Equalization and Assessment Committee Minutes July 11, 2011 – 2:30 p.m.

Present: Chairman Raymond; Supervisors Hargrave, Kinowski, Lucia, Southworth, Thompson, Wood and Richardson; Spencer Hellwig, Administrator; Ryan Moore, Mgmt. Analyst; Sam Pitcheralle, Cindy Baker, Treasurer; Joanne Bosley, Real Property; Steve Dorsey, County Attorney.

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

On a motion made by Mr. Hargrave, seconded by Mr. Kinowski the minutes of the May 2, 2011 meeting were approved unanimously.

Mr. Dorsey presented a tender offer that was actually made in September of 2010. The property is located in the Village of Ballston Spa, with the owner now deceased. The tender offer was made by his daughter, and the delay in presenting it was due to the fact that there were additional heirs that needed to be identified and located before the tender offer could be completed and a deed authorized conveying the property back to the four heirs. The tender offer paid all taxes and interest that were due through the tender offer date when it was made on September 20, 2010.

Mr. Dorsey said the Policy and Procedures of the E&A committee requires that tender offers are acted on within thirty days of the request or they are deemed refused. Should the offer be refused it will require payment of all taxes and interest beyond the original tender offer dated September 20, 2010 to the current.

Mrs. Baker said a bill was probably received, but it was in the father's name. When the tender offer was paid the 2011 tax bills were not out yet. Everything that was required to be paid was paid at the time of the tender offer.

A motion was made by Mr. Hargrave, seconded by Mr. Kinowski to waive the 30day refusal, and accept a tender offer on a parcel in the Village of Ballston Spa for \$8,413.06. Unanimous.

Mrs. Bosley said there is a parcel in the Town of Halfmoon that is owned by the Shenendehowa Central School District for their school offices. They are looking for a refund for 2009, 2010 and 2011 for a total of \$5,562.66. The school district is wholly exempt from special district charges, and they were incorrectly charged for the library tax.

A motion was made by Mr. Hargrave, seconded by Mrs. Southworth to approve a refund to the Shenendehowa Central School District for tax years 2009, 2010, and 2011 due to an incorrect charge for the library tax, for a total of \$5,562.66. Unanimous.

Mrs. Bosley said there was a tax bill that wasn't paid to the town tax collector and was turned over to the Treasurer's office from the town of Clifton Park. The assessor made two errors when he put the information from the property record card on to the computer. The land was .28 of an acre and it was entered on the computer as .98 of an acre and there was an incorrect code for the basement, which increased the assessed value of the property. The total to be credited is \$704.34.

A motion was made by Mr. Kinowski, seconded by Mrs. Southworth to approve a credit to a tax bill in the town of Clifton Park for \$704.34. Unanimous.

Mrs. Bosley requested a resolution to set the county auction date for September 20, 2011. Registration will begin at 5:00 p.m. and the auction will begin at 6:00 p.m.

A motion was made by Mr. Hargrave, seconded by Mr. Kinowski to set the County Auction date for September 20, 2011, with registration to begin at 5:00 p.m. and the auction to begin at 6:00 p.m. Unanimous. (Committee approval only)

Mr. Thompson asked how many parcels were on the auction list? Mrs. Bosley said there were currently 18 parcels.

Chairman Raymond said there has been a request from the City of Mechanicville to waive a portion of the interest payment on a late payment. The City of Mechanicville owed two amounts to the county through their warrant that was due at the end of April. One amount was for the taxes that were collected by the City of Mechanicville on behalf of the county. The other was for sewer assessments collected. The last day of June the City of Mechanicville called the county to try and get a collection on the sewer bill and a refund. They were informed that they had not paid the sewer bills. The City of Mechanicville immediately looked in their files and determined that they were, in fact, not aware of it. They came to the county immediately that day to avoid the July 1st levying of another interest charge and paid the full amount which was due, including 1% interest for both May and June. As the amount of money was large the interest amounted to \$9,658.64 in interest on the \$482,000 payment. Ms. Raymond said she received a call from Supervisor Richardson, who had reviewed the matter with the finance office, and they have sent a letter requesting that the interest be adjusted or waived. Ms. Raymond said she has discussed this with the County Attorney and found there is another section of law 1182 that gives the County authority to waive any, all or part of interest or penalty due. Ms. Raymond suggested reducing the interest payment due from the City of Mechanicville to what would have been the interest, had that money been in the County's possession and invested as normal.

Mr. Pitcheralle said the interest for two months at the highest money market rate that could be gotten at that time period equals \$362.20. Ms. Raymond said this is an intermunicipal situation where there was no intent to be late.

A motion was made by Mr. Thompson, seconded by Mr. Lucia to approve reducing the interest penalties on delinquent sewer payments in the City of Mechanicville to \$362.20. Unanimous.

Ms. Raymond requested that Mr. Pitcheralle inquire about a process whereby if a municipality owes the County money and it doesn't come when it is due, that they get a phone call to inform them about it.

Mr. Pitcheralle said their solution for the City of Mechanicville is that Mr. Richardson make contact with Mark Sebor's office to remind him. Mr. Pitcheralle said they wouldn't want to be put in a position where they would have to call 23 towns and cities to say, by the way next month you owe us some money. Ms. Raymond clarified by stating that she would propose that the Treasurer contact the municipalities when payments are a week or so late and it hasn't been paid and the payment is of a substantial amount.

Mrs. Southworth requested that when the auditor submits his quarterly report, that he be present at the meeting for questions.

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

Respectfully submitted, Chris Sansom