

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: REAL PROPERTY TAX SERVICES

DATE: APRIL 25, 2011

COMMITTEE MEMBERS PRESENT:

SUPERVISORS BENTLEY
LOEB
MONROE
MCDEVITT

OTHERS PRESENT:

MICHAEL SWAN, DIRECTOR, REAL PROPERTY TAX SERVICES
DANIEL G. STEC, CHAIRMAN OF THE BOARD
PAUL DUSEK, COUNTY ATTORNEY/ADMINISTRATOR
JOAN SADY, CLERK OF THE BOARD
KEVIN GERAGHTY, BUDGET OFFICER

COMMITTEE MEMBER ABSENT:

SUPERVISOR GOODSPEED

SUPERVISORS STRAINER
THOMAS
WOOD
DON LEHMAN, *THE POST STAR*
THOM RANDALL, *ADIRONDACK JOURNAL*
CHARLENE DIRESTA, SR. LEGISLATIVE OFFICE SPECIALIST

In the absence of the Committee Chairman, Vice-Chairman Bentley called the meeting of the Real Property Tax Services Committee to order at 10:01 a.m.

Motion was made by Mr. Monroe, seconded by Mr. Loeb 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 his agenda to the Committee members; *a copy of the agenda is on file with the minutes.*

Commencing the agenda review, Mr. Swan requested corrections to the tax rolls from the County Treasurer's Office, as per the list included in the agenda packet. He pointed out that the majority of the corrections were for the Four Seasons Inn in the Town of Lake George and had been court ordered. Mr. Loeb asked if the corrections were the result of tax hearings and Mr. Swan responded the corrections were either court ordered, the result of a small claims hearing or clerical errors. Mr. Loeb asked the cost to the property owner for taking the matter to a tax hearing and Mr. Swan replied it cost \$25 which was refundable if the property owner won their case. Mr. Loeb questioned how property owners were informed of their rights to dispute the assessed taxes and Mr. Swan responded the information was printed on the tax bills and there was an announcement given at the end of grievance hearings to inform the public they had the right to file in small claims court if they disagreed with the ruling. Mr. Swan noted only one, two or three family residential properties qualified for small claims court and commercial or vacant land owners would need to file an Article 78 against the town.

Motion was made by Mr. Monroe, seconded by Mr. McDevitt and carried unanimously to authorize corrections to the tax rolls from the County Treasurer's Office, as presented. *A copy of the resolution request form is on file with the minutes and the necessary resolution was authorized for the May 20, 2011 Board meeting.*

Mr. Swan requested authorization to re-issue a lost deed from the 2010 County Land Auction for Parcel No. 132.-1-88 in the Town of Johnsbury to John Hess due to the fact that the deed was mailed by the County but was never received by the buyer. He added the County Attorney's Office advised it was necessary to have a resolution authorizing the re-issuance.

Motion was made by Mr. Monroe, seconded by Mr. Loeb and carried unanimously to authorize the re-issuance of a deed as outlined above. *A copy of the resolution request form is on file with the minutes and the necessary resolution was authorized for the May 20, 2011 Board meeting.*

Mr. Swan informed that he had mailed a letter on April 14, 2011 to the NYS DEC (New York State Department of Environmental Conservation) Commissioner, Joseph Martens, requesting the completion of testing on three parcels for which the County had requested a tax exempt status. He said he had received a phone call in reply requesting further information on the exact locations of the parcels and he had been informed that a letter would be forthcoming to advise the County of any action resulting from the investigation. Mr. Loeb stated he was pleased to see action being taken on the three properties as they had been discussed in several different Committees. Mr. Swan explained he had requested the NYS DEC complete evaluations and testing of the parcels and to provide the County with a report of their findings. Brief discussion ensued.

In reference to the pending item pertaining to the review of possible changes to the deed filing procedures to possibly include the introduction of a deed correction fee for improperly completed deed documents, Mr. Swan reported he was awaiting information on deed filing guidelines and would update the Committee when further information was available.

