

Equalization and Assessment Committee Minutes
November 4, 2013 – 3:00 p.m.

Present: Chairman Collyer; Supervisors Raymond, Hargrave, Lewza, Yepsen, and Sausville; Ryan Moore, Mgmt. Analyst; Steve Dorsey, County Attorney; Joanne Bosley, Real Property; Sam Pitcherelle, Cindy Baker, Treasurer.

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

On a motion made by Mr. Hargrave, seconded by Ms. Raymond the minutes of the October 7, 2013 meeting were approved unanimously.

Mrs. Bosley requested approval of a credit to a 2013 school tax bill in the Town of Corinth. She said that the assessor's office has documented that the enhanced STAR exemption was removed from the 2012 assessment roll for the failure of the owner to file a renewal application. The owner was approve for the basic STAR for 2012; however, the exemption was not entered on the 2012 assessment roll and it, therefore, did not carry over to the 2013 assessment roll. The credit is \$535.33.

A motion was made by Mr. Lewza, seconded by Ms. Raymond to approve a tax credit in the Town of Corinth in the amount of \$535.33. Unanimous.

Ms. Bosley said there has been a request from Level Three Communications, where they have fiber optic cables in Saratoga County and throughout New York State. They are seeking a refund for 2011, 2012 and 2013 based on a recent court decision. A filing was originally made in New York City by Level Three Communications based on the fact that they did not feel that fiber optics was to be taxed as real property under the Real Property Tax Law (102), which talks about equipment owned by companies, other than the telephone company, that is used as electrical conductors. They are saying that fiber optic cables are electric insulators, and do not conduct electricity; therefore, they are not taxable as real property. The Appellate Court also agreed that fiber optic cable located on private property is not taxable.

The following municipalities were included in the refund.

Ballston	\$10,744.50
Clifton Park	\$2.00
Greenfield	\$1,994.85
Milton	\$781.21
Moreau	\$19.98
Northumberland	\$4,588.89
Waterford	\$12,971.14
Wilton	\$5,881.40
City of Mechanicville	\$8,565.25

City of Saratoga Springs \$7,425.70

The grand refund total was \$52,974.92.

Ms. Raymond said she would hope that this would be forwarded on to the Legislative and Research Committee next year.

A motion was made by Ms. Raymond, seconded by Mr. Hargrave to approve a refund of taxes to the above listed municipalizes for a total of \$52,974.92. Unanimous.

Mrs. Bosley said that as of October 22, 2013 Saratoga County had the highest percentage, statewide, of STAR registrations.

Mr. Pitcherelle requested a PILOT refund to the Mechanicville/Stillwater IDA in the amount of \$8,240.44. He said there appears to be an administrative error either at the Town of Stillwater level and/or at the IDA in Mechanicville where DeCrescente Distributing was billed twice, once on the tax roll and once as a PILOT. The tax years involved are 2009 through 2012.

A motion was made by Ms. Raymond, seconded by Mr. Hargrave to approve a refund to the IDA of Mechanicville in the amount of \$8,240.44. Unanimous.

Mr. Collyer and the committee wished Supervisor Hargrave well in his retirement commencing the end of November.

On a motion made by Ms. Yepsen, seconded by Mr. Lewza the meeting was adjourned unanimously.

Respectfully submitted,
Chris Sansom