

## WARREN COUNTY BOARD OF SUPERVISORS

**COMMITTEE: REAL PROPERTY TAX SERVICES - LAST CHANCE MEETING**

**DATE: SEPTEMBER 2, 2010**

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**COMMITTEE MEMBERS PRESENT: OTHERS PRESENT:**

SUPERVISORS	GOODSPEED	MICHAEL SWAN, DIRECTOR, REAL PROPERTY TAX SERVICES
	BENTLEY	FREDERICK MONROE, CHAIRMAN
	THOMAS	PATRICIA NENNINGER, SECOND ASSISTANT COUNTY ATTORNEY
	GIRARD	NICOLE LIVINGSTON, DEPUTY CLERK OF THE BOARD
	MCDEVITT	KEVIN GERAGHTY, BUDGET OFFICER

**COMMITTEE MEMBERS ABSENT:**

SUPERVISORS	MERLINO	DIANE LABRUZZO, SR. ACCOUNT CLERK
	STEC	SHELLY VAN NOSTRAND, LEGAL ASSISTANT
		PENNY HILL, TOWN OF HORICON
		DEBORAH ST. JOHN BOWEN, TOWN OF QUEENSBURY
		RICHARD INSERRA, TOWN OF QUEENSBURY
		GARY LIEBL, TOWN OF LAKE LUZERNE
		KATHRYN THOMAS, TOWN OF THURMAN
		DON LEHMAN, <i>THE POST STAR</i>
		THOM RANDALL, <i>ADIRONDACK JOURNAL</i>
		CHARLENE DIRESTA, SR. LEGISLATIVE OFFICE SPECIALIST

*PLEASE SEE ATTACHED SIGN-IN SHEET FOR ALL OTHER ATTENDEES*

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Mr. Goodspeed called the meeting of the Real Property Tax Services Committee to order at 9:02 a.m.

Motion was made by Mr. Thomas, seconded by Mr. McDevitt and carried unanimously to approve the minutes of the previous 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 (RPTS), who distributed copies of the agenda to the Committee members; *a copy of the agenda is on file with the minutes.*

Mr. Swan requested to amend Resolution No. 456 of 2010 which authorized an agreement with Northco Products, Inc. to bulk plot tax maps, in order to correct the amount not to exceed from \$2,700 to \$2,900.

Motion was made by Mr. Thomas, seconded by Mr. McDevitt and carried unanimously to amend Resolution No. 456 of 2010 as outlined. *A copy of the resolution request form is on file with the minutes and the necessary resolution was authorized for the September 17, 2010 Board meeting.*

Mr. Swan stated that a list of corrections from the Treasurer's Office was included in the agenda packet. He added the entire list consisted of parcels in the Town of Queensbury and the taxes were to be deleted due to the fact that they were Town-owned parcels.

Motion was made by Mr. McDevitt, seconded by Mr. Thomas and carried unanimously to authorize the corrections to the tax rolls from the County Treasurer's Office, as outlined in the agenda packet. *A copy of the resolution request form is on file with the minutes and the necessary resolution was authorized for the September 17, 2010 Board meeting.*

Mr. Swan said there were no pending items at this time and added that new business consisted of the Last Chance Meeting. Mr. Goodspeed announced that each person in attendance would be given the opportunity to address the Committee.

Penny Hill, representing Parcel No. 20.-1-41 in the Town of Horicon, stated that she had an installment agreement with the County to pay the back taxes on the parcel; however, she added, her previous employer had been State funded and had laid off employees due to a reduction in funding. She continued by saying that she had not received unemployment and had fallen behind on the installments during the winter when she was not receiving an income. Mr. Swan noted a payment of \$974.56 was necessary in order to bring the installment agreement current and he asked Ms. Hill if she would be able to pay that amount. Ms. Hill responded that she would be able to pay \$974.56 the following day. She inquired as to the 2010 taxes for the parcel and Diane Labruzzo, Sr. Account Clerk, informed Ms. Hill that the 2010 taxes were not included in the installment agreement and would be a subsequent tax that would require payment.

Motion was made by Mr. McDevitt, seconded by Mr. Bentley and carried unanimously to allow Penny Hill to pay the amount necessary to bring the installment agreement current and to continue with the installment agreement currently in place.

