



# Real Property Tax Committee

**Tuesday, July 5, 2022 3PM**  
40 McMaster Street, Ballston Spa, NY

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 May 3, 2022 meeting.
- III. Authorizing a tax refund in the Town of Malta – Anna Stanko, Real Property Tax
- IV. Discussion: Properties flagged for potential special foreclosure procedure – Anna Stanko, Real Property Tax
- V. Cancelling delinquent taxes in the Town of Halfmoon – Andrew Jarosh, Treasurer
- 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  
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:** Real Property Tax Service Agency

**DATE:** 06/21/2022

**COMMITTEE:** Real Property Tax

**RE:** tax refund

1. Is a Resolution Required:

Yes, Other

2. Proposed Resolution Title:

Authorizing a tax refund for Town of Malta tax parcel 229.4-4-11.1

3. Specific Details on what the resolution will authorize:

This resolution will authorize a tax refund in the amount of \$2,692.00

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 <input type="checkbox"/>
---

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

Human Resources Consulted

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:

Purchasing Office Consulted

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 \_\_\_\_\_

10. Remarks:



**SARATOGA COUNTY BOARD OF SUPERVISORS**

**RESOLUTION XX - 2022**

**Introduced by Supervisors [Real Property Tax Committee]**

**AUTHORIZING A TAX REFUND IN THE TOWN OF MALTA  
(Tax Map Parcel # 229.4-4-11.1)**

**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 for a refund due to a clerical error; and

**WHEREAS**, Real Property Tax Law §550(2)(e) defines a “clerical error” as an entry on a tax roll which is incorrect by reason of a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district; and

**WHEREAS**, eight (8) partial collector units and eight (8) Saratoga lake trunk units were erroneously assigned to tax parcel 229.4-4-11.1, resulting in an overpayment of \$2,692.00 on the 2022 County and Town tax bill; and

**WHEREAS**, our Director of Real Property Tax Services recommends that the error be corrected and a tax refund in the amount of \$2,692.00 be provided to the property owner of record, Malta Land II B, LLC and Malta Land II M, LLC; now, therefore, be it

**RESOLVED**, that the application of the following property owner for a refund be approved

<u>PROPERTY OWNER</u>	<u>TOWN</u>	<u>S/B/L</u>	<u>Amount</u>
Malta Land II B, LLC	Malta	229.4-4-11.1	\$2,692.00
Malta Land II M, LLC			

and, be it further

**RESOLVED**, that the Saratoga County Treasurer is hereby authorized and directed to issue a real property tax refund to Malta Land II B, LLC and Malta Land II M, LLC in the amount of \$2,692.00 resulting from reducing the sewer unit charge; and it is further

**RESOLVED**, that the Clerk of the Board of Supervisors shall forward a copy of this Resolution to the Saratoga County Treasurer; and it is further

**RESOLVED**, that this Resolution shall take effect immediately.

**BUDGET IMPACT STATEMENT:** No Budget Impact. Funds are available in the 2021 budget to cover this refund.



SARATOGA COUNTY REAL PROPERTY TAX SERVICE

Anna Stanko  
Director

Directors Report  
APPLICATION FOR REFUND OF 2022 TAXES

Applicant Malta Land II B, LLC  
Malta Land II M, LLC  
5 Southside Dr., Ste. 200  
Clifton Park, NY 12065

Parcel ID: 229.4-4-11.1  
Town: Malta

**New York State Real Property Tax Law Type of Error: RPTL Section (550) (2)(e)**  
**Clerical error:** an entry on an assessment roll or on a tax roll which is incorrect by reason of a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district.

**Report of Investigation:** Tax parcel 229.4-4-11 (with a total of 40 Partial collector units and 40 Saratoga lake trunk units) was split in February of 2022 creating 229.4-4-11.1 & 229.4-4-11.2. 8 Partial collector units and 8 Saratoga lake trunk units were assigned to parcel 229.4-4-11.2 and never removed from the parent parcel.

**Director's Recommendation:** I recommend authorizing a refund equal to the fees charged for 8 units of the Partial collector charges in the amount of \$400.00 and 8 units of the Saratoga Lake Trunk charges in the amount of \$2,292.00.

