

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: REAL PROPERTY TAX SERVICES

DATE: SEPTEMBER 28, 2011

COMMITTEE MEMBERS PRESENT:

SUPERVISORS BENTLEY
LOEB
MONROE
MCDEVITT

OTHERS PRESENT:

MICHAEL SWAN, DIRECTOR, REAL PROPERTY TAX SERVICES
LEXIE DELUREY, DEPUTY DIRECTOR, REAL PROPERTY TAX SERVICES
PATRICIA NENNINGER, SECOND ASSISTANT COUNTY ATTORNEY
JOANN MCKINSTRY, ASSISTANT TO THE ADMINISTRATOR
JOAN SADY, CLERK OF THE BOARD

COMMITTEE MEMBER ABSENT:

SUPERVISOR GOODSPEED

SUPERVISORS THOMAS
MERLINO
STRAINER
MCCOY
DANIEL T. SMITH, ESQ., SMITH & SIMON LLC
DON LEHMAN, *THE POST STAR*
JOANNE COLLINS, 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 9:32 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 (RPTS), who distributed copies of his agenda to the Committee members; *a copy of the agenda is on file with the minutes.*

Mr. Swan requested approval of the 2011 New York State (NYS) Equalization Rates for each county municipality. He summarized the rates for the municipalities, a copy of which is on file with the minutes.

Motion was made by Mr. Monroe and seconded by Mr. Loeb to approve the Equalization Rates as presented.

Mr. Swan explained that approval of the rates occurred annually and was not previously done through the RPTS Committee. He said due process required presentation of the rates to the Committee for approval by the Board of Supervisors to authorize a resolution.

A discussion ensued and Mr. Swan further explained that the equalization rates changed annually and the increase for this year was due to falling real estate market values. He pointed out that with the exception of Lake communities, all other areas in the County had a decrease in market values.

Mr. Bentley called the question and the motion was carried unanimously to approve the NYS Equalization Rates as outlined above and the necessary resolution was authorized for the October 21, 2011 Board Meeting. *A copy of the resolution request form is on file with the minutes.*

Next, Mr. Swan presented a request to delete taxes on the Town of Queensbury Parcel No. 279.-1-33 in the amount of \$210.83, which was gifted to the Town of Queensbury in 2010 for use as a park.

Motion was made by Mr. Loeb, seconded by Mr. McDevitt and carried unanimously to approve the request to delete taxes on the Town of Queensbury parcel outlined above and the necessary resolution was authorized for the October 21, 2011 Board Meeting. *A copy of the resolution request form is on file with the minutes.*

Mr. Swan requested a Contingent Fund transfer in the amount of \$1,000, for the printing of the Truth In Taxation information flyers to be included with the 2012 property tax bills.

Motion was made by Mr. Loeb, seconded by Mr. McDevitt and carried unanimously to approve the request for a Contingent Fund transfer as outlined above and refer same to the Finance Committee. *A copy of the request for Transfer of Funds is on file with the minutes.*

Mr. Monroe asked if he could obtain a copy of the equalization rate data which included percentages and JoAnn McKinstry, Assistant to the County Administrator, stated the figures would be available following the adoption of the 2012 Budget. Lexie DeLurey, Deputy Director of RPTS, stated she could provide the information before the tax bills were mailed.

Addressing pending items, Mr. Swan apprised the Warren County Land Auction would take place on October 15, 2011 and he noted there were fewer parcels than last year. He advised that the information was available online and booklets were available in the RPTS Office. He said the request to accept the bids would need to be presented at the October 21, 2011 Board Meeting. Joan Sady, Clerk of the Board, stated that a motion was needed today to accept the bids following the October 15, 2011 auction.

Motion was made by Mr. Loeb, seconded by Mr. McDevitt and carried unanimously to accept the bids from the October 15, 2011 Land Auction, contingent upon completion of the judgement.

