

REAL PROPERTY TAX COMMITTEE
April 26, 2021 4:00 p.m.

AGENDA

Chair: Eric Connolly

Members:

Ed Kinowski
Jack Lawler
Bill Peck
Dan Pemrick
Mike Smith - VC
Mo Wright

- I. Welcome and Attendance
- II. Approval of the minutes of the March 29, 2021 meeting
- III. Quarterly Report – Chris Schall, County Auditor
- IV. County Treasurer – Andrew Jarosh
 - a) Postponement of Annual In Rem Foreclosure Proceeding
 - b) 2021 Property Tax Auction
 - c) Status update of “Magnum” EnCon Parcel in Town of Ballston
- V. Other Business
- VI. Adjournment

Due to public health and safety concerns related to COVID-19, there is limited capacity in the Boardrooms. The public will have an opportunity to hear the meeting live via an audio signal using this call-in number and access code:

Dial: 1-978-990-5145

Access Code: 1840389



SARATOGA COUNTY

AGENDA ITEM REQUEST FORM

TO: Steve Bulger, County Administrator
Mike Hartnett, County Attorney
Pam Wright, Clerk of the Board

CC: Jason Kemper, Planning Director
Therese Connolly, Deputy Clerk of the Board
Matt Rose, Management Analyst
Clare Giammusso, Confidential Secretary/County Attorney's Office

FROM: Christopher Schall, County Auditor

DATE: 4/20/2021

RE: Quarterly Report

COMMITTEE: Real Property Tax Committee

1. Is a Resolution Required: YES or NO
(If YES, please complete #2- #10) (If NO, skip to #10 and provide reason for bringing the item)
2. Is a Budget Amendment needed:
(If yes, budget lines and impact must be provided)
no
3. Are there Amendments to the Compensation Schedule:
(If yes, provide details)
no
4. Specific details on what the resolution will authorize:
no resolution
5. Does this item require hiring a Vendors/Contractors:
 - a. Were bids/proposals solicited: n/a
 - b. Is the vendor/contractor a sole source: n/a
 - c. Commencement date of contract term: n/a
 - d. Termination of contract date: n/a
 - e. Contract renewal and term: n/a
 - f. Contact information: n/a
 - g. Is the vendor/contractor an LLS, PLLC or partnership: n/a
 - h. State of vendor/contractor organization: n/a
 - i. Is this a renewal agreement: YES or NO
 - j. Vendor/Contractor comment/remarks:
n/a



SARATOGA COUNTY

AGENDA ITEM REQUEST FORM

6. Is this an annual housekeeping resolution:
(If yes, attach the last approved resolution)
 - a. What were the terms of the prior resolution n/a
 - b. Are the terms changing: n/a
 - c. What is the reason for the change in terms:
n/a

7. Is a new position being created:
 - a. Effective date n/a
 - b. Salary and grade n/a

8. Is a new employee being hired:
 - a. Effective date of employment n/a
 - b. Salary and grade n/a
 - c. Appointed position: n/a
 - d. Term:
n/a

9. Is a grant being accepted:
 - a. Source of grant funding: n/a
 - b. Amount of grant: n/a
 - c. Purpose grant will be used for: n/a
 - d. Equipment and/or services being purchased with the grant: n/a
 - e. Time period grant covers:
n/a

10. Remarks/Reasoning (Supporting documentation must be attached to this form):
Quarterly report for approvals of refunds and corrections that went through the Auditor's Office.



Saratoga County Auditor's Office
40 McMasters Street
Ballston Spa, NY 12020

Christopher R. Schall
County Auditor

(518) 885-5381 ext.4313
Fax: (518) 884-4720

April 20, 2021

TO: Real Property Tax Committee
Supervisor Eric Connolly, Chairman

FROM: Christopher Schall, County Auditor

RE: Q1 2021 Adjustments to Real Property Tax Assessments

Attached are the adjustments to the Real Property Tax assessments processed and approved by the Auditor's office during the first quarter of 2021. A summary of this quarter's approvals is provided below:

Saratoga County Real Property Tax Adjustments, Not to Exceed \$2,500 – Q1 2021			
	<u>Corrections</u>	<u>Refunds</u>	<u>Total</u>
January	\$2,644.56	\$673.92	\$3,318.48
February	\$0.00	\$518.97	\$518.97
March	\$234.50	\$723.46	\$957.96
Q1 Total	\$2,879.06	\$1,916.35	\$4,795.41

Of the amounts stated above, there are 10 corrections totaling \$2,879.06 attributable to clerical errors, charges imposed on wholly exempt properties and misapplied sewer charges. Additionally, there are 6 refunds totaling \$1,916.35 due mostly to assessment errors.

