

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: REAL PROPERTY TAX SERVICES

DATE: MARCH 3, 2015

COMMITTEE MEMBERS PRESENT:

SUPERVISORS MONROE
DICKINSON
MCDEVITT
MERLINO

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

COMMITTEE MEMBERS ABSENT:

SUPERVISOR BEATY

SUPERVISORS BROCK
CONOVER
SEEBER
TAYLOR
TRAVIS WHITEHEAD, TOWN OF QUEENSBURY RESIDENT
DON LEHMAN, *THE POST STAR*
SARAH MCLENITHAN, SECRETARY TO THE CLERK OF THE BOARD

Mr. Monroe called the meeting of the Real Property Tax Services Committee to order at 9:33 a.m.

Motion was made by Mr. Dickinson, seconded by Mr. Merlino 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 the agenda is on file with the minutes.*

Commencing the agenda review, Ms. Delurey presented a request for approval of the list of chargebacks provided by the County Treasurer's Office; a copy of which is included in the agenda packet. She explained the changes were due to the correction of errors.

Motion was made by Mr. Dickinson, seconded by Mr. McDevitt and carried unanimously to approve the request as presented and the necessary resolution was authorized for the March 20, 2015 Board meeting. *A copy of the resolution request form is on file with the minutes.*

Ms. Delurey apprised that Tax Map Parcel No. 25.4-1-22 in the Town of Hague and Tax Map Parcel No. 211.17-2-42.2 in the Town of Warrensburg were parcels that were left over from the Tax Foreclosure Auction and had no value to the County. She said she mailed letters to the neighboring property owners to inquire whether they had any interest in the parcels. She stated although she received no response for the Warrensburg parcel, the neighbor of the Hague parcel expressed interest in acquiring it. Mr. Dickinson asked if the parcel would be transferred to them at no cost and Ms. Delurey replied affirmatively. She reminded the Committee they had determined that both the Hague and Warrensburg parcels were of no value to the County and the best course of action was to transfer ownership to the neighboring property owner at no cost if they were agreeable to this. She continued, this meant the County would waive their filing fee and be responsible for the \$255 State filing fee. She added the exemption on this particular parcel was due to the tax sale and would expire in 2017; therefore, she noted, the County would be responsible for the taxes.

Martin Auffredou, County Attorney, clarified that this was only for the parcel located in the Town of Hague and not the parcel located in the Town of Warrensburg. He pointed out the County would be incurring the \$250 filing fee that would not be recuperated. He said the understanding was that this parcel was County-owned as a result of tax foreclosure. He advised he was concerned this would set a precedent and suggested reviewing each of these circumstances as they occurred on a case

by case basis to prevent becoming inundated with these types of requests. He questioned how long the parcel had been County-owned and Ms. Delurey replied there were outstanding taxes on the parcel from 2010 and she estimated that the County obtained ownership in 2012. Mr. Auffredou apprised this meant there had been unpaid taxes on this parcel for five years and the County had owned the property since 2012. Mr. Monroe asked what the assessed value of the parcel was and Ms. Delurey replied it was \$1,400. She added prior to moving forward with transferring ownership of the parcel, the outstanding taxes due in the amount of \$391.98 would have to be deleted.

Mr. Monroe asked what the physical location of the parcel was and Ms. Delurey replied the parcel was located on Graphite Mountain Road in the Town of Hague. She said the parcel consisted of a ravine with a brook running through it and a guard rail intersected the front. Mr. Dickinson queried whether the assessment would increase if the parcel was transferred to the neighboring parcel and Ms. Delurey replied in the negative. She explained the parcel could be transferred as an individual parcel or absorbed as part of the neighboring parcel. Mr. Dickinson advised since the taxes on the parcel were so minimal he felt the best course of action would be to have the parcel absorbed into the neighboring parcel to prevent issues from occurring in the future.

