

REAL PROPERTY TAX transcript 2/26/2021

SPEAKERS

Ed Kinowski, Andrew Jarosh, Mike Smith, Anna Stanko, Dan Pemrick, Michael Hartnett, Gary Bowich, Jack Lawler, Several Supervisors, Eric Connolly

Eric Connolly

It is 4pm on February 26. I'd like to call this Real Property Tax Committee meeting to order and tenants has been taken. First item up is approval of the minutes of January 11, 2021 meeting. Can I get a motion?

Mike Smith

I'll move that.

Eric Connolly

Thank you Mike.

Ed Kinowski

Ed Kinowski seconds.

Eric Connolly

Thank you. Any discussion on the minutes? All in favor?

Several Supervisors

Aye.

Eric Connolly

Opposed? Motion carries. Third item on our agenda is Real Property. Anna Stanko is going to enlighten us here.

Anna Stanko

Thank you Supervisors. The first four items on the agenda are corrections, the school tax collector had received the school tax payment. But apparently they were not logged into the system. So they were automatically re levied on to the town and county bills. So that's what these four are. On the first four, we just need to authorize correct tax bills without the school taxes.

Dan Pemrick

So moved.

Eric Connolly

Thank you, Supervisor Pemrick.

Mike Smith

I'll second, Mike Smith.

Eric Connolly

Thank you. Any discussion on this? All in favor?

Several Supervisors

Aye.

Eric Connolly

Opposed? Motion carries. Item number four on our agenda authorizing the cancellation of delinquent, current and prospective taxes for several properties. Anna could you share this with us?

Anna Stanko

Sure. As part of the auction process over the years, several properties may have been withdrawn from the auction for various reasons. Being involved on the mapping end of it, some of them were roads. What I've been doing, trying to do in conjunction with the County Treasurer's office is go through some of those old properties that are still showing tax delinquencies and I will probably be bringing several of these to you throughout the year to try to clear them up. The first three on there were actually mobile homes that have long since gone, that the property owner is either deceased but the homes are actually gone. They have one from 2011, two of them are from 2011. One is from 2018. So those taxes are basically unenforceable. The one in Wilton and the one in the Town of Saratoga are both private right of ways, I sent maps along with those. County policy per her our Real Property manual is not to take title or to transfer private roads. One of these was on a prior resolution back in 2009, the Wilton one, but the taxes were not canceled prospectively only the delinquent taxes. So that one's kind of been hanging out there with old taxes on it. And the same with the Town of Saratoga one. That one still actually current, but it is a private right away that is used by several properties on Saratoga Lake. So again, our policy is not to take title to those, not to transfer them to a different owner. My experience in the mapping area is a lot of these old right of ways up in Hadley, Day, that were transferred to private owners, they would try to put up block, you know, put up fences and block people's access. And they were approved subdivisions at one point. So I believe the law refers to that, you can't block those. So we've just always not taken them. And in this case, we would just get rid of the taxes leave the parcel on the tax map, but they would not keep incurring taxes. The Waterford one was a piece of property that was conveyed to the New York State for part of a highway right of way in 2014. So the 2015 taxes January Town and County's were levied. That is no longer tax parcels that taxes on enforceable. The Halfmoon ones are all property that were put on a filed subdivision map approved by the Town of Halfmoon to widen Farm to Market road. The deed was never filed to transfer those to the County. However, the County did take them. So our name is second on the title, if you will, we did file a deed taking those properties. But they've just been sitting out there and they keep accumulating taxes. So I don't know whether we actually need, since it's technically already in the County's name as second owner, do we need to have another deed to the County highway department? Or can we just get rid of those tax parcels and widen Farm to Market road as it's supposed to be? And cancel the prospective taxes. Does anybody have any questions about those?

Ed Kinowski

Well, do we, let's move for discussion.

Eric Connolly

Can I get a motion on this?

Ed Kinowski

I'll motion to move for discussion? Ed Kinowski.

Eric Connolly

Can I get a second?

Mike Smith

Yes, I can.

Eric Connolly

Mike Smith got the second. Thank you, though everybody on the phone. So discussion on this.

