

**WARREN COUNTY BOARD OF SUPERVISORS**

**COMMITTEE: REAL PROPERTY TAX SERVICES**

**DATE: JANUARY 26, 2009**

**COMMITTEE MEMBERS PRESENT:**

SUPERVISORS GOODSPEED  
BENTLEY  
THOMAS  
TESSIER  
STRAINER  
GIRARD

**COMMITTEE MEMBER ABSENT:**

SUPERVISOR MERLINO

**OTHERS PRESENT:**

MICHAEL SWAN, DIRECTOR, REAL PROPERTY TAX SERVICES  
PATRICIA NENNINGER, SECOND ASSISTANT COUNTY  
ATTORNEY  
HAL PAYNE, COMMISSIONER OF ADMINISTRATIVE & FISCAL  
SERVICES  
JOAN SADY, CLERK OF THE BOARD  
SUPERVISORS GERAGHTY  
SOKOL  
CHAMPAGNE  
STEC  
THOM RANDALL, *THE ADIRONDACK JOURNAL*  
SARAH MCLENITHAN, LEGISLATIVE OFFICE SPECIALIST

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Mr. Goodspeed called the meeting of the Real Property Tax Services Committee to order at 9:31 a.m.

Motion was made by Mr. Bentley, seconded by Mr. Thomas and carried unanimously to approve the minutes from the December 1, 2008 Committee meeting, subject to correction by the Clerk of the Board.

Privilege of the floor was extended to Michael Swan, Director of Real Property Tax Services, who distributed copies of the Agenda to the Committee members; *a copy of the Agenda is on file with the minutes.*

Mr. Swan began the meeting by welcoming Mr. Goodspeed as the new Committee Chairman, as well as the two new Committee members, Mr. Girard and Mr. Tessier. He then thanked Mr. Belden for his exemplary efforts as Chairman over the past 12 years.

Mr. Swan advised that Agenda Item 1 consisted of a list of corrections to the tax rolls from the County Treasurer's Office, which would require a Board resolution. He explained that the refunds for three parcels owned by Robert Gardens North, located in the Town of Queensbury, were the result of a court ordered settlement. He defined a chargeback as the amount accrued when the tax roll and bill were corrected prior to payment. He added that the total amount of taxes collected must be revised to reflect the correction to the tax roll, allowing the total amount collected to match the tax roll balance. He pointed out that two parcels located in the Town of Warrensburg required correction, as they included State transitions which had not been entered to reflect the new assessed value. He added that the parcels of land located in the Town of Johnsbury were incorrect due to a clerical error.

Motion was made by Mr. Girard, seconded by Mr. Thomas and carried unanimously to authorize the corrections to the tax rolls from the County Treasurer's Office, as outlined above and the necessary resolution was authorized for the February 20, 2009 Board meeting. *A copy of the resolution request form is on file with the minutes.*

Mr. Swan informed the Committee that Agenda Item 2 pertained to the database that the Real Property Tax Services Office had created which contained a complete list of the ownership history for each parcel located within Warren County. He apprised that he was waiting for a reply from the Information Technology (IT) Department to determine if it would be possible to include the database as part of the County website and charge a user fee to access the information. He mentioned that charging a user fee would increase revenue; improve the quality of customer service; and allow the staff more time to complete the tasks required of them.

Mr. Strainer questioned whether the database would supply up-to-date information and Mr. Swan replied that the information supplied would be the complete history of the parcel, listing the current owner and all prior owners. Mr. Goodspeed commented that as an attorney he would utilize the database to research whether parcels of land were included in the Adirondack Park prior to 1973, exempting them from most regulatory action.

Mr. Thomas asked whether it was legal to charge a fee to access the information and Patricia Nenninger, Second Assistant County Attorney, responded that she would research the issue and report back to the Committee. Mr. Swan commented that there were multiple Counties in New York State that charged fees to access information. Mr. Swan advised that he would report back to the Committee when he received the determination from IT.

Continuing, Mr. Swan advised that Agenda Item 3 referred to the sale of the County surplus land and that Mrs. Nenninger would provide an update on this item. Mrs. Nenninger apprised that six of the parcels were obtained through foreclosure and would be utilized by the Airport. She explained that prior to the parcels being listed for sale, the Public Works (Airport) Committee would need to determine whether the parcels were necessary for airport purposes. She stated that she had scheduled a meeting with Don DeGraw, Airport Manager, to review the process and determine whether it was necessary to include the Federal Aviation Administration (FAA) in the decision.

Mr. Goodspeed advised that the Committee could make a motion to refer the issue of these particular parcels to the Public Works (Airport) Committee for their review or they could table the discussion until further information was provided by the County Attorney's Office.

