

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: **REAL PROPERTY TAX SERVICES**

DATE: **OCTOBER 26, 2012**

Committee Members Present:

Supervisors
Monroe
Bentley
Loeb
Dickinson
McDevitt

Others Present:

Lexie Delurey, Director, Real Property Tax Services
Daniel G. Stec, Chairman of the Board
Paul Dusek, County Administrator
Martin Auffredou, County Attorney
Joan Sady, Clerk of the Board
Kevin Geraghty, Budget Officer
Supervisor Mason
Supervisor Strainer
Supervisor Taylor
Supervisor Thomas
Mike Swan, County Treasurer
Jeff Tennyson, Superintendent of Public Works
Shelly VanNostrand, Legal Assistant
Don Lehman, *The Post Star*
Nicole Livingston, Second Deputy Clerk

Mr. Monroe called the meeting of the Real Property Tax Services Committee to order at 11:21 a.m.

Motion was made by Mr. Bentley, seconded by Mr. Dickinson 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 Lexie Delurey, Director of Real Property Tax Services, who distributed copies of the Agenda to the Committee members, a copy of which is on file with the minutes.

Commencing the Agenda review, Mrs. Delurey presented a request to accept the bids for the 2012 Tax Foreclosure Sale as listed in the Agenda packet.

Motion was made by Mr. Bentley and seconded by Mr. Dickinson to approve the request as presented.

Mrs. Delurey remarked it was a very good auction and only two parcels did not sell. Mr. Monroe pointed out that it appeared the County took in approximately \$470,000 over what was owed in taxes and Mrs. Delurey replied that was correct. Mrs. Delurey added that amount would be appropriated into the General Fund; however, she said, a portion of that would be allocated to the Environmental Testing Fund Reserve. Mr. Loeb questioned if there had been past auctions in which the County lost money and Mike Swan, County Treasurer, responded there had been two auctions in the past twenty years in which the County took in less in bids than what was outstanding in

taxes for all of the parcels. He opined this had been the best auction since he had been employed by the County. Mr. Monroe recognized that it was good for the County but it was not a good sign for the general economy. Mr. Swan noted there were a few parcels included in this auction that had been outstanding in taxes for several years for a number of reasons, leading to the larger amount of parcels in this auction compared to previous years.

Martin Auffedou, County Attorney, expounded that between his Office and the Treasurer's Office, they had made a conscious effort this year to push these parcels. He reminded the Committee members that every year there was an abstracting fee, an update to the abstracting fees and an enormous amount of postage that went out to the myriad of people that needed to receive notice and those costs were not recovered unless the parcels were sold.

In response to an inquiry, Mrs. Delurey advised there were four parcels that had not been pressed for a judgement or foreclosure due to contamination issues, one of which did receive a one year extension at the last chance meeting.

Following discussion, Mr. Monroe called the question and the motion was carried unanimously to approve the request to accept the bids from the 2012 Tax Foreclosure Sale as outlined above. The necessary resolution was authorized for the November 16, 2012 Board meeting and a copy of the resolution request form is on file with the minutes.

Continuing the Agenda review, Mrs. Delurey presented a request to transfer Queensbury Tax Map Parcel No. 288.-1-40 to the Town of Queensbury. She explained this parcel had been on the foreclosure list and therefore the County had taken title to it. She stated she had received a formal request from the Town of Queensbury expressing their desire to purchase this property. Mr. Auffredou informed the parcel was just over 29 acres in size and the current assessment was \$29,300, noting the taxes due on the parcel were \$9,275.79, which was the amount the Town of Queensbury would pay; however, he said, an additional \$150 would be added to that amount to cover the posting fee.

Motion was made by Mr. Loeb, seconded by Mr. Bentley and carried unanimously to approve the request as outlined above, and the necessary resolution was authorized for the November 16, 2012 Board meeting. A copy of the resolution request form is on file with the minutes.

Mrs. Delurey apprised the next request was to transfer Village of Lake George Tax Map Parcel No. 251.14-3-34 to the Village of Lake George. She advised it was the same situation as the previous parcel. Mr. Dickinson pointed out that the Village had been maintaining the property for a number of years. Mr. Auffredou stated the proposal from the Village was for the amount of \$989.82, which was the amount of the outstanding taxes including the posting fee.

Motion was made by Mr. Dickinson, seconded by Mr. Bentley and carried unanimously to approve the request as outlined above, and the necessary resolution was authorized for the November 16, 2012 Board meeting. A copy of the resolution request form is on file with the minutes.

Mr. Dickinson mentioned that this was a last minute request and he thanked the County Attorney's Office, the Treasurer's Office and the Real Property Tax Services Department for their assistance with this matter. He noted the Mayor of the Village, Robert Blais, was very appreciative.

The next item on the Agenda, Mrs. Delurey remarked, was a request to approve the list of corrections from the Treasurer's Office due to court ordered changes under Article 7 to lower the assessments.