Corrections to Tax Roll

January

<u>Town</u>	<u>SBL#</u>	<u>Name</u>	<u>Original Tax</u>	<u>Corrected Tax</u>	<u>Difference</u>	<u>Reason</u>
Wilton	140.12-3-11	Town of Wilton	\$6.52	\$0.00	\$6.52	The subject property is in Roll Section 8 and should be wholly exempt from all taxes including Wilton Ambulance and Wilton Fire District.
Wilton	154.3-4-30	Town of Wilton	\$17.57	\$0.00	\$17.57	The subject property is in Roll Section 8 and should be wholly exempt from all taxes including Wilton Ambulance and Wilton Fire District.
Edinburg	81.-2-39	Naydene Carmody	\$1,242.07	\$905.82	\$336.25	The taxable assessed value was reduced from \$185,285 to \$135,125 but was placed on the wrong year. It should have been updated on the 2020 file.
Halfmoon	267.-2-47	William R. Corp. Jr. & Lauren A. Corp	\$1,669.22	\$1,332.26	\$336.96	It has been determined that the owners do not have access to the consolidated water district zone 3 and were erroneously charged for 2.16 units.
Clifton Park	284.69-2-2	Town of Clifton Park	\$175.00	\$0.00	\$175.00	The subject property is in roll section 8 and should be wholly exempt from all taxes including Clifton Park Sewer District #2
Halfmoon	260.19-3-3	Town of Halfmoon	\$15.60	\$0.00	\$15.60	The parcel is in Roll Section 8 and for flood control, but the Consolidated Water District Zone 3 was placed on file in error.
Halfmoon	267.-1-81.12	Thomas M. McBride, Sandra McBride, Thomas M.	\$352.35	\$90.27	\$262.08	As per the assessor the owners were charged for 1.78 units for Consolidated Water District Zone 3, but should only have been charged for a partial water of 0.10 units.
Ballston	249.67-1-28	Saratoga County Sewer District No. 1	\$48.42	\$4.81	\$43.61	The parcel should be in in roll section 8 and be wholly exempt from all taxes except the Ballston Consolidated Water District.
Halfmoon	278.4-3-16	Iroquois Healthcare Association, Inc.	\$5,326.97	\$3,876.00	\$1,450.97	The parcel is in roll section 8 and should be exempt from the Waterford-Halfmoon Fire #1 and Library charges.
January Totals			\$8,853.72	\$6,209.16	\$2,644.56	

February

February Totals			\$0.00	\$0.00	\$0.00	
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March

Mechanicville	261.76-1-18	Matthew Ramnes & Madison Wickes	\$2,479.76	\$2,245.26	\$234.50	Per the assessor the property was classified as a two-family residence resulting in a charge of 2 sewer units. It has been verified by the building inspector to be a single family residence and should only have been charged for 1 sewer unit.
March Totals			\$2,479.76	\$2,245.26	\$234.50	

Quarter One Corrections Totals			\$11,333.48	\$8,454.42	\$2,879.06	
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Refunds To Tax Roll

January

<u>Town</u>	<u>SBL#</u>	<u>Name</u>	<u>Original Tax</u>	<u>Corrected Tax</u>	<u>Refund</u>	<u>Reason</u>
Halfmoon	267.-2-47	William R. Corp, Jr. & Lauren A. Corp	\$1,625.04	\$1,288.08	\$336.96	It has been determined the owners do not have access to the consolidated water dist. zone 3 and were erroneously charged for 2.16 units.
Halfmoon	267.-2-47	William R. Corp, Jr. & Lauren A. Corp	\$1,637.67	\$1,300.71	\$336.96	It has been determined the owners do not have access to the consolidated water dist. zone 3 and were erroneously charged for 2.16 units.
January Totals			\$3,262.71	\$2,588.79	\$673.92	

February

<u>Town</u>	<u>SBL#</u>	<u>Name</u>	<u>Original Tax</u>	<u>Corrected Tax</u>	<u>Refund</u>	<u>Reason</u>
Day	31.11-1-2	Karen E. Marion	\$892.59	\$373.62	\$518.97	Main Structure was demolished (Per permit) on 11/22/2019), prior to taxable status date (3/1/20). File not updated with reduced assessment of \$50,900.
February Totals			\$892.59	\$373.62	\$518.97	

