



Real Property Tax Committee

Tuesday, February 1, 2022 3PM

Chair: Scott Ostrander

Members:

C. Eric Butler
Tara Gaston
Jean Raymond
Sandra Winney

- I. Welcome and Attendance
- II. Approval of the minutes of the October 25, 2021 meeting.
- III. Appointment of a Vice-Chair
- IV. 2021 Year-end report – Christopher Schall, Auditor
- V. Cancelling delinquent taxes in the Towns of Clifton Park, Saratoga, Moreau, Corinth and Greenfield – Anna Stanko, Real Property Tax
- VI. Authorizing a correction to a tax bill for a parcel in the Town of Waterford – Anna Stanko, Real Property Tax
- VII. Magnum Site/Town of Ballston – Mike Hartnett, County Attorney
- VIII. County Treasurer – Andrew Jarosh
 - A. Discussion: Format for future Tax foreclosed property auctions
 - B. Discussion: Inter-municipal system for unified tax collection
- IX. Other Business
- X. Adjournment

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
Ridge Harris, Deputy County Administrator
Michael Hartnett, County Attorney
Therese Connolly, Clerk of the Board

CC: Jason Kemper, Planning Director
Bridget Rider, Deputy Clerk of the Board
Matt Rose, Management Analyst
Clare Giammusso, County Attorney's Office
Audra Hedden, County Administrator's Office
Stephanie Hodgson, Director of Finance

FROM: County Auditor

DATE: 2/1/2022

RE: Year End 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: YES or NO
(If yes, budget lines and impact must be provided)
3. Are there Amendments to the Compensation Schedule: YES or NO
(If yes, provide details)
4. Specific details on what the resolution will authorize:

5. Does this item require hiring a Vendors/Contractors: YES or NO
 - a. Were bids/proposals solicited:
 - b. Is the vendor/contractor a sole source:
 - c. Commencement date of contract term:
 - d. Termination of contract date:
 - e. Contract renewal and term:
 - f. Contact information:
 - g. Is the vendor/contractor an LLS, PLLC or partnership:
 - h. State of vendor/contractor organization:
 - i. Is this a renewal agreement: YES or NO
 - j. Vendor/Contractor comment/remarks:



SARATOGA COUNTY

AGENDA ITEM REQUEST FORM

6. Is this an annual housekeeping resolution: YES or NO
(If yes, attach the last approved resolution)
- What were the terms of the prior resolution
 - Are the terms changing:
 - What is the reason for the change in terms:
7. Is a new position being created: YES or NO
- Effective date
 - Salary and grade
8. Is a new employee being hired: YES or NO
- Effective date of employment
 - Salary and grade
 - Appointed position:
 - Term:
9. Is a grant being accepted: YES or NO
- Source of grant funding:
 - Amount of grant:
 - Purpose grant will be used for:
 - Equipment and/or services being purchased with the grant:
 - Time period grant covers:
10. Remarks/Reasoning (Supporting documentation must be attached to this form):

Each quarter the Auditor's Office updates the Real Property Tax Committee on adjustments to the real property tax assessments. This memo is for the 2021 fourth quarter.



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

February 1, 2022

TO: Real Property Tax Committee
Scott Ostrander, Chairman

FROM: Christopher Schall, County Auditor

RE: Q4 2021 Adjustments to Real Property Tax Assessments

There were no refunds, corrections or credits approved by the Auditor's office during the fourth quarter of 2021.

Saratoga County Real Property Tax Adjustments, Not to Exceed \$2,500 – Q4 2021				
<i>Month</i>	<i>Credits</i>	<i>Corrections</i>	<i>Refunds</i>	<i>Totals</i>
October	\$0.00	\$0.00	\$0.00	\$0.00
November	\$0.00	\$0.00	\$0.00	\$0.00
December	\$0.00	\$0.00	\$0.00	\$0.00
Q4 Totals	\$0.00	\$0.00	\$0.00	\$0.00

A summary of the approvals for the entirety of 2021 is provided below. Total refunds, credits and corrections equal **\$5,958.59** in 2021 compared to **\$17,001.93** in 2020 and **\$18,651.77** in 2019.

Saratoga County Real Property Tax Adjustments, Not to Exceed \$2,500 – 2020				
<i>Month</i>	<i>Credits</i>	<i>Corrections</i>	<i>Refunds</i>	<i>Total</i>
January	\$0.00	\$2,644.56	\$673.92	\$3,318.48
February	\$0.00	\$0.00	\$518.97	\$518.97
March	\$0.00	\$234.50	\$723.46	\$957.96
April	\$0.00	\$0.00	\$0.00	\$0.00
May	\$0.00	\$0.00	\$0.00	\$0.00
June	\$1,163.18	\$0.00	\$0.00	\$1,163.18
July	\$0.00	\$0.00	\$0.00	\$0.00
August	\$0.00	\$0.00	\$0.00	\$0.00
September	\$0.00	\$0.00	\$0.00	\$0.00
October	\$0.00	\$0.00	\$0.00	\$0.00
November	\$0.00	\$0.00	\$0.00	\$0.00
December	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$1,163.18	\$2,879.06	\$1,916.35	\$5,958.59



SARATOGA COUNTY

AGENDA ITEM REQUEST FORM

TO: Steve Bulger, County Administrator
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Therese Connolly, Clerk of the Board

CC: Jason Kemper, Planning Director
Bridget Rider, Deputy Clerk of the Board
Matt Rose, Management Analyst
Clare Giammusso, County Attorney's Office
Audra Hedden, County Administrator's Office
Stephanie Hodgson, Director of Finance

FROM: Anna Stanko

DATE: 1/26/2022

RE:

COMMITTEE: Real Property

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: YES or NO
(If yes, budget lines and impact must be provided)
3. Are there Amendments to the Compensation Schedule: YES or NO
(If yes, provide details)
4. Specific details on what the resolution will authorize:
This resolution, if approved, will cancel taxes on tax parcels 269.10-1-25;
180.18-1-23; 76.-3-20; 85.-1-24.2 & 300.-1-3.
5. Does this item require hiring a Vendors/Contractors: YES or NO
 - a. Were bids/proposals solicited:
 - b. Is the vendor/contractor a sole source:
 - c. Commencement date of contract term:
 - d. Termination of contract date:
 - e. Contract renewal and term:
 - f. Contact information:
 - g. Is the vendor/contractor an LLS, PLLC or partnership:
 - h. State of vendor/contractor organization:
 - i. Is this a renewal agreement: YES or NO
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SARATOGA COUNTY

AGENDA ITEM REQUEST FORM

6. Is this an annual housekeeping resolution: YES or NO
(If yes, attach the last approved resolution)
- a. What were the terms of the prior resolution
 - b. Are the terms changing:
 - c. What is the reason for the change in terms:
7. Is a new position being created: YES or NO
- a. Effective date
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8. Is a new employee being hired: YES or NO
- a. Effective date of employment
 - b. Salary and grade
 - c. Appointed position:
 - d. Term:
9. Is a grant being accepted: YES or NO
- a. Source of grant funding:
 - b. Amount of grant:
 - c. Purpose grant will be used for:
 - d. Equipment and/or services being purchased with the grant:
 - e. Time period grant covers:
10. Remarks/Reasoning (Supporting documentation must be attached to this form):
see attached

Real Property Committee 2/1/2022

<u>TOWN</u>	<u>PARCEL #</u>	<u>DELINQUENT OWNER</u>	<u>YEAR</u>	<u>TOTAL AMOUNT</u>	
Clifton Park	269.10-1-25	James Luke	2010-2021 2022	\$2,634.00 \$115.98	private ROW used by several properties
Saratoga	180.18-1-23	John E Pazin Jr & Edna Pazin	2001-2021 2022	\$3,102.08 \$18.45	private ROW used by several properties
Moreau	76.-3-20 <i>Highway garage located on this parcel</i>	State of New York	2010	\$37.09	this charge is a result of an unpaid water bill of \$15.14 that has accumulated penalties & interest
Corinth	85.-1-24.2 <i>NYS fire tower located on this parcel</i>	State of New York	2016-2017	\$218.42	this charge is a result of from an unpaid tax bill that has accumulated penalties and interest
Greenfield	300.-1-3	State of New York	2013	\$197.98	this charge is a result of an unpaid city school tax bill of \$3.64 that has accumulated penalties and interest

DRAFT – MARKUP RESOLUTION



SARATOGA COUNTY BOARD OF SUPERVISORS

RESOLUTION - 2022

Introduced by [Real Property Tax Committee]

**CANCELLING DELINQUENT TAXES IN THE TOWNS OF CLIFTON PARK,
SARATOGA, MOREAU, CORINTH AND GREENFIELD**

WHEREAS, pursuant to Real Property Tax Law 1138(6), a taxing district may cancel a delinquent tax lien if the taxing district determines that there is no practical method to enforce the collection of the delinquent tax lien and that a supplementary proceeding to enforce collection of the tax would not be effective; and