Motion was made by Mr. Loeb, seconded by Mr. Bentley and carried unanimously to approve the request as outlined above, and the necessary resolution was authorized for the November 16, 2012 Board meeting. A copy of the resolution request form is on file with the minutes.

Concluding the Agenda review, Mrs. Delurey presented a request to delete the 2012 taxes on Stony Creek Tax Map Parcel No. 220.-2-18. She explained this parcel had a discrepancy in the town line and following surveys that were completed, the parcel had been deleted from Stony Creek and was now in the Town of Thurman. In response to an inquiry, Mrs. Delurey responded the County and Town taxes totaled \$328.52.

Motion was made by Mr. Loeb, seconded by Mr. Dickinson and carried unanimously to approve the request as outlined above, and the necessary resolution was authorized for the November 16, 2012 Board meeting. A copy of the resolution request form is on file with the minutes.

Chairman Stec exited the meeting at 11:37 a.m.

Mrs. Delurey commented that although there were no items listed under the New Business portion of the Agenda, Mr. Auffredou had advised of a matter that should be discussed with the Committee regarding contaminated properties in the County. Mr. Auffredou remarked that Jeff Tennyson, Superintendent of Public Works, had informed there was a possible grant opportunity for environmental clean-up and the deadline for submitting an application was near. There were three foreclosed parcels, he continued, that had been identified by the Department of Public Works (DPW) as contaminated that the County did not hold title to; however, he said, it was possible to obtain Temporary Incidents of Ownership to these properties through a provision of the Environmental Conservation Law. He apprised that in order to qualify for the aforementioned grant, it was necessary to demonstrate that the County had access to the property. Mr. Auffredou noted that one of the identified parcels in the Town of

Queensbury had been the subject of discussion at the Last Chance meeting and the Committee had granted the property owner an additional year with quarterly reports provided on the progress towards selling or developing that property; therefore, he stated, he would not recommend moving forward with a Temporary Incidents of Ownership on that parcel. He asserted the other parcels consisted of one in the Town of Johnsbury, Tax Map Parcel No. 133.8-1-27 with an assumed contamination of petroleum; and one in the Town of Hague, Tax Map Parcel No. 25.1-1-8 in which the contamination was unknown at this time. Mr. Auffredou questioned the desire of the Committee in seeking grant opportunities for those two parcels within the context of Temporary Incidents of Ownership.

Mr. Tennyson mentioned the nature of the grant would allow Phase 1 and Phase 2 environmental studies of the properties. Mr. Auffredou added that the County would not acquire any liability for these parcels through the Temporary Incidents of Ownership and could be abandoned by the County at any time.

Mr. Monroe reported there was another parcel in the Town of Chester that was in bankruptcy that could be included in the grant as well, because it was believed there were buried tanks on the property. Discussion ensued concerning the parcel in the Town of Chester.

Mr. Swan expounded the resolution that established the Environmental Testing Fund Reserve indicated that 50% of anything over \$100,000 that was budgeted for revenue would go into the Reserve; however, he said, the auction this year resulted in approximately \$390,000 over the \$100,000 and 50% of that would be about \$190,000 which was more than was needed. He further stated that he would be presenting a request to the Finance Committee to amend the resolution to reduce the amount to be appropriated into the Reserve to \$50,000. Mr. Monroe asked if the Committee agreed with Mr. Swan's recommendation. Following a brief discussion of the contaminated parcels involved, Mr. Swan suggested the amount be amended to \$75,000 as opposed to the previously authorized 50% of proceeds over \$100,000.

Motion was made by Mr. Dickinson, seconded by Mr. Bentley and carried unanimously to amend Resolution No. 506 of 2012 to reduce the amount of revenue appropriated to the Environmental Testing Fund Reserve to \$75,000 of any amount over the budgeted \$100,000 for Phase 1 and/or Phase 2 evaluations of contaminated properties, and to refer the same to the Finance Committee for consideration.

Motion was made by Mr. Dickinson, seconded by Mr. Bentley and carried unanimously to authorize the County Attorney to proceed with Temporary Incidents of Ownership on the following parcels: Chestertown Tax Map Parcel No. 104.10-4-5; Town of Hague Tax Map Parcel No. 25.1-1-8; and Town of Johnsbury Tax Map Parcel No. 133.8-1-27, and the necessary resolution was authorized for the November 16, 2012 Board meeting. A copy of the resolution request form is on file with the minutes. *Please note:*

Subsequent to the meeting, it was determined that this resolution would be presented at the November 2, 2012 Special Board Meeting.

Mr. Auffredou apprised there was an unprecedented number of parcels in the foreclosure proceedings this year and he recognized Shelly VanNostrand, Legal Assistant, for the enormous amount of work she had done on this, expressing his sincere appreciation for all her efforts. Mrs. Delurey echoed Mr. Auffredou's statements. The Committee members responded with applause.

There being no further business to come before the Committee, on motion made by Mr. Loeb and seconded by Mr. Bentley, Mr. Monroe adjourned the meeting at 12:05 p.m.

Respectfully submitted,

Nicole Livingston, Second Deputy Clerk