Ed Kinowski

I've got a couple and unfortunately, if it borders bringing in under other business I, it's almost the same thing. What are the policies, rules or regulations involved with cancelation of delinquent taxes? For these types of, I mean, there's got to be a set parameter. There has to be a length of time some parameters involved in order to allow us to do that. I'm wondering what they are.

Anna Stanko

Part of these Supervisor can be looked at under Real Property Tax Law 1138. That states that taxes are unenforceable. So if but if a mobile home has been removed seven or eight years ago, obviously, the taxes are unenforceable, because there's nothing to enforce taxes on. Also, Real Property Tax Law 558 has to do with State property. And once they take title, there should be no more taxes levied on that property. Please help me out Mike, if I'm stating this incorrectly.

Michael Hartnett

You haven't. Exactly.

Anna Stanko

So that's those, the private right of way that's been going on for 20 years that we don't take private right of ways is because we don't want to get into a situation where we're blocking somebody access to their camp. That's actually part of our policies and procedures manual that we don't take private right of ways. That pretty much covers all of these except the County right of way one or the Town of Halfmoon right of way one.

Gary Bowich

Pardon my back otherwise I'd be talking straight to you because of this speaker. Then is there anything that you had found under the reading of the law for other delinquencies whereby the County doesn't take possession of the properties and one of them being their contaminated? They have environmental hazards, or anything that allows this Committee maybe to, or the Board, to waive taxes or to lower assessments as a result of that?

Anna Stanko

All I've ever been involved in knowing is that we don't take them because of the possible liability to the County. And as far as lowering the taxes that's completely on the Assessor's on the Town's each individual Towns responsibility.

Gary Bowich

No, I agree with that, just keep in mind because as I approach something under other business, if you kept that in mind, the County makes all townships and villages hold under our current policies that we have, some have opted out of that. But it creates an issue for the county long term if nothing's ever paid. And so taxes keep on mounting and mounting. And they're delinquent for these parcels that they don't want to take over in the effort. There have been ones with the County that they've finally negotiated at a loss to the County over time, Infirmity is one of them. So I would like you to keep that in mind when we hit other business for discussion. Thank you very much.

Eric Connolly

Thank you, Ed and Supervisor Lawler is on the line joining us welcome Supervisor.

Jack Lawler

Thank you.

Eric Connolly

Attorney Hartnett, is there any concerns there with the Farm to Market parcels and how we're handling that?

Michael Hartnett

I haven't seen the filed deed. It wasn't attached. My question would be what the delay was and where that deed is that I mean, the doctrine of merger may come into play here where we ultimately acquired title. So I would defer answering that because I don't have the paperwork in front of me, before going out on a limb and saying one way or the other.

Eric Connolly

Is that something we would be wise to table

Michael Hartnett

It would be my suggestion at this juncture to table the Halfmoon parcels so I can just look at the deeds and give some concrete advice on whether or not going forward with canceling those taxes is the right thing to do at this juncture or going in a different direction.

Eric Connolly

Right. Any other discussion?

Anna Stanko

Supervisor, Mike, I can send all of that information to up to you with the pictures of the tax parcels. I did send that up to Chad at Highway right after the first of the year to kind of make him give him a heads up and the filed subdivision map. I'll bring that up to your office next week.

Michael Hartnett

Perfect. Thank you.

Eric Connolly

Thank you Any other discussion?

Mike Smith

My thought is, I mean, maybe something should be looked at as far as with all these, you know, these right of way parcels. Maybe there is some sort of a policy that they get picked, that once they go this way, maybe they get kicked back to planning and somehow an easement is given to, it's tied to each one of the parcels that it was intended for. And that way, it cleans it up instead of just picking it down. And that way, to Anna's point that somebody can't get it and then put a block and just so people can't get to their properties, right, but maybe, you know, maybe something needs to be looked at there.

Eric Connolly

Anna is that something that your team can work on?