WHEREAS, from time to time parcels of taxable real property in Saratoga County which are in fact private roads or rights of way which serve as access to multiple adjoin parcels are included in the tax foreclosure proceeding for unpaid taxes; and

WHEREAS, the lack of proper construction, maintenance and repair of these roads create potential liability substantially in excess of the amount that could be recovered by enforcing the tax lien; and

WHEREAS, amounts bid at auction sales of these private road parcels in the past have been significantly less than the unpaid taxes, and in many cases the purchasers of these parcels at auction later default in payment of taxes, causing the parcel to return to tax lien foreclosure; and

WHEREAS, there is no practical method of enforcing the collection of delinquent tax liens in the roads without incurring the potentially liability of ownership of the roads; and

WHEREAS, parcel 269.10-1-25 in the Town of Clifton Park has delinquent taxes for the years 2010 – 2021 outstanding in the amount of \$2634.00. Said parcel is a private road servicing multiple residents over which there is a common right of way; and

WHEREAS, parcel 180.18-1-23 in the Town of Saratoga has delinquent taxes for the years 2001 – 2021 totaling \$3102.08, said parcel being a private road servicing multiple residents over which there is a common right of way; and

WHEREAS, parcel 76.-3-20 in the Town of Moreau has delinquent taxes for the year 2010 totaling \$37.09 as a result of an unpaid water charge. Parcel 76.-3-20 is owned by the State of New York and is coded as a highway garage; and

DRAFT – MARKUP RESOLUTION

WHEREAS, parcel 85.-1-24.2 in the Town of Corinth has delinquent taxes for the years 2016 & 2017 totaling \$218.42 as a result of an unpaid fire district charge. A fire tower is located on parcel 85.-1-24.2 and is owned by the State of New York; and

WHEREAS, parcel 300.-1-3 in the Town of Greenfield has delinquent taxes for the year 2013 totaling \$197.98 as a result of an unpaid school tax bill. Parcel 300.-1-3 is owned by the State of New York; and

WHEREAS, the Tax Enforcement Officer has determined there is no practical method to enforce the collection of delinquent tax liens on the aforementioned properties and a supplementary proceeding to collect the taxes would be ineffective; and

WHEREAS, Real Property Tax Law §1138(6) allows the County to cancel the tax liens, both current and prospective, including any impending interest and penalties, on these parcels; now, therefore, be it

RESOLVED, that the following delinquent tax liens on the following parcels are hereby cancelled pursuant to Real Property Tax Law §1138

<u>TOWN</u>	<u>PARCEL #</u>	<u>DELINQUENT OWNER</u>	<u>YEAR</u>	<u>TOTAL AMOUNT</u>
Clifton Park	269.10-1-25	James Luke	2010-2021 2022	\$2,634.00 \$115.98
Saratoga	180.18-1-23	John E Pazin Jr. & Edna Pazin	2001-2021 2022	\$3,102.08 \$18.45
Moreau	76.-3-20	State of New York	2010	\$37.09
Corinth	85.-1-24.2	State of New York	2016-2017	\$218.42
Greenfield	300.-1-3	State of New York	2013	\$197.98

and be it further

RESOLVED, that the Tax Enforcing Officer shall issue and file a certificate of cancellation prospective taxes on said parcels and file a copy of said certificate with the assessors of said towns and with the Director of Real Property Tax Services ; and it is further

RESOLVED, that the Saratoga County Treasurer shall cause the said delinquent taxes which have been credited to said towns to be charged back to the town so credited.

BUDGET IMPACT STATEMENT: No budget impact.

1/14/22 SARATOGA COUNTY TREASURERS OFFICE 15:34:45

DELINQUENT TAX SYSTEM SUMMARY SCREEN

SWIS: 412400 MAP#: 269.10-1-25

NAME1: LUKE JAMES TOWN: CLIFTON PARK

NAME2: LOCATION: GLENRIDGE RD

T&C SCHOOL HISTORY CURRENT RELEVY AMOUNT(S)

VILLAGE

SCHOOL

TAG/NUM CODE: / WD /

NAME(S) may not be the most current

PAID DATE AMOUNT PAID DUE BY 01/31/22 DUE BY 02/28/22

TOTAL DUE 2,620.95 2,634.00

CURRENT T&C

SCHOOL

SCHOOL 2021 95.86 95.86

HISTORY

2021 146.27 147.53

2020 153.44 154.64

2019 158.95 160.08

2018 165.24 166.32

2017 176.39 177.46

2016 197.16 198.28

2015 212.11 213.24

2014 220.27 221.37

2013 227.73 228.80

2012 222.67 223.66

2011 226.72 227.68

2010 418.14 419.08

Collection: Town & County 2022

Fiscal Year Start: 1/1/2022

Fiscal Year End: 12/31/2022

Warrant Date: 12/31/2021

Total Tax Due (minus penalties & interest) \$115.98

\$115.98

Tax Bill #	SWIS	Tax Map #	Status
005167	412400	269.10-1-25	Unpaid
Address		Municipality	School
Glenridge Rd			Niskayuna

Owners	Property Information	Assessment Information	
Luke James	Roll Section: 1	Full Market Value:	4510.00
612 N Hibiscus	Property Class: Rural vac<10	Total Assessed Value:	2300.00
La Feria, TX 78559	Lot Size: 2.84	Uniform %:	51.00

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
HOMESTEAD PARCEL		0.0000	0.000	0.00000000	\$0.00
GENERAL COUNTY	2003901	2.4000	2300.000	0.08408700	\$0.19
NYS MANDATES	67087564	3.2000	2300.000	4.48717400	\$10.32
HIGHWAY	733307	-2.8000	2300.000	0.29692100	\$0.68
SCHOOL RELEVY	0	0.0000	0.000	0.00000000	\$95.86
Ambulance district	714000	2.0000	2300.000	0.27743300	\$0.64
Rexford fire	319279	4.7000	2300.000	2.29750200	\$5.28
Library	4737304	2.8000	2300.000	1.24000400	\$2.85
Clifton park light 1	180000	2.9000	2300.000	0.06994100	\$0.16

Total Taxes: \$115.98

FULL PAYMENT OPTION

From:	To:	Tax Amount	Penalty	Notice Fee	Total Due
Jan 02	Jan 31, 2022	\$115.98	\$0.00	\$0.00	\$115.98
Feb 01	Feb 28, 2022	\$115.98	\$1.16	\$0.00	\$117.14
Mar 01	Mar 31, 2022	\$115.98	\$2.32	\$2.00	\$120.30

Estimated State Aid - Type	Amount
County	34372300.00
Town	2109800.00

Mail Payments To:
 RECEIVER OF TAXES
 TOWN OF CLIFTON PARK PO BOX 10788 ALBANY, NY 12201

1/18/22 SARATOGA COUNTY TREASURERS OFFICE 09:46:48
 CTSUMMARY DELINQUENT TAX SYSTEM SUMMARY SCREEN
 SWIS: 415089 MAP#: 180.18-1-23
 NAME1: PAZIN JOHN E JR & TOWN: SARATOGA
 NAME2: EDNA MAE LOCATION: NYS RT 9P
 T&C SCHOOL HISTORY CURRENT RELEVY AMOUNT(S)
 VILLAGE
 TAG/NUM CODE: / / 6 SCHOOL
 NAME(S) may not be the most current
 PAID DATE AMOUNT PAID DUE BY 01/31/22 DUE BY 02/28/22
 3,089.86 3,102.08
 TOTAL DUE
 CURRENT T&C
 SCHOOL
 SCHOOL
 HISTORY
 2021 70.09 70.71
 2020 74.65 75.25
 2019 85.72 86.34
 More...

2018 94.41 95.03
 2017 102.12 102.75
 2016 111.05 111.69

2015 44.13 44.41
 2014 129.43 130.09
 2013 135.30 135.95

2012 166.53 167.29
 2011 173.53 174.29
 2010 182.60 183.35

2009 198.37 199.11
 2008 199.61 200.31
 2007 184.69 185.31

2006 185.04 185.64
 2005 181.09 181.65
 2004 203.68 204.29

2003 124.16 124.50
 2002 126.29 126.62
 2001 317.31 317.50

Collection: Town & County 2022

Fiscal Year Start: 1/1/2022

Fiscal Year End: 12/31/2022

Warrant Date: 12/31/2021

Total Tax Due (minus penalties & interest) \$18.45 **\$18.45**

Tax Bill #	SWIS	Tax Map #	Status
001779	415089	180.18-1-23	Unpaid
Address		Municipality	School
NYS RT 9P		Town of Saratoga	Saratoga Springs Csd

Owners	Property Information	Assessment Information	
Pazin John E Jr & Edna Mae 104 Point Breeze Rd Saratoga Springs, NY 12866	Roll Section: 1 Property Class: Road/str/hwy Lot Size: 0.22	Full Market Value: 3333.00 Total Assessed Value: 3000.00 Uniform %: 90.00	