On behalf of the owner of a parcel located at 134 River Street in the Town of Warrensburg, who was not present at the Last Chance Meeting held last month, Mr. Swan presented a request for an extension for payment of delinquent taxes. Patricia Nenner, Second Assistant County Attorney, stated that the owner asked for an extension to allow time to close on the sale of the parcel which was scheduled on or about December 1, 2011. She stated requests of this nature were inconsistent with the requirements of the County Attorney according to Article 11; therefore, she recommended an extension of no more than ten days. She added that there was not a notice issue on the property; therefore a defense to remove the property from foreclosure could not be established.

It was the consensus of the Committee to allow a ten day extension, until October 8, 2011, for payment of delinquent taxes on the parcel located at 134 River Street in the Town of Warrensburg as outlined above.

Mr. Swan cautioned against open-ended or special arrangements for payment extensions as uncontrollable timetables could ensue. Mr. Monroe pointed out that the County collected interest and penalties under such circumstances and Mr. Swan agreed and cautioned that the same was not true when significant periods of time had elapsed.

Mr. Swan presented a request for himself and Mrs. DeLurey to attend the New York State Real Property Tax Directors Association Meeting, in Syracuse, NY, from October 3 to 5, 2011, at a room rate of \$93 per night. He said the total cost for each person was \$574 which included two courses necessary for Ms. DeLurey's certification.

Motion was made by Mr. McDevitt, seconded by Mr. Loeb and carried unanimously to approve the request for travel as outlined above. *Copies of the Authorizations to Attend Meeting or Convention are on file with the minutes.*

Privilege of the floor was extended to Attorney Daniel Smith, of Smith & Simon, LLC, who presented a property boundary issue involving five properties located at the site of the Railroad Terminal in the Town of North Creek. He said the issue was complex due to the long history and the fact that the building had encroached on three of the properties. Mr. Swan advised that due to overlapping property lines, the scenario would necessitate requests for two easements to enable accessibility to the three adjacent properties.

Mr. Smith stated he represented his business, North Creek (NC) Woodworking, Inc., which would require an easement from the North Creek Railroad (NCR) Depot Preservation Association, owned by Iowa Pacific, Inc. He informed that he commissioned a survey map to include the five properties from James Nestor, Licensed Land Surveyor. Mr. Smith summarized the properties as follows:

- Original North Creek Woodworking, Inc. - Southwest portion
- County of Warren - Extending from north and east boundaries of the original NC Woodworking, Inc.
Easement needed for NC Woodworking, Inc.
- Original North Creek Railroad (NCR) Depot Preservation Association - Beginning at the southern portion of properties bordering both the smaller Warren County parcel and the NCR Depot Preservation Association properties, and extending south and eastward to the railroad tracks
- County of Warren - Narrow strip of property along north border of the original NCR Depot Preservation Association
Easement needed for NCR Depot Preservation Association
- NCR Depot Preservation Association - Small parcel bordering all properties
Easement needed for NC Woodworking, Inc.

Mr. Smith explained that an easement was needed in order to access the septic system located in the northwest corner of his property. He apprised that the NCR Depot Preservation Association held the deed for the adjacent property which included barns located near the railroad; and he said a lease agreement was established with the Delaware & Hudson Railroad in 1962 for the building which was operating under a different company at that time. Mr. Smith further noted that flooding in early 2011 had caused damage to North Creek Woodworking, Inc., causing the business to close. Subsequently, he said, Iowa Pacific had entered into a Lease Option Agreement for the property; thereby urging the need for clear property boundaries. Following the flood damage, Mr. Smith informed, Iowa Pacific requested that the lease with Warren County be terminated.

In order to resolve the access issue, Mr. Smith advised, easements would be necessary if the building was not razed and he recommended that an agreement be established regarding

property lines. Mr. McDevitt asked if there was a legal representative for the NCRR and Mr. Smith replied in the negative and noted that property lines had been established in the late 1940's or early 1950's. Mrs. Nenner confirmed Mr. Swan's recommendation that the issue be referred to the County Attorney in order to draft an agreement to be brought back to the Committee for review.

As there was no further business to come before the Real Property Tax Services Committee, on motion made by Mr. McDevitt and seconded by Mr. Loeb, Mr. Bentley adjourned the meeting at 10:01 a.m.

Respectfully submitted,

Joanne Collins, Legislative Office Specialist