<u>Original Tax Bill</u>	<u>Date Paid</u>	<u>Corrected Tax</u>	<u>Refund</u>
\$22,798.45	1/21/2022	\$20,106.45	\$2,692.00

Anna Stanko

Anna Stanko, Director  
Real Property Tax Service

6/17/2022  
Date

Andrew Jarosh  
Andrew Jarosh, Treasurer

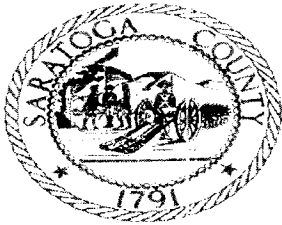
6/20/2022  
Date

Real Property Tax Committee Recommendation:

( ) approved  
( ) disapproved

\_\_\_\_\_  
Scott Ostrander, Chairman  
Real Property Tax Committee

\_\_\_\_\_  
Date



CORRECTED TAX:

REFUND TAX:                     x                    

Date: 6/10/22

Name/Address:	Malta Land II B, LLC	Year	2022
	Malta Land II M, LLC	Town:	Malta
	5 Southside Dr., Ste 20	SWIS	414089
	Clifton Park, NY 12065	S/B/L	229.4-4-11.1

Location: 4-8 Kelch Dr.

*Calculations*

	Assessed Value:	tax rate per \$1000	
Gen County	2,700,000.00	0.062245	\$168.06
NYS mandates	2,700,000.00	2.271908	\$6,134.15
Malta Ambulance	2,700,000.00	0.174931	\$472.31
Fire Protection Dist.	2,700,000.00	0.823772	\$2,224.18
Library District	2,700,000.00	0.125835	\$339.75
Partial collector	32.00 Units	50.000000	\$1,600.00
Saratoga Lake Trunk	32.00 Units	286.500000	\$9,168.00
TOTAL			\$20,106.45

Explanation:

Parcel was split in 2022 and 8 sewer units were placed on 229.4-4-11.2 and never removed from the original parcel.

original tax bill	\$22,798.45
corrected amount:	<u>\$20,106.45</u>
refund/difference	<u>\$2,692.00</u>





Department of Taxation and Finance  
Office of Real Property Tax Services

# Application for Refund or Credit of Real Property Taxes

**RP-556**  
**RECEIVED**  
JUN 13 2022

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

Names of owners <u>Malta Land II B LLC</u>			REAL PROPERTY TAX SERVICES SARATOGA COUNTY, NY		
Mailing address of owners (number and street or PO box) <u>5 Southside Dr. Suite 200</u>			Location of property (street address) <u>48 Kelch Dr.</u>		
City, village, or post office <u>Clifton Park</u>		State <u>NY</u>	ZIP code <u>12065</u>	City, town, or village <u>Malta</u>	
Daytime contact number <u>518 371-2320 Ext. 10</u>		Evening contact number		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) <u>229.4-4-11.1</u>	
Account number (as appears on tax bill) <u>002910</u>		Amount of taxes paid or payable <u>\$22,798.45</u>		Date of payment <u>1/21/22</u>	
Reasons for requesting a refund or credit: <u>Applicant erroneously charged for P007 and S007 sewer units.</u>					

I hereby request a refund or credit of real property taxes levied by Town of Malta for the year(s) 2022  
(County, city, village, etc.)

Signature of Applicant <u>[Signature]</u>	Date <u>06/09/22</u>
--	-------------------------

### 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 <u>12/13/22</u>	Date warrant annexed <u>12/31/21</u>
Last day for collection of taxes without interest <u>1/31/22</u>	Recommendation Approve application* <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official	Date

\* If this application is approved, and the same error appears on a current assessment roll, send a copy of this form, including all attachments, to the assessor and board of assessment review. They must treat this application as a petition for the correction of that current roll (Form RP-553).

### Part 3 - For use by the tax levying body or official designated by resolution \_\_\_\_\_ (insert number or date, if applicable)

Application approved (Mark an X in the applicable box):  
Clerical error  Error in essential fact  Unlawful Entry

Amount of taxes paid <u>\$22,798.45</u>	Amount of taxes due <u>\$20,106.45</u>	Amount of refund or credit <u>\$2,692.-</u>
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Application denied (reason):  
\_\_\_\_\_  
\_\_\_\_\_

Signature of chief executive officer or official designated by resolution	Date
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RECEIVED JUN 13 2022

ASSESSOR'S DEPOSITION

Town of Malta

Date June 9, 2022

In the matter of the application of: Malta Land 11 B LLC

REAL PROPERTY TAX SERVICES SARATOGA COUNTY, NY

Applicant 48 Kekh Dr.