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
GENERAL COUNTY	2003901	2.4000	3000.000	0.04237400	\$0.13
NYS MANDATES	67087564	3.2000	3000.000	2.58612700	\$7.76
GENERAL TOWN	686000	0.0000	3000.000	1.12158400	\$3.36
Ambulance District	332068	2.3000	3000.000	0.52352000	\$1.57
Q. Springs fire	492250	2.0000	3000.000	1.10422300	\$3.31
Sara lake pro-improv	420410	2.4000	3000.000	0.77382800	\$2.32
Total Taxes: \$18.45					

FULL PAYMENT OPTION

From:	To:	Tax Amount	Penalty	Notice Fee	Total Due
Jan 01	Jan 31, 2022	\$18.45	\$0.00	\$0.00	\$18.45
Feb 01	Feb 28, 2022	\$18.45	\$0.18	\$0.00	\$18.63
Mar 01	Mar 31, 2022	\$18.45	\$0.37	\$2.00	\$20.82

Estimated State Aid - Type	Amount
County	34372300.00
Town	384500.00

Mall Payments To:
Town of Saratoga
Tax Collector
Town of Saratoga 12 Spring Street Schuylerville, NY 12871

1/19/22

SARATOGA COUNTY TREASURERS OFFICE
DELINQUENT TAX SYSTEM SUMMARY SCREEN

08:42:10

CTSUMMARY

SWIS: 414489

MAP#: 76.-3-20

NAME1: STATE OF NEW YORK

TOWN: MOREAU

NAME2:

LOCATION: ROUTE 9

T&C SCHOOL HISTORY CURRENT RELEVY AMOUNT(S)

VILLAGE

SCHOOL

TAG/NUM CODE:

/ WD /

NAME(S) may not be the most current

PAID DATE AMOUNT PAID DUE BY 01/31/22 DUE BY 02/28/22

36.94

37.09

TOTAL DUE

CURRENT T&C

SCHOOL

SCHOOL

HISTORY

2010

36.94

37.09

Bottom

F3-Exit

F6-Return to list

F8-Print statement(s)

AU1, AU2, AU7, AU8 F018 & F019 MUST BE PAID W/CERTIFIED FUNDS

ALL CENTRAL SCH TAX PYMTS MUST BE CERT FUNDS



Property Description Report For: 1255 Route 9,
Municipality of Moreau



Status: Active
Roll Section: Wholly Exem
Swis: 414489
Tax Map ID #: 76-3-20
Property Class: 651 - Highway gar
Site: COM 1
In Ag. District: No
Site Property Class: 651 - Highway gar
Zoning Code: CC1
Neighborhood Code: 44002
School District: South Glens Falls
Total Assessment: 2021 - \$309,000
Property Desc: Storehouse
Deed Page:
Grid North: 1606111

Total Acreage/Size: 3.45
Land Assessment: 2021 - \$232,000
Full Market Value: 2021 - \$309,000
Equalization Rate: ----
Deed Book:
Grid East: 708282

Owners

State Of New York
Albany NY 12225

Sales

No Sales Information Available

Utilities

Sewer Type: Private
Utilities: Electric
Water Supply: Comm/public

Inventory

Overall Eff Year Built: 0
Overall Grade: Average
Overall Condition: Normal
Overall Desirability: 3

Buildings

AC%	Sprinkler%	Alarm%	Elevators	Basement Type	Year Built	Eff Year Built	Condition	Quality	Gross Floor Area (sqft)	Stories
0	0	0	0		1960		Normal	Average	4800	1

Improvements

Structure	Size	Grade	Condition	Year
Barn-pole	400.00 sq ft	Average	Normal	1960
Fence-chn lk	1080 x 6	Average	Normal	1965
Pavng-asphlt	38,000.00 sq ft	Average	Normal	1970
Tank-undgrm	7,000.00 sq ft	Average	Normal	1960
Ovrhdoor-com	0 x 0	Average	Normal	1960
Strlt-incand	0 x 0	Average	Normal	1975
Bnkr silo-wd	0 x 0	Average	Normal	1990
Shed-machine	24 x 10	Average	Normal	1990

Special Districts for 2021

Description	Units	Percent	Type	Value
FD026-Moreau fire prot	0	0%	E	0
LB003-Library	0	0%	E	0
SE059	0	0%		0
WT077-Moreau Water Dist #6	0	0%		0

Exemptions

Year	Description	Amount	Exempt %	Start Yr	End Yr	V Flag	H Code	Own %
2021	NY STATE	\$309,000	0	1984				0

Taxes

Year	Description	Amount
2010	County	\$15.14

* Taxes reflect exemptions, but may not include recent changes in assessment.

1/26/22

SARATOGA COUNTY TREASURERS OFFICE
DELINQUENT TAX SYSTEM SUMMARY SCREEN

11:59:08

CTSUMMARY

SWIS: 412689

MAP#: 85.-1-24.2

NAME1: THE PEOPLE OF THE STATE OF NY

TOWN: CORINTH

NAME2: DEPT OF ENVIRONMENTAL CONSERVA

LOCATION: WELLS RD

T&C SCHOOL HISTORY

CURRENT RELEVY AMOUNT(S)

VILLAGE

SCHOOL

TAG/NUM CODE:

/ WD /

NAME(S) may not be the most current

PAID DATE AMOUNT PAID DUE BY 01/31/22 DUE BY 02/28/22

TOTAL DUE

218.27

218.42

CURRENT T&C

SCHOOL

SCHOOL 2021 10/15/2021 73.15

HISTORY

2017

16.42

16.50

2016

201.85

201.92

Bottom

F3-Exit F6-Return to list F8-Print statement(s)

AU1, AU2, AU7, AU8 F018 & F019 MUST BE PAID W/CERTIFIED FUNDS

ALL CENTRAL SCH TAX PYMTS MUST BE CERT FUNDS

1/26/22

SARATOGA COUNTY TREASURERS OFFICE
DELINQUENT TAX SYSTEM SUMMARY SCREEN

12:00:21

CTSUMMARY

SWIS: 413400

MAP#: 300.-1-3

NAME1: STATE OF NEW YORK

TOWN: GREENFIELD

NAME2:

LOCATION:

	T&C	SCHOOL	HISTORY	CURRENT RELEVY AMOUNT(S)
TAG/NUM CODE:		/	WD /	VILLAGE SCHOOL

NAME(S) may not be the most current

PAID DATE	AMOUNT PAID	DUE BY	01/31/22	DUE BY	02/28/22
			197.94		197.98

TOTAL DUE

CURRENT T&C

SCHOOL

SCHOOL

HISTORY

2013

197.94

197.98

Bottom

F3-Exit

F6-Return to list

F8-Print statement(s)

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SARATOGA COUNTY

AGENDA ITEM REQUEST FORM

TO: Steve Bulger, County Administrator
Ridge Harris, Deputy County Administrator
Michael Hartnett, County Attorney
Therese Connolly, Clerk of the Board

CC: Jason Kemper, Planning Director
Bridget Rider, Deputy Clerk of the Board
Matt Rose, Management Analyst
Clare Giammusso, County Attorney's Office
Audra Hedden, County Administrator's Office
Stephanie Hodgson, Director of Finance

FROM: Anna Stanko

DATE: 1/31/2022

RE: tax bill correction

COMMITTEE: Real Property

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: YES or NO
(If yes, budget lines and impact must be provided)
3. Are there Amendments to the Compensation Schedule: YES or NO
(If yes, provide details)
4. Specific details on what the resolution will authorize:
This resolution will authorize a correction to a tax bill for tax parcel 290.7-1-36 in the Town of Waterford. The school taxes were re-levied to the bill in error.
5. Does this item require hiring a Vendors/Contractors: YES or NO
 - a. Were bids/proposals solicited:
 - b. Is the vendor/contractor a sole source:
 - c. Commencement date of contract term:
 - d. Termination of contract date:
 - e. Contract renewal and term:
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 - g. Is the vendor/contractor an LLS, PLLC or partnership:
 - h. State of vendor/contractor organization:
 - i. Is this a renewal agreement: YES or NO
 - j. Vendor/Contractor comment/remarks:



SARATOGA COUNTY

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 - b. Are the terms changing:
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 - b. Salary and grade
 - c. Appointed position:
 - d. Term:
9. Is a grant being accepted: YES or NO
- a. Source of grant funding:
 - b. Amount of grant:
 - c. Purpose grant will be used for:
 - d. Equipment and/or services being purchased with the grant:
 - e. Time period grant covers:
10. Remarks/Reasoning (Supporting documentation must be attached to this form):
see attached



SARATOGA COUNTY BOARD OF SUPERVISORS

RESOLUTION - 2020

Introduced by Supervisors

CORRECTING 2022 TAX BILL IN THE TOWN OF WATERFORD (Tax Map # 290.7-1-36)

WHEREAS, Real Property Tax Law §554 provides the procedure for the correction of errors on the tax rolls, and Real Property Tax Law §556 authorizes the provision of a credit against outstanding tax owed on a corrected tax bill; and

WHEREAS, Real Property Tax Law §550 (2)(h) defines a “clerical error” as an incorrect entry on a tax roll of a relieved school tax or relieved village tax which has been previously paid; and

WHEREAS, the owners of the following property has timely submitted proof of an error in their 2022 tax bill, to wit: The property owner paid their 2022 Waterford-Halfmoon School District tax bill on September 30, 2021 but the payment was not credited resulting in school taxes being relieved to the 2022 Town and County tax bill.

