

EQUALIZATION & ASSESSMENT COMMITTEE MEETING

July 10, 2006 – 3:00 P.M.

PRESENT: Chairman Hunter; Supervisors Grattidge, DeCerce, M. Johnson; Sausville; Spencer Hellwig, Mgmt. Analyst; Sam Pitcheralle, Deputy Treasurer; Mark Rider, County Attorney; Carol Holley, Joanne Bosley, Real Property Tax; Steve Williams, Daily Gazette

Chairman Hunter called the meeting to order.

Mr. DeCerce moved to approve the minutes of the June 12th meeting. Mr. Grattidge seconded. Unanimous.

Mr. Pitcheralle distributed copies of the March 21st County Tax Auction Post-Auction Summary, and he briefly review it. He mentioned 14 parcels were sold and 16 parcels remain unsold. Total amount received sales & payments - \$369,285.65. Mr. DeCerce requested a list of those unsold to see if any of them are in his town. Mr. Pitcheralle said he would provide that for him.

Mr. Rider said there is a piece of land in the Town of Milton that the Town wishes to purchase from the County that is next to the Airport. He said the Town wants to use it for passive recreation. They offered to pay the County the amount equal to the taxes from the last 15 years (\$760.44), he said. He stated this falls under the usual policy allowing municipalities to purchase parcels ready for auction. He said they are not sure what it will be used for, but it has to be used for municipal purposes. **Mrs. Johnson moved to approve conveying this parcel to the Town of Milton. Mr. Grattidge seconded. Unanimous.**

Ms. Holley said at the last meeting, which she could not attend, Mrs. Bosley distributed information on the exemption for living quarters for parents/grandparents. She stated there are only three other counties that provide this exemption which is very minimal. She said Mrs. Bosley e-mailed all of the assessors in the County to see if they had properties that would fit this eligibility requirement. If this were to be available in the County, it would reallocate less than \$10,000 in tax money, she said.

Ms. Holley said it would have to be passed by each municipality for it to affect each municipality's taxes. Mrs. Johnson said if the parent or grandparent passes away, the assessor would have to be notified. Ms. Holley said the STAR and aged exemptions would also have to come off.

Mr. Grattidge said it's his understanding it would be effective for those dwellings built in 2000 and forward. Ms. Holley said after August 30, 2000. Mrs. Johnson asked who would apply for the exemption? Ms. Holley stated the homeowner. The apartment would have to have a separate entrance from the main entrance,

she said. It cannot be for a room within the house. It has to be a separate attachment, she added.

Mrs. Johnson asked Ms. Holley if her department maintains these forms. Ms. Holley said no, the assessors do that.

Mrs. Johnson asked if the County has a policy on exemptions. Mr. Hellwig stated the policy is set by this Committee and approved by the Board. Mr. Rider said it usually comes up because of State legislation. Mr. Hellwig asked how this came up. Mr. Sausville stated the State passed enabling legislation in an effort to keep families together. It was brought to my attention from a constituent, he said. This also reduces the burden on nursing homes, he stated. He said there is a social and economic benefit to this.

Mr. Grattidge asked Ms. Holley if they would be sending a notice to the school districts. Ms. Holley said they could do that, but she believes most of them know about this exemption. She said State ORPS sends out legislative packets to all school districts, but it wouldn't hurt us to send something out. She said school districts and towns can provide this exemption even if the County does not.

Mr. Sausville said they are moving forward to get this exemption even though it only means pennies. Mr. Grattidge said the exemption on the school taxes could be fairly more significant. Mrs. Johnson said the school districts would have to pass that cost onto someplace else.

Mr. Rider said each taxing authority would have to do it for themselves. Ms. Holley stated Milton, Saratoga Springs, and the Ballston Spa School District are the only ones that have opted into this.

Mr. Grattidge moved to provide this exemption for County taxes. Mr. DeCerce seconded. AYES – Grattidge, DeCerce. NOES – Hunter, M. Johnson. MOTION FAILED. Mrs. Johnson said her town's zoning does not allow for this type of apartment housing. This would be passing on additional cost to her taxpayers.

Mr. Rider distributed copies of a list of taxes to be cancelled in the City of Saratoga Springs for properties owned by the State of New York because they are wholly exempt. Three cancellations are for parcels the State purchased from the Seman's, and one cancellation is for a parcel next to the Armory in Saratoga Springs (\$5,140.55). **Mrs. Johnson moved to authorize the cancellation of these taxes. Mr. DeCerce seconded. Unanimous.**

**** County Auction – Tuesday, September 19th at 5:30 p.m. ****

On a motion by Mr. Grattidge, seconded by Mr. DeCerce, the meeting adjourned to Executive Session for the purpose of discussing litigation.

Respectfully submitted,

Elaine M. Sodemann