Account # 2294-4-11.1

Address Malta NY 12030  
City State Zip Code

Tax Map Section Block Lot

Town of Malta  
Jurisdiction

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

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

2021  
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:

Applicant was erroneously charged for sewer units PC007 (partial collector) and SE007 (Saratoga Lake Trunk) as evidenced by the attached letter from Saratoga County Sewer.

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

Refund due applicant for 2021 Roll / 2022 Bill

\*NEW ASSESSMENT = NA

Rae-L. Dussan Assessor  
Assessor  
Assessor

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

[Signature]  
Supervisor

SARATOGA COUNTY

2022 COUNTY AND TOWN REAL PROPERTY TAX BILL

Bill No.: 002910  
 Sequence No.: 002560  
 Page No.: 01 of 01

\*For Fiscal Year 01/01/2022 to 12/31/2022 \*Warrant Date 12/31/2021

**MAKE CHECKS PAYABLE TO**

**TO PAY IN PERSON**

**PROPERTY ADDRESS & LEGAL DESCRIPTION**

TOWN OF MALTA TAX RECEIVER  
 2540 ROUTE 9  
 MALTA NY 12020  
 PHONE 518-899-5884  
 PLEASE USE DROP BOX

CASH BY APPOINTMENT  
 JAN - MON-FRI 9AM - 4PM  
 FEB1-MAR30 WED-FRI NOON-4PM  
 SEE LETTER FOR INFORMATION

**SWIS: 414089 S/B/L 229.4-4-11.1**

**Location:** 4-8 Kelch Dr  
 Town of Malta

**School:** Ballston Central  
 464 Office bldg.

**Roll Sect.:** 1

**Acreage:** 2.82

229.4-4-11.1  
 Malta Land II B LLC  
 Malta Land II M LLC  
 5 Southside Dr Ste 20  
 Clifton Park, NY 12065

**Bill No.:**  
 002910

**Estimated State Aid:** Cnty: 34,372,300  
 Town: 820,500

**PROPERTY TAXPAYER'S BILL OF RIGHTS**

The assessor estimates the **Full Market Value of this property as of JULY 1, 2020 was:** 2,700,000  
 The Total Assessed Value of this property is: 2,700,000

The **Uniform Percentage of Value** used to establish assessments in your municipality was: 100.00%

**If you feel your assessment is too high, you have the right to seek a reduction in the future. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment". Please note that the period for filing complaints on the above assessment has passed.**  
 Apply for Third Party Notification By: 11/01/2022

EXEMPTION	VALUE	TAX PURPOSE	FULL VALUE EXEMPTION	EXEMPTION	VALUE	TAX PURPOSE	FULL VALUE EXEMPTION
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**PROPERTY TAXES**

Taxing Purpose	Total Tax Levy	% Levy Change From Prior Year	Taxable Assessed Value or Units	Rates per \$1000 or per Unit	Tax Amount
GENERAL COUNTY	2,003,901	2.4	2700,000.00	.062245	168.06
NYS MANDATES	67,087,564	3.2	2700,000.00	2.271908	6,134.15
Malta Ambulance	470,000	100.0	2700,000.00	.174931	472.31
Fire protection dist	2,135,100	0.5	2700,000.00	.823772	2,224.18
Library district	338,000	0.0	2700,000.00	.125835	339.75
Partial collector UNITS			40.00	50.000000	2,000.00
Saratoga lake trunk UNITS			40.00	286.500000	11,460.00

**PAYMENT SCHEDULE**

If Paid By:	Penalty	Amount	Total Due is:
01/31/2022	0.0%	0.00	22,798.45
02/28/2022	1.0%	227.98	23,026.43
03/31/2022	2.0%	455.97	23,255.42

<b>TOTAL TAXES DUE</b>	<b>\$22,798.45</b>
If Paid By: <b>01/31/2022</b>	

\*\*NOTICE\*\* MARCH PAYMENT HAS 2% PENALTY PLUS AN ADDITIONAL \$ 1.00 HAS BEEN ADDED PER SEC. 987 OF THE REAL PROPERTY TAX LAW.