WHEREAS, our Director of Real Property Tax Services recommends that the error be corrected and a new tax bill generated for said property which removes the relieved school taxes and penalties; and

RESOLVED, that the application of the following property owners for correction of the 2022 tax rolls be approved, and the tax rolls are so corrected:

<u>PROPERTY OWNER</u>	<u>TOWN</u>	<u>S/B/L</u>	<u>CORR. TAX</u>
Brendon N. Falco	Waterford	290.7-1-36	\$ 2787.82

and, be it further

RESOLVED, that the property owners shall have eight (8) days from the date a corrected 2022 tax bill is mailed to them to pay the corrected tax without additional penalties and interest; and, be it further

RESOLVED, that the Clerk of the Saratoga County Board of Supervisors shall forward a copy of this Resolution to the Town Tax Collector of the Town of Waterford and the Saratoga County Treasurer.

BUDGET IMPACT STATEMENT: No budget impact.



SARATOGA COUNTY REAL PROPERTY TAX SERVICE

Anna Stanko
Director

Directors Report
APPLICATION FOR CORRECTION OF 2022 TAXES

Applicant Brendon N. Falco
17 Wood Duck Place
Waterford, NY 12188

Parcel ID: 290.7-1-36
Town: Waterford

New York State Real Property Tax Law Type of Error: RPTL Section (550) (2)(h)
Clerical error: an incorrect entry on a tax roll of a re-levied school tax which has been previously paid.

Report of Investigation: School taxes were re-levied onto the 2022 Town & county tax bill in error.

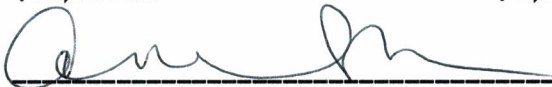
Director's Recommendation: I recommend a correction to the tax bill removing the school tax re-levy of \$8147.15 and generating a new tax bill.

The County was contacted during the interest free period to pay the tax without penalty and interest and therefore has 8 days from the date the corrected tax bill is mailed to pay the corrected tax. After the 8 days, interest and penalties may be added.

Original Tax:
\$10,935.15

Re-levy:
\$8,147.15

Corrected Tax:
\$2,787.82



Anna Stanko, Director
Real Property Tax Service



Date

Andrew Jarosh, Treasurer

Date

Real Property Tax Committee Recommendation: () approved
() disapproved

Scott Ostrander, Chairman
Real Property Tax Committee

Date



Application for Corrected Tax Roll

RECEIVED
RP-554
(12/19)
JAN 31 2022

REAL PROPERTY TAX SERVICES
SARATOGA COUNTY, NY

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners Brendon N Falco			
Mailing address of owners (number and street or PO box) 17 Wood Duck Place		Location of property (street address) 17 Wood Duck Place	
City, village, or post office Waterford	State NY	ZIP code 12188	City, town, or village Waterford
Daytime contact number 518-376-1714	Evening contact number		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 415489 290.7-1-36
Account number (as appears on tax bill) 001785		Amount of taxes currently billed 10,935.15	
Reasons for requesting a correction to tax roll: School relevy erroneously levied.			

I hereby request a correction of tax levied by Town of Waterford for the year(s) 2022
(County, city, village, etc.)

Signature of applicant 	Date 1/31/22
----------------------------	-----------------

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 1/31/22	Period of warrant for collection of taxes 1/1/22 to 3/31/22
Last day for collection of taxes without interest 1/31/22	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official	Date

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of _____ who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____:

Application approved (mark an X in the applicable box): _____ (insert number or date, if applicable)

Clerical error Error in essential fact Unlawful Entry

Amount of taxes currently billed 10,935.15	Corrected tax 2,787.82
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____

Signature of chief executive officer, or official designated by resolution	Date
--	------

Collection: Town & County 2022

Fiscal Year Start: 1/1/2022

Fiscal Year End: 12/31/2022

Warrant Date: 12/31/2021

Total Tax Due (minus penalties & interest) \$10,935.15

Tax Bill #	SWIS	Tax Map #	Status
001785	415489	290.7-1-36	Unpaid
Address		Municipality	School
17 Wood Duck Pl		Town of Waterford	Waterford I

Owners	Property Information	Assessment Information	
Falco Brendon N	Roll Section: 1	Full Market Value:	354839.00
17 Wood Duck Pl	Property Class: 1 Family Res	Total Assessed Value:	330000.00
Waterford, NY 12188	Lot Size: 0.34	Uniform %:	93.00

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
GENERAL COUNTY	2003901	2.4000	330000.000	0.13921400	\$45.94
NYS MANDATES	67087564	3.2000	330000.000	2.51159400	\$828.83
GENERAL TOWN	2332634	-2.9000	330000.000	3.24997800	\$1,072.49
SCHOOL RELEVY	0	0.0000	0.000	0.00000000	\$8,147.33
Waterford ambulance	412639	3.4000	330000.000	0.56100800	\$185.13
Hm-wfd. fire dist #1	1422164	0.0000	330000.000	1.42639100	\$470.71
Waterford sewer	0	0.0000	1.000 Units	25.00000000	\$25.00
Unpaid sewer	0	0.0000	0.000	0.00000000	\$23.49
Water bonds	305934	0.1000	330000.000	0.41281100	\$136.23

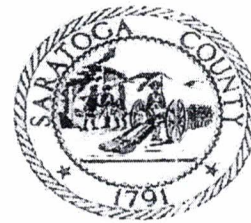
Total Taxes: \$10,935.15

FULL PAYMENT OPTION

From:	To:	Tax Amount	Penalty	Notice Fee	Total Due
Jan 01	Jan 31, 2022	\$10,935.15	\$0.00	\$0.00	\$10,935.15
Feb 01	Feb 28, 2022	\$10,935.15	\$109.35	\$0.00	\$11,044.50
Mar 01	Mar 31, 2022	\$10,935.15	\$218.70	\$2.00	\$11,155.85

Estimated State Aid - Type	Amount
County	34372300.00
Town	220000.00

Mail Payments To:
 Town of Waterford
 65 Broad Street Waterford, NY 12188



ASSESSOR'S DEPOSITION

Town/City WATERFORD

Date 01/31/2022

In the matter of the application of:

BRENDON N. FALCO
Applicant
17 WOOD DUCK PLACE
Address
WATERFORD, NY 12188
City State Zip Code

290.7-1-36
Tax Map Section Block Lot
TOWN OF WATERFORD
Jurisdiction

(Name of owner as listed on appropriate tax roll or assessment roll, if different from applicant)

For: Corrected Real Property Tax (X)
Refund of Real Property Tax ()
Credit of Real Property Tax ()
Cancellation of Real Property Tax ()

2022
For the year(s)

After having made a diligent inquiry into the facts and circumstances relative to the actions and/or decisions of this office which resulted in the placement of the subject parcel and its associated data upon the assessment roll, we find the following:

Taxpayer paid school tax bill and was not marked paid. School taxes were relieved onto the 2022 property tax bill. Property Tax bill was issued with \$8,147.33 listed for unpaid school bill.

And therefore, based upon the foregoing, this office hereby recommends that the following action be taken:

A corrected tax bill should be issued reflecting no school relevy. The tax bill should be \$8,147.33 less.

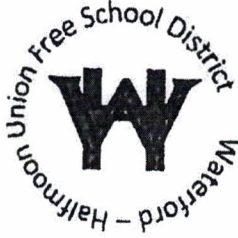
*NEW ASSESSMENT = \$330,000

Handwritten signature of Richard H. Holbrook in cursive.

Assessor

I have read the following deposition and concur with this action, including the introduction by me of a corrective resolution before the Real Property Tax Committee or the Board of Supervisors of the County of Saratoga, as appropriate.

