

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: REAL PROPERTY TAX SERVICES

DATE: SEPTEMBER 30, 2013

COMMITTEE MEMBERS PRESENT:

SUPERVISORS MONROE
BENTLEY
LOEB
DICKINSON
MCDEVITT

OTHERS PRESENT:

LEXIE DELUREY, DIRECTOR OF REAL PROPERTY TAX SERVICES
KEVIN B. GERAGHTY, CHAIRMAN OF THE BOARD
PAUL DUSEK, COUNTY ADMINISTRATOR
MARTIN AUFFREDOU, COUNTY ATTORNEY
JOAN SADY, CLERK OF THE BOARD
FRANK E. THOMAS, BUDGET OFFICER
SUPERVISORS CONOVER
FRASIER
MASON
MONTESI
TAYLOR
MICHAEL SWAN, COUNTY TREASURER
DON LEHMAN, *THE POST STAR*
SAMANTHA HOGAN, LEGISLATIVE OFFICE SPECIALIST
SARAH MCLENITHAN, SECRETARY TO THE CLERK OF THE BOARD

Mr. Monroe called the meeting of the Real Property Tax Services Committee to order at 10:50 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 (RPTS), who distributed copies of the agenda to the Committee members; *a copy of the agenda is on file with the minutes.*

Commencing the agenda review, Ms. DeLurey requested to delete taxes on the following parcels:

- ⇒ Tax Map Parcel No. 46.-2-11.1 in the Town of Johnsbury in the amount of \$382.60
- ⇒ Tax Map Parcel No. 800.-1-1 in the Town of Johnsbury in the amount of \$120.15
- ⇒ Tax Map Parcel No. 309.5-1-1./772 in the Town of Queensbury in the amount of \$108.34
- ⇒ Tax Map Parcel No. 309.5-1-1./762 in the Town of Queensbury in the amount of \$98.33
- ⇒ Tax Map Parcel No. 309.5-1-1./42 in the Town of Queensbury in the amount of \$284.60
- ⇒ Tax Map Parcel No. 308.14-1-52./83 in the Town of Queensbury in the amount of \$268.82

She explained that three of the parcels contained privately owned mobile homes previously located in mobile home parks. She added the owners of the mobile homes did not own the land on which their home was located, they rented the space, and according to the Real Property Tax Law, she continued, if the owner was eligible for a Senior Citizens, STAR or Veteran's Exemption, the exemption could be applied to the value of the mobile home. She explained that RPTS was required to suffix the mobile home out of the assessment of the mobile home park and send the mobile home owner a separate bill to ensure they received their exemption. She said the three parcels in question were parcels from which the mobile home was removed from the mobile home park

Motion was made by Mr. Dickinson, seconded by Mr. McDevitt and carried unanimously to delete the taxes on the six parcels as outlined above and the necessary resolution was authorized for the October 18, 2013 Board meeting. *A copy of the resolution request form is on file with the minutes.*

Ms. Delurey presented a request to approve the list of correction provided by the County Treasurer's Office; *a copy of which was included in the agenda packet*. She advised that of the nine properties listed, two were located in the Town of Johnsburg, six were located in the Town on Queensbury and one was located in the Town of Warrensburg.

Motion was made by Mr. Dickinson, seconded by Mr. McDevitt and carried unanimously to approve the list of corrections from the County Treasurer's Office as outlined above and the necessary resolution was authorized for the October 18, 2013 Board meeting. *A copy of the resolution request form is on file with the minutes.*

Ms. Delurey stated that several individuals had contacted the County subsequent to the August 12, 2013 Real Property Tax Services Last Chance meeting expressing their desire to redeem their properties. She said in these instances the Committee Chairman was contacted for approval. Martin Auffredou, County Attorney, advised that since there was such an abundance of requests to redeem properties following the Last Chance meeting he felt the Committee should ratify the actions of the Chairman of the Committee in approving additional payments from taxpayers on properties included in the 2013 Tax Foreclosure action.

Motion was made by Mr. Loeb, seconded by Mr. Bentley and carried unanimously to ratify the actions of the Chairman of the Committee in approving additional payments from taxpayers on properties included in the 2013 Tax Foreclosure action.

With regards to Town of Queensbury, Parcel No. 289.10-1-45 owned by Harvey Wilson, Ms. Delurey apprised that Mr. Wilson was working with Thomas Clements, Esq. on obtaining a reverse mortgage to pay the balance due in full; however, she said, it could take up to two months to be processed. Mr. Auffredou advised that the owners of Tax Map Parcel Nos. 35.1-24.2 and 35.1-19, located in the Town of Chester, were also looking into options to pay the full balance of the back taxes owed. He suggested the properties be included in the 2013 Foreclosure Action but exempt from the proceedings on October 19, 2013. He explained that by obtaining the judgement against the properties, if the homeowners exhausted all options and were not able to obtain the funds to pay the balance due, the County had the ability to foreclose on the properties at a future date.

Motion was made by Mr. McDevitt, seconded by Mr. Loeb and carried unanimously for Tax Map Parcel Nos. 35.1-24.2 and 35.1-19 located in the Town of Chester, and 289.10-1-45, located in the Town of Queensbury, to remain in the 2013 judgement and Tax Foreclosure Action but exempt from the Foreclosure Proceedings on October 19, 2013.