**2022 COUNTY and TOWN REAL PROPERTY REMITTANCE STUB**

Malta Land II B LLC  
 Malta Land II M LLC  
 5 Southside Dr Ste 20  
 Clifton Park, NY 12065

Payment Received By: Check: Cash: Credit Card: Date:
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**Bill No.: 002910**  
**414089 229.4-4-11.1**

Bank Code:  
 Town of Malta  
 School: Ballston Central  
 Property Location: 4-8 Kelch Dr

<b>TOTAL TAXES DUE</b>	
If Paid By: <b>01/31/2022 *****22,798.45</b>	
02/28/2022	23,026.43
03/31/2022	23,255.42



**REMITTANCE STUB MUST BE RETURNED WITH PAYMENT. IF A RECEIPT IS NEEDED, RETURN ENTIRE BILL AND CHECK THIS BOX**

**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) \$0.00**

Entered	Posted	Total	Tax Amount	Penalty	Surcharge	Via	Type
		\$22,798.45	\$22,798.45	\$0.00	\$0.00		Full Payment

Tax Bill #	SWIS	Tax Map #	Status
002910	414089	229.4-4-11.1	Payment Posted
Address		Municipality	School
4-8 Kelch Dr		Town of Malta	Ballston Central

**Owners**

Malta Land II B LLC  
 Malta Land II M LLC  
 5 Southside Dr Ste 20  
 Clifton Park, NY 12065

**Property Information**

**Roll Section:** 1  
**Property Class:** Office bldg.  
**Lot Size:** 2.82

**Assessment Information**

**Full Market Value:** 2700000.00  
**Total Assessed Value:** 2700000.00  
**Uniform %:** 100.00

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
GENERAL COUNTY	2003901	2.4000	2700000.000	0.06224500	\$168.06
NYS MANDATES	67087564	3.2000	2700000.000	2.27190800	\$6,134.15
Malta Ambulance	470000	100.0000	2700000.000	0.17493100	\$472.31
Fire protection dist	2135100	0.5000	2700000.000	0.82377200	\$2,224.18
Library district	338000	0.0000	2700000.000	0.12583500	\$339.75
Partial collector	0	0.0000	40.000 Units	50.00000000	\$2,000.00
Saratoga lake trunk	0	0.0000	40.000 Units	286.50000000	\$11,460.00

**Total Taxes: \$22,798.45**

Estimated State Aid - Type	Amount
County	34372300.00
Town	820500.00

**Mail Payments To:**

Candace Schmidt  
 Receiver of Taxes  
 2540 Rt. 9 Malta, NY 12020

Saratoga County Sewer District #1

P.O. Box 550  
Mechanicville, NY 12118

Telephone: 518/664-7396  
Fax: 518/664-6280

To: Rae-Lyn  
rldussault@malta-town.org  
Fax# 289-6015

Assessor's, Town of: Malta  
Jsalmon@malta-town.org  
Date: 06/08/22

Addns: Changes: XX Deletions:

- |   |  |               |           |       |
|---|--|---------------|-----------|-------|
| 1 | 229.4-4-11.1   | 4 Kelch Drive | SE/PC 007 | 32/32 |
| 1 | Please remove 8 units from the existing 40 for a total of 32 |               |           |       |

Thank you

Town of Malta

JUN 08 2022

RAE-LYN DUSSAULT

## Jessa Salmon

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**From:** Herrington, Shannon <SHerrington@saratogacountyny.gov>  
**Sent:** Wednesday, June 8, 2022 8:03 AM  
**To:** Jessa Salmon; Rae-Lyn Dussault  
**Cc:** Kelly Guilfoyle; wperry@thewindsorco.com; Rourke, Daniel  
**Subject:** Kelch Drive 229.4-4-11.1 & 229.4-4-11.2  
**Attachments:** Malta update 060822.pdf

*Shannon Herrington,*

Saratoga County Sewer Dist. # 1  
P.O. Box 550  
Mechanicville, NY 12118  
(518) 664-7396  
Fax: (518) 664-6280



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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  
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:** Real Property Tax Service Agency

**DATE:** 06/28/2022

**COMMITTEE:** Real Property Tax

**RE:** For discussion only - attached is a list of properties in Saratoga County that have possible environmental concerns. The list entails the tax parcel #, municipality, owner, property class, the last year tax was paid and the amount due as of 6/30/2022. Items highlighted in green are proposed for a special foreclosure procedure.

