

Warren County Board of Supervisors

RESOLUTION NO. 147 OF 2011

Resolution introduced by Supervisors Bentley, Thomas, Monroe, Girard, Sokol, McCoy and Wood

IMPLOING THE NEW YORK STATE LEGISLATURE TO ENACT SUBSTANTIVE REFORM OF THE SECTION OF THE REAL PROPERTY TAX LAW GOVERNING TAX EXEMPTION CRITERIA

WHEREAS, the New York State Legislature enacted legislation that requires the County Budget Officer to develop a Tax Exempt Impact Report and include said report with the tentative County budget, and

WHEREAS, the Budget Officer has complied with the requirement to include a tax exempt impact report, and

WHEREAS, the County Budget Officer has determined that Warren County has about \$12,734,552,020 of equalized value real property assessments, however more than \$1,344,004,194 are exempt from real property taxation. If all non-governmental properties were subject to the real property tax, there would be an addition of \$190,039,635 included at the 2011 County tax rate. Furthermore, if all non-governmental tax exempt real property were presently subject to real property taxation there would either be a net reduction of 10.55 percent (10.55%) of the property tax , or there would be no appropriation of Fund Balance or a greatly reduced appropriation of Fund Balance, and

WHEREAS, there should be an ability authorized by legislation enacted by the New York State Legislature to provide County governments the ability to realize revenues from the impacts of providing governmental services associated with improvements on tax exempt properties, so that the eighty percent (80%) of the balance of taxable real property owners do not have to shoulder the burden of one hundred percent (100%) of the property tax levy, and

WHEREAS, the New York State Legislature must enact substantive reform to Real Property Tax Law Section 420-a and any other appropriate section of the Real Property Tax Law that would provide relief to the present taxable real property taxpayers, now, therefore, be it

RESOLVED, that the Warren County Board of Supervisors hereby implores the New York State Legislature to enact substantive reform of the Real Property Tax Law Exempt Criteria, and be it further

RESOLVED, that the Clerk of the Board of Supervisors be, and hereby is, authorized and

RESOLUTION NO. 147 OF 2011

PAGE 2 OF 2

directed to forward copies of this resolution to the New York State Association of Counties; Governor Andrew Cuomo; Senator Elizabeth O’C. Little; and Assemblywoman Teresa Sayward.