

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: REAL PROPERTY TAX SERVICES

DATE: AUGUST 15, 2011

COMMITTEE MEMBERS PRESENT:

SUPERVISORS BENTLEY
LOEB
MONROE
MCDEVITT

OTHERS PRESENT:

MICHAEL SWAN, DIRECTOR, REAL PROPERTY TAX SERVICES
FRANK O'KEEFE, TREASURER
DEBBIE MCLEOD, PRINCIPAL ACCOUNT CLERK/TYPIST
DANIEL G. STEC, CHAIRMAN OF THE BOARD
PAUL DUSEK, COUNTY ATTORNEY/ADMINISTRATOR
JOAN SADY, CLERK OF THE BOARD
KEVIN GERAGHTY, BUDGET OFFICER
SUPERVISORS THOMAS
KENNY
TAYLOR
STRAINER
WOOD
MCCOY
DON LEHMAN, *THE POST STAR*
THOM RANDALL, *ADIRONDACK JOURNAL*
JOANNE COLLINS, LEGISLATIVE OFFICE SPECIALIST

COMMITTEE MEMBER ABSENT:

SUPERVISOR GOODSPEED

In the absence of the Committee Chairman, Mr. Bentley, Vice-Chairman, called the meeting of the Real Property Tax Services Committee to order at 9:33 a.m.

Motion was made by Mr. Loeb, 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, who distributed copies of the agenda to the Committee members; *a copy of the agenda is on file with the minutes.*

Mr. Swan stated the meeting would begin with a review of delinquent tax requests and noted the last day to redeem was August 5, 2011. Mr. Swan asked each individual to address the Committee stating the reason for the delinquency along with any requests they may have with regard to making payments.

Town of Johnsbury, Tax Map Parcel Nos. 66.14-1-54 and 66.14-1-53, owned by David Braley: Mr. Braley stated that due to unanticipated domestic and personal circumstances he had become delinquent and a lien, which resulted from medical bills, had been placed on the property. He stated that he was unable to estimate the amount of time needed to submit a payment. Mr. Swan noted that \$16,403.78 was due and suggested an extension of thirty to sixty days. Paul Dusek, County Attorney/Administrator, cautioned that the County Land Auction was scheduled for October 15, 2011; therefore, he said, an extension period of sixty days was not feasible. Debbie McLeod, Principal Account Clerk/Typist, informed the attendees that the figures presented today were calculated through August 31st, and therefore, she said, payments submitted after August 31st would include an additional 1% interest charge.

Motion was made by Mr. McDevitt, seconded by Mr. Loeb and carried unanimously to allow Mr. Braley thirty days to pay either the amount in full or the minimum down payment amount of \$4,101.

Town of Johnsbury Tax Map Parcel Nos. 66.10-1-58 and 66.10-2-40, owned by Robert Rounry: Mr. Rounry stated that he anticipated a property sale closing to occur within the next thirty days at which time the taxes would be paid in full. Mr. Rounry submitted a copy of the contract.

Motion was made by Mr. Monroe, seconded by Mr. McDevitt and carried unanimously to allow Mr. Rounry thirty days to pay delinquent taxes in full.

Town of Lake Luzerne Tax Map Parcel Nos. 317.16-1-45 and 317.16-1-46, owned by Mindon McIntosh, who stated that he took title of lot No. 45 which was a vacant lot following the death of a friend. He informed that he planned to pay the taxes on or before September 2, 2011.

Motion was made by Mr. McDevitt, seconded by Mr. Loeb and carried unanimously to allow Mr. McIntosh thirty days to pay the amount of \$919.34 in delinquent taxes. Mr. Bentley advised that if the total were paid before September 1st, he would avoid an additional 1% in interest.

Town of Thurman Tax Map Parcel No. 234.-1-8.111, owned by Robert Merchant: Mr. Merchant stated that due to fluctuations in income from rental properties, he had become delinquent and requested an installment agreement. He noted he was prepared to pay \$2,000 today.

Motion was made by Mr. Monroe, seconded by Mr. McDevitt and carried unanimously to allow Mr. Merchant thirty days to pay the installment amount of \$1,685.30 and to enter into an installment agreement.

Town of Warrensburg Tax Map Parcel No. 211.17-2-19, owned by Cynthia Commarto: Mrs. McLeod stated that the minimum payment required was \$4,993.06, which reflected taxes through 2009. Ms. Commarto stated that she had an option to borrow the money necessary to maintain ownership of the property and she planned to make payment within thirty days to avoid foreclosure proceedings.

Motion was made by Mr. Monroe, seconded by Mr. McDevitt and carried unanimously to allow Ms. Commarto thirty days to remit \$4,993.06, which would pay off the taxes owed through 2009.