1. Is a Resolution Required:

No, Discussion Only

2. Proposed Resolution Title:

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
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Expense

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

Source of Revenue

Fund Balance	State Aid	Federal Aid	Other
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5. Identify Budget Impact:

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- 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

Purchasing Office Consulted

County Administrator's Office  
Consulted

8. Is a grant being accepted:  YES or  NO

- 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 \_\_\_\_\_

10. Remarks:

This item is for informational purposes only.

Town	SBL	owner	location	property class	delinquent since	amount due as of 6/30/2022	notes
Ballston	412089 227.-1-57.1	COLE MARION A	GOODE ST	210 residential	2013	\$9,597.55	old junkyard
Ballston	412089 257.10-2-55	Magnum	GOODE ST	430	2018	\$30,841.22	working with town of Ballston
Charlton	412200 256.-1-68	MILES JON A	SWAGGERTOWN RD	311 vacant	321	\$31,899.55	
Clifton Park	412400 257.-2-3	KWAK RICHARD M	RTE 146A	433	2007	\$83,403.48	Supervisor Barrett has shown interest in
Clifton Park	412400 257.-2-4	KWAK RICHARD M	RTE 146A	475	2007	\$265,440.65	Supervisor Barrett has shown interest in
Halfmoon	413800 286.-1-49.2	MOHAWK TIRE STORAGE FACILITY	HUDSON RIVER RD R	852	1998	\$7,718.53	
Halfmoon	413800 286.-1-53	MOHAWK TIRE STORAGE FACILITY	HUDSON RIVER RD R	852	1998	\$193,617.78	
V/O Ballston Spa Milton	414201 203.72-2-11	RICKETTS INC	DOUBLEDAY AVE	485	2013	\$421,418.40	
V/O Ballston Spa Milton	414201 203.72-2-12	RICKETTS INC	DOUBLEDAY AVE	330	2013	\$665.39	
V/O SGF Moreau	414401 37.46-2-10	NORTHUP ROBERT P	CHESTNUT ST	433	1992	\$113,495.72	
V/O SGF Moreau	414401 37.46-2-42.13	VELESKO DON	CHESTNUT ST	311 vacant	2002	\$10,571.57	
Northumberland	414600 116.-1-45.2	BISSCO HOLDING INC	NYS ROUTE 50	433	2010	\$163,786.66	
Northumberland	414600 104.-1-37.21	PERRY, FELIX	ROUTE 32N	210	2013	\$32,335.75	currently operating
Stillwater	415289 253.-1-55.11	THE LITTLE DEE CORP	BRICKYARD RD R	340	2006	\$73,804.61	former dump
Stillwater	415289 243.84-2-6	Milts Garage/Aldrich, Milton	HUDSON AVE	433	1992	\$165,267.29	
Waterford	415489 286.-1-2	WILLIAMSON VINCENT	SCHOOL HOUSE LN	314	1998	\$3,902.74	near Mohawk Tire
Waterford	415489 286.-1-50.11	BULGER-MUMBO MARGARET	SCHOOL HOUSE LN	210	2016	\$88,484.24	near Mohawk Tire
Waterford	415489 286.-1-50.12	WILLIAMSON VINCENT	SCHOOL HOUSE LN R	210	1999	\$204,273.49	near Mohawk Tire
Waterford	415489 286.-1-50.2	WILLIAMSON VINCENT	SCHOOL HOUSE LN R	449	2001	\$2,361.48	near Mohawk Tire
Waterford	415489 291.17-1-72	FREIDRICHSOHN COOPERAGE	SARATOGA AVE	340	1991	\$222,827.82	
Waterford	415489 291.17-1-73	FREIDRICHSOHN COOPERAGE	SARATOGA AVE	330	1991	\$84,584.74	

\$2,210,298.66



# 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 Treasurer

**DATE:** 06/28/2022

**COMMITTEE:** Real Property Tax

**RE:** Halfmoon Cancellation of 2018 Delinquent Taxes Due to Erroneous Payment



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

1. Is a Resolution Required:

2. Proposed Resolution Title:

Cancelling Delinquent Tax Lien in the Town of Halfmoon

3. Specific Details on what the resolution will authorize:

The purpose of this resolution is to cancel taxes on a particular parcel in the town of Halfmoon to address erroneous application of a payment by former town tax collector.

