

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: REAL PROPERTY TAX SERVICES

DATE: MARCH 29, 2010

COMMITTEE MEMBERS PRESENT:

SUPERVISORS GOODSPEED
BENTLEY
GIRARD
MCDEVITT

OTHERS PRESENT:

MICHAEL SWAN, DIRECTOR, REAL PROPERTY TAX
SERVICES
FREDERICK MONROE, CHAIRMAN
PAUL DUSEK, COUNTY ATTORNEY
NICOLE LIVINGSTON, DEPUTY CLERK OF THE BOARD
KEVIN GERAGHTY, BUDGET OFFICER
SUPERVISOR TAYLOR
SUPERVISOR SOKOL
SUPERVISOR PITKIN
SUPERVISOR LOEB
DON LEHMAN, THE POST STAR
JOANNE COLLINS, LEGISLATIVE OFFICE SPECIALIST

COMMITTEE MEMBERS ABSENT:

SUPERVISORS THOMAS
MERLINO
STEC

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

Motion was made by Mr. Bentley, seconded by Mr. Girard and carried unanimously to approve the minutes of the March 1, 2010 Committee meeting, subject to correction by the Clerk of the Board.

Privilege of the floor was extended to Michael Swan, Director of RPTS (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 presented Agenda Item 1, a correction from the Treasurer's Office regarding a Charge Back of Taxes in the Town of Stony Creek. He stated that a Veteran's exemption was inadvertently removed and therefore required correction.

Motion was made by Mr. Bentley, seconded by Mr. Girard and carried unanimously to approve the correction from the Treasurer's Office as outlined above and the necessary resolution was authorized for the April 16, 2010 Board meeting. *A copy of the resolution request form is on file with the minutes.*

Mr. Swan referred to the list of thirteen (13) pending items and he noted that ten (10) items had been resolved and requested that they be removed from the list, with the exception of items Nos. 3, 8 and 10. He noted that explanations for the items to be removed were included with the agenda. With regard to pending item 1, Mr. Geraghty asked what factors prohibited the County from selling properties for which the Department of Environmental Conservation (DEC) had failed to respond to requests for inspections and clean up. Mr. Swan stated that the DEC required very specific contamination reports and Mr. Goodspeed cautioned against touching title. With regard to site testing, Mr. Pitkin asked if Warren County could conduct the necessary tests and Mr. Swan informed that the County could not do so without touching title.

Pertaining to pending item No. 5, Adirondack Park Agency (APA) shoreline regulations, Chairman Monroe referenced a multi-County pending lawsuit which, he stated, may not be evident in the tax assessment rolls at this time. He articulated that property tax was impacted when property rights such as expanding homes or razing and rebuilding structures were taken away. Mr. Swan concurred and stated that it could not yet be determined if real estate sales had decreased as a result of the housing market or the restrictive regulations. Chairman Monroe noted the intrinsic value of lakeshore property and the intent by many buyers to remove cabins and small structures with the intention of building larger homes; however, he said, restrictions which limited a residents'

options subsequently limited the value of that property. Mr. Swan pointed out that smaller lake properties in the area had attracted buyers due to the fact that Lake George shoreline properties were cost prohibitive.

Mr. Swan presented Agenda Item 3, which included two requests to delete past due taxes, the first of which pertained to Warrensburg Parcel No. 223.-1-14 in the amount of \$254.22, which reflected the January 2010 tax bill which was not paid due to a change in businesses occupying the building.

Motion was made by Mr. Bentley, seconded by Mr. Girard and carried unanimously to approve the request to delete the amount due on the Warrensburg parcel as outlined above and the necessary resolution was authorized for the April 16, 2010 Board meeting. *A copy of the resolution request is on file with the minutes.*

The second request presented by Mr. Swan was for the deletion of past due taxes on Queensbury Parcel No. 303.12-1-3 in the amount of \$715.40 which reflected the outstanding tax amount due for January and he noted that the parcel had been purchased by the County relative to the Warren County Airport.

