

Real Property Tax Committee Minutes
February 12, 2018 – 2:30 p.m.

Present: Chairman Dan Pemrick; Supervisors Phil Barrett, Tara Gaston, Scott Ostrander, Jon Schopf, Sandra Winney, Tom Wood and Chairman of the Board Ed Kinowski; Chad Cooke, County Administrator; Steve Dorsey, County Attorney; Chris Schall, Auditor; Craig Hayner, County Clerk; Joanne Bosley, Chris Aldrich, Audra Hedden, Real Property; Cindy Baker, Treasurer.

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

On a motion made by Mr. Wood, seconded by Mr. Ostrander, the minutes of the December 11, 2017 and January 4, 2018 meeting were approved unanimously.

A motion was made by Mr. Wood, seconded by Mr. Schopf, to approve revisions to the E&A Committee's Policies & Procedures Manual. Unanimous.

Mr. Dorsey said that this item does not require a resolution from the Board, it only requires committee approval. Mr. Dorsey distributed copies of the manual with revisions. Mr. Dorsey said that he met recently with Mr. Jarosh, Mrs. Baker and Mrs. Bosley to go over the revisions. All references to E&A Committee have been replaced with Real Property Tax Committee. Mr. Dorsey said that they have added some additional citations. In the correction of tax bills section, they have added some additional information regarding the Auditors authority to approve corrections under \$2,500. Additional language was added to the section regarding tender offers on eve of auction. The authority to set the terms and conditions of sale is done by the Real Property Tax committee and this is clarified in the updated manual.

A motion was made by Mr. Schopf, seconded by Ms. Winney, to declare a tax parcel in the Village of South Glens Falls to be a worthless property and canceling delinquent tax lien. Unanimous.

Mr. Dorsey distributed a map of the property and a printout of outstanding taxes and fees. Mr. Dorsey said that this property failed to sell in the last three September and March auctions. The parcel is land locked. Mr. Dorsey said that he would like to offer the parcel to the owners of the adjoining parcel for the amount of the recording fees and have the tax mapping department merge both parcels.

A motion was made by Mr. Schopf, seconded by Ms. Gaston, to declaring a tax parcel in the Town of Malta to be a worthless property and canceling delinquent tax lien. Unanimous.

Mr. Dorsey distributed maps of the property and a printout of outstanding taxes and fees. Mr. Dorsey said that they acquired this parcel in December. The parcel is a small triangle and looks like it should be part of East High Street or Damascus Way. Mr. Dorsey said that he has talked to Supervisor DeLucia about this parcel. Mr. Dorsey said that there is a provision in the Real Property Manual that a property can be considered worthless if “the nature or condition of, or restriction on,

the property make it incontrovertibly worthless.” and this is one of those circumstances. Mr. Dorsey said that he would like to offer the property to the Town of Malta for the recording fees.

Mrs. Bosley distributed a handout regarding recent changes to the solar exemption. Mrs. Bosley gave an overview of the current solar exemption. Mrs. Bosley said that there is a local option with the solar exemption to disallow it. Saratoga County did not opt to disallow the exemption. The exemption has always been for solar, wind and farm waste energy. The person applies by filing an application with the assessor who will approve or deny it. Either way, a copy of all the paperwork is sent to NYSERDA. They do need to meet guidelines and be approved by NYSERDA. It's a 15-year exemption and the exempt amount is based on the increase in assessed value due to the installation of the system on the property. It is exempt from county and town general taxes but they do still pay for special districts and special assessments. The County may require the owner of a property to enter into a payment in lieu of taxes (PILOT) agreement however the PILOT cannot operate more than 15 years and cannot exceed the amounts which would have been payable without the exemption. If an owner or developer provides written notification to a taxing jurisdiction of its intent to construct an energy system, the taxing jurisdiction has to respond within 60 days notifying the owner or developer of its intent to require a PILOT contract. Effective January 1, 2018 four new energy systems were added to the exemption. Micro-hydroelectric energy systems, Fuel cell electric generating systems, Micro-combined heat and power generating systems, and Electric energy storage systems. Mrs. Bosley's handout included descriptions of the four new systems. Mrs. Bosley said that the fuel cell energy can also be used commercially. The County can opt out of the exemption for the four new systems by passing a local law. County wide there are currently 188 solar exemptions and the majority are in Clifton Park. There are only 3 non-residential exemptions. The total exempt value is \$4,103,330. It was decided by the committee at this point to not take any action. Mrs. Bosley said that they can always opt out later if they decide to do so.

On a motion made by Mr. Schopf, seconded by Mr. Ostrander, the meeting was adjourned unanimously.

Respectfully submitted,
Therese Connolly
Deputy Clerk of the Board