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 <input type="checkbox"/>
---

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:

No Budget Impact	▼
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- 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

Human Resources Consulted

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:

Purchasing Office Consulted

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 Letter of Explanation by Former Tax Collector; Tax Statement, Certificate of Withdrawal

10. Remarks:

We are cancelling taxes in the amount of \$1,495.60, which includes interests, penalties and administrative costs through July 2022.

**Karen S. Pingelski**  
**213 Upper Newtown Road**  
**Mechanicville, NY 12118**

**June 23, 2022**

**Saratoga County Treasurer**  
**40 McMaster Street**  
**Ballston Spa, NY 12020**

**Dear Treasurer Jarosh,**

**I am contacting you to explain about the issue with a 2018 tax bills for the Town of Halfmoon.**

**During the course of the 2018 collection, Pioneer Bank sent in a payment for their request list. During the processing of the collection, there was a statement sent to my office of a new owner loan. The new parcel was SBL#279.37-2-217 located at 217 Monmouth Way in the Town of Halfmoon which was established as a new loan on 01/17/2018. There was one other parcel to be paid by Pioneer Bank Joyce Jacobs at SBL# 279.46-3-205 which had been an account established for many years with Pioneer.**

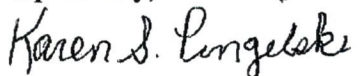
**When payment was received from the bank for reasons I will never understand, the tax program paid the new owners bills and did not pay the long standing one. When I closed out the payment process, the amount of my payment list matched the amount of the check and there seemed to be no issue. This took place on 01/25/2018. On 01/26/2018 I sent a letter to Ms. Jacobs stating that her bill had not been paid and was still outstanding. I never received a response from Ms. Jacobs or from Pioneer Bank. So imagine my surprise when I received news that there is an issue. This was my mistake and my mess to clean up.**

**As soon as I knew, I came to the office and reviewed all my notes and records. The townhouses in the Town of Halfmoon all pay the same amount in taxes. There were only two covered by Pioneer. Therefore it is my findings that my program picked up the new owner Rebecca Rosen's should not have been paid and Ms. Jacobs should have. It was a fluke and in 20 years, I have never seen this before.**

**I truly appreciate the assistance of Deputy County Treasurer Terri Wrisley for all her wisdom and guidance through this matter.**

**If you have any further information needed, please call me anytime at 518-248-3871 and I will help in any way I can.**

**Respectfully,**



**Karen S. Pingelski**  
**Former Receiver of Taxes**





~~4/20/21~~  
07/XX/22

## SARATOGA COUNTY BOARD OF SUPERVISORS

### RESOLUTION ~~409-2021~~

Introduced by Supervisors ~~Connolly, Kinowski, Lawler, Peck, Penrick, Smith and Wright~~  
*Ostrander, Butler, Gaston, Raymond and Winney*

#### CANCELLING DELINQUENT TAXES IN THE TOWN OF HALFMOON

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, in 2003 and 2005 subdivision maps were filed with the Saratoga County Clerk's Office creating tax parcel 266.8-1-41 as part of "lands to be conveyed to the County of Saratoga;" and~~

*279.46-3-205 was included in an*

~~WHEREAS, tax parcel 266.8-1-41 was obtained Saratoga County through an In Rem Tax Proceeding in 2015 and the tax parcel continues to be owned by Saratoga County; and~~  
*related to 2018 delinquent taxes.*

~~WHEREAS, in 2003 and 2005 subdivision maps were filed with the Saratoga County Clerk's Office creating tax parcel 266.8-1-98.1 as part of "lands to be conveyed to the County of Saratoga;" and~~