Town of Queensbury Tax Map Parcel No. 308.12-2-44 formerly owned by the late Dianne Boller: James Boller, spouse of Mrs. Boller, stated that she passed away on January 29, 2011. He explained that payments had become delinquent due to illness and informed that he had returned to work several weeks ago. Mr. Boller further stated that he had taken one year off from his 40 year career in the logging business to care for his wife during her illness. He stated he could pay the \$2,880.22 by September 30th. Mrs. McLeod explained that \$2,880.22 was due by September 15th with the subsequent payment being due September 30th.

Motion was made by Mr. McDevitt, seconded by Mr. Loeb and carried unanimously to allow Mr. Boller thirty days to pay the installment of \$2,880.22.

Town of Johnsbury Tax Map Parcel No. 163.-1-8, owned by Alvin Millington, who was not present: Mr. Swan stated that Mr. Millington had requested thirty days in order to close on the sale of the property; thereby paying the taxes in full.

Motion was made by Mr. Monroe, seconded by Mr. Loeb and carried unanimously to allow Mr. Millington thirty days to pay \$7,342.85, contingent upon the receipt of a copy of the contract.

Town of Horicon Tax Map Parcel No. 88.18-2-17, owned by William Morehouse, who was not present: Mr. Swan apprised that he had spoken to Mrs. Morehouse who was hospitalized and waiting for approval from a mortgage company, after which time the taxes would be paid. He said she had requested a fifteen day extension.

Motion was made by Mr. Monroe, seconded by Mr. McDevitt and carried unanimously to allow Mr. Morehouse fifteen days to pay the down payment amount of \$3,696.18.

Town of Lake Luzerne Tax Map Parcel No. 305.16-1-1, owned by Adam Bookspan, who was not present: Mr. Swan stated that the property was for sale and Mr. Bookspan, who was living in Florida, had requested ninety days to obtain a contract to sell the property. Mr. Dusek advised that the maximum feasible extension period would be thirty days.

Motion was made by Mr. Loeb, seconded by Mr. McDevitt and carried unanimously to allow Mr. Bookspan thirty days to submit the down payment of \$4,561.23.

Town of Thurman Tax Map Parcel No. 181.-1-36 owned by George Latimer, who was not present: Mr. Swan stated that Mr. Latimer stated he could pay the down payment of \$7,395.68 on August 18, 2011.

Motion was made by Mr. McDevitt, seconded by Mr. Loeb and carried unanimously to allow Mr. Latimer a one week extension to August 22, 2011 to pay the down payment.

Town of Thurman Tax Map Parcel No. 167.3-1-19 owned by Tim Ruggles, who was not present: Mr. Swan stated that due to personal hardship, Mr. Ruggles required an additional two to three weeks to pay the down payment of \$234.12.

Motion was made by Mr. Loeb, seconded by Mr. Monroe and carried unanimously to allow Mr. Ruggles thirty days to pay the down payment of \$234.12.

Town of Queensbury Tax Map Parcel No. 303.5-1-7 owned by William Szabo, who was not present: Mr. Swan stated that he had limited information about the property, and noted the owner had informed Mr. Swan that he had been unemployed for a period of time.

Motion was made by Mr. Monroe, seconded by Mr. McDevitt and carried unanimously to allow Mr. Szabo thirty days to pay the down payment of \$3,027.47.

Town of Warrensburg Tax Map Parcel Nos. 154.-1-29 and 154.-1-30.-1 owned by Paul Raymond, with a total down payment amount due of \$14,941.82: Mrs. Raymond explained that the horse farm had suffered an income loss and their property in Saratoga would be sold in order to pay the necessary taxes on the Warrensburg properties. She stated she anticipated an October 1, 2011 closing date. Mrs. Raymond pointed out that due to the specific economic challenges faced by the agriculture and farming industries, legislation was underway at the State level to consider allowing more time for tax payments. Additionally, she stated, they had disputed the assessed value on the property and had incurred damages from flooding. She anticipated that thirty days would be sufficient to pay the down payment amount of \$14,941.82. Mrs. McLeod noted that the delinquent

taxes for the vacant lot were included in the total installment amount, which Mr. Swan added was a legal requirement.

Motion was made by Mr. Loeb, seconded by Mr. McDevitt and carried unanimously to allow Mr. Raymond thirty days to submit the total down payment amount of \$14,941.82.

Town of Hague Tax Map Parcel No. 25.2-1-4 owned by Jon Trudeau: Mr. Trudeau stated that taxes had become delinquent due to unanticipated personal/family expenses and fluctuations in the demand for work in the construction industry. He noted he could pay the down payment of \$1,304.44 by September 15, 2011.

Motion was made by Mr. Loeb, seconded by Mr. Monroe and carried unanimously to allow Mr. Trudeau thirty days to pay the down payment of \$1,304.44.

