

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: REAL PROPERTY TAX SERVICES

DATE: SEPTEMBER 28, 2009

COMMITTEE MEMBERS PRESENT:

SUPERVISORS GOODSPEED
BENTLEY
THOMAS
MERLINO
STRAINER
GIRARD

OTHERS PRESENT:

MICHAEL SWAN, DIRECTOR, REAL PROPERTY TAX SERVICES
FREDERICK MONROE, CHAIRMAN OF THE BOARD
PATRICIA NENNINGER, SECOND ASSISTANT COUNTY ATTORNEY
HAL PAYNE, COMMISSIONER OF ADMINISTRATIVE AND FISCAL SERVICES
JOANN MCKINSTRY, DEPUTY COMMISSIONER OF ADMINISTRATIVE AND FISCAL SERVICES
NICOLE LIVINGSTON, DEPUTY CLERK OF THE BOARD
SUPERVISORS PITKIN
SOKOL
TAYLOR
RANDY HITCHCOCK, TOWN OF JOHNSBURG RESIDENT
MURIEL LAPOINTE, TOWN OF JOHNSBURG RESIDENT
DON LEHMAN, *THE POST STAR*
SARAH MCLLENITHAN, LEGISLATIVE OFFICE SPECIALIST

COMMITTEE MEMBER ABSENT:

SUPERVISOR TESSIER

Mr. Goodspeed called the meeting of the Real Property Tax Services Committee to order at 9:30 a.m.

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

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

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 majority of the corrections were court ordered.

Motion was made by Mr. Thomas, seconded by Mr. Bentley 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 October 16, 2009 Board meeting.

Mr. Swan informed the Committee that Agenda Item 2 pertained to Tax Map Parcel No. 118.-1-38 located in the Town of Johnsburg. He stated that the property was scheduled to be included in the October 17, 2009 County land auction; however, he said, he would like to remove the parcel from the list. He explained that a survey in 2006 had removed .30 acres from Tax Map Parcel No. 118.-1-38 and was thereby listed with an unknown owner.

Mr. Swan apprised that the owners of Tax Map Parcel No. 118.-1-38 had informed him that they were unaware the parcel had been removed from their property. He said that they indicated to him that they would like to retain ownership of the property by paying the outstanding taxes that were due.

Patricia Nenninger, Second Assistant County Attorney, advised that due to the unusual circumstances the property could be removed from the County land auction and sold to the property owners for the current market value. Mr. Strainer asked what the market value of the property was and Mr. Swan replied that the property was valued at \$500. Mr. Strainer questioned how much was due in outstanding taxes and Mr. Swan responded that the total amount was \$544.

Motion was made by Mr. Merlino, seconded by Mr. Bentley and carried unanimously to approve the removal of Tax Map Parcel No. 118.-1-38 from the 2009 County land auction and to sell the property back to the owners.

Agenda Item 3, Mr. Swan stated, referred to a request he had received to purchase Tax Map Parcel No. 210.2-1-5.2 located in the Town of Warrensburg. He apprised that he had received the necessary release of the property from the Department of Public Works (DPW), and the property could be offered for sale at market value if the Committee desired.

Mr. Strainer queried what the market value of the property was and Mr. Swan replied that he had assessed the property for \$3,500. Mr. Strainer asked if the individual was willing to pay \$3,500 for the parcel and Mr. Swan said he was unsure.

Motion was made by Mr. Bentley, seconded by Mr. Thomas and carried by majority vote to authorize the sale of Tax Map Parcel No. 210.2-1-5.2 to Adirondack Equipment Rental LLC, for an amount not to exceed \$3,500, with Mr. Goodspeed abstaining, and to forward same to the Finance Committee. *A copy of the resolution request form is on file with the minutes.*

Mr. Swan advised that Agenda Item 4 no longer needed to be addressed, as the Town of Warrensburg had sent proof that they had paid for Tax Map Parcel No. 223.7-1-29 and they were in the process of recording the deed with the County Clerk's Office.

Agenda Item 5, Mr. Swan apprised, was a request to increase the processing fee for school tax bills from \$.20 per parcel to \$.33 per parcel. He explained that pursuant to discussions with the Budget Officer they had determined that the increase was necessary to generate enough revenue to cover the shortfall in his Budget due to cost of living increases. He said that the fee had not been increased in ten years.

Mr. Merlino advised that although he understood the need for the increase, he pointed out the expense would be shifted from the County to the municipalities. Mr. Swan stated that most surrounding counties were charging up to \$.60 per parcel.

Motion was made by Mr. Thomas, seconded by Mr. Girard and carried unanimously to authorize an increase in the processing fee for school tax bills from \$.20 per parcel to \$.33 per parcel and the necessary resolution was authorized for the October 16, 2009 Board meeting. *A copy of the resolution request form is on file with the minutes.*

Mr. Swan advised that Agenda Item 6 referred to an update on the 2009 County land auction. He apprised that there were two parcels of property that needed to be addressed. He explained that Tax Map Parcel No. 298.11-1-57 located in the Town of Lake Luzerne, and Tax Map Parcel No. 303.16-1-38, located in the Town of Queensbury had accumulated large demolition fees from the Towns that would be included in the 2010 tax bills. He added that the demolition fees were attributed to the cost accumulated by the Town for removal of structures on the respected parcels. He expressed his opinion that he could not in good faith, offer these properties at auction as the property value was lower than the total tax bill due to the demolition fees; however, he noted, if the parcels were not sold at auction the County would be responsible for paying the taxes to the Town.

Mr. Strainer asked how much the demolition fees were and Mr. Swan responded that for the parcel in the Town of Lake Luzerne the fee was \$26,000 and for the parcel in the Town of Queensbury the fee was \$11,000. Mr. Goodspeed queried whether the County had ever dealt with this problem and Mr. Swan replied in the negative.

Mr. Pitkin questioned if the cost could be spread over a ten year period and Mr. Swan responded that he was unsure. Chairman Monroe interjected that spreading the cost over a ten year period was not feasible because the parcels were valued at less than the demolition fees.

Mr. Bentley suggested selling the properties at the auction for the highest bid received and waiving the demolition fees. Mr. Swan apprised that he was unsure of whether the Towns would be agreeable to waiving the fees.

Discussion ensued.

Pursuant to further discussion on the matter it was the consensus of the Committee that a special Real Property Committee meeting would be scheduled to determine whether the parcels would be included in the 2009 County land auction pending County Attorney review and approval.

Concluding the Agenda review, Mr. Swan requested that the Committee deny the request for a correction on Tax Map Parcel. No. 232.-1-32.2, located in the Town of Stony Creek. He advised that he felt the correction should be denied, as the County was not liable for the error made by the former owners mortgage company.

Motion was made by Mr. Thomas, seconded by Mr. Bentley and carried unanimously to authorize the denial of the request for a correction on Tax Map Parcel No. 232.-1-32.2 as outlined above and the necessary resolution was authorized for the October 16, 2009 Board meeting. *A copy of the resolution request form is on file with the minutes.*

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. Thomas, Mr. Goodspeed adjourned the meeting at 10:02 a.m.

Respectfully submitted,

Sarah McLenithan, Legislative Office Specialist