Mr. Swan advised there was a second pending item which had been referred from the Legislative & Rules Committee requesting him to review the information provided by Fulton County relative to modification of the tax bills to list the actual cost to the taxpayer for State mandated expenses, as well as to research the possibility of including a brochure pertaining to unfunded State mandates, and to determine the costs associated with the initiative. He said the agenda packet included a letter from the Chairman of the Fulton County Board of Supervisors, a copy of the flyer that Fulton County had mailed out with their tax bills and a copy of the Introduction Kit for the "Truth in Taxation Law"; *a copy of each is on file with the minutes.* Mr. Geraghty advised the May 19, 2011 Intercounty Legislative Committee of the Adirondacks meeting would be held in Fulton County and there would be a presentation and discussion on the "Truth in Taxation Law" and he suggested Mr. Swan attend the meeting, as well.

Mr. Swan said he would need the assistance of the Offices of the Clerk of the Board and the County Administrator in order to compile the necessary information for the flyer. He noted Fulton County had a template available which would be helpful to the process. He reported the cost associated with printing approximately 30,000 to 40,000 copies of the brochure was approximately \$500 if completed in-house and added the RPTS Office did not have a color printer. Joan Sady, Clerk of the Board, commented she was unsure if Fulton County had printed their color brochure in-house or if they had contracted the project. Mr. Geraghty voiced his opinion that the brochures would be posted in places, such as Town Halls and Assessors Offices, and would be more visible to the public if they were printed in color. Mr. Swan explained the tax bills were turned over to the local tax collectors who assumed responsibility for stuffing and mailing the envelopes. He expressed his concern that including the brochure with the tax bills would increase the costs which were assumed by the local tax collectors; therefore, he continued, it would be necessary to talk to the local tax collectors to ensure they were agreeable with including the brochure.

Mr. Loeb questioned the benefit of providing this information to the public via their tax bills and Mr. Thomas responded that with the State Legislature trying to pass the 2% tax cap there would be additional local taxes in order to cover the costs associated with State mandated programs. Mr. Thomas apprised the majority of the public did not understand exactly what their property taxes funded and it was important to inform them about the percentage of the taxes utilized to cover the

cost of State mandates. Mr. Geraghty agreed it was important to educate the public. He advised the 2% property tax cap would put pressure on the communities and the County if the State did not give the counties mandate relief. He said the tax cap would cause the cost of mandated programs to fall on the counties and the communities and he added the State Legislature would advise that the increase in local taxes was a local government issue. He said the tax cap merely shifted the cost from State taxes to local taxes and it was important for the public to be educated on the issue.

Mr. Loeb opined the County would not be supplying any new information and he suggested that if the information was to be provided it should include the reason the County wanted them to have it. Mr. Monroe stated that would be the equivalent of lobbying through the tax bills and that was not a possibility. Paul Dusek, County Attorney/Administrator, agreed with Mr. Monroe and said it was important to ensure the County was merely providing information and not lobbying. Mr. Swan noted the flyer distributed by Fulton County defined mandated programs, summarized the financial impact of those programs and included a pie chart which showed the mandated portions of the County budget.

Following further discussion on the matter, it was the consensus of the Committee that Mr. Swan coordinate efforts with the Offices of the Clerk of the Board and the County Administrator to include a tax bill flyer (similar to the one issued by Fulton County) in the 2012 property tax bills to outline the amount of local taxes spent on unfunded and funded State mandates and County services, and to include this information on the body of the tax bills.

Mr. Swan announced that the Warren County Assessors Association had requested the County to require that deed filing fees be included in the purchase price of the parcels at the County Land Auction and that the County assume the responsibility of filing the deeds. He noted this was the procedure followed by some of the other counties in the State. He explained there had been issues with several deeds not being filed following the auction which was causing complications for the local Assessors. He advised the RPTS Office sent the correct information to the local assessors prior to Taxable Status Date on March 1st if it was known that the deeds had not been filed. He added this ensured the tax bills were mailed to the owner of the property. Mr. Swan commented it would be necessary to amend the resolution outlining the Terms of Sale in order to include the deed filing fees in the purchase price of the parcels.

Motion was made by Mr. McDevitt, seconded by Mr. Loeb and carried unanimously to amend Resolution No. 440 of 2010 to further amend the Terms of Sale for the County Land Auction to include the deed filing fees be paid by the buyers and the deeds be filed by the County. *A copy of the resolution request form is on file with the minutes and the necessary resolution was authorized for the May 20, 2011 Board meeting.*

As there was no further business to come before the Real Property Tax Services Committee, on motion made by Mr. Loeb and seconded by Mr. Monroe, Mr. Bentley adjourned the meeting at 10:31 p.m.

Respectfully submitted,
Charlene DiResta, Sr. Legislative Office Specialist