



# Real Property Tax Committee

**Tuesday, May 3, 2022 3PM**

Chair: Scott Ostrander

Members:

C. Eric Butler  
Tara Gaston  
Jean Raymond-VC  
Sandra Winney

- I. Welcome and Attendance
- II. Approval of the minutes of the February 1, 2022 meeting.
- III. Quarterly Report – Chris Schall, County Auditor
- IV. Discussion – In Rem 2018-2019 Foreclosure Process – Andrew Jarosh, County Treasurer
- V. Discussion – Funding for Environmental Testing Projects – Michael Hartnett, County Attorney
- VI. Other Business
- VII. Adjournment



# 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:** Christopher Schall

**DATE:** 4/19/2022

**RE:** Real Property Quarterly Update

**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:
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):
- Quarterly report for approvals of refunds and corrections that went through the Auditor's Office during the first quarter of 2022.



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 22, 2022

**TO:** Real Property Tax Committee  
Supervisor Scott Ostrander, Chairman

**FROM:** Christopher Schall, County Auditor

**RE:** Q1 2022 Adjustments to Real Property Tax Assessments

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Attached are the adjustments to the Real Property Tax assessments processed and approved by the Auditor's office during the first quarter of 2022. A summary of this quarter's approvals is provided below:

| <b>Saratoga County Real Property Tax Adjustments, Not to Exceed \$2,500 – Q1 2022</b> |                   |                   |                   |
|---|-------------------|-------------------|-------------------|
|   | Corrections       | Refunds           | Total             |
| January   | \$1,236.06        | \$1,525.51        | \$2,761.57        |
| February  | \$381.18          | \$0.00            | \$381.18          |
| March   | \$718.50          | \$3,048.68        | \$3,767.18        |
| <b>Q1 Total</b>   | <b>\$2,335.74</b> | <b>\$4,574.19</b> | <b>\$6,909.93</b> |

Of the amounts stated above, there are 9 corrections totaling \$2,335.74 attributable to clerical errors, charges imposed on wholly exempt properties and misapplied sewer charges. Additionally, there are 21 refunds totaling \$4,574.19 due mostly to assessment errors.



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Audra Hedden, County Administrator's Office  
Stephanie Hodgson, Director of Finance

**FROM:** Andrew Jarosh

**DATE:** 4/27/2020

**RE:** One Discussion Item - In-Rem 2018/2019 Foreclosure Process

**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)
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- 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):
- To discuss the logistical process of the upcoming In-Rem foreclosure

## Discussion of In-Rem Foreclosure Logistics for 2018 and 2019 Tax Years

Treasurer Jarosh will discuss the County's current effort to conduct an In-Rem foreclosure on delinquent tax parcels for tax years 2018 and 2019. Due to the COVID pandemic and the several Executive Orders and moratoriums issued by the Governor over the past two years, in addition to the personnel changes with the County's In-Rem foreclosure team and the transition of the duties of Tax Enforcement Officer to the County Treasurer in 2021, the County declined to pursue an In-Rem foreclosure for the past two years. The County now requires a double-foreclosure, that is, the In-Rem foreclosure on two tax years, twice in the next few years to return to the traditional two-year foreclosure cycle. The new In-Rem personnel have spent the last year re-developing the County's In-Rem foreclosure process and have concluded that 2022 is not ideal for pursuing a double-foreclosure. Therefore, Treasurer Jarosh intends to pursue In-Rem foreclosure on 2018 delinquent tax parcels in 2022 and to pursue a double-foreclosure of 2019 and 2020 parcels next year.



# 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  
Stephanie Hodgson, Director of Budget

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

**DEPARTMENT:** County Attorney

**DATE:** 4/28/2022

**COMMITTEE:** Real Property Tax

**RE:** Conceptual Discussion for Funding for  
Environmental Testing Projects

1. Is a Resolution Required:

No, Discussion Only

2. Proposed Resolution Title:

N/A

3. Specific Details on what the resolution will authorize:

This column must be completed  
prior to submission of the request.

County Attorney's Office  
Consulted



4. Is a Budget Amendment needed:  YES or  NO  
 If yes, budget lines and impact must be provided.  
 Any budget amendments must have equal and offsetting entries.

County Administrator's Office  
 Consulted

Please see attachments for impacted budget lines.  
 (Use ONLY when more than four lines are impacted.)

Revenue

| Account Number | Account Name | Amount |
|----------------|--------------|--------|
|                |              |        |

Expense

| Account Number | Account Name | Amount |
|----------------|--------------|--------|
|                |              |        |

Source of Revenue

| Fund Balance | State Aid | Federal Aid | Other |
|--------------|-----------|-------------|-------|
|              |           |             |       |

5. Identify Budget Impact:

|  |
|--|
|  |
|--|

- a. G/L line impacted
- b. Budget year impacted
- c. Details

6. Are there Amendments to the Compensation Schedule?

YES or  NO (If yes, provide details)

a. Is a new position being created?  Y  N

Effective date

Salary and grade

b. Is a new employee being hired?  Y  N

Effective date of employment

Salary and grade

Appointed position:

Term

c. Is this a reclassification?  Y  N

Is this position currently vacant?  Y  N

Is this position in the current year compensation plan?  Y  N

7. Does this item require hiring a Vendors/Contractors:  Y  N

a. Were bids/proposals solicited:  Y  N

b. Type of Solicitation

c. Is the vendor/contractor a sole source:  Y  N

d. If a sole source, appropriate documentation has been submitted and approved by Purchasing Department?  Y  N  N/A

e. Commencement date of contract term:

f. Termination of contract date:

g. Contract renewal and term:

h. Contact information:

i. Is the vendor/contractor an LLC, PLLC or partnership:

j. State of vendor/contractor organization:

k. Is this a renewal agreement:  Y  N

l. Vendor/Contractor comment/remarks:

Human Resources Consulted

N/A

Purchasing Office Consulted

N/A

8. Is a grant being accepted:  YES or  NO

County Administrator's Office  
Consulted

a. Source of grant funding:

b. Agency granting funds:

c. Amount of grant:

d. Purpose grant will be used for:

e. Equipment and/or services being purchased with the grant:

f. Time period grant covers:

g. Amount of county matching funds:

h. Administrative fee to County:

9. Supporting Documentation:

- Marked-up previous resolution
- No Markup, per consultation with County Attorney
- Program information summary
- Copy of proposal or estimate
- Copy of grant award notification and information
- Other Warren County Resolution

10. Remarks:

Conceptual discussion regarding the creation of a program wherein a portion of the surplus revenue from RPTL Article 11 tax foreclosure auctions be utilized to finance the cost of environmental restoration investigation projects for tax delinquent properties that are suspected to contain environmental contamination.

# Warren County Board of Supervisors

## RESOLUTION NO. 506 OF 2012

**Resolution introduced by Supervisors Thomas, Taylor, Sokol, Monroe, Bentley, Wood, Kenny, Merlino and Conover**

### **RESOLUTION ESTABLISHING A CAPITAL RESERVE FUND TO FINANCE A "TYPE" CAPITAL IMPROVEMENT; AUTHORIZING TRANSFER OF FUNDS AND AMENDING WARREN COUNTY BUDGET FOR 2012**

RESOLVED, that pursuant to Section 6-c of the General Municipal Law, as amended, there is hereby established a Capital Reserve Fund to be known as the Environmental Testing Reserve Fund ("Reserve Fund"), with the source of funding to be revenue realized from the tax foreclosure auction after payment of the outstanding taxes due to Warren County and in the amount representing fifty percent (50%) of the revenue in excess of One Hundred Thousand Dollars (\$100,000) budgeted for 2012 and twenty-five percent (25%) of such revenue in excess of the One Hundred Thousand Dollars (\$100,000) budgeted in subsequent years, and be it further

RESOLVED, that the purpose of this Reserve Fund is to finance the cost of environmental restoration investigation projects where, in the context of Real Property Tax Law Article 11 tax foreclosure proceedings, where Warren County may, pursuant to Environmental Conservation Law §56-0508, seek temporary incidents of ownership of parcels with delinquent real property taxes and which parcels have environmental contamination or may be suspected of having environmental contamination, and be it further

RESOLVED, that the Warren County Treasurer is hereby directed to deposit and secure the moneys of this Reserve Fund in the manner provided by Section 10 of the General Municipal Law and may invest the moneys in the Reserve Fund in the manner provided by Section 11 of the General Municipal Law, and consistent with the investment policies of Warren County. Any interest earned or capital gains realized on the moneys so deposited or invested shall accrue to and become part of the Reserve Fund. The Warren County Treasurer shall account for the Reserve Fund in a manner which maintains the separate identity of the Reserve Fund and shows the date and amount of each sum paid into the Reserve Fund, interest earned by the Reserve Fund, capital gains or losses resulting from the sale of investments of the Reserve Fund, the amount and date each withdrawal from the Reserve Fund and the total assets of the Reserve Fund, showing cash balance and a schedule of investments, and shall, at the end of each fiscal year render to the Board of Supervisors a detailed report of the operation and condition of the Reserve Fund,

**RESOLUTION NO. 506 OF 2012**

**PAGE 2 OF 2**

and be it further

**RESOLVED**, that except as otherwise provided by law, expenditures from the Reserve Fund shall be made only for the purpose for which the Reserve Fund is established. No expenditure shall be made from this Reserve Fund without the approval of the Warren County Board of Supervisors and such additional actions or proceedings as may be required by Section 6-c of the General Municipal Law or any other law, including a permissive referendum if required by subdivision 4 of Section 6-c, and be it further

**RESOLVED**, that the Warren County Treasurer is hereby authorized to transfer and deposit into the Reserve Fund revenue realized from the tax foreclosure auction after payment of the outstanding taxes due to Warren County and in the amount representing fifty percent (50%) of the revenue in excess of One Hundred Thousand Dollars (\$100,000) budgeted for 2012, and twenty-five percent (25%) of such revenue in excess of One Hundred Thousand Dollars (\$100,000) budgeted in subsequent years, and be it further

**RESOLVED**, that the Warren County budget for 2012 be, and hereby is, amended accordingly, and be it further

**RESOLVED**, that the funds once available shall be deposited in Capital Reserve A 893.00 Reserve, Environmental Testing Fund.