Town of Lake George Tax Map Parcel No. 251.14-3-35 owned by Linda Duffy: Mrs. Duffy stated that she was prepared to pay the total amount due of \$19,222.39 today.

Motion was made by Mr. Monroe, seconded by Mr. McDevitt and carried unanimously to accept payment in full in the amount of \$19,222.39 from Mrs. Duffy.

Town of Queensbury Tax Map Parcel No. 301.8-2-80 owned by Michael Devlin: Mr. Devlin stated he was prepared to pay the total amount due of \$13,806.05 today.

Motion was made by Mr. Loeb, seconded by Mr. Monroe and carried unanimously to accept payment in full in the amount of \$13,806.05 from Mr. Devlin.

Town of Warrensburg Tax Map Parcel Nos. 210.16-2-92 and 210.16-2-93 owned by Greg May: Mr. May stated that he wished to enter into an installment agreement and he understood that the taxes for another parcel which he owned must be included in the installments. Kelli May added that a payment of \$6,664 was made on August 1, 2011 and she presented the receipt to Mrs. McLeod who noted she would need to research the matter to determine how the money was applied. Mr. Swan apprised he would need to review the parcel numbering system for the properties. Based on the information prepared for today's meeting, Mr. Dusek asked Mr. May if it would be feasible for him to pay the \$4,190.52 required in order to enter into an installment agreement and Mr. May responded affirmatively. Frank O'Keefe, Treasurer, stated that review of the matter would take place today to ensure the amount paid on August 1st was applied in the proper manner.

Motion was made by Mr. Monroe, seconded by Mr. Loeb and carried unanimously to allow Mr. May thirty days to pay any necessary down payment, which would be determined by the Treasurer's Office following review of the account and parcel numbers.

Town of Chestertown Tax Map Parcel Nos. 19.4-1-4 and 19.9-1-5 owned by Robert Brooks: Tim Brennan, Esq., stated that he represented Mr. Brooks, who was unable to manage his daily affairs due to Post Traumatic Stress Syndrome. Mr. Brennan requested thirty days to obtain the figures and to arrange payment of the necessary taxes and noted Mr. Brooks was prepared to make a payment and enter into an installment agreement. Mr. Swan advised that the information could be obtained in the Treasurer's Office.

Motion was made by Mr. Monroe, seconded by Mr. McDevitt and carried unanimously to allow thirty days for Mr. Brooks to obtain the tax figures, make a payment, and determine if an installment agreement would be necessary.

This concluded the Last Chance Meeting portion of the RPTS Committee meeting and Mr. Swan presented one correction from the Treasurer's Office for the City of Glens Falls Tax Map Parcel No. 302.9-1-29./608 to reflect a \$148,500 Court ordered reduction in the assessment amount.

Motion was made by Mr. Loeb, seconded by Mr. McDevitt and carried unanimously to approve the correction from the Treasurer's Office as outlined above and the necessary resolution was authorized for the August 19, 2011 Board meeting. *A copy of the resolution request form is on file with the minutes.*

Mr. Swan presented a request to delete taxes on Tax Map Parcel Nos. 302.12-1-38 (\$266.42) and 301.5-1-70 (\$309.70) in the Town of Queensbury; and Tax Map Parcel No. 137.-1-33.2 (\$55.34) in the Town of Chester. Mr. Dusek suggested that the reasons for deletion be cited in the resolution and Mr. Swan said he would provide the necessary details.

Motion was made by Mr. Loeb, seconded by Mr. McDevitt and carried unanimously to approve the request to delete taxes on three parcels as outlined above and the necessary resolution was authorized for the August 19, 2011 Board meeting. *A copy of the resolution request form is on file with the minutes.*

Mr. Monroe said he felt the current real property delinquent tax procedure of applying tax payments to the oldest taxes first, as well as the procedure for handling multiple properties, were not in the best interest of property owners, especially those undergoing financial hardships and trying to retain ownership of their property. Mr. Monroe recommended that the matter be referred to the Legislative & Rules Committee for the County to appeal to the State to consider amendments in this regard.

Mr. Dusek suggested that an executive session be held to discuss a real property matter currently in litigation.

Motion was made by Mr. Monroe, seconded by Mr. Loeb and carried unanimously that an executive session be declared pursuant to Section 105 (d) of the Public Officers Law.

Executive session was declared from 10:37 a.m. to 10:53 a.m.

The Committee reconvened and Mr. Bentley announced that no action was necessary pursuant to the executive session.

As there was no further business to come before the Real Property Tax Services Committee, on motion made by Mr. Monroe and seconded by Mr. Loeb, Mr. Bentley adjourned the meeting at 10:53 a.m.

Respectfully submitted,

Joanne Collins, Legislative Office Specialist