Supervisor



**WATERFORD-HALFMOON
UNION FREE SCHOOL DISTRICT**
Business Office

125 Middletown Road, Waterford, NY 12188
Ph: 518-237-0800 x 3307 | Fax: 518-237-7335

Waterford Assessor's Office
65 Broad St
Waterford, NY 12188

ATTN: Waterford Assessor's Office

We would like to notify your office of incorrect documentation regarding the parcel SBL 290.7-1-36 (17 Wood Duck Pl, Waterford, NY 12188). This parcel was documented as unpaid when files were sent to Saratoga County, but this parcel was in fact paid effective 09/30/2021. Please see the confirmed payment below:

Send this section ONLY with your payment.	Waterford - Halfmoon School PO Box 277 Albany NY 12201-0277 2021 - 2022 SCHOOL TAX	Send this section ONLY with your payment.								
FALCO BRENDON N 17 WOOD DUCK PL WATERFORD NY 12188	9/30	TOTAL TAXES DUE BY 09/30/2021 \$7,465.03								
PROPERTY DESCRIPTION ADDRESS: 17 WOOD DUCK PL TOWN: Waterford SBL: 290.7-1-36 SWIS: 413489 ESCROW:	<table border="1"><thead><tr><th>If Paid Between</th><th>Penalty</th><th>Penalty Amt</th><th>Total Due</th></tr></thead><tbody><tr><td>10/01/2021 - 11/01/2021</td><td>2.00 %</td><td>\$149.30</td><td>\$7,614.33</td></tr></tbody></table> <p>US Postmark determines date of payment.</p>	If Paid Between	Penalty	Penalty Amt	Total Due	10/01/2021 - 11/01/2021	2.00 %	\$149.30	\$7,614.33	2021-000494-1 REMITTANCE STUB MUST BE RETURNED WITH PAYMENT. IF YOU WISH TO RECEIVE A RECEIPT FOR PAYMENT OF THIS BILL, PLACE A CHECK IN THIS BOX [] AND RETURN BOTH TAXPAYER'S COPY AND REMITTANCE STUB WITH PAYMENT. CREDIT SUBJECT TO CLEARANCE OF CHECK.
If Paid Between	Penalty	Penalty Amt	Total Due							
10/01/2021 - 11/01/2021	2.00 %	\$149.30	\$7,614.33							

BRENDAN N FALCO
17 WOOD DUCK PL
WATERFORD, NY 12188-1085

DATE 9/30/21 2136 1-2/210

PAY TO THE ORDER OF Waterford - Halfmoon School \$ 7465.03

SEVEN THOUSAND AND FOUR HUNDRED AND SIXTY FIVE & 03/100 DOLLARS

CHASE
JPMorgan Chase Bank, N.A.
www.Chase.com

MEMO SCHOOL TAXES - 2022

⑆02100002⑆ 379165316⑆2136

This was an error made in documentation on our end. Please correct this parcel as paid. If you have any questions, please contact me at 518-237-0800 x 3307, or via email at ckuebler@whufsd.org.

Thank you,

Cady Kuebler, Tax Collector



SARATOGA COUNTY

AGENDA ITEM REQUEST FORM

TO: Steve Bulger, County Administrator
Ridge Harris, Deputy County Administrator
Michael Hartnett, County Attorney
Therese Connolly, Clerk of the Board

CC: Jason Kemper, Planning Director
Bridget Rider, Deputy Clerk of the Board
Matt Rose, Management Analyst
Clare Giammusso, County Attorney's Office
Audra Hedden, County Administrator's Office
Stephanie Hodgson, Director of Finance

FROM: Michael Hartnett, County Attorney

DATE: January 25, 2022

RE: Magnum Site - Town of Ballston

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: YES or NO
(If yes, budget lines and impact must be provided)

3. Are there Amendments to the Compensation Schedule: YES or NO
(If yes, provide details)

4. Specific details on what the resolution will authorize:
A resolution will authorize the County Treasurer to seek a Judgment of Foreclosure against the property owner of 814 Saratoga Road, Burnt Hills, New York, Tax Map # 257.10-2-55, also known as the "Magnum Site," and to authorize the County to enter into agreements with the Town of Ballston and the New York Environmental Protection and Spill Compensation Fund ("Spill Fund") in order to convey the property to the Town of Ballston.

5. Does this item require hiring a Vendors/Contractors: YES or NO

- 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:
- g. Is the vendor/contractor an LLS, PLLC or partnership:
- h. State of vendor/contractor organization:
- i. Is this a renewal agreement: YES or NO
- j. Vendor/Contractor comment/remarks:



SARATOGA COUNTY

AGENDA ITEM REQUEST FORM

6. Is this an annual housekeeping resolution: YES or NO
(If yes, attach the last approved resolution)
- a. What were the terms of the prior resolution
 - b. Are the terms changing:
 - c. What is the reason for the change in terms:
7. Is a new position being created: YES or NO
- a. Effective date
 - b. Salary and grade
8. Is a new employee being hired: YES or NO
- a. Effective date of employment
 - b. Salary and grade
 - c. Appointed position:
 - d. Term:
9. Is a grant being accepted: YES or NO
- a. Source of grant funding:
 - b. Amount of grant:
 - c. Purpose grant will be used for:
 - d. Equipment and/or services being purchased with the grant:
 - e. Time period grant covers:
10. Remarks/Reasoning (Supporting documentation must be attached to this form):
- Please see attached memo.
No Precedent Resolution.



SARATOGA COUNTY ATTORNEY

Saratoga County Municipal Center
40 McMaster Street
Ballston Spa, New York 12020

Telephone: 518-884-4770
Fax: 518-884-4720 (Not for Service)

MICHAEL J. HARTNETT
County Attorney

MICHELLE W. GRANGER
First Assistant

Assistants
HUGH G. BURKE
VIDA L. MCCARTHY-CERRITO
ALEXIS M. OSBORNE
MICHAEL P. NAUGHTON SR.
NICHOLAS M. MARTIN
MARIBETH A. HUNT

Paralegal Specialist
JENNY R. MARCOTTE

MEMORANDUM

To: Hon. Scott Ostrander, Chair
Members of Board of Supervisors Real Property Tax Subcommittee
Hon. Eric Connolly, Supervisor – Town of Ballston

From: Michael Hartnett, County Attorney *MJH*

cc: Andrew Jarosh, Treasurer & Tax Enforcement Officer
Anna Stanko, Director of Real Property Tax Services
Michael Naughton, Assistant County Attorney
Steve Bulger, County Administrator

RE: Agenda Item Request – Backup Information; Real Property Tax Committee
Magnum Site – Town of Ballston

Date: January 26, 2022

Hon. Members of the Board of Supervisors Real Property Tax Subcommittee:

In support of the Agenda Item regarding the Magnum Site in the Town of Ballston, I would request that the Subcommittee consider the following supporting information:

The property that is the subject of this agenda item is located at 814 Saratoga Road, Burnt Hills, New York (Tax Map # 257.10-2-55), which is commonly referred to as the “Magnum Site.” The property is located on the northeast corner of the intersection of Route 50 and Lakehill Road in the Town of Ballston; and was previously used as auto repair shop and gas station. A “Google Streets” photo is attached for reference.

Historically, this property was removed from consideration for tax foreclosure by the County due to the potential liability imposed by the NYS Navigation Law associated with environmental contamination (petroleum).

The County has engaged the specialized environmental legal services of Gary Bowtich, Esq., to assist with pursuing the remediation of this property. Through the combined efforts of the Town of Ballston, County of Saratoga, and the NYS DEC Spill Fund, an arrangement was agreed to in principal to remediate the property through a three-way agreement where:

(a) The Town of Ballston would pursue condemnation of the property in order to access the property and tear down the building;

(b) The NYS DEC Spill Fund would provide the required environmental cleanup;

(c) The County would pursue a Tax Foreclosure of the property; and thereafter

(d) The County would sell the property to the Town of Ballston for an agreed upon sum of \$7,000, and that sum received by the County would thereafter be used to reimburse the NYS DEC Spill Fund; and

(e) In exchange for the reimbursement the NYS DEC would provide a release of any liability associated with any environmental contamination on the property to the Town and County.

Both the Tax Foreclosure proceeding and the condemnation proceeding were commenced, by the County and Town respectively, in 2021. Recently, the Town of Ballston completed the condemnation of the property, including a removal of the tanks on the property, a teardown of the structure and filling in the excavated hole in front of the structure. During the condemnation process, the NYS DEC Spill Fund had access to the property and provided the environmental cleanup.

Relative to the Tax Foreclosure, a Petition and Notice of Foreclosure were served on the record owner for the failure to pay real property taxes. The current amount owed to the County is \$24,702.16. The opportunity for the record owner, Nuri Ozbay, to answer and/or contest the tax foreclosure proceeding, and to make payments in order to redeem the property, have all passed. The Tax Enforcement Officer will seek a Judgment and Order from Saratoga County Court in order to be awarded title to the property.

The request to the Board of Supervisors and the Real Property Tax Subcommittee is to consider authorization of the tax foreclosure; authorizing the County to convey title to the property to the Town of Ballston for a sum of \$7,000; and also approving and providing authorization for the County to enter into the proposed agreements with the Town of Ballston and NYS DEC Spill Fund.

Attachments:

Draft Agreement with the Town of Ballston

Draft Agreement with NYS DEC Spill Fund

Google Streets view of Property:

Current Photo of Site.





Google

**DRAFT AGREEMENT REGARDING
814 Saratoga Road, Burnt Hills, New York**

This Agreement is made by and between SARATOGA COUNTY, a county as defined in County Law §3, with its principal office located 40 McMaster Street, Ballston Spa, New York 12020 (hereinafter referred to as the “County”), and the TOWN OF BALLSTON, NEW YORK (hereinafter referred to as the “Town”), an incorporated Town as defined in the Town Law with its principal office located at Ballston Town Hall, 323 Charlton Road • Ballston Spa, NY 12020 (hereinafter referred to as the “Town”).

