

EQUALIZATION & ASSESSMENT COMMITTEE MEETING

June 12, 2006 – 3:00 p.m.

PRESENT: Chairman Richard Hunter; Supervisors Grattidge, Hargrave, Keyrouze, M. Johnson; Sausville; Spencer Hellwig, Mgmt. Analyst; Chris Callaghan, Treasurer; Sam Pitcherale, Deputy Treasurer; Mark Rider, Co. Attorney; Joanne Bosley, Real Property; Tom McCarthy, Attorney

Chairman Hunter called the meeting to order.

Mr. Hargrave moved to approve the minutes of the May 8th meeting. Mr. Grattidge seconded. Unanimous.

Mr. Pitcherale said due to the fact that the 1st bidder reneged his offer of \$1,000 for Item #31, Town of Halfmoon, from the last auction, he requested approval for the second bid of \$950. **Mrs. Johnson moved to approve the second bid of \$950 from the last auction for Item #31 in the Town of Halfmoon. Mr. Grattidge seconded. Unanimous.**

Mr. Rider stated some time ago, C. K. Sanitary owned a large sewer system in Clifton Park and a portion in Malta. They handed a tax bill from the County to the town, and it was already in arrears. Penalties and interest on the gross accrued. Because it is through no fault of the towns or the Sewer District, the Town of Clifton Park has requested that the penalties and interest be wiped out, he said. He introduced Tom McCarthy, one of the Town of Clifton Park's attorneys.

Mr. McCarthy said Supervisor Barrett wanted him to stress that the rate payers would be affected and penalized. It is through no fault of the town that these were incurred, and the town is seeking an abatement of the penalties and interest. This would help us greatly going forward, he said.

Mr. Sausville said the taxpayers had a reasonable expectation that when they paid their fees, these taxes would be paid.

Mr. Hargrave moved to remove this issue from the table. Mr. Grattidge seconded. Unanimous.

Mrs. Johnson said this would go against the existing policy. She said she came before this Committee and asked not to pay penalties and interest on a parcel that her town bought, and she was turned down because the policy would not allow this. Right now, the policy is in effect, she said.

Mrs. Keyrouze asked if Mr. Rider could find out if there are any cases where a precedent was set. Mr. Rider stated not in his time here. He said in this case, the tax was probably already in arrears. In Day, the town was going to acquire that property when they had to pay penalties and interest, he said. It's not exactly the same issue, he added.

Mr. Sausville stated the people of the town did pay their sewer fees and paid on time and on schedule. It was just the owner of this who put it to the taxpayer, he said.

Mr. McCarthy stated substantial litigation arose as a result of the abandonment. The system was broke when it was turned over to the town. There was some legal analysis as to those taxes and an attempt to get it from the former owner, he said. There was a lot of confusion in the corporate papers, he said.

Mr. Grattidge said he would rather see remaining with a constant policy if possible.

Mrs. Keyrouze moved to vote against forgiving the penalties and interest in this matter. Mrs. Johnson seconded. Unanimous.

Mr. Rider said a policy to change the existing policy of the Committee was mailed to each Committee member. Chairman Hunter said he sees no need to discuss this if we are going to remain with our existing policy. Mrs. Johnson said she would like to have more time to study the proposed change to this policy.

Mrs. Bosley distributed a list of tax cancellations and refunds. Two parcels in the Town of Clifton owned by NYS DOT (\$67.20) and two parcels in the Town of Stillwater owned by the State of New York (\$6.85) – parcels wholly exempt and the Fire District taxes should be canceled. **Mrs. Johnson moved to approve these tax cancellations. Mr. Hargrave seconded. Unanimous.**

A refund on a parcel in the Town of Clifton Park, \$3,105,34, due to error in Niskayuna school tax relevy. **Mr. Hargrave moved to approve this refund. Mrs. Keyrouze seconded. Unanimous.**

Mrs. Bosley distributed copies of information on Living Quarters for Parent or Grandparent (RPTL 469). If allowed by local option, residential property that is constructed or reconstructed as an auxiliary dwelling unit for a parent or grandparent 62 years of age or older is exempt from taxation to the extent of any increase in assessed value attributable to such construction or reconstruction. Such improvements are exempt, for general municipal and school district taxes, and special ad valorem levies, but are liable for special assessments.

Mrs. Bosley stated right now there are 8 of these dwellings – 2 in Saratoga Springs; 2 in Milton; and 4 in Malta. She stated the relative can be natural or adoptive. Mr. Grattidge asked if the County would need to pass this to have the County tax qualify, and Mrs. Bosley said yes. Mr. Rider stated if the County passes this, it would not apply to those municipalities that have not applied this. Mr. Sausville said this is an incentive to bring families back together. Mrs. Keyrouze said it seems beneficial even for the children.

Mr. Grattidge asked if Ms. Holley had a position on this, and Mrs. Bosley said she didn't know. She said this applies to construction/reconstruction after August, 2000.

Mrs. Johnson said she is not ready to pass it at today's meeting, as she would like to have Ms. Holley discuss it with the Committee next month.

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

Respectfully submitted,

Elaine M. Sodemann