Anna Stanko

Yes. Normally say that we have a subdivision out there. And for some reason the developer does not transfer that road to the Town in a timely manner. Generally, we don't take title to those properties. I just think that over the years, with different County Attorneys and different people in Real Property and different people in the Treasurer's office, a lot of these things have kind of fallen by the wayside. And again, that's one of my goals this year is to try to get a lot of these cleaned up with the help of the Treasurer's office finding out what are delinquent? What have we already addressed, like the Wilton one, we've already addressed that back in 2009 and it's been sitting there since then. As far as with the private right away, what we basically do is just delete that tax number. So it then it becomes in essence wholly exempt, and it doesn't keep creating taxes. So although it still will show like out there on the tax map, and it's a right of way nobody is responsible for the taxes and therefore, so nobody can make the make-up fences and block the road, blocks right of way. I mean, that's how they've been handled for probably 20 or 25 years and I think the very first one we came across was up in the Town of Day when Mark Rider was County Attorney and that was the policy that the Committee came up with then.

Eric Connolly

In that situation. I've seen that happen before where nobody owns a right of way. How does how does the municipality then handle issues, if somebody puts materials in those right of way, because that can be pretty problematic to deal with.

Anna Stanko

They call the Sheriff's office, we advise people to call the Sheriff's office.

Mike Smith

But if we could put some sort of a process in place, a lot of these are probably done 50 and 60, and 70 years ago, there's probably nothing that's necessarily been done in the last 20 years that they've been created. Because everybody's codes wouldn't allow it at this point in time. But for those parcel, those types of deals, I think you're kind of just kicking the can down the road type of thing, if it doesn't get addressed, because then it's going to cause issues between whoever does own land in there. Not to solve the world's problem. But

Ed Kinowski

I would totally concur with that, except there's some, a few nuances that are going to come to light as a result of this. Saratoga County real property's programs don't allow people to or don't allow parcels to be parceled out for payment of taxes, if like, for instance, nine people own that right of way, and but the taxes have to be paid, one of the nine will say, okay, bill it to me, who will collect everything and pay it out. So therefore, taxes are being paid. But when I first came to the lake, I did a little research and I found my right away, the taxes hadn't been paid. And so I went there all the 9 and said, Who's paying who's paying? Well, the guy that was going to pay died. And so it just dropped through the through the hoops. So we picked it all up. And then I found out we had it levied on somebody. I think that is problematic not only around our Lake, probably every place.

Mike Smith

And so I'm thinking, not just right of ways get granted to all those landowners so that they do have an access to it. Because in financing something down the road, that's essentially an issue of, well, how do I get to the property?

Ed Kinowski

And that's exactly right. But if the amount of acreage that is parceled out, is exempted from tax, that'd be great. Right now it's his own parcel, right. So it would have to be done in some legal ease way to make that right. But, but quite frankly, that exists. It's a huge issue throughout our not only our County, all of them. So you'd have to look into each nuance, I think, in order to finalize a discussion on it. For what it's worth, thank you.

Anna Stanko

Supervisors I think that, I'm I know Mike I'm not saying this correctly, but by assumption with a subdivision, and there's a road in a subdivision, then each of those, the right to use that road or that right of way goes with their title, it goes with their land, their deed normally says, and subject to whatever rights they have to get in there. For me, I don't know what it would what good it would do for

the County to get further involved in it. Right now they're just kind of hanging out there, and everybody that has a camp there is using them. But for us to say you have a right of way, they already have the right of way by buying the property within that subdivision that's been approved by the Town and their deed, gives them the right to use that road.

Michael Hartnett

I don't disagree. And I mean by when you use an easement, even if it's not in your deed, you may be entitled to use that just by past history, then one of the things that you'll want to think about, I think it's worth exploring, to see if we could clean this up. One, it's going to be a spider web of properties that's all over the place that it's going to be hit and miss. But the other thing that you may want to just factor in as we go through it is it may stir up a hornet's nest with any given group of property owners that are in a subdivision, and then we're getting in the middle of a fight between property owners over who has what and so just something to think about as we go through it. But I think it's worth taking a look at and certainly something I'd be willing to assist with and work with Anna and Treasurer Jarosh on.

Eric Connolly

I'd just recommend taking a look at some other Counties that may have handled this issue already. And

Mike Smith

In some situations, it may be it's appropriate that the Town gets the opportunity to take the right of way over, you know, first refusal type of thing. Maybe sometimes don't want it maybe you know, nobody would, or maybe that's a starting point to.