It was the consensus of the Committee to table the discussion of the six parcels until the County Attorney's Office provided additional information to the Committee.

Mrs. Nenninger stated that she would supply a complete history of the County-owned surplus land at the next Committee meeting, to assist in the determination of whether to proceed with the sale of these particular parcels. Mr. Tessier asked whether the parcel of property on Bloody Pond Road was included and Mrs. Nenninger responded affirmatively.

Moving along to Agenda Item 4, Mr. Swan apprised that the 2009 foreclosure actions would be filed at the end of March for the 2009 County Land Auction which would meet the schedule of the Last Day to Redeem in July and the County Land Auction would be scheduled for October. He informed the Committee that there were approximately 300 parcels on the list, which was similar to the amount from prior years. He noted that the Committee would need to determine whether to include the 2008 foreclosures in the surplus auction scheduled for spring 2009 or include them in the October auction.

Mr. Swan commented that due to the current state of the economy, an increase in the number of foreclosures was anticipated in the next few years. Mr. Girard questioned what the process was for individuals who were unable to pay their taxes and Mr. Swan responded that a payment plan was available and the taxpayer could request the Committee's consent for an extension on their due date as well. Mr. Goodpeed interjected that due to the banking crisis and the current state of the economy, the County would likely see a surge of individuals unable to pay their taxes and he suggested that a policy be developed on how to handle delinquent taxpayers. Mr. Swan stated that the current policy was adequate; however, he added, with the estimated increase in delinquent taxes, he believed the policy would be tested.

Mrs. Nenninger outlined the foreclosure process and the proper procedure to prevent individuals from having their properties foreclosed on. Mr. Champagne commented that the issue was that the taxpayer was responsible for their current taxes and any additional monies received would be credited to the back taxes; therefore, making it difficult for individuals to satisfy the back taxes owed. Mr. Goodpeed questioned whether Mr. Swan had contacted other Counties in New York State and inquired what procedures had been adopted and Mr. Swan responded that he had contacted several Directors of Real Property Tax Services from various Counties and their procedures were similar to that of Warren County.

Agenda Item 5, Mr. Swan apprised was a request for authorization for him to attend the Real Property Tax Directors Winter Conference in Latham, New York from February 9 through February 11, 2009. He advised that the \$150 cost of tuition was included within the Real Property Tax Services Budget. He said that the State would reimburse him for the cost of his meals and he noted, the conference would provide him with 12 of the 24 required continuing education credits to maintain his State certification.

Motion was made by Mr. Bentley, seconded by Mr. Strainer and carried unanimously authorizing the request for Mr. Swan attend the Real Property Tax Directors Winter Conference as outlined above. *A copy of the Authorization to Attend Meeting or Convention is on file with the minutes.*

Concluding the Agenda review, Mr. Swan apprised that he was reviewing resumes in order to fill the vacant position of Real Property Clerk which the Committee had approved prior to the institution of the hiring freeze. Joan Sady, Clerk of the Board, stated that because the hiring freeze had been adopted before the position was filled, the request must be presented a second time. She added that a 2/3 majority vote of the Real Property Tax Services Committee, the Personnel Committee and the full Board would be required to fill the position.

Mr. Swan requested to fill the vacant position of Real Property Clerk, base salary of \$24,480, due to promotion. Hal Payne, Commissioner of Administrative and Fiscal Services, stated that Mr. Swan had decreased the staffing in his Office from 7 individuals to 5, and he pointed out that the Committee had approved to fill the position in December. Mr. Swan commented that the Office was understaffed and that the Real Property Clerk position was necessary for the Office to be able to complete the work required of them.

Motion was made by Mr. Bentley, seconded by Mr. Strainer and carried unanimously approving the request to fill the vacant position of Real Property Clerk as outlined above and refer same to the Personnel Committee. *A copy of the Notice of Intent to Fill Vacant Position is on file with the minutes.*

Mr. Goodspeed stated that prior to the meeting he had apprised Mr. Swan of the discussion he had with Chairman Monroe pertaining to the possible cost impact that the Adirondack Park Agency (APA) modifications regarding shoreline improvements would have on Warren County. Mr. Goodspeed requested that Mr. Swan research utilizing assessments as a point of statistical analysis to determine whether the impact could be calculated. Mr. Swan advised that he would report back to the Committee at the next meeting with his determination. Mr. Champagne suggested that Mr. Swan consult with the Planning & Community Development Department, as well as the Fire Prevention & Building Code Enforcement Office to research what had been affected by the new codes.

As there was no further business to come before the Real Property Tax Services Committee, on motion made by Mr. Strainer and seconded by Mr. Girard, Mr. Goodspeed adjourned the meeting at 10:05 a.m.

Respectfully submitted,

Sarah McLenithan, Legislative Office Specialist