Pertaining to Parcel No. 133.8-1-33 in the Town of Johnsburg and Parcel No. 180.-2-14 in the Town of Thurman which were owned by Edna Mosher, Mr. Swan informed, a letter was included in the agenda packet, as Ms. Mosher and her son Richard Mosher had been unable to attend the meeting. According to the letter, Mr. Swan continued, Mr. Mosher would be able to pay the back taxes on both parcels by October 14, 2010 and could pay the back taxes on one of the parcels on September 3, 2010. Mr. Goodspeed said the letter referred to a large amount of back taxes which had already been paid and Mr. Swan explained there had been three other parcels with back taxes totaling approximately \$22,000 which had been previously paid in full. Mr. Goodspeed clarified that Mr. and Ms. Mosher were requesting an extension until October 14, 2010.

Motion was made by Mr. Bentley, seconded by Mr. Thomas and carried unanimously to approve an extension on both the aforementioned parcels until October 14, 2010, as outlined.

Deborah St. John-Bowen, representing Parcel No. 302.20-2-36 in the Town of Queensbury, explained that her husband had been the mortgage holder of the property and he had passed away two years ago. She continued by saying she had been unaware that the taxes were not being paid and she was attempting to reclaim title of the property from Bolden, LLC. She requested an installment agreement in order to keep the parcel out of the foreclosure process. Mr. Swan asked Mrs. St. John-Bowen if she was the current mortgage holder to which she replied affirmatively. Mr. Goodspeed advised that installment agreements were reserved for the title holder and Mrs. St. John-Bowen was in the process of securing the title. Patricia Nenninger, Second Assistant County Attorney, explained installment agreements with the County were authorized for ownership interest, as opposed to mortgage interest. In the past, she continued, the County had allowed a party who had not yet secured an executor status but had a decedent's interest to enter into an installment agreement as having ownership interest. Mrs. St. John-Bowen apprised she was the executrix of the will to which she was the sole beneficiary and she possessed documents proving she was attempting to secure title to the property. Mr. Goodspeed inquired as to how Bolden, LLC had become the title holder and Mrs. St. John-Bowen explained the property had been sold to Bolden, LLC with a sizable down payment; however, she added, her husband had held the mortgage on the balance. Mr. Goodspeed asked if there was a lawsuit pending with Bolden, LLC and Mrs. St. John-Bowen replied her lawyer was pursuing title in lieu

of foreclosure. Mr. Goodspeed recommended the Committee grant Mrs. St. John-Bowen an extension on the back taxes to allow her time to obtain the title thereby qualifying her to enter into an installment agreement with the County. Mrs. Nenninger advised the issue with authorizing an installment agreement at this time was that the funds would not be reimbursable to Mrs. St. John-Bowen if she failed in her attempt to obtain title. Mr. Bentley suggested an extension of one year to allow time for the pending litigation. Mrs. Nenninger suggested the County Attorney's Office could review the details and determine if the County could allow an installment agreement or if an extension would be relevant to the situation.

Following a brief discussion, motion was made by Mr. Bentley, seconded by Mr. Thomas and carried unanimously to remove Parcel No. 302.20-2-36 in the Town of Queensbury from the foreclosure list pending further information.

Richard Inserra, representing Parcel No. 295.13-1-32 in the Town of Queensbury, stated the parcel in question was adjacent to the parcel where he resided and his garage and septic system were on the parcel. He explained that two years ago the property taxes for the parcel had not been included in an escrow account as part of his mortgage as they were currently. He advised he was prepared to make the required down payment in order to enter into an installment agreement with the County. Mr. Swan said there had been an escrow account on the property which had lapsed prior to another escrow account being established. He added the taxes which were due were from the period of time when the original escrow account had lapsed. Mr. Goodspeed questioned the necessary steps in order to begin an installment agreement and Mr. Swan replied a down payment of \$239.47 would be required. Mr. Inserra stated he was prepared to make the down payment immediately following the meeting.

Motion was made by Mr. Bentley, seconded by Mr. Thomas and carried unanimously to allow Richard Inserra to enter into an installment agreement with the County for the aforementioned parcel with a required down payment of \$239.47.

