Real Property Tax Committee Minutes October 25, 2021 – 4:00 p.m.

Present: Chairman Eric Connolly; Committee Members Ed Kinowski, Jack Lawler, Bill Peck, Dan Pemrick, Mike Smith and Mo Wright. Supervisors Phil Barrett, Joe Grasso and Darren O'Connor; Steve Bulger, Ridge Harris, Matt Rose, Audra Hedden, Christine Rush, County Administrator; Michael Hartnett, Michael Naughton, County Attorney; Chris Schall, Auditor; Anna Stanko, Real Property; Andrew Jarosh, Terri Wrisley, Treasurer; Michael Prezioso, Mental Health.

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

On a motion made by Mr. Kinowski, seconded by Mr. Peck, the minutes of the September 27, 2021 meeting were approved unanimously.

3rd Quarter Update

Mr. Schall said there were no credits, no refunds and no corrections in the 3rd quarter.

A motion was made by Mr. Peck, seconded by Mr. Lawler, to authorize approval of the 2022 Tax Bill Flyer. Unanimous.

Mr. Bulger said it's essentially the same message that goes out each year but redesigned with the addition of a section with contact information for a variety of County departments. Mr. Bulger thanked Christine Rush for her help with the redesign. Mr. Peck asked if the highlighted portions of the unfunded mandates are updated numbers. Mr. Bulger said no, they are last year's numbers and once they have the numbers for this year they will plug them in.

A motion was made by Mr. Pemrick, seconded by Mr. Kinowski, to authorize the acceptance of a tender offer in the amount of \$48,224.48. Unanimous.

Mr. Jarosh said this is for a property on Worth Road in Wilton that came out of bankruptcy.

A motion was made by Mr. Lawler, seconded by Mr. Wright, to authorize the Treasurer to not accept the water relevy from the Village of Corinth. Unanimous.

Mr. Jarosh said an amendment to Public Services law was enacted by the State Legislature that says municipalities may not relevy or lien any past due water bills into the next year's warrants and liens which would then be collectable by the Treasurer's office and, if still delinquent, may be foreclosed on. Mr. Jarosh stated that one Town has properly followed the notice requirements of the law and seven Villages have removed their water relevy from the tax information to be provided on next year's bill, but the Village of Corinth has included their water relevy in the figures provided to Real Property to be collected by the Treasurer because they believe, because they passed their budget after the Executive Order expired but before the new law became effective, they are in compliance with the law. Mr. Jarosh said he believes, after consulting with his staff, the Assistant County Attorney and the Director of Real Property, that taking the Village of

Corinth's relevies would be taking on an impermissible lien and the County would have a problem closing on those liens, so he recommended to the committee that the relevy not be accepted. Mr. Lawler questioned whether this law applied to sewer and expressed displeasure that he wasn't notified that it did not. Mr. Jarosh and Mr. Hartnett said it did not apply to sewer and Mrs. Stanko said there is still time to relevy sewer up until November 10th. Mr. Lawler questioned the committee's responsibility to approve or disapprove of a relevy. Mr. Peck asked what the ramifications are for the Village if the Treasurer doesn't accept the relevy. Mr. Jarosh said the local law doesn't address ramifications, but in his understanding the Village would have to reevaluate their budget and correct the numbers. The penalty under the State law for noncompliance is a sum not to exceed \$100,000 for each offense and in the case of a continuing violation, each day shall be a separate offense. Mr. Pemrick asked how the County could assist the Village in getting through this and a discussion took place on the communication between the County and the Village. Mr. Naughton clarified that it was the previous law that expired, not the Executive Order, and that the Village of Corinth did not comply with the law because they did not provide notices 30 days in advance of when they establish the lien. Mr. Kinowski asked if the County could pay the relevy and then the Towns keep track of it. Mr. Lawler suggested that instead of the Town carrying a receivable in their individual water districts, that the County would carry the receivable and a discussion took place regarding the Town's cash flow issues and the County's ability to provide the funds. Mr. Naughton suggested they ask the Public Service commission to entertain a non enforcement agreement. Mr. Lawler asked that this issue be presented to the full board.

Discussion: In Rem Procedure

Mrs. Stanko said the Maplewood Manor, Middle Street and Magnum properties have all been officially, legally posted and they are ready to move forward.

On a motion made by Mr. Wright, seconded by Mr. Pemrick, the meeting was adjourned unanimously.

Respectfully submitted, Bridget Rider Deputy Clerk of the Board