Eric Connolly

Okay, so we're at the point now where we want to vote, but we're going to table the Halfmoon Farm to Market road issue. So, do I need to.

Ed Kinowski

I make a motion to accept that proposal without, that motion as amended, Ed Kinowski.

Eric Connolly

Can I get a second, please?

Mike Smith

I'll second.

Eric Connolly

Thank you, Supervisor Smith. All in favor of the amendment?

Several Supervisors

Aye.

Eric Connolly

Opposed? The amendment carries. Now we can go ahead and vote on the amended resolution. Authorizing the cancellation of delinquent and current and prospective taxes for several properties. All in favor.

Several Supervisors

Aye.

Eric Connolly

Against? Carried, measure passes. Other business Ed Kinowski has one that he would like to share with us.

Ed Kinowski

Thank you, Chairman. The County Attorney or excuse me, the Treasurer is present, and he has some input to this motion I'd like to present. And something has changed since the last information I provided to the Chairman and the Committee members. And so what I was initially asking for some relief on behalf of the Patenaude property for in order for this property to be sold because the parcel property is has an environmental issue to it. And not too many people would like to buy into this because the expense of cleaning it up is rather steep. But we do have a potential buyer. And I've expressed his committee over the past year, and then most recently, as well. And one of the conditions, or one of the items I wanted to propose is that we waive penalties and interest, but I understand now, penalties cannot be waived, but interest can potentially. So I'd like our County Treasurer to speak up at this point concerning some information that was provided to him by the potential buyer and then I'll pick up from there. Drew, if you would.

Andrew Jarosh

Thank you Supervisor Kinowski, per your request. I'll give some background on this situation. Just so the committee is aware and those listening are aware we commonly refer to this as the Patenaude parcel. This is this specific issue in play. There is an old paint factory located on the town line between Stillwater and Mechanicville. Several years ago, I believe in 2015. It was on the county's foreclosure list and at the time, we pulled it from the list as we do as a standard practice. Whenever we learn that there's an environmental concern or an ENCON issue with a property. This one happens to be known that there are unmarked 50 gallon drums on the property. Nobody knows what's in them. Nobody wants to move them because if they spill that's their liability, the County wisely opted not to foreclose on that parcel and it has been sitting idle for several years. It needs to be cleaned up. It needs to be added back to the County's tax rolls. Somebody needs to use the property in a better fashion than to store unknown drums. Usually in situations like this, we will pull in some state agencies the DEC, (unintelligible) fund, Brownfield funds, none of those apply here. Also as a side note before I continue on with some background on the phone with us is Gary Bowich he is the County's environmental concerns attorney or environmental attorney that we use when discussing matters like this. Previous County Attorney was using Gary's services on numerous issues that this committee has dealt with over the years. And Gary also has quite a bit of background knowledge on the Patenaude parcel as well as other parcels and other situations that he's dealt with. He informed me, Supervisor Kinowski, that a discussion about how similar situations have been handled and how back taxes has been handled,

environmental issues have been handled, not just here in the County but in other counties. He has dealt with these matters all over the state and he can possibly provide some options and some insight into several of these things. So he is available for that comment should we need him. On this parcel it was brought to our attention I know that Supervisor Kinowski has been working very hard for at least two years. To find a resolution to this Patenaude situation, somebody needs to come in, well it turns out, the parcel is adjacent to Decresente distributing and Decresente is interested in buying this parcel and spending the money to clean it up. I can't emphasize that enough. They are interested in spending the money to clean it up. There is even a court order to lower the assessment for Decresente, if they were to purchase the parcel and allow them to clean up the parcel and follow through on these things, a little bit of some housekeeping items to bring up there, but in the general scheme of things, Supervisor Kinowski has through his efforts and working through his Town as best as he can, has tried to facilitate this situation without getting the County involved. But now we're at a point where the County should probably get involved because I guess the request has come to me, and also through Supervisor Kinowski, but it has come to me that both parties involved would like to know if we can waive at least the part that we can waive, waive accrued interest on this parcel, so that they can consummate transaction, past title, the new owners Decresente entry would then be responsible for cleaning up the property up, and spending quite a bit of money in doing so. And after several years, then meet their needs, we would bring it back up to an assessed value and it would be an active parcel again, I'm not exactly sure what their plans are for it, or whatever is allowable on that site, given the past issues. So that is the matter that has come up to me. If there is more discussion, like I said, I am available to discuss this. The back interest on, we're actually talking about two parcels, adds up to \$54,900 some odd dollars and change.