March

<u>Town</u>	<u>SBL#</u>	<u>Name</u>	<u>Original Tax</u>	<u>Corrected Tax</u>	<u>Refund</u>	<u>Reason</u>
Mechanicville	261.76-1-18	Matthew Ramnes & Madison Wickes	\$2,804.88	\$2,582.88	\$222.00	Per the assessor the property was classified as a two-family residence resulting in a charge of 2 sewer units. It has been verified by the building inspector to be a single family residence and should have been charged 1 sewer unit.
Mechanicville	261.76-1-18	Matthew Ramnes & Madison Wickes	\$2,727.98	\$2,474.72	\$234.50	County Portion (\$234.50) Penalty: Mechanicville Portion (\$18.76)
Edinburg	68.17-2-34	James & Emily Wall	\$762.86	\$495.90	\$266.96	The Town of Edinburg assessor has documented that an error has been made. The acreage was incorrectly entered on the assessment file which resulted in a higher assessed value. The assessed value has been reduced from \$113,800 to \$73,975.
March Totals			\$6,295.72	\$5,553.50	\$723.46	March refund total reflects only county portion
Quarter One Refunds Totals			\$10,451.02	\$8,515.91	\$1,916.35	



SARATOGA COUNTY

AGENDA ITEM REQUEST FORM

TO: Steve Bulger, County Administrator
Mike Hartnett, County Attorney
Pam Wright, Clerk of the Board

CC: Jason Kemper, Planning Director
Therese Connolly, Deputy Clerk of the Board
Matt Rose, Management Analyst
Clare Giammusso, Confidential Secretary/County Attorney's Office

FROM: Drew Jarosh, Treasurer

DATE: 4/21/2021

RE: Discussion Items

COMMITTEE: Real Property Tax

1. Is a Resolution Required: YES or NO
(If YES, please complete #2- #10) (If NO, skip to #10 and provide reason for bringing the item)
2. Is a Budget Amendment needed:
(If yes, budget lines and impact must be provided)
No
3. Are there Amendments to the Compensation Schedule:
(If yes, provide details)
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No resolution required
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 - b. Is the vendor/contractor a sole source: na
 - c. Commencement date of contract term: na
 - d. Termination of contract date: na
 - e. Contract renewal and term: na
 - f. Contact information: na
 - g. Is the vendor/contractor an LLS, PLLC or partnership: na
 - h. State of vendor/contractor organization: na
 - i. Is this a renewal agreement: YES or NO
 - j. Vendor/Contractor comment/remarks:
na



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9. Is a grant being accepted:
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 - b. Amount of grant:
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 - e. Time period grant covers:

10. Remarks/Reasoning (Supporting documentation must be attached to this form):

Real Property Tax Committee

Proposed Items for Discussion

May 2021

1) Postponement of Annual In-Rem Foreclosure Proceeding

I am informing the Committee of my position, which is in agreement with the County Attorney and the Director of Real Property, that we are postponing our typically annual In-Rem Foreclosure Proceeding until next year. The need for this postponement stems from the impacts of Covid on the court calendar, the retirement of our Legal Assistant before title searches were completed, and the hiring and training of new staff which was only approved by the Board on 4/21/2021. Our intention is to proceed with foreclosure of tax years 2018, 2019, and 2020, all in calendar year 2022.

2) No Property Tax Auction in 2021

I am informing the Committee that there is no benefit nor need to set a date of and hold a Property Tax Auction in 2021. The County currently holds fewer than 10 parcels eligible for auction due to previous 'pulls' or 'not solds.' Past practice has been that it is not a beneficial use of County resources to proceed with all the necessary tasks prior to an auction for fewer than 10 parcels. After the next foreclosure process, the current parcels will be added to the foreclosed parcels. I will come to the committee and request the setting of the date of an auction at that time.

3) Status Update of 'Magnum' EnCon parcel in Town of Ballston

Due to the efforts of Sup. Connolly and the County's outside Counsel for Environmental-Concerned Real Property Parcels, Gary Bowtich, Esq., the State Dept of Environmental Conservation has agree in principle to our proposed structure of a three-way agreement between the DEC, the Town, and the County to clean up the parcel on the northeast corner of the Lake Hill Road and Route 50 intersection in the Town of Ballston, commonly referred to as the 'Magnum' parcel.