Mr. Auffredou stated he had been contacted by Brendan Wolfe, Esq, with regards to Parcel No. 303.20-2-44 in the Town of Queensbury. He said Mr. Wolfe advised that he was handling the foreclosure action for the gentlemen who held the mortgage on the property. He suggested this property also be included in the 2013 Foreclosure Action but exempt from the Foreclosure Proceeding on October 19, 2013.

Motion was made by Mr. McDevitt, seconded by Mr Loeb and carried unanimously for Tax Map Parcel No. 303.20-2-44 in the Town of Queensbury, to remain in the 2013 judgement and the Foreclosure Action exempt from the Foreclosure Proceedings on October 19, 2013.

In reference to the 2013 judgement and Foreclosure Action, Mr. Auffredou apprised the judgements would be obtained prior to the Foreclosure Proceeding on October 19, 2013. He acknowledged Shelly VanNostrand, Legal Assistant, for preparing the paperwork for the foreclosure judgement and commended her on a job well done.

Ms. Delurey advised that the Town of Queensbury was requesting a tax exempt status for Tax Map Parcel No. 315.-1-9.2 owned by the City of Glens Falls under Real Property Tax Law Section 460. She said that since the City of Glens Falls owned the property, they were legally required to initiate the request.

Mr. Montesi advised the City of Glens Falls had granted the Town of Queensbury a license to cross the parcel. He said the City of Glens Falls had asked the Town of Queensbury to request the tax exempt status for them. Mr. Loeb questioned whether there were any taxation issues on parcels of land owned by the City of Glens Falls in the Town of Queensbury and Mr. Montesi replied in the negative. Mr. Loeb asked whether the City of Glens Falls was paying property tax to the Town of Queensbury on the aforementioned property and Mr. Montesi replied in the negative. He explained the Town of Queensbury had granted the City of Glens Falls a tax exempt status on the parcel.

Mr. McDevitt asked whether the Town of Queensbury had exempted the multiple properties owned by the City of Glens Falls and the Town of Queensbury with water supplies and dams on them and Mr. Montesi replied in the negative. He stated that taxes were not eliminated, but noted the assessments were significantly reduced. Michael Swan, County Treasurer, interjected that since the dams were considered structures they were not eligible for tax exempt status.

Mr. Loeb asked what was required for the City of Glens Falls to be granted tax exempt status on Parcel No. 315.-1-9.2 and Mr. Auffredou stated that since the request needed to come from the City of Glens Falls he had advised Cathi Radner, Esq., who represented the Town of Queensbury, to work with the City of Glens Falls on preparing and filing the request for tax exempt status.

It was the consensus of the Committee that Mr. Auffredou would return with an update as to when the tax exempt status for Tax Map Parcel No. 315.-1-9.2 would be filed.

Mr. Bentley asked whether Tax Map Parcel No. 26.17-1-25, Overbrook Road, located in the Town of Hague, was Town-owned, and Ms. Delurey replied in the negative. Mr. Swan interjected that a portion of the road was owned by the Town while the rest was part of a private driveway. Ms. Delurey advised that no action had ever been taken to reapportion that part of the road to the Town of Hague. She said this had been a reoccurring issue because when subdivisions were created in this area they were not always dedicated to the Municipalities where they were located. Mr. Bentley suggested selling the aforementioned parcel to the Town of Hague for one dollar, as he felt that selling the parcel at the foreclosure auction would create unnecessary issues. Mr. Auffredou suggested the parcel be removed from the 2013 foreclosure action so that further research on the matter could be conducted.

Motion was made by Mr. Bentley, seconded by Mr. Dickinson and carried unanimously to remove Tax Map Parcel No. 26.17-1-25, Overbrook Road, located in the Town of Hague, from the 2013 judgement and Tax Foreclosure Action.

Mr. Bentley suggested offering to sell Tax Map Parcel No. 309.18-1-33, Twin Channels Road, located in the Town of Queensbury, to the homeowners effected by this parcel, as it appeared to be a portion of their driveways. Ms. Delurey apprised the standard practice had been to include parcels such as this in the judgement and Tax foreclosure actions, as it was a parcel that was owned by an individual and the taxes were delinquent.

Pursuant to the discussion, motion was made by Mr. Bentley, seconded by Mr. McDevitt and carried unanimously to remove Tax Map Parcel No. 309.18-1-33, Twin Channels Road, located in the Town of Queensbury, from the 2013 judgement and Tax Foreclosure Action to allow the Town Assessor

to offer options to the homeowners that would be affected by the sale of the aforementioned property.

Ms. Delurey requested to attend the 2013 New York State Association of County Directors of Real Property Tax Services Fall Conference at the Embassy Suites Hotel in Easy Syracuse, NY from October 21-23, 2013 utilizing a County vehicle.

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

As there was no further business to come before the Real Property Tax Services Committee, on motion made by Mr. Dickinson and seconded by Mr. Bentley, Mr. Monroe adjourned the meeting at 11:27 a.m.

Respectfully submitted,
Sarah McLenithan, Secretary to the Clerk of the Board