Gary Bowich

Drew? This is Gary Bowich.

Andrew Jarosh

Please, Gary, you have the floor.

Gary Bowich

Just to chime in. I think we've seen some paperwork from the potential owners, I think they intend to demolish the buildings and put up, do remediation, then put up a warehouse, they indicated \$3 million worth of a warehouse. But my issue is, even though there's a court order, conditioning, the reduction, my concern is even though there's a an order, saying on our conditions of reducing the assessment is that they clean up the site. The County is not part of that order, we were not a party to that proceeding, it seems to me that if there's going to be any waiver, we would want in exchange, in consideration. The County should get some kind of commitment, a written one, a legal one, that they will follow through in the cleanup. They sound like they'll do it. But I've been involved in many cases where people with good intentions and then not doing it and then you're stuck. The County won't own it, that's better. But we'd be back where we were. So that's my two cents.

Gary Bowich

Thank you for, this is Ed Kinowski. Thank you for putting that in. I wanted to read one paragraph. This is comes from a representative from Decresente. In light of all the information that's been submitted

today, they are willing to pay back to the back taxes and then remediate the property at a cost of over \$700,000 and then construct a new warehouse on the site at cost of estimated \$3 million, which would add property value to the tax rolls resulting in a win win for all the way around. I believe they will put in something or, write some conditional letter that they plan on doing this. They've been forthright coming all along, that they've wanted this. And the assessment of the facilities and cells, I felt was the right thing to do to lower that and our Town Board did that, because it only eventually becomes a burden on the County as they make our Town whole and then we wind up maybe 10 years down the road still no taxes paid, and yet, why are we doing this and, and trying to extract large amounts of money out of a building that, quite frankly, needs to be torn down. So that's the reason for bringing this about. If there's more that this committee could do, I would certainly love to see it explored. As a minimum, maybe one of two things, we wait, we go forward with motion to waive the interest, as is so the sale could go through and then explore other options not only supporting future efforts of the County but maybe this same situation moving forward.

Eric Connolly

Treasurer Jarosh

Andrew Jarosh

So two things. The first point that I neglected to mention earlier, the prospective buyers have agreed again, via that court order and if there is, as our attorney suggested, an agreement between the County and the buyers. They have also agreed to pay the back base amount of taxes, which amounts to over \$149,500. So kudos to them. That's been county money that, again, the County has settled with the Town over the years and taken over the debt of that parcel. Having that paid is a huge benefit. The new owners, obviously are interested in spending quite a bit of money to clean up this parcel, which is good for the community, good for the County puts it back on an active status in the tax rolls. So I am supportive of Supervisor Kinowski's proposal, I would offer that this is a unique situation, this is slightly, more than slightly, it's quite a bit different than some of the other environmental concern issues we have in the County in that the County is not foreclosing on the parcel. We have a private party that is willing to buy it and spend the money. We don't have to get DEC involved. There's not a liability issue here for the County. And the back taxes are being paid, the former owner is not being rewarded with cash in his pocket for polluting a property and then walking away from the tax bill. I think that's also a key point to make. I think the way Supervisor Kinowski has worked to structure this makes a lot of sense. I do completely agree that there are, we keep coming across environmental concern parcels across the County, whether they're get abandoned gas stations, or active gas stations, dry cleaners, there needs to be a formal way to approach these. Gary Bowich, on the phone with us, our attorney has been instrumental in putting a lot of this together. Supervisor Connolly, you know that we're working on one issue together right now as well. I'll definitely support this Committee exploring some way to formalize this, these issues keep coming up. And in a County of our size and our stature, we should have at least a set pathway on how to address these properties in the future.

Dan Pemrick

Mr. Chairman. This is Dan Pemrick. I have a question.

Eric Connolly

Sure. Go ahead. Dan.