This Agreement and each party’s willingness to enter into it are based upon the following representations:

1. Navigation Law §173 prohibits the discharge of petroleum, and Navigation Law §181 provides that any person who discharges petroleum shall be strictly liable, without regard to fault, for all cleanup and removal costs.
2. The property now owned by Nuri Ozbay (Tax Map # 257.10-2-55) located at 814 Saratoga Road, Burnt Hills, Town of Ballston, New York (hereinafter referred to either as the “Magnum Site” or the “Property”) is known to have been and continues to be contaminated with petroleum as a result of discharges of petroleum in violation of Navigation Law Article 12.
3. The New York State Department of Environmental Conservation (“NYSDEC”) has assigned Spill # 16-01392 to past discharges at the Magnum Site.
4. In and around May-June 2016, consultants working on behalf of Mr. Ozbay, conducted remedial activities both inside and outside of the structure at the property. The work inside the structure, which was used for automotive repairs, included the removal of hydraulic lift system, floor drains, the removal and disposal of 70 tons of oil-contaminated soil, 200 pounds of certain hazardous wastes from the floor drains and 2000 gallons of oil contaminated water. The remedial work outside the on-site building included removal and disposal of three underground storage tanks which contained petroleum products and human septage waste, removal of tank system piping, excavation and disposal of over 550 tons of petroleum contaminated soil and removal and disposal of about 56,500 gallons of oil contaminated water.
5. Due to financial difficulties, the Owner failed to fully complete the cleanup of the Magnum Site and, consequently, Spill No. 16-01392 has not be closed by the NYSDEC.
6. NYSDEC indicates that inaccessible petroleum contamination remains near the foundation of and under portions of the former automotive repair building situated on the Magnum Site.

7. The New York Environmental Protection & Spill Compensation (“Fund”) plans to incur clean-up and removal costs by conducting any necessary cleanup, in its discretion, of the petroleum contamination remaining at the site which may become accessible as a result of demolition of the former automotive repair building situated on the Magnum Site and to conduct monitoring of the on-site groundwater to determine the extent of, if any, petroleum contamination of the groundwater.
8. The County is owed town, county and school taxes, together with, as applicable, accrued interest and penalties, as of January 31, 2022 with respect to the Magnum Site in the amount \$24,702.16
9. On or about September 2021, the County commenced an In Rem Tax Foreclosure proceeding (“Foreclosure Proceeding”) pursuant to Real Property Tax Law Article 11 with respect to the Site, and desires to complete same in order to sell and transfer title to the Town, which will be used by the Town for beneficial public uses.
10. The County and the Town desire to have the existing structure on the Magnum Site demolished and all demolition debris removed from the Property.
11. The Town intends to exercise its condemnation powers to demolish the on-site structure which will include any necessary asbestos abatement and removal of the remainder of the structure’s slab and footers, all of which will enable the NYSDEC to remediate, in its discretion, previously inaccessible petroleum contamination under the existing structure on Magnum Site.
12. In addition, in exercising its condemnation powers, the Town will provide the NYSDEC with full and unfettered access to the Magnum Site to conduct the necessary remediation of the petroleum contamination at the Magnum Site.
13. The Town is willing to take title to the Property, with the understanding that NYSDEC will undertake cleanup of petroleum contamination at and migrating from the Site.
14. The County and the Town are not responsible parties under the strict liability provisions of Navigation Law Article 12, nor are there any pending third-party damage claims filed with the Fund from neighboring property owners or others related to the historic petroleum discharges at the Site. However, the County and Town are concerned that should they take title to the Property, they and any successors in interest may be deemed responsible parties under the strict liability provisions of Navigation Law Article 12.
15. Remediation of contamination at the Site by the NYSDEC, clearance of environmental liens, if any, therefrom, and release of the Town from liability for cleanup and removal costs and from the strict liability provisions of Navigation Law Article 12 are necessary elements of the Town’s agreement to accept title to the Property.

16. It is understood that the County will transfer title of the Property to the Town in consideration of the Town's payment to the County of the sum of Seven Thousand Dollars (\$7,000), which sum the County will thereafter pay to the Fund in consideration for the release of liability for the County and the Town, as successor to the County, and for release of environmental liens, in any, filed against the Property.

NOW THEREFORE, in consideration of the foregoing representations, and subject to satisfaction of all contingencies herein stated, the County and the Town agree as follows:

1. Saratoga County:

- a. The County shall execute a separate agreement with the Fund at the same time or prior to the execution of this agreement, and prior to foreclosure of the Property, that shall release the County and its eligible successors and assigns, to include the Town, from any and all liability for costs incurred or to be incurred by the Fund relating to the Site. An unsigned copy of the County/Fund agreement is attached hereto as Exhibit "A" for reference.
- b. The County shall foreclose on its tax lien in an In Rem proceeding.
- c. Within thirty (30) days after taking title to the Property in the Foreclosure Proceeding, the County shall transfer title of the Property to the Town, in consideration of the Town's payment of Seven Thousand Dollars (\$7,000) to the County.
- d. Within thirty (30) days after transfer of title to the Town, the County shall pay to the Fund the amount of Seven Thousand Dollars (\$7,000) in consideration for the release of liability for the County and Town, and their respective successors and assigns in interest, as hereinafter provided, and for release of all environmental liens, if any, filed against the Property.
- e. The County shall obtain any necessary legislative resolutions or other legal prerequisites to effectuate this agreement.

2. Town of Ballston:

- a. The Town agrees to take title to the Property and to execute any and all documents necessary to achieve conveyance of the Property from the County to the Town. In consideration for said conveyance, the Town shall pay the County the sum of Seven Thousand Dollars (\$7,000), as aforesaid.
- b. The Town agree that it shall indemnify the County and hold the County harmless from any suit, claim, cause of action, or cost of any kind or nature in connections with the Property, including any such issue related to environmental contamination or cleanup of or otherwise related to the

Property, asserted by any party, including the State of New York or other governmental entity or any private party.

- c. The Town shall provide the NYSDEC with full and unfettered access to the Magnum Site to conduct the necessary remediation of the petroleum contamination at the Property if the NYSDEC had not completed the remediation prior to the County foreclosing on its tax lien in an In Rem proceeding.
- e. The Town shall obtain any necessary resolutions or other legal prerequisites to effectuate this agreement.

3. Contingencies: This Agreement, and the obligations of each party hereto, are expressly contingent upon the following:

- a. The County and the Fund shall execute a separate agreement at the same time or prior to the execution of this agreement and prior to foreclosure of the Property, the terms of which shall include the following:
 - i. The Fund shall release the County and the Town, and their respective successors and assigns in interest, from any and all claims, losses, costs and expenses and liabilities, direct or indirect, that can be made by the State now or in the future under Article 12 of the Navigation Law or under any other State law, rule or regulation for clean-up costs associated with, arising out of, and/or relating to the condition of the Site, including but not limited to any and all discharges occurring or existing at and/or migrating from the Magnum Site prior to the date the County becomes the owner of the Property by reason of the foreclosure action.
 - ii. The Fund will release the Property from environmental liens, if any, filed as of the date of this Agreement. Neither the County nor the Town shall have any responsibility for payment of environmental liens, if any, which have been filed against the Property.
 - iii. The Fund and NYSDEC will undertake and complete any necessary cleanup of the petroleum contamination at the Property including, but not limited to, any contamination which may exist near and under the on-site structure located on the Property and which becomes accessible as a result of the demolition and removal of said structure by the Town.
 - iv. No environmental lien shall be filed against the Property, attributed to NYSDEC's cleanup of the petroleum contamination at and migrating from the Property, including any past, present, or future cleanup and remediation by NYSDEC.

- b. The County shall ensure that all liens of record against the Property, and all real estate taxes owed on the Property shall be cleared and released at the time the Town takes title. The Town will not be obligated to take title until all liens of record against the Property have been cleared and released.
- c. The deed from the County to the Town shall be in the same form and content which the County uses to convey parcels to purchasers after its In Rem Foreclosure is completed.

4. Miscellaneous

- a. The County and the Town each certify that, to the best of their knowledge and belief, neither party to this agreement has caused or contributed to a discharge of petroleum at the Site.
- b. No modification or variance of any term of this Agreement shall be binding unless made in writing and subscribed by all parties to the Agreement.
- c. The effective date of this Agreement shall be the date that the signature of the duly designated representative of the last of the parties hereto is affixed.

5. Communications

- a. All written communications required by this Agreement shall be transmitted by United States Postal Service, by private courier service, or hand delivered to the following and may, in addition, be made by electronic means:

To the County: Michael J. Hartnett, Esq., Saratoga County Attorney
Saratoga County Attorney's Office
40 McMaster Street
Ballston Spa, NY 12020
(t) 518-884-4770

To the Town: William Keniry, Esq., Counsel for Town of Ballston
Tabner, Ryan & Keniry
18 Corporate Woods Blvd.
Albany, NY 12211
(t) 518-465-9500

-SIGNATURE PAGE TO FOLLOW-

The **County of Saratoga** hereby consents to the entering of this Agreement and agrees to be bound by the terms and conditions of this Agreement.

