

EQUALIZATION & ASSESSMENT COMMITTEE MEETING

January 12, 2010 – 2:00 p.m.

PRESENT Chairman Lucia; Supervisors Collyer, Hargrave, Kinowski, Southworth; Veitch; Wood; Spencer Hellwig, Mgmt. Analyst; Carol Holley, Joanne Bosley, Real Property Tax; Sam Pitcherale, Cindy Baker, Treasurer's Office; Mark Rider, County Attorney

Chairman Lucia called the meeting to order.

Ms. Southworth moved to approve the minutes of the meeting of November 9, 2009. Mr. Kinowski seconded. Unanimous.

Chairman Lucia appointed Mr. Hargrave as Vice-Chairman of the Committee.

Mr. Rider distributed copies of the Policies & Procedures of the Committee.

Mr. Rider explained for the new members that after the County forecloses on a property and obtains title, the Board allows individual owners to come back and repurchase their property (tender offers). He said once in a while, we take title to worthless pieces of property. Some of these are roads created on subdivision maps, and sometimes we cancel these taxes which will make the property exempt, he said. These policies talk about that and the procedures for our County Auction. If there are any questions, just call me, he stated.

Mr. Rider said from time to time, there are mistakes made in taxes, and the taxpayer will contact us. One resolution we pass is to authorize the County Auditor to approve tax refunds and corrections up to \$2,500 just because they come up so often. The Auditor will pass this by Real Property Tax and the Treasurer and report these to the Committee, he stated. Mr. Collyer asked what do we do if somebody comes to a Supervisor first with a problem? Mr. Rider suggested to just call the Real Property Tax office.

Mr. Hargrave moved to authorize the Auditor to approve refunds less than \$2,500. Mr. Collyer seconded. Unanimous.

Mr. Pitcherale distributed copies of tender payments from the Town of Malta that includes all penalties and interest (\$14,334.48). **Ms. Southworth moved to approve these tender offers. Mr. Hargrave seconded. Unanimous.**

Mr. Pitcherale stated we usually have a County Auction in March on the 3rd Tuesday. He said there are 77 parcels subject to the auction. Of the 77, six are from the prior auctions. This leaves 71 new ones, but it does not mean that all 77 will go to auction, because about 30 to 40 of them will come off due to tender offers. **Mr. Hargrave moved to authorize the County Auction be held Tuesday, March 16th at 5:30 p.m. at Bldg. #5. Ms. Southworth seconded. Unanimous.**

Chairman Lucia stated everyone has a copy of a letter from Desiree Kelleigh, owner of The Good Times Restaurant in the Town of Ballston. Mr. Hellwig explained this individual owns this business in the County, and she wants to be allowed to pay her oldest taxes, and the County's position is that you pay your most recent taxes. At this point, there is nothing the Board can do, he said. Mr. Rider stated this has to do with changing State legislation which is over our heads, but the Board can request this change in legislation. He said the State law requires the most recent tax be paid first and then you work backwards. Ms. Southworth said this came up because last year, she was losing her business. Mark drafted her a letter explaining to her State law, she said. She said Mrs. Kelleigh decided to put her efforts in getting people interested in changing State law. She is currently out of her tax issues because of a nice resident who wrote her a check recently, she stated.

Chairman Lucia said everyone should also have a copy of a letter from Michael Hoffman, one of the owners of the Hampton Inn & Suites in Saratoga Springs, concerning an occupancy tax penalty and payment. Mr. Pitcherale stated this matter would be better addressed at the Law and Finance Committee because it is based on hotel/motel tax paid in the County. They missed the deadline of sending in their occupancy tax by one day, and it was rolled into the next quarterly payment. He said Mr. Hoffman is protesting the \$5,291.32 penalty that they now owe, and

he is looking for forgiveness, but we do not forgive that because it is not in our ability and power, he said. We suggested to him he would be better off paying this penalty, he said. I am restricted by law not to give away public funds, he added. **Ms. Southworth moved to forward this matter on to the Law & Finance Committee. Mr. Collyer seconded. Unanimous.**

On a motion by Mr. Kinowski, seconded by Mr. Hargrave, the meeting was adjourned.

Respectfully submitted,

Elaine M. Sodemann