Mr. Auffredou questioned whether Ms. Schaffranietz, the neighboring property owner, was agreeable to having the property merged into her current parcel and Ms. Delurey replied affirmatively. She said when she spoke to Ms. Schaffranietz earlier this week she had indicated she would be willing to move forward with the conveyance. Mr. Auffredou stated since there was no existing source of funding to pay the New York State filing fee the matter would need to be referred to the Finance Committee for further discussion.

Motion was made by Mr. Dickinson, seconded by Mr. Merlino and carried unanimously to authorize the conveyance of Tax Map Parcel No. 25.4-1-22 in the Town of Hague and owned by Warren County to Katharina Schaffranietz, waiving the County recording fee in the amount of \$55, and referring the matter to the Finance Committee to determine a source of funding. The necessary resolution was authorized for the March 20, 2015 Board meeting. *A copy of the resolution request form is on file with the minutes.* **Subsequent to the meeting the Real Property Tax Services Director advised she was able to find funding for the New York State filing fee within her existing Budget.**

Ms. Delurey reiterated that the outstanding taxes due in the amount of \$391.98 on Tax Map Parcel No. 25.4-1-22 in the Town of Hague needed to be deleted, as well in order to convey the parcel to Ms. Schaffranietz.

Motion was made by Mr. Dickinson, seconded by Mr. Merlino and carried unanimously to approve the request as presented and the necessary resolution was authorized for the March 20, 2015 Board meeting. *A copy of the resolution request form is on file with the minutes.*

Ms. Delurey apprised she had not received a response from the letter she sent and the telephone message she left for the neighboring property owner of Tax Map Parcel. No. 211.17-2-42.2 in the Town of Warrensburg.

With regards to the possible increase of Budget Code A.1355 428, Ms. Delurey reminded the Committee that this matter had been discussed at the January 27, 2015 Committee meeting. She said she included in the agenda packet a copy of the invoice received from the New York State Department of Taxation and Finance for the annual RPTS licensing fee. She reminded the Committee they had discussed the possibility of charging the municipalities for half of the annual RPTS licensing fee. She stated since the State had increased the amount they charged the County for their RPTS license from \$13,500 to \$15,500, the County paid a little more than half of the total fee and billed the Town's a total of \$6,000 as their portion of the fee. She noted the additional funds were not available in the RPTS budget this year to cover the increase. She stated that she had included in the

agenda a print out of the total fee charged by the State for each town and what she was proposing for the County and municipalities' portion of the fees. She said she felt splitting the total amount billed per municipality in half between the County and the municipalities was a more reasonable way to bill the fees, as this would prevent either party from having to pay the bulk of the amount. She pointed out the invoice from the State provided their fee schedule, which was based upon the number of parcels. She said Towns such as Lake George and Bolton were now required to pay a fee based upon the number of parcels in their individual Towns rather than the consolidated assessing unit they had previously been in, which resulted in a higher fee.

Mr. Dickinson questioned what the fee was for and Ms. Delurey replied the fee was for the annual RPTS license, which all municipalities within Warren County utilized. He questioned why the total fee for the Town of Lake George was \$1,300 and Ms. Delurey explained because there were 3,543 parcels located in the Town of Lake George, the total fee charged by the State was \$1,300. She continued, the total fee charged for the Town of Thurman was \$1,000 because there were 1,194 parcels located there. Mr. Monroe interjected he did not feel the billing was linear, as the Town of Queensbury had 13,401 parcels located there and the total fee billed for them was \$1,950. Ms. Delurey pointed out the Town of Thurman would pay the same fee as long as the number of parcels within their municipality remained between 1,001-2,000 and the Town of Lake George's portion would remain the same as long as the number of parcels located there remained between 2,001-3,000. Mr. Monroe noted the Town's portion of the fee was increasing from \$6,000 to \$7,650, which was an increase of \$1,650.

Mr. Merlino apprised he felt this was another example of the financial burdens being placed upon smaller Towns, as there was not much of a difference between the fee for the Town of Lake Luzerne and the fee for the Town of Queensbury. Ms. Delurey apprised that in previous years when the State billed per parcel the Town of Queensbury had paid more than half of the total amount billed.