*279.46-3-205*

~~WHEREAS, tax parcel 266.8-1-98.1 was obtained Saratoga County through an In Rem Tax Proceeding in 2015 and the tax parcel continues to be owned by Saratoga County; and~~

~~WHEREAS, in 2003 and 2005 subdivision maps were filed with the Saratoga County Clerk's Office creating tax parcel 266.8-2-98 as part of "lands to be conveyed to the County of Saratoga;" and~~

~~WHEREAS, tax parcel 266.8-2-98 was obtained Saratoga County through an In Rem Tax Proceeding in 2015 and the tax parcel continues to be owned by Saratoga County; 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, whether delinquent, current or prospective, on these parcels; now, therefore, be it

RESOLVED, that any delinquent, current or prospective tax lien on the following parcels are hereby cancelled pursuant to Real Property Tax Law §1138

<u>TOWN</u>	<u>PARCEL #</u>
Halfmoon	<del>266.8-1-41</del> 279.46-3-205
<del>Halfmoon</del>	<del>266.8-1-98.1</del>
<del>Halfmoon</del>	<del>266.8-2-98.</del>

and, be it further

*of delinquent* → 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.

S A R A T O G A C O U N T Y T R E A S U R E R ' S O F F I C E

MUNICIPAL CENTER - BLDG #1

40 MCMASTER ST.

BALLSTON SPA, NY 12020

(518) 884-4724

DELINQUENT TAX STATEMENT PRIOR YEARS

SWIS: 413800 HALFMOON

JUNE 28, 2022

MAP NO: 279.46-3-205

LOCATION: BURGOYNE DR

OWNER: NUMERIC CODE: FO 18

JACOBS JOYCE  
205 BURGOYNE DR  
CLIFTON PARK NY 12065

YEAR	TOTAL PAID	TOTAL DUE	YEAR	TOTAL PAID	TOTAL DUE
----	-----	-----	----	-----	-----
2018		\$1,487.12			
		BALANCE DUE THIS MONTH:		\$1,487.12	
		BALANCE DUE NEXT MONTH:		\$1,495.60	

AU1, AU2, AU7, AU8 FO18 & FO19 MUST BE PAID W/CERTIFIED FUNDS

THE CURRENT TOWN & COUNTY TAXES MUST BE PAID BEFORE PAYMENT WILL BE ACCEPTED FOR PRIOR YEARS TAXES DUE, PER ARTICLE 11, SECTION 1112 OF REAL PROPERTY TAX LAW.

IF NOT PAYING "TOTAL AMOUNT DUE" - THEN TAXES MUST BE PAID IN REVERSE CHRONOLOGICAL ORDER - 2022, 2021, ETC.

PLEASE MAKE CHECKS PAYABLE TO SARATOGA COUNTY TREASURER.

STATE OF NEW YORK  
COUNTY COURT

COUNTY OF SARATOGA

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IN THE MATTER OF THE FORECLOSURE OF 2018 TAX  
LIENS BY PROCEEDING IN REM PURSUANT TO  
ARTICLE ELEVEN OF THE REAL PROPERTY TAX LAW  
BY SARATOGA COUNTY

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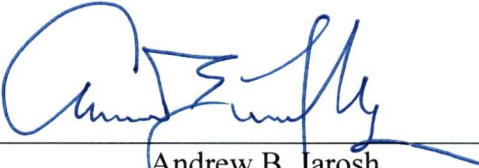
CERTIFICATE OF  
WITHDRAWAL  
Index No.: 20184144

I, the undersigned Tax Enforcing Officer of Saratoga County, hereby CERTIFY that the following described parcel of real property has been withdrawn from the above proceeding pursuant to §1138 of the Real Property Tax law:

<b>Swiss Code</b>	<b>Parcel #</b>	<b>Owner of Record</b>	<b>Lien #</b>
413800	279.46-3-205	Jacobs, Joyce	644

The grounds for the withdrawal of the above parcel from this foreclosure proceeding is that a payment was made on this parcel in 2018 and was erroneously applied to parcel #279.37-2-217.

Dated: July 5, 2022

  
\_\_\_\_\_  
Andrew B. Jarosh  
SARATOGA COUNTY TAX ENFORCING OFFICER