Dan Pemrick

We have an environmental concern. I'm all in favor of doing it. What Drew and Ed are suggesting. I'm not understanding how we can have an environmental concern with a piece of property and there is no State Agency that is involved with that environmental concern. So I'm missing something here in this discussion. If there's an environmental problem with a piece of property, how is it the State is not involved in this particular issue?

Andrew Jarosh

Thank you, Supervisor Pemrick. Let me let me address a general comment first, and then I'm going to ask Gary Bowich to speak up on the matter in particular. In general, the County tries to do as much research as we can before we submit a motion to foreclose on parcels to the court, because we don't want to take over a property and then find out that there are environmental concerns. Some of that research can literally include talking to the Supervisors who may have residents in their town that say, Oh, I remember when our property used to be a dry cleaner three years ago, that kind of stuff, literally that kind of stuff. That gives us an inkling that there may be issues here that we want to research further and delve into. Sometimes there are formal pads where we can get inspections done so that the DEC will come in. The DEC won't come in unless there's a known issue, not just a rumored issue. And sometimes always there's a chicken and the egg problem there. And there are avenues to deal with that. In this particular case, and Ed you might want to provide some background and Gary, you might want to provide some background. I don't know the history, it was before my time when we found out that there was an income issue on this particular parcel.

Gary Bowich

If I may, this is Ed Kinowski. Dan to your concern, Decresente in their exploration to purchase this property, understood that there could be environmental hazards. So they went ahead and funded to pay a level one and level two environmental study on it. And that's where the hazards were shown to be present. And what we're attempting to do is move forward before there's further penalties, and in other, I guess litigation issues pressed upon the current owners to remediate the properties before this going, and that would prolong the issue and many times that when that happens it just prolongs the process.

Dan Pemrick

I got it now I understand.

Gary Bowich

This is Gary Bowich. I've only seen some of the file but from what I can tell DEC is aware of the situation and has been involved and quite frankly, nobody can come in and do these cleanups, either the current owner or like this, the purchaser, without getting, without doing it through a DEC program without an approval. So I don't know if these folks are entering the State's Brownfield cleanup program where they get a tax credit, or whether or not they're just working through some other, like a consent order, but these sites cannot be cleaned up without DEC approval, and that will happen here.

Jack Lawler

Mr. Chairman I'd like ask a question please. It's Jack Lawler.

Eric Connolly

Yes. Go ahead, Jack.

Jack Lawler

Thank you. So Ed, if I understand this, basically, this is going to be a private sale between the current owner and the Decresente Corporation?

Ed Kinowski

That's correct.

Jack Lawler

Okay, and your request today is a motion to waive the interest in penalties on that property?

Ed Kinowski

Only the interest the penalties can't. They become part of the lien.

Jack Lawler

Then your request is a motion to waive the interest on that property contingent, if I could add, if I could suggest that, contingent on the sale to the Decresente corporation. I would say let's not waive it and then have the sale fall through, and then we may regret waiving it down the road. Would you be comfortable with something that said we could waive it contingent on the completion of a sale to the Decresente corporation?

Ed Kinowski

Say Jack to sell and the cleanup? Is that okay? Drew?

Jack Lawler

Yes, that's fine. Sure. Yep.

Andrew Jarosh

Maybe the mechanics of this might have to be worked out a little bit. And we can work with the County Attorney on this a little bit. I think not only the interest being waived, but also subject to the clear agreement to clean up, in fact, and putting this in writing with the prospective buyer. So because as Gary Bowich mentioned, the court order, and the purchase and sale contract, the County is not a party to any of those items, an agreement between the County and the prospective buyer would link the County to the process. And of course, it would mimic exactly what they've already agreed to with each other. So I don't think there'd be any issue with that. But that would link to the County in here. And then what I think we could say is, waive the interest. however, if these conditions are not met, several years from now, cleanup, costs expense, etc., then retroactively, maybe we go back and reapply the interest at that time.

Jack Lawler

Okay. I mean, I think we should try to get this process going forward here. I mean, listening to this, it sounds like between the Treasurer's office and the Supervisors office and the various Attorneys involved, but this is clearly the best path forward for everybody involved. I think it makes a lot of sense, especially because it will result in bringing this property back to the tax rolls in a productive way. So I'm very comfortable offering a motion to waive the interest charges, contingent upon the sale of the property to the Decresente corporation and the submittal of an approved plan to DEC for the cleanup.

