

EQUALIZATION AND ASSESSMENT COMMITTEE MINUTES

FEBRUARY 2, 2009–3:00 P.M.

Present: Chairman M. Johnson; Supervisors Connelly, Grattidge, Hunter, Raymond, Thompson, Yepsen, Veitch, Rowland, Jenkins and Connelly; Michele Boxley, John Frank, Dept. of Comm. Accounts, Sara. Sprgs; David Wickerham, County Administrator; Spencer Hellwig, Mgmt. Analyst; Sam Pitcheralle, Treasurer; Carol Holley, Joanne Bosley; Real Property; Jamie O'Neill, Planning; League of Women Voters.

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

On a motion made by Ms. Yepsen, seconded by Mr. Connelly the minutes of the January 12, 2009 meeting were approved unanimously.

Mr. Veitch said there is a bill in the Senate that is being sponsored by Senator Little which deals with condominiums and how they are assessed.

Mr. Franck, Commissioner of Accounts from Saratoga Springs gave a brief overview as follows: In Saratoga Springs there are quite a few condominiums, and there have been some problems with the way that the law is setup under the real property tax law.

Mr. Franck said a condominium is a form of ownership, not a type of building. In 1964, New York adopted Article 9-B of the Real Property Law, the Condominium Act. Section 339-y of the Real Property Law dictates how condominiums are assessed. 339-y currently requires that assessors, in most instances, assess a property not on the sales price as it would be on most single family homes, but on a rental method. 339-y places a ceiling on the aggregate value of the condo units, requiring assessors to value a condo complex as a single entity to determine the ceiling. The ceiling provides a built in assessment cap that is often in the 40-50% range, and sometimes greater. By the end of 2009 it is projected that approximately 7% all units will be condominiums.

Mr. Franck said because a condominium is a form of ownership, and as long as a common form of ownership can be established, single family homes can be designated as condominiums.

Mr. Veitch requested committee support to move Senate Bill S00256 forward to the Legislative and Research Committee for their review. Mr. Franck said the changes to the bill would not take effect until 1/1/2011, and would not affect people already living in an existing condominium.

Ms. Holley said she is in full support of this bill. The County Directors Association has had this on their legislative agenda for the past three or four years.

A motion was made by Ms. Raymond, seconded by Mr. Grattidge to forward supporting Senate Bill S00256 to insure the fair assessment of condominiums on to the Legislative and Research committee for their review. Unanimous.

Ms. Holley distributed a copy of two corrections to the 2009 Tax roll. The first property is in the town of Clifton Park, where the property was assessed with a house in error. The difference totaled \$12,173.22. The second property is in the Town of Saratoga, a multi owned property, where 27 parcels were coded incorrectly on file. The difference totaled \$3,576.61.

A motion was made by Mr. Thompson, seconded by Mr. Hunter to approve two corrections to the 2009 tax rolls from the towns of Clifton Park and Saratoga for a total of \$15,749.83. Unanimous.

On a motion by Mr. Connolly, seconded by the Thompson the meeting was adjourned.

Respectfully submitted,
Chris Sansom