Motion was made by Mr. Dickinson, seconded by Mr. McDevitt and carried unanimously to authorize the Real Property Tax Services Director to bill the municipalities of Warren County for half of the Real Property Tax Services annual licensing fees charged by New York State and the necessary resolution was authorized for the March 20, 2015 Board meeting. A copy of the resolution request form is on file with the minutes.

Mr. Monroe suggested that due to Mr. Beaty's absence his request for further discussion on developers foregoing taxes on parcels that no longer had a use to them be tabled until the next Committee meeting and the Committee members concurred.

Moving along, Ms. Delurey apprised she had included in the agenda copies of the plans to move forward with the Phase 2 site assessments by Clark Patterson Lee (CPL) on Tax Map Parcel No. 25.1-1-8 in the Town of Hague, Tax Map Parcel No. 133.8-1-27 in the Town of Johnsbury and Tax Map Parcel No. 302.8-1-2 in the Town of Queensbury. She recommended they move forward with the preliminary assessment and review the results prior to completing the site characterization, as it would be rather costly to move forward with both steps at the same time. She said the funding to pay for the preliminary assessments was allocated from the Environmental Testing Fund Reserve, which was funded by a percentage of proceeds from the Tax Foreclosure Auction.

Mr. Monroe questioned what the previous land use of the parcel located in the Town of Hague was and Mrs. Delurey replied that this particular parcel had been utilized as a dump. Mr. Dickinson asked whether it was a private dump and Ms. Delurey replied she was unsure.

Mr. Auffredou advised after speaking with Ms. Delurey and the County Treasurer regarding these three parcels, they concluded the information gathered in the preliminary analyses should be utilized to make a recommendation to the Committee whether or not to proceed with the second phases as set forth by the engineers. He said there was funding available to pay for the preliminary analyses

on these particular parcels. He stated this would provide a better idea of what sort of ground pollution was involved with them.

Kevin Geraghty, Chairman of the Board, questioned what the cost was to perform these preliminary analyses. Mr. Auffredou advised the cost was slightly different for each parcel. Mr. Dickinson pointed out the total cost for all three parcels was \$30,900. Ms. Delurey explained the preliminary studies consisted of performing ground penetrating radar, geoprobe sampling, determining whether there was any waste inventory and producing a preliminary report with a site map, as well. Chairman Geraghty asked how large the sites were and Ms. Delurey replied the site sizes varied.

Mr. Monroe questioned how they determined what type of testing was required and Mr. Auffredou replied he believed it was based upon the historical uses of the parcels. Ms. Delurey advised that CPL utilized the data collected in Phase 1 to develop the preliminary plans for Phase 2. Mr. Dickinson queried whether these particular parcels were County-owned. Mr. Auffredou explained the County had assumed what was known as Temporary Incidences of Ownership for purposes of exploring the environmental conditions and determining what course of action was required to clean these properties up. He continued, depending upon what course of action was taken the County could clean the parcels up rather quickly and acquire the titles to sell them. Mr. Monroe reiterated the funding to pay for the preliminary testing was allocated from the Environmental Testing Fund Reserve, which was funded by a percentage of the proceeds from the Tax Foreclosure Auction.

Motion was made by Mr. Dickinson, seconded by Mr. Merlino and carried unanimously to approve the Phase 2 Preliminary Assessments with CPL as presented and refer same to the Finance Committee. *A copy of the resolution request form is on file with the minutes.*

Mr. Auffredou requested an executive session to discuss the Article 15 proceeding with respect to Cynthia Commarto.

Motion was made by Mr. Merlino, seconded by Mr. Dickinson and carried unanimously to enter into an executive session pursuant to Section 105(d) of the Public Officer's Law.

Executive session was held from 9:54 a.m. until 10:11 a.m.

Upon reconvening it was noted that no action was taken during the executive session.

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. Merlino, Mr. Monroe adjourned the meeting at 10:12 a.m.

Respectfully submitted,

Sarah McLenithan, Secretary to the Clerk of the Board