Dan Pemrick

I'll second that.

Andrew Jarosh

(illegible) we just got done talking with him.

Eric Connolly

Yes, go Anna.

Anna Stanko

What is the sale price Supervisor Kinowski?

Gary Bowich

That's a matter between the two entities that I don't know at the moment.

Anna Stanko

I hate to throw a monkey wrench in this but why should Patenaude on come out with anything? If there's a \$55,000 interest? Why can't they

Several Supervisors

Several speakers at the same time

Ed Kinowski

Patenaude is not coming up with anything.

Anna Stanko

Well, there's a sale price.

Ed Kinowski

There is a sale price, but unfortunately, the Patenaude name is on it. But the explanation of that is, and Steve in our County Attorney's office knows this full well is owned by NYBDC. And that name has been since changed too, so a deal was reached between Decresente and NYBDC, and Patenaude is not involved in this other than to sign it off.

Eric Connolly

So we've had a motion and a second and we're in the middle of some discussion on that still. I'd like to hear from our Attorney if the County's properly protected, just to make sure that the site, that Decresente is committed to cleanup.

Michael Hartnett

I appreciate that Mike Hartnett here, Assistant County Attorney with the County Attorney's office. I had an opportunity to read some research and I appreciate Mike Naughton's helping our office and get me up to speed on this today. I'm glad to hear that it's a private sale. The more that the County becomes involved with that sale and we want to avoid any ownership of that piece because once you get the ownership, that opens us up to an extreme amount of liability with any cleanup and remedial costs. So that's great. And I'm glad to hear that it's potentially going back on the tax rolls and remediation and, hats off to Decresente for that. One thing that I would caution against is contingent on a sale to a specific buyer. If that's a generic, contingent on the sale, I have no issue with that, because that's sort of the thrust of this but I don't want to necessarily put Decresente into, if another buyer or if that changes title or something like that. And then on the commitment to clean up, I think that that's a good idea to waive any interest contingent upon those two things being effectuated.

Ed Kinowski

If I may, Ed Kinowski again, who would you like to enter into some conversation with from the Decresente side for best explanation, because their attorneys, and their CFO, quite frankly, and CEO, are well knowledgeable in this, and they've been working it with Steve prior to his departure. So this has been well thought out and hopefully planned, hopefully, they can give you the best information on that.

Michael Hartnett

Absolutely. For now, I'll be the likely point of contact and Mike Naughton with our office and one of our Assistant County Attorneys who's here today. And then to work with outside Counsel who I know is on this. I'm a little bit late to the game, and I apologize about that. But absolutely willing to work with all of those individuals to push this project. I know it's been out there for a while. It's been on the radars. And getting that form of momentum is excellent.

Eric Connolly

So would you recommend...

Jack Lawler

Mr. Chairman, based on the advice of the of the Attorney, I have no issues with amending the proposed resolution to remove the word Decresente and to substitute a buyer.

Eric Connolly

And also, the amendment Supervisor Lawler, should also say something about commitment to clean the property up, correct?

Jack Lawler

Agreed.

Eric Connolly

Okay. Shall we

Dan Pemrick

Do you need a second for that amendment?

Eric Connolly

Yes we need a second for that? Thank you Supervisor Mike Smith. Thank you. Let's go ahead and vote on the amended. Motion. All in favor?

Several Supervisors

Aye.

Eric Connolly

Opposed? The amendment passes. Let's go ahead and vote on the amended motion now. All in any discussion first? I'm sorry. Anybody else have anything to add? Okay, all in favor?

Several Supervisors

Aye.

Eric Connolly

Opposed? Okay, Motion passes.

Gary Bowich

Thank you, everyone. Appreciate it.

Eric Connolly

Okay. Any other business that we need to address?