Motion was made by Mr. Girard, seconded by Mr. McDevitt and carried unanimously to approve the request to delete the amount due as outlined above and the necessary resolution was authorized for the April 16, 2010 Board meeting. *A copy of the resolution request is on file with the minutes.*

Proceeding to the next request, Mr. Swan reported that the RPTS Department was using new software used by the Treasurer's Office to generate letters and although it was a superior system, he stated, for reasons related to staffing changes in the County Attorney's Office, he presented a request to amend Resolution No. 625 of 2007, to extend the last day to redeem delinquent taxes from July 15 to August 6, 2010; and to change the date of the Last Chance meeting to August 16, 2010.

Motion was made by Mr. Girard, and seconded by Mr. Bentley to approve the request to modify the dates for 2010 as outlined above.

Mr. Swan apprised that the change was necessary due to an increase in the volume of work; a change in the process for generating letters from the Treasurer's Office; and concerns pertaining to an accumulated backlog in the County Attorney's Office. He noted that some adjustments were required which involved the computer systems and peripheral hardware. He added that the above changes would not effect the date of the Auction.

Mr. Goodspeed called the question and the motion was carried unanimously to approve the modification of dates as previously described and the necessary resolution was authorized for the April 16, 2010 Board meeting. *A copy of the resolution request form is on file with the minutes.*

On behalf of those individuals at risk of losing their property due to delinquent taxes, Chairman Monroe asked if notices were sent out which included information regarding options such as programs offered through the Adirondack Community Housing Trust (ACHT), in the interest of retaining all or part of their investment. Mr. Swan replied affirmatively and he stated that in the first week of June he made a visit to all of the properties to discuss the delinquent tax status and to inform of options which included ACHT programs, discussion of the installment payment deadline, and consideration of the possible sale of the property. Mr. Pitkin recommended taking measures to change the State law pertaining to the proceeds received for the sale of property obtained through foreclosure actions. He felt that it would be proper for the taxpayer to receive the balance of the equity following the payment of delinquent taxes. Mr. Swan apprised that the law was made effective in 1970 when the price of a typical property at auction was equal to the tax due amount, and he agreed with the idea of returning any proceeds in excess of the delinquent tax amount to the property owner.

Mr. Goodspeed recommended that the matter be referred to the Legislative Committee and Chairman Monroe concurred. Chairman Monroe stated that he also opposed the method of applying payments for delinquent taxes to the newest property tax bill before older bills could be paid. He suggested that this County seek an amendment

to the Law which would allow for older taxes to be paid first, thereby avoiding foreclosure actions, and to refer same to the Legislative Committee.

Mr. Swan, on behalf of Mr. Thomas, raised the issue of bidders who had delinquent taxes at the time of the auction or who had lost properties to the County. He noted there were several repeat bidders who were in the aforementioned category. Mr. Swan stated that he would present more information regarding this issue at a future Committee meeting. Mr. Goodspeed suggested that Mr. Swan review Legislation from other counties regarding the matter. Chairman Monroe challenged the need to pursue the issue and he felt that such a restriction was immaterial to the purchase of the property. Mr. Swan expounded that the properties taken by the County could be repurchased at auction for less than the outstanding amount of tax due and Chairman Monroe pointed out that the bid could be rejected at auction. Mr. Bentley recommended a policy which stated that properties with current delinquent taxes, state that the bidders could not obtain a new property for less than the amount he or she owed, and Chairman Monroe concurred. Mr. Goodspeed stated that the Committee would await additional information from Mr. Swan.

As there was no further business to come before the Real Property Tax Services Committee, on motion by Mr. Bentley and seconded by Mr. McDevitt, Mr. Goodspeed adjourned the meeting at 9:57 a.m.

Respectfully submitted,

Joanne Collins, Legislative Office Specialist