Gary Liebl, representing Parcel No. 298.19-1-34 in the Town of Lake Luzerne, said he had inadvertently missed the redemption date. He stated he had attempted to make a payment in full a few weeks ago; however, he added, at that time he was told it would be necessary to appear at this meeting. He advised he was prepared to make a payment in full immediately following the meeting.

Motion was made by Mr. Bentley, seconded by Mr. Thomas and carried unanimously to allow Gary Liebl to make payment in full for the back taxes on the aforementioned parcel.

Kathryn Thomas, representing Parcel No. 209.3-2-8 in the Town of Thurman, stated she was attending on behalf of her son, Robert Rounds, who had given her a check for the full amount of the back taxes owed. She said she was prepared to present the check to the Treasurer's Office immediately following the meeting.

Motion was made by Mr. Bentley, seconded by Mr. Thomas and carried unanimously to allow Kathryn Thomas to make payment in full of the back taxes on the aforementioned parcel on behalf of the property owner.

Mrs. Nenninger apprised there was one additional parcel on the list which was owned by Louis Mosher and was Parcel No. 133.8-1-32 in the Town of Johnsburg. Mr. Swan noted that Richard Mosher was the nephew of Louis Mosher; however, he added, Richard Mosher had not expressed

his intent to pay the back taxes on the parcel in question. Ms. Labruzzo explained that Richard Mosher had contacted the Treasurer's Office pertaining to payment of the back taxes on the parcel and had been informed that he should contact Mr. Swan regarding same. Richard Mosher had not mentioned the parcel in question, Mr. Swan stated, at the time he had contacted the RPTS Office in regards to the two parcels owned by his mother. Mr. Swan advised Louis Mosher was in the care of a nursing home in North Creek. Mr. Goodspeed suggested an extension on the payment of back taxes on the parcel in question to allow time to contact Richard Mosher to determine his intent to pay. Ms. Labruzzo advised that Louis Mosher was ill and Walter Mosher was his Power of Attorney.

Motion was made by Mr. Bentley, seconded by Mr. Thomas and carried unanimously to approve an extension on the back taxes of the aforementioned parcel until October 14, 2010 to allow Mr. Swan time to contact the Power of Attorney and determine the intent of the property owner.

Mr. Swan advised that Paul Dusek, County Attorney/Administrator, had requested the agenda item pertaining to an assessment lawsuit in the City of Glens Falls be postponed until the next Committee meeting.

Mr. Swan requested authorization to attend the New York State Real Property Tax Directors Conference in East Syracuse, New York from October 4-6, 2010. He noted he would pay for the cost of the room and conference himself and would utilize a County vehicle. Mr. Bentley voiced his opinion that Mr. Swan should not pay for the expense, as it was business related.

Motion was made by Mr. Girard, seconded by Mr. McDevitt and carried unanimously to authorize attendance at the conference as outlined. *A copy of the Authorization to Attend Meeting or Convention form is on file with the minutes.*

Mr. Swan apprised that during the budget review process he had been advised to amend his 2011 budget request regarding payment to the New York State Office of Real Property Tax Services for the annual license fee for software. He explained the software was utilized by each Town Assessor, as well as the RPTS Department and he had been advised to charge back to each Town a portion of the cost based on the number of parcels per Town. He explained the annual cost of the software was \$13,360, of which \$7,360 would be allocated from the RPTS budget with the remaining \$6,000 charged back to the Towns at a rate of \$.13 per parcel. He noted a breakdown of the amount each Town would be expected to contribute was included in the agenda packet and he would distribute the information to the Towns immediately following the meeting.

Motion was made by Mr. Thomas, seconded by Mr. Bentley and carried unanimously to authorize Mr. Swan to amend the 2011 RPTS budget request to reflect revenue for the charge backs to the Towns for the license fee for the RPS V4 software.

As there was no further business to come before the Real Property Tax Services Committee, on motion made by Mr. Bentley and seconded by Mr. Thomas, Mr. Goodspeed adjourned the meeting at 9:25 p.m.

Respectfully submitted,  
Charlene DiResta, Sr. Legislative Office Specialist