

Equalization and Assessment Committee Minutes

February 1, 2010 – 3:00 p.m.

Present: Chairman Lucia; Supervisors Collyer, Hargrave, M. Johnson, Kinowski, and Southworth; David Wickerham, County Administrator; Joanne Bosley, Carol Holley, Real Property Tax; Sam Pitcherale, Cindy Baker, Treasurer; Desiree Kelleigh, Hugh Kelleigh, Business Owner; Press.

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

On a motion made by Mr. Hargrave, seconded by Mrs. Southworth the minutes of the January 12, 2010 meeting were approved unanimously.

Mr. Rider distributed a summary of Tax Foreclosure Charges as follows:

PRESENTLY

- | | |
|---|-----------------------------------|
| 1. \$5 - Upon filing list of delinquent taxes – December (first year)
(1,442 properties) | \$ 7,210.00 |
| 2. \$55 - August/Sept. (second year) at start of title searching
(738 properties) | \$40,590.00 |
| 3. \$95 - November (third year) at time of foreclosure judgment
(71 Properties) | <u>\$ 6,745.00</u>
\$54,545.00 |

PROPOSED

- | | |
|---|-----------------------------------|
| 1. \$5 - Upon filing of list of delinquent taxes (1,442 properties) | \$ 7,210.00 |
| 2. \$55 - At start of title searching (738 properties) | \$40,590.00 |
| 3. \$95 - At start of legal proceeding (397 properties) | \$37,715.00 |
| 4. \$35 - Publication and postage costs (397 properties) | <u>\$13,895.00</u>
\$99,410.00 |

Costs of 2008 Proceeding:

Advertising \$9,047.00

Postage \$4,657.32

Searcher salary \$39,079 (plus benefits)

County Attorney

County Treasurer's Office

Mr. Rider said the statute has a couple of provisions that allows the county to add costs to the foreclosure to the amount of taxes when collecting delinquent taxes as stated above.

Mr. Rider said the county collected approximately \$54,000 in 2009. If the proposal is adopted, that amount will increase to approximately \$99,000.

Mrs. Southworth asked at what point would the charges begin? Mr. Rider said it would happen in May.

Mrs. Johnson asked if the property were to go to auction, would the costs be carried over to the new owner? Mr. Rider said the only people who would be charged are those people whose property actually goes to auction.

A motion was made by Mrs. Johnson, seconded by Mr. Hargrave to approve amending the scale of charges on tax delinquent properties. Unanimous. (Committee Approval Only)

Mr. Rider said there has been a request by a county taxpayer that the county intercede in requesting state legislation to change a property owners ability to pay their oldest delinquent taxes first. Real Property tax law 1112 of the State of New York has a provision that deals with the payment of delinquent taxes. If an individual has multiple tax years due, it allows a person to pay year by year, beginning with the most recent tax lien first.

Mrs. Southworth said that Mrs. Kelleigh is asking that this would be a once in a lifetime opportunity.

Mrs. Johnson asked if there was a big difference the first year and the oldest year. Mr. Rider said the oldest year is probably more because of penalties and interest that is added.

Mrs. Kelleigh said after talking with legislators, she has been told she has their support. She submitted a petition to change the property tax collection policy for Saratoga County and New York State to the committee, and asked for their support.

A motion was made by Mr. Hargrave, seconded by Mrs. Southworth to move forward to State legislators a recommendation to change the Real Property Tax Law that would allow a one time opportunity for a property owner to pay their oldest delinquent taxes first.

Mr. Kinowski said he would like to obtain more information on the effect of the law, i.e., is it going to achieve its purpose, and what is it going to cost.

Mrs. Johnson said she would like to obtain more information from the Legislators saying that they think it is a good idea.

Mr. Wickerham said an information packet will be sent to legislators and distributed to all committee members before next months E&A meeting for their review and consideration.

A motion was made by Mr. Kinowski, seconded by Mrs. Johnson to table the prior motion in order to obtain more information. Unanimous.

Mrs. Holley said she is requesting a denial of the application of National Grid for the correction of parcel #'s 27. -2-3.1, 34. -1-13,35.7-1-12 in the Town of Hadley and 64. -2-30 in the Town of Moreau.

The real property tax law allows that taxes not paid by the Hudson River/Black River regulating district be re-levied on certain properties along the regulating district property. National Grid has applied for a correction of approximately \$544,000, stating that the re-levies that were put on their bill in the towns of Hadley and Moreau were illegal. Upon research by the County Attorney and the Attorney representing the regulating district, National Grid still has a case before the court where they made a request for an injunction. This was denied because the court said that National Grid cannot demonstrate a substantial likelihood of success in the merits of the claim that they should not have to pay these taxes.

A motion was made by Mrs. Johnson, seconded by Mrs. Southworth to deny the request by National Grid for a correction of taxes owed on property in the Towns of Hadley and Moreau, and to forward it onto the full Board of Supervisors. Unanimous.

On a motion made by Mrs. Johnson, seconded by Mr. Kinowski the meeting was adjourned.

Respectfully submitted,
Chris Sansom