
Fund	A - General					
	EXPENSE					
	Department 1355 - Real Property Tax Service Agency					
	Employee Benefits					
860	Hospitalization	64,949.34	68,617.00	68,617.00	48,828.53	82,604.00
865	Dental Insurance	684.08	696.00	696.00	632.14	984.00
	Employee Benefits Totals	\$144,533.43	\$157,798.00	\$157,798.00	\$104,201.49	\$180,795.00
	Other Benefits					
840	Workmen's Compensation	1,596.00	1,162.00	1,162.00	1,162.00	1,338.00
861	Retirees Hospitalization	28,809.71	28,024.00	28,024.00	26,497.38	49,967.00
	Other Benefits Totals	\$30,405.71	\$29,186.00	\$29,186.00	\$27,659.38	\$51,305.00
	Department 1355 - Real Property Tax Service Agency Totals	\$525,647.08	\$558,187.00	\$558,187.00	\$357,532.89	\$614,088.00
	EXPENSE TOTALS	\$525,647.08	\$558,187.00	\$558,187.00	\$357,532.89	\$614,088.00
Fund	A - General Totals					
	REVENUE TOTALS	\$41,189.99	\$40,550.00	\$40,550.00	\$18,769.74	\$53,150.00
	EXPENSE TOTALS	\$525,647.08	\$558,187.00	\$558,187.00	\$357,532.89	\$614,088.00
Fund	A - General Totals	(\$484,457.09)	(\$517,637.00)	(\$517,637.00)	(\$338,763.15)	(\$560,938.00)
	Net Grand Totals					
	REVENUE GRAND TOTALS	\$41,189.99	\$40,550.00	\$40,550.00	\$18,769.74	\$53,150.00
	EXPENSE GRAND TOTALS	\$525,647.08	\$558,187.00	\$558,187.00	\$357,532.89	\$614,088.00
	Net Grand Totals	(\$484,457.09)	(\$517,637.00)	(\$517,637.00)	(\$338,763.15)	(\$560,938.00)

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

WARREN COUNTY BUDGET SUMMARY SHEET

PRIOR YEAR EXPENDITURES AND REQUEST FOR 2027 APPROPRIATIONS

REQUEST SUBMISSION TO THE CLERK OF THE BOARD OF SUPERVISORS

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

OBJECT CODES	2025 EXPENDITURES	2026 ADOPTED	2026 AMENDED	2027 DEPARTMENT REQUESTS
400's CONTRACTUAL	\$6,159.49	\$7,000.00	\$7,000.00	\$0.00
TOTALS	\$6,159.49	\$7,000.00	\$7,000.00	\$0.00

2025 REVENUES	2026 ADOPTED REVENUES	2026 AMENDED REVENUES	2027 DEPARTMENT REQUESTS
\$4,964.12	\$7,000.00	\$7,000.00	\$0.00

SIGNED:

K C MacE
DEPARTMENT HEAD

TITLE:

Director

DATE:

9/9/26

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 Departmental Request
Fund	A - General					
	REVENUE					
	Department 1970 - Supplies to Towns					
	Intergovernmental Charges					
2226	Sales of Suppl, Other Govt	4,964.12	7,000.00	7,000.00	164.00	.00
	Intergovernmental Charges Totals	\$4,964.12	\$7,000.00	\$7,000.00	\$164.00	\$0.00
	Department 1970 - Supplies to Towns Totals	\$4,964.12	\$7,000.00	\$7,000.00	\$164.00	\$0.00
	REVENUE TOTALS	\$4,964.12	\$7,000.00	\$7,000.00	\$164.00	\$0.00
	EXPENSE					
	Department 1970 - Supplies to Towns					
	Contractual Expense					
410	Supplies	6,159.49	7,000.00	7,000.00	3,473.34	.00
	Contractual Expense Totals	\$6,159.49	\$7,000.00	\$7,000.00	\$3,473.34	\$0.00
	Department 1970 - Supplies to Towns Totals	\$6,159.49	\$7,000.00	\$7,000.00	\$3,473.34	\$0.00
	EXPENSE TOTALS	\$6,159.49	\$7,000.00	\$7,000.00	\$3,473.34	\$0.00
	Fund A - General Totals					
	REVENUE TOTALS	\$4,964.12	\$7,000.00	\$7,000.00	\$164.00	\$0.00
	EXPENSE TOTALS	\$6,159.49	\$7,000.00	\$7,000.00	\$3,473.34	\$0.00
	Fund A - General Totals	(\$1,195.37)	\$0.00	\$0.00	(\$3,309.34)	\$0.00
	Net Grand Totals					
	REVENUE GRAND TOTALS	\$4,964.12	\$7,000.00	\$7,000.00	\$164.00	\$0.00
	EXPENSE GRAND TOTALS	\$6,159.49	\$7,000.00	\$7,000.00	\$3,473.34	\$0.00
	Net Grand Totals	(\$1,195.37)	\$0.00	\$0.00	(\$3,309.34)	\$0.00