

EQUALIZATION & ASSESSMENT COMMITTEE MEETING

December 11, 2006 – 3:00 p.m.

PRESENT: Chairman Hunter; Supervisors DeCerce, Grattidge, Hargrave, M. Johnson, Keyrouze, Yepsen, Gutheil; Peck; Spencer Hellwig, Mgmt. Analyst; Carol Holley, Real Property Tax; Shelley Waters, Treasurer's; Mark Rider, Co. Attorney; Steve Williams, Daily Gazette

Chairman Hunter called the meeting to order.

Mr. Hargrave moved to approve the minutes of the meetings of October 3 and October 11, 2006. Mr. Grattidge seconded. Unanimous.

Mrs. Waters requested a **resolution to accept tender offers from the Town of Milton (\$2,102.57) and Town of Saratoga (\$5,232.31). Mr. Hargrave moved to approve this resolution. Ms. Grattidge seconded. Unanimous.**

Mrs. Waters requested a **resolution to convey a September auction parcel in the town of Wilton to the second bidder in the amount of \$1,200.** She stated the seconded bidder owns property adjacent to this parcel. **Mr. Hargrave moved to approve this resolution. Ms. Keyrouze seconded. Unanimous.**

Mrs. Waters distributed copies of the full auction report for every parcel that went up for auction in September. She also distributed a combined auction report for the March and September auctions.

Mr. Rider recommended canceling taxes on two parcels. The first parcel is Pine Lake in the Town of Corinth. He said it is not in the County's best interest to have that parcel in its title. We have not actually foreclosed on that, he said. He said there is a provision in Section 1130a that allows the Board of Supervisors to declare that a property is not subject to foreclosure because there are too many liabilities. He stated the second parcel is a suffixed parcel that has a fourth number along with a section, block and lot number. This was a mobile home located in a park. The mobile home owner owns the mobile home, and the park owns the land underneath it. If an owner is entitled to an exemption, they can get the benefit of that exemption. When the mobile home is removed from the park, there is nothing to foreclose on, he said. We do not know where the owner is, so we need to cancel this tax also, he stated. **Mr. Hargrave moved to authorize the cancellation of these taxes. Ms. Keyrouze seconded. Unanimous.**

Mr. Rider said the County foreclosed on a property in November. The owner was in the process of selling the land, but he missed the boat, and we foreclosed and took title to this property. He said the owner had a sale that was going through on Friday. There is no money now in the estate to pay the taxes, he said. We will be conditionally approving transfer back to the owner or his designee, he said. He stated the taxes and penalties will

be paid in full. **Mr. Grattidge moved to approve this conditional tender offer. Mr. DeCerce seconded. Unanimous.**

In discussing the tender offer policy, Mr. Rider said it might be important to get documentation from the owner buying it back from the County. He said he made up a re-purchase offer. When a person comes and gives the money to Shelley, they will have to fill out this form, he said. He said this would be a policy of this Committee. This policy change will be added to our E&A Manual, he said. Mrs. Johnson requested that a copy of that policy be given to the Committee members.

Mr. Rider said we have another tender offer being tendered by a foreclosing bank. In this case, we took title to a property in Wilton. The bank needs to pay the taxes, and we will deliver the deed to the bank. He stated the policy is that in the event we get a tender offer between this meeting and the actual Board Meeting, we will go ahead with it.

Chairman Hunter thanked all of the department heads for their work this year.

On a motion by Mr. Hargrave, seconded by Mr. DeCerce, the meeting adjourned to executive session to discuss litigation.

Respectfully submitted,

Elaine M. Sodemann