Date: _____, 2021

By: _____
Theodore T. Kusnierz, Jr., Chairman
Saratoga County Board of Supervisors
Per Resolution # _____

STATE OF NEW YORK
COUNTY OF SARATOGA

On this ___ day of _____, 2022 before me the undersigned, a Notary Public in and for said State, personally appeared Theodore T. Kusnierz, Jr., Chair of the Board of Supervisors of Saratoga County, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person or entity upon behalf of which the individual acted, executed this instrument.

NOTARY PUBLIC

The **Town of Ballston, New York** hereby consents to this Agreement, and agrees to be bound by the terms and conditions of this Agreement.

Date: _____, 2021

By: _____
Eric Connolly, Supervisor
Town of Ballston

STATE OF NEW YORK
COUNTY OF SARATOGA

On this ___ day of _____ 2021, before me the undersigned, a Notary Public in and for said State, personally appeared Eric Connolly of the Town of Ballston, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument, and he did duly acknowledge to me that he executed the same in his capacity as Supervisor of the Town of Ballston and that by his signature on the instrument he executed the instrument.

NOTARY PUBLIC

In the Matter of the Investigation and
Remediation of Real Magnum Site Pursuant to
Article 12 of the Navigation Law, by the

**AGREEMENT
REGARDING TAX
FORECLOSURE SALE**

COUNTY OF SARATOGA

WHEREAS:

1. The New York Environmental Protection and Spill Compensation Fund (the "Fund") was created by Navigation Law § 179. The Administrator of the Fund is authorized to settle claims on behalf of the Fund. (Navigation Law § 180).
2. The County of Saratoga ("County") is a county, as defined in County Law § 3, with its principal place of business located at 40 McMaster Street, Ballston Spa, New York 12020.
3. Pursuant to Navigation Law Article 12, the Fund has expended cleanup and removal costs at a property located in the Town of Ballston, Saratoga County, New York and referred to herein as the "Magnum Site" with relevant information as follows:
 - Record Owner: Nuri Ozbay
 - Address: 814 Saratoga Road, Burnt Hills, New York
 - Tax Map #: 257.10-2-55
 - DEC Spill No. 16-01392
4. Navigation Law §173 prohibits the discharge of petroleum and Navigation Law §181 provides that any person who discharges petroleum shall be strictly liable, without regard to fault, for all cleanup and removal costs.
5. The Magnum Site was and continued to be contaminated with petroleum as a result of discharges of petroleum in violation of Navigation Law Article 12.
6. The New York State Department of Environmental Conservation ("NYSDEC") assigned Spill No.16-01392 to discharges at the Magnum Site.
7. In and around May-June 2016, consultants working on behalf of Mr. Ozbay, the owner of the Magnum Site ("Owner"), conducted remedial activities both inside and outside of the structure at the property. The work inside the structure, which was used for automotive

repairs, included the removal of hydraulic lift system, floor drains, the removal and disposal of 70 tons of oil-contaminated soil, 200 pounds of certain hazardous wastes from the floor drains and 2000 gallons of oil contaminated water. The remedial work outside the on-site building included removal and disposal of three underground storage tanks which contained petroleum products and human septage waste, removal of tank system piping, excavation, and disposal of over 550 tons of petroleum contaminated soil and removal and disposal of about 56,500 gallons of oil contaminated water.

8. Due to financial difficulties, the Owner failed to fully complete the cleanup of the Magnum Site and, consequently, Spill No. 16-01392 has not be closed by the NYSDEC.

9. NYSDEC indicates that inaccessible petroleum contamination remains near the foundation of and under portions of the former automotive repair building situated on the Magnum Site.

10. The Fund plans to incur clean-up and removal costs by conducting any necessary cleanup, in NYSDEC's discretion, of the petroleum contamination remaining under and near the on-site structure, which may become accessible as a result of demolition of the former automotive repair building situated on the Magnum Site and to conduct monitoring of the on-site groundwater to determine the extent of, if any, petroleum contamination of the groundwater.

11. The County and the Town of Ballston, New York ("Town") desire to have the existing structure on the Magnum Site demolished and all demolition debris removed from the Property in order to facilitate the public and beneficial use of the Magnum Site by the Town.

12. The Town intends to exercise its condemnation powers to demolish the on-site structure which will include any necessary asbestos abatement and removal of the remainder of the structure's slab and footers, all of which will enable the NYSDEC to remediate, in its discretion, previously inaccessible petroleum contamination under the existing structure on Magnum Site.

13. In addition, in exercising its condemnation powers, the Town will provide the NYSDEC with full and unfettered access to the Magnum Site to conduct the necessary remediation of the petroleum contamination at the Magnum Site and to monitor the groundwater.

14. Remediation of the Site by the NYSDEC is a necessary element of completing the anticipated public and beneficial use of the Magnum Site by the Town.

15. The County is owed town, county and school taxes, together with, as applicable, accrued interest and penalties, as of January 31, 2022 with respect to the Magnum Site in the amount \$24,702.16.

16. On or about September 2021 the County commenced and desires to complete an In Rem Tax Foreclosure proceeding ("Foreclosure Proceeding") pursuant to Real Property Tax Law ("RPTL") Article 11 with respect to the Site.

17. The County is desirous of completing the Foreclosure Proceeding in order to sell and transfer the title to the Magnum Site to the Town, which will be used by the Town for beneficial public uses.

18. It is anticipated that demolition of the on-site structure by the Town will be completed before the County completes the Foreclosure Proceeding.

19. The County is concerned that, should it take title to the Magnum Site, the County and any successor in interest may be deemed a responsible party under the strict liability provisions of Navigation Law Article 12.

20. To date, the Fund has no knowledge of any fact which indicates that the County or the Town are responsible parties under the strict liability provisions of Navigation Law Article 12, nor are there any pending third-party damage claims filed with the Fund from neighboring Magnum Site owners or others related to the historic petroleum discharges at the Magnum Site.

21. The Fund and the County, therefore, agree that this Agreement is warranted in order to achieve the following goals:

- a. Release of the County and their eligible successors and assigns, as set forth in Section III of this Agreement, from any and all liability for costs incurred or to be incurred by the Fund relating to the Magnum Site;
- b. Facilitate any necessary cleanup by the NYSDEC of the petroleum contamination remaining at the Magnum Site; and
- c. Enhance the efforts of the Town to remove blight in this part of the Town and allow the Magnum Site to be used by the Town for beneficial public purposes.

NOW THEREFORE, the Fund and the County agree as follows:

I. Duties of Parties

A. County

- i. The County will foreclose on its tax lien in an In Rem proceeding.
- ii. The County will enter into an agreement with the Town which shall include the following terms:

- Within 30 days after taking title to the Magnum Site in the Foreclosure Proceeding, the County shall sell the Site and transfer title thereto to the Town for the amount of Seven Thousand Dollars (\$7,000.00); and
 - Upon taking title to the Magnum Site, the Town shall provide the NYSDEC with full and unfettered access to the Magnum Site to conduct the necessary remediation of the petroleum contamination at the site if the NYSDEC had not completed the remediation prior to the County foreclosing on its tax lien in an In Rem proceeding.
 - If the County does not enter into an agreement with the Town which includes the above terms, this Agreement shall terminate and there shall be no further obligation or liability to any of the parties by reason of this Agreement.
- iii. Within 30 days of the transfer of title to the Magnum Site from the County to the Town, the County will pay to the Fund Seven Thousand Dollars (\$7,000) in consideration for the release of liability and release of an environmental lien filed against the Magnum Site, if any, all as set forth in Section III below. The check shall be made out to “New York Environmental Protection and Spill Compensation Fund,” the check memo line shall reference the Spill No. 16-01392, the spill number associated with the Magnum Site, and it shall be mailed to Office of State Comptroller, New York Environmental Protection and Spill Compensation Fund, 110 State Street, 10th Floor, Albany, New York 12236.
- iv. The County will obtain any necessary legislative resolutions or other legal prerequisites to effectuate this Agreement.

B. Fund

- i. The Fund will provide releases of liability to the County and its successors in interest, including the Town, as further specified in this Agreement.
- ii. On behalf of the Fund, the NYSDEC in its complete discretion and using Fund monies will timely complete any necessary cleanup of the petroleum contamination at the Magnum Site including, but not limited to, any contamination existing under and near the on-site structure located on the Magnum Site and which become accessible as a result of the demolition and removal of said structure by the Town.

II. Foreclosure Proceeding

To the extent allowed under Law, the County shall complete the Foreclosure Proceeding pursuant to RPTL Article 11. If the County does not complete the foreclosure proceeding and take title to the subject Magnum Site, this Agreement shall terminate and there shall be no further obligation or liability to any of the parties by reason of this Agreement.

