

EQUALIZATION & ASSESSMENT COMMITTEE MEETING

July 6, 2010 – 3:00 p.m.

PRESENT: Chairman Lucia; Supervisors Collyer, Hargrave, M. Johnson, Kinowski, Southworth; Spencer Hellwig, Mgmt. Analyst; Mark Rider, Co. Attorney; Stephen Dorsey, Ass't. Co. Attorney; Cindy Baker, Treasurer's Office; Carol Holley, Joanne Bosley, Real Property Tax

Chairman Lucia called the meeting to order.

Mr. Hargrave moved to approve the minutes of the May 3rd meeting. Ms. Southworth seconded. Unanimous.

Ms. Baker stated at the March auction, the first bidder on a parcel in the Town of Stillwater, Item # 71, forfeited his interest, and she requested approval for this parcel to be awarded to the second bidder. **Mrs. Johnson moved to award this parcel to the second bidder. Mr. Hargrave seconded. Unanimous.**

Ms. Baker said at the March auction, two high bidders did not pay their deposit. She distributed copies of a draft policy amendment for the Tax Auction Procedure, that was drafted by the County Treasurer, to be added to the Terms and Conditions of the auction sales. She said Sam would like approval of this. **Mr. Collyer move to approve this Draft Policy Amendment for Tax Auction Procedure. Ms. Southworth seconded. Unanimous.**

Mrs. Johnson asked what happens if a person does not pay their bid. Ms. Baker said it would go to the second bidder the following day or so. If the second bidder refuses, the parcel would go to the next auction.

Ms. Holley requested that the next auction be set for Tuesday, September 21st with registration at 5:00 p.m. and the auction at 6:00 p.m. Previously, the auction was held at 5:30 p.m. **Mr. Hargrave moved to approve this auction date and time. Mr. Kinowski seconded. Unanimous.**

Ms. Holley requested cancellation on taxes on a parcel against the Thruway Authority (\$2.90). She said in 2006, it became exempt, but appeared on the 2010 tax rolls. Mrs. Johnson asked what happened in 2007, 2008 and 2009?

Ms. Holley said they were exempt for Town and County, but not for Special District. **Ms. Southworth moved to cancel these taxes. Mrs. Johnson seconded. Unanimous.**

Mr. Rider said he had a request from Panakkal David, a Clifton Park taxpayer, to have his penalties and interest forgiven on a tax due in January, 2008. He was in the service and then went to work for the State Department and was stationed outside of the U.S. His daughter was supposed to pay his bills. She lives in Rochester and then moved to a different apartment, so the January, 2008 town/county taxes did not get paid because she did not receive the bill. He is more than willing to pay the taxes, but he does not think it is fair to have to pay the \$600 charges against him because he was not notified that the taxes had not been paid. He did not receive any notification until the one we sent to him in May that he was being sued, he said. All of his taxes have been paid since that one tax, he stated. He said the Town Assessor changed the RPS system, and our delinquent system here in the County did not get updated because the notice went to the Town and not to the County. He mentioned there is a State law that allows the Board to forgive penalties and interest. Chairman Lucia said that Supervisor Daly has requested us to forgive the penalties and interest. Ms. Southworth said he was counting on someone else to take care of those issues for him while he was out of the country. Mr. Rider said the taxes were \$1,100 and penalties and interest is \$613.47. Mrs. Johnson asked in what time frame will he have to pay the taxes, and Mr. Rider said he will give him about three weeks. **Mrs. Johnson moved to excuse this tax penalty. Ms. Southworth seconded. Unanimous.**

Chairman Lucia thanked all of the entities involved for their research on this.

Mr. Kinowski said if a municipality winds up with unpaid taxes and things have not been documented correctly from the prior administration, at what point is it best to resolve that before it becomes a headache for the County? Mr. Rider said he does not find out until it is two years from the event of the tax. He said in some cases, the property was intended to become the town's, so the town is allowed to go through foreclosure. Just before the auction, the town can come in and purchase the property and then they get title. We do not allow anyone to purchase a person's property until right up to the day of the sale. Mr. Kinowski said it was an opportunity for lessons learned.

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

Respectfully submitted,

Elaine M. Sodemann