Mike Smith

I have one quick thing, in the past year, and I'm not sure if Mike's aware of it or anything, but there was an issue with a parcel in Galway. That the name is Nutter I don't know if you're aware of that, or if you can speak to it. But it's gone through litigation and back and forth. Judge threw it out from what I understand. I think it's being appealed or something. But my point of it is, is there was a confusion or something along the lines that their argument was that the Town Clerk didn't tell them there was other fees. They paid a year, but they didn't pay the back fees. And my Town Clerk is also my tax collector and has gotten wiggly about the whole thing and everything. But I don't know if there's something that can be done on the tax bills going forward that when somebody gets their tax bill or whatever, there can be some sort of a statement on it. That basically says that just because you're paying this doesn't mean there isn't back taxes. Still, it's up to you to do that. I mean, my clerk has actually gotten a stamp that she stamps things with, but I think that's something that could happen in any Town because once the

tax collector hands in her tax bills at the end of the year, she doesn't know if down the road, somebody makes a payment or somebody doesn't. So again, this is just a discussion for thought that something could be done to kind of help clarify this. So this situation doesn't necessarily happen again, if possible.

Michael Hartnett

Absolutely. I am familiar, Mike Hartnett again from the County Attorney's office. I'm very familiar with that case I wrote the responsive appellate brief and submitted it. It is not scheduled for oral argument yet I anticipate it will be on the April term at the Appellate Division. You're correct with the status of it. Judge Crowell dismissed the lawsuit and the granting of summary judgment on behalf of the County and the Town of Galway. I am very familiar with it. And one of the issues that was raised within the context of that lawsuit was how the tax bills, what they have on them. And it is an issue, in a sense that once the County makes the Town whole, the Town doesn't necessarily have a mechanism to know what is still outstanding. So to kind of give a flavor of that case, what happened was that some of the Town taxes were paid, but the County taxes were not, and the County proceeded on a foreclosure. And so that's absolutely I think something we can work with Real Property Tax services, and the Town's and maybe the Treasurer's Office on exploring what that looks like, and those such things. Absolutely.

Mike Smith

Okay, thank you.

Michael Hartnett

You're welcome.

Anna Stanko

If I could just offer that we can try to fit some more stuff on these tax bills, but there's not a lot of room.

Andrew Jarosh

I would like to throw it out to the Committee just as a future radar issue that upgrading our tax collection program across the County, not just in my office is something that is desperately, desperately needed for review. And perhaps this Committee would like to refer the issue to the Government Review Committee to begin an effort to review tax collection across the County. My suggestion would be to have a unified system between us, the Towns, the Villages and the Schools.

Anna Stanko

Yes.

Andrew Jarosh

Thank you.

Anna Stanko

I could just add that the Stillwater assessor is also an assessor I believe in Washington County. And yes in Washington County, the Towns can go on and see if all the taxes are paid or not. So I second Drew. This is something we need desperately for our County so that every municipality can tap into the County's system and see what's out there.

Eric Connolly

Do we need to make this official? I personally think it's a good idea. Can I get someone to make a motion to refer this matter of looking at, maybe Drew, could you phrase it for me?

Andrew Jarosh

So the County's tax billing and collection program countywide.

Eric Connolly

The County's tax billing and collection program be reviewed thoroughly, and there'd be consideration to upgrade that program? Can I get a motion?

Mike Smith

So stated

Eric Connolly

Thank you, Supervisor Smith, can I get a second?

Ed Kinowski

I'll second.

Eric Connolly

Thank you, Supervisor Kinowski. Any other discussion on that motion? All in favor?

Several Supervisors

Aye.

Eric Connolly

Opposed? Okay, motion carries any other business? Anna Stanko.

Anna Stanko

One quick one. One of the things that Steve left us with, as well as the Nutter program, was to update our manuals of policies and procedures for this Committee. I don't think that anybody else is working on that right now. So sometime over the next month, you can all expect this document being sent to you. What I'm doing is having somebody in our office going through pulling all of the documents and the Resolutions that this manual refers to, putting it all together in a nice, neat little package, and then I'll send it out to you for your review and discussion and you can figure out what you want to do with that.

Eric Connolly

Okay, thank you. Any other business?

Mike Smith

Motion to adjourn?

Eric Connolly

Motion to adjourn.

Ed Kinowski

Second that.

Eric Connolly

Thank you, Mike Smith and Supervisor Kinowski, all in favor of adjourning?

Several Supervisors

Aye

Eric Connolly

Thank you, everybody. Have a good day. Thank you, Gary.