

Equalization and Assessment Committee Minutes  
November 5, 2012 – 3:00 p.m.

Present: Chairman Raymond; Supervisors Collyer, Hargrave, M. Johnson, Sausville, Jenkins, and Kinowski; Ryan Moore, Mgmt. Analyst; Steve Dorsey, County Attorney; Cindy Baker, Treasurer; Joanne Bosley, Chris Aldrich, Real Property.

Chairman Raymond called the meeting to order and welcomed all in attendance.

**On a motion made by Mr. Hargrave, seconded by Mr. Sausville the minutes of the October 1, 2012 meeting were approved unanimously.**

Mr. Dorsey said after the last auction there was a post auction meeting to review properties that did not sell. There were approximately four parcels that did not sell or attract any bids. Mr. Dorsey presented four properties to the committee and requested that they be deemed worthless properties as defined in the E&A policies and procedures manual.

Mr. Dorsey said the first property is in the Town of Charlton, formerly owned by Michael Palmer. This is a property that is not a buildable parcel. When it was put up for auction last September, Supervisor Grattidge asked that a specific advisory be given to this particular parcel when reading the terms and conditions of sale for the auction. He wanted everyone to know that this is not a buildable parcel and never will be, and as a result of that it did not attract any bids, he said. This parcel has been on the auction twice; therefore, a request is being made to declare it worthless based on the provision that the nature and condition or restriction on the property makes it incontrovertibly worthless.

Mr. Dorsey said what would be done with all the parcels is to issue a certificate of cancellation of tax liens on all the parcels. The taxes would be charged back to the towns and counties. With regard to the Charlton property the taxes total \$5,141.51. The second parcel is in the town of Halfmoon which may have been created through a mapping error where the description of conveyance didn't adequately cover the entire parcel, and as a result a small triangle was created. In this particular case, a request is being made to declare the property worthless and cancel the taxes of \$801.72. He said the adjoining landowner will probably be approached to see if they would be interested in acquiring it.

Mr. Dorsey said the third parcel is in the Town of Malta and adjacent to the Northway and is only accessible by the Kayaderosseras Creek. Discussion took place at the post auction meeting that this property might be a parcel that could be offered to Saratoga PLAN, as they might be interested in using it as a rest stop for anyone kayaking the Kayaderosseras Creek. The taxes on the parcel are \$5,896.35. The property was formerly owned by James Paddock.

The last parcel is located right on the Hudson River in the Village of Stillwater and has not had any bids in four consecutive auctions. Mr. Dorsey said Supervisor Kinowski said that either the

Village or Town of Stillwater might be interested in acquiring it. The taxes on the property are \$2,237.53.

Mr. Dorsey requested that the above four properties be declared worthless and that all taxes be canceled and charged back to the towns.

Mrs. Johnson asked if anyone gets hurt on any of these properties who would be responsible. Mr. Dorsey said the county has immunity from any liability on any parcel taken through the tax foreclosure process as long as the county doesn't act as owners of the property, such as charging rent, or maintaining the property. Eventually, what the county is looking to do after the taxes are cancelled is to try and give the property to someone else.

Mr. Kinowski suggested letting all committees know about the available properties. Mr. Dorsey said ultimately there will be a resolution adopted by the Board.

Mr. Sausville said if Saratoga PLAN does not want the property on the Kayaderosseras Creek, he would like to have notice of that.

**A motion was made by Mr. Hargrave, seconded by Mr. Collyer to declare properties in the towns of Charlton, Halfmoon, Malta and Stillwater as worthless properties. Unanimous.**

Ms. Bosley requested approval to apply a credit to an outstanding 2012 county tax bill in the Town of Saratoga. She said in 2010 a fire destroyed a structure on the parcel. Effective 2011 the assessor should have reduced the assessment to \$45,500 and should have removed the County Sewer District that applied to that structure. After recalculating the county bill the tax credit would be \$4,294.68.

**A motion was made by Mrs. Johnson, seconded by Mr. Collyer to approve a tax credit in the amount of \$4,294.68 on a parcel in the Town of Saratoga. Unanimous.**

**On a motion made by Mr. Hargrave, seconded by Mr. Jenkins the meeting was adjourned.**

Respectfully submitted,  
Chris Sansom