

EQUALIZATION & ASSESSMENT COMMITTEE MEETING

November 9, 2009 – 3:00 p.m.

PRESENT: Chairman M. Johnson; Supervisors Hunter, Raymond, Thompson, Yepsen; Jenkins, Southworth, Wood; Spencer Hellwig, Mgmt. Analyst; Sam Pitcherelle, Treasurer; Mark Rider, Co. Attorney

Chairman Johnson called the meeting to order.

Mr. Thompson moved to approve the minutes of the October 14th meeting. Ms. Yepsen seconded. Unanimous.

Mr. Rider distributed copies of tax maps that show parcels that are presently in the foreclosure action that are owned by Peggy Sue Riley (1-Halfmoon; 1-Northumberland; and 3-Clifton Park). He pointed out that these are the circles in the cul-de-sacs. They continue to be taxed parcels on our records, he said. He stated under our rules, the Committee has the ability to determine that a parcel has no value, and we can cancel the taxes on them, back taxes and future taxes, and it becomes an exempt parcel. We have done this for roads, but these are not roads, he said. Mr. Thompson asked why the cul-de-sacs were not given back to Clifton Park. Mr. Rider said they do not want them. Mr. Thompson said his town takes these types of things over. Mr. Rider said they get bought at auction, but there is nothing that can be done with them. You can't force someone to take property, he said. It was owned by the developer, and we foreclosed on it, he said. He stated we have been paying Clifton Park the taxes on it. If we cancel, we get the money we have paid Clifton Park, and then we can make it tax exempt, he said. He stated anytime we auction these things, the adjoining landowners get notice.

Ms. Raymond asked if anyone has physically gone out and looked at these circles. She said they should be checked to see if there is any timber on them. Mr. Thompson stated the planning boards didn't do their jobs on these. He said if someone hurts themselves on these parcels, they would sue Peggy Sue Riley and not us. Mr. Rider said that is correct. **Mr. Hunter moved to withdraw these parcels from auction and cancel the taxes. Chairman Johnson seconded. Unanimous.**

Chairman Johnson aid the Hudson River-Black River Regulating District owes almost \$1 million in taxes, but they want to defer them. It is a convoluted and complex process, she said. She said she asked Mr. Rider to bring this back next month, and we may have to refer this onto Legislative and Research. Ms. Raymond stated the HR-BR didn't have the money to pay out, so they hired a bond counsel. She said since they are not paying the schools, so that will be releived on the town and County. Mr. Rider said you can bring a lawsuit to collect the tax – Article 78, but there is nothing to execute against because they have no money. He pointed out the land they operate on is State land. He said they have been collecting downstream assessments from power people, but one of them sued because the federal law said they can only collect limited benefits. Chairman Johnson said they have been doing this for years. The County makes everybody whole, and the County is then left holding the bag, she said. Mr. Rider said he needs details on how to sue them, and he will get back to the Committee next month.

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

Respectfully submitted,

Elaine M. Sodemann