III. Release of Liability

- A. By this Agreement, upon completion of the Foreclosure Proceeding and after compliance by the County with Sections I and III of this Agreement, the Fund releases the County and any eligible successors and assigns from any and all claims, losses, costs and expenses and liabilities, direct or indirect, that can be made by the State now or in the future under Article 12 of the Navigation Law or under any other State law, rule or regulation for any past and future clean-up and removal costs associated with, arising out of, and/or relating to the condition of the Magnum Site, including but not limited to any and all discharges which occurred or are existing at and/or migrating from the Magnum Site as of the date the County becomes the owner of the Magnum Site by reason of the Foreclosure Proceeding, which shall include any discharges which continue to exist at and/or migrate from the Magnum Site after the County becomes owner of the Magnum Site.
- B. The releases set forth in this Section III of this Agreement shall extend to the County's eligible successors and assigns, which would include the Town upon transfer of title to the Town and eligible successors and assigns of the Town; provided, however, that it shall not extend, nor can it be transferred to any successors or assigns of the County who are persons deemed responsible according to applicable principles of statutory or common law or to a person with interest by either a business, contractual, familial or agency, relationship for the discharge of petroleum at or on the Site.
- C. The Fund makes no agreements, promises, covenants, representations, or warranties regarding the past, present or future condition of the Site, including but not limited to any contamination, or other effects, resulting either directly or indirectly from the discharges at the Site, other than as set forth in this Agreement.
- D. The County and any eligible successors and assigns, including the Town, and eligible successors and assigns of the Town shall not have any responsibility or obligation to conduct any remedial activities at or off of the Site including the installation, testing and maintenance of any monitoring wells placed on the Magnum Site or on adjacent properties.

- E. The County and any eligible successors and assigns, including the Town, and any eligible successors and assigns of the Town shall not have any responsibility for payment of environmental liens, if any, which have been filed against the subject Magnum Site and the Fund agrees to issue a release of any environmental lien which has been filed against the Magnum Site and the Fund further agrees that it shall not file any additional environmental liens against the Magnum Site after it performs future remediation at the Magnum Site or, if necessary, on adjacent properties.

IV. Reservation of Rights

- A. Except as provided in Section III of this Agreement, nothing contained in this Agreement shall be construed as barring, diminishing, adjudicating, or in any way affecting the rights of the Fund with respect to any party other than the County and their eligible successors and assigns, including the Town and eligible successors and assigns of the Town with respect to the petroleum discharges at or migrating from the Site.
- B. Except as provided in Section III of this Agreement, the Fund explicitly reserves all rights with respect to any person, including the County and their successors or assigns, who is responsible according to applicable principles of statutory or common law for any discharge of petroleum at or on the Magnum Site.

V. Miscellaneous

- A. By entering into this Agreement, the County certifies that, to the best of its knowledge and belief, it has not caused or contributed to a discharge of petroleum at the Site.
- B. If the Fund determines that the information provided by the County is not materially accurate or complete, this Agreement may be declared null and void and all rights that the Fund may have against the County shall thereby be reinstated.
- C. The County, for itself and its employees, agents, lessees, successors and assigns, affirmatively waive any right to make a claim against the Fund pursuant to Navigation Law Article 12 with respect to any petroleum discharges at the Site and release the State of New York from any and all present or future claims, with respect to discharges at the Site.

- D. The provisions of this Agreement do not constitute and shall not be deemed a waiver of any right the County otherwise may have to seek and obtain contribution and/or indemnification from other potentially responsible parties or their insurers, or the County's insurers, for payments made previously or in the future for cleanup and removal costs.
- E. If any party to this Agreement desires that any provision of the Agreement be changed, that party shall make timely written application to all other parties to the Agreement, which application shall set forth the grounds for the relief sought.
- F. No term, condition, understanding or agreement purporting to modify or vary any term of this Agreement shall be binding unless made in writing and subscribed by all parties to the Agreement. No informal advice, guidance, suggestion or comment by the Fund regarding any report, proposal, plan, specification, schedule or the like shall be construed as relieving the County of its obligation to comply with any formal terms of this Agreement.
- G. The effective date of this Agreement shall be the date that the signature of the duly designated representative of the last of the parties hereto is affixed.

VI. Communications

All written communications required by this Agreement shall be transmitted by United States Postal Service, by private courier service, or hand delivered to the following and may, in addition, be made by electronic means:

To the Fund: Patrick J. Holloway, Manager
NY Environmental Protection and Spill Comp. Fund
Office of the State Comptroller
110 State Street
Albany, New York 12236

To the County: Michael J. Hartnett, Esq., Saratoga County Attorney
Saratoga County Attorney's Office
40 McMaster Street
Ballston Spa, NY 12020

-SIGNATURE PAGE TO FOLLOW-

**CONSENT BY THE NY ENVIRONMENTAL PROTECTION AND
SPILL COMPENSATION FUND**

Dated: _____, 2022
Albany, New York

NEW YORK ENVIRONMENTAL
PROTECTION AND SPILL
COMPENSATION FUND

Office of the New York State Comptroller
110 State Street, 10th Floor
Albany, New York 12236

By: _____
David J. Hasso
Fund Administrator

CONSENT BY COUNTY

The County of Saratoga hereby consents to the entering of this Agreement and agrees to be bound by the terms and conditions of this Agreement.

Dated: _____, 2022
Ballston Spa, New York

COUNTY OF SARATOGA

By: _____
Theodore T. Kusnierz, Jr. Chair
Saratoga County Board of Supervisors

STATE OF NEW YORK
COUNTY OF SARATOGA

On this ____ day of _____, 2022 before me the undersigned, a Notary Public in and for said State, personally appeared Theodore T. Kusnierz, Jr., Chair of the Board of Supervisors of Saratoga County, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person or entity upon behalf of which the individual acted, executed this instrument.

NOTARY PUBLIC





SARATOGA COUNTY

AGENDA ITEM REQUEST FORM

TO: Steve Bulger, County Administrator
Ridge Harris, Deputy County Administrator
Michael Hartnett, County Attorney
Therese Connolly, Clerk of the Board

CC: Jason Kemper, Planning Director
Bridget Rider, Deputy Clerk of the Board
Matt Rose, Management Analyst
Clare Giammusso, County Attorney's Office
Audra Hedden, County Administrator's Office
Stephanie Hodgson, Director of Finance

FROM: Andrew Jarosh

DATE: 1/26/2022

RE: Two Discussion Items

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: YES or NO
(If yes, budget lines and impact must be provided)
3. Are there Amendments to the Compensation Schedule: YES or NO
(If yes, provide details)
4. Specific details on what the resolution will authorize:

5. Does this item require hiring a Vendors/Contractors: YES or NO
 - a. Were bids/proposals solicited:
 - b. Is the vendor/contractor a sole source:
 - c. Commencement date of contract term:
 - d. Termination of contract date:
 - e. Contract renewal and term:
 - f. Contact information:
 - g. Is the vendor/contractor an LLS, PLLC or partnership:
 - h. State of vendor/contractor organization:
 - i. Is this a renewal agreement: YES or NO
 - j. Vendor/Contractor comment/remarks:



SARATOGA COUNTY

AGENDA ITEM REQUEST FORM

6. Is this an annual housekeeping resolution: YES or NO
(If yes, attach the last approved resolution)
- What were the terms of the prior resolution
 - Are the terms changing:
 - What is the reason for the change in terms:
7. Is a new position being created: YES or NO
- Effective date
 - Salary and grade
8. Is a new employee being hired: YES or NO
- Effective date of employment
 - Salary and grade
 - Appointed position:
 - Term:
9. Is a grant being accepted: YES or NO
- Source of grant funding:
 - Amount of grant:
 - Purpose grant will be used for:
 - Equipment and/or services being purchased with the grant:
 - Time period grant covers:
10. Remarks/Reasoning (Supporting documentation must be attached to this form):
- 1.) Discussion regarding continuing with an online format for future Tax Foreclosed Property Auctions.
 - 2.) Discussion regarding exploring the possibility of implementing an inter-municipal system for unified tax collection throughout the county.

1. Discussion regarding continuing the online format for future County Tax Foreclosed Property Auctions.

The County procured the services of Auctions International to conduct the 2020 Property Auction during the Covid pandemic utilizing an all-online format. The format allowed bidders from across the country to participate and resulted in the largest auction the County has ever conducted. The Treasurer recommends continuing with this format and drafted an Request for Proposal for an online auction company to administer future County Property Tax Auctions.

2. Discussion regarding exploring the possibility of implementing a inter-municipal system for unified tax collection in Saratoga County.

Currently the towns, villages, cities, and schools across Saratoga County each use their own software systems and follow their own procedures for annual tax collection. The County then acquires each municipalities' delinquent taxes and becomes responsible for collection thereafter. None of the various systems utilized interact or integrate with each other. The County receives various forms of reconciliation reports, data, and other information that staff then must standardize and hand-enter into the County's delinquent tax collection system. The County's system is an in-house custom-built system on the AS400 platform built in the early 2000s. The suggestion is to explore what is required to develop a unified tax collection program across Saratoga County that involves both suggested improvements to policies and procedures, and a new software system, owned and administered by the County, usable by all the taxing jurisdictions within the County to facilitate collection, reconciliation, and improve efficiency.