



Real Property Tax Committee

Tuesday, September 6, 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 July 5, 2022 meeting.
- III. Quarterly Report – D’Arcy Plummer, County Auditor
- IV. Update regarding online auction plan for foreclosed properties – Andrew Jarosh, County Treasurer
- V. Setting a Public Hearing to amend Local Law #1 of 1967, increasing the senior income limits for County tax exemption purposes – Anna Stanko, Real Property Tax
- 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: County Auditor

DATE: 07/25/22

COMMITTEE: Real Property Tax

RE: Real Property Quarterly Update

1. Is a Resolution Required:

No, Committee Approval Only

2. Proposed Resolution Title:

N/A

3. Specific Details on what the resolution will authorize:

No resolution, 2022 2nd quarter Real Property refund, corrections, and credits update.

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
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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

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 Quarterly Update

10. Remarks:

Quarterly report of refunds and corrections that went through the Auditor's Office during the second quarter of 2022.



Saratoga County Auditor's Office

40 McMaster Street
Ballston Spa, NY 12020
(518) 884-4745

D'Arcy Plummer
County Auditor

Julie Bosley
Deputy Auditor

TO: Real Property Tax Committee
Supervisor Scott Ostrander, Chairman

FROM: D'Arcy Plummer, County Auditor

DATE: July 25, 2022

RE: Q2 2022 Adjustments to Real Property Tax Assessments

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

Saratoga County Real Property Tax Adjustments, Not to Exceed \$2,500 – Q2 2022			
	Corrections	Refunds	Total
April	\$0.00	\$0.00	\$0.00
May	\$0.00	\$0.00	\$0.00
June	\$0.00	\$138.57	\$138.57
Q2 Total	\$0.00	\$138.57	\$138.57

Of the amounts stated above, there are 3 refunds totaling \$138.57 attributable to clerical errors.

Corrections to Tax Roll

April

<u>Town</u>	<u>SBL#</u>	<u>Name</u>	<u>Original Tax</u>	<u>Corrected Tax</u>	<u>Difference</u>	<u>Reason</u>
April Totals			\$0.00	\$0.00	\$0.00	

May

<u>Town</u>	<u>SBL#</u>	<u>Name</u>	<u>Original Tax</u>	<u>Corrected Tax</u>	<u>Difference</u>	<u>Reason</u>
May Totals			\$0.00	\$0.00	\$0.00	

June

<u>Town</u>	<u>SBL#</u>	<u>Name</u>	<u>Original Tax</u>	<u>Corrected Tax</u>	<u>Difference</u>	<u>Reason</u>
June Totals			\$0.00	\$0.00	\$0.00	

Quarter Two Corrections Totals \$0.00 \$0.00 \$0.00

Refunds To Tax Roll

April

<u>Town</u>	<u>SBL#</u>	<u>Name</u>	<u>Original Tax</u>	<u>Corrected Tax</u>	<u>Refund</u>	<u>Reason</u>
April Totals			\$0.00	\$0.00	\$0.00	

May

<u>Town</u>	<u>SBL#</u>	<u>Name</u>	<u>Original Tax</u>	<u>Corrected Tax</u>	<u>Refund</u>	<u>Reason</u>
May Totals			\$0.00	\$0.00	\$0.00	

June

<u>Town</u>	<u>SBL#</u>	<u>Name</u>	<u>Original Tax</u>	<u>Corrected Tax</u>	<u>Refund</u>	<u>Reason</u>
Milton, V/O Ballst	203.64-1-6-3	Nextel Partners, Inc.	\$46.34	\$0.00	\$46.34	A notification was sent to the village of Ballston Spa in 2014 notifying them the site was shut down and equipment removed, thereby, terminating the lease agreement. It appears the records were not updated, subsequently creating tax bills in error.
Milton, V/O Ballst	203.64-1-6-3	Nextel Partners, Inc.	\$46.09	\$0.00	\$46.09	A notification was sent to the village of Ballston Spa in 2014 notifying them the site was shut down and equipment removed, thereby, terminating the lease agreement. It appears the records were not updated, subsequently creating tax bills in error.
Milton, V/O Ballst	203.64-1-6-3	Nextel Partners, Inc.	\$46.14	\$0.00	\$46.14	A notification was sent to the village of Ballston Spa in 2014 notifying them the site was shut down and equipment removed, thereby, terminating the lease agreement. It appears the records were not updated, subsequently creating tax bills in error.
June Totals			\$138.57	\$0.00	\$138.57	
Quarter Two Refunds Totals			\$138.57	\$0.00	\$138.57	



SARATOGA COUNTY

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Matt Rose, Management Analyst
Clare Giammusso, County Attorney's Office
Audra Hedden, County Administrator's Office

DEPARTMENT: County Treasurer



DATE: 8/30/2022

COMMITTEE: Real Property Tax



RE: Update regarding online auction plan for foreclosed properties.

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

1. Is a Resolution Required:

No, Discussion Only

2. Proposed Resolution Title:

3. Specific Details on what the resolution will authorize:

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:

No 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 RFP

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

8. Is a grant being accepted: YES or NO

County Administrator's Office Consulted <input type="checkbox"/>

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:

The County's prior experience with online auctions was tremendously successful.



SARATOGA COUNTY

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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: 8/24/2022

COMMITTEE: Real Property Tax

RE: Setting a Public Hearing to amend Local Law #1 of 1967, as last amended by Local Law #2 of 1995

1. Is a Resolution Required:

2. Proposed Resolution Title:

Setting a Public Hearing to amend Local Law #1 of 1967

3. Specific Details on what the resolution will authorize:

Setting a Public Hearing to amend Local Law #1 of 1967, as last amended by Local Law #2 of 1995, increasing the senior income limits for for county tax exemption purposes as requested by Supervisor Scott Ostrander, Chairman of Real Property committee.

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.
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Revenue

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Expense

Account Number	Account Name	Amount

Source of Revenue

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5. Identify Budget Impact:

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- 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

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 LL 1-1967; LL 2-1995; Draft resolution

10. Remarks:

RPTL 467 allows a Senior Citizen Low Income Exemption. The income limits, as adopted by local law, has not been raised since 1995 for the county portion of taxes.

LOCAL LAW NO. 1 OF 1967

A local law to provide for a partial tax exemption of real property owned by certain persons with limited income who are sixty-five years of age or over.

Be it enacted by The Board of Supervisors of the County of Saratoga as follows:

Section 1. The purpose of this local law is to grant a partial exemption from taxation to the extent of fifty percentum of the assessed valuation of real property which is owned by certain persons with limited income who are sixty-five years of age or over meeting the requirements set forth in section four hundred sixty-seven of the Real Property Tax Law.

Section 2. Real property owned by persons sixty-five years of age or over shall be exempt from county taxes to the extent of fifty percentum of the assessed valuation subject to the following conditions:

- a. The owner or all of the owners must file an application annually in the assessor's office at least ninety days before the day for filing the final assessment roll or such other time as may be hereafter fixed by law.
- b. The income of the owner or the combined income of the owners must not exceed \$3,000 for the twelve consecutive

months prior to the date that the application is filed. Where title is vested in either the husband or wife, the combined income may not exceed such sum.

- c. Title to the property must be vested in the owner, or if more than one, in all the owners for at least sixty consecutive months prior to the date that the application is filed.

- d. The property must be used exclusively for residential purposes, be occupied in whole or in part by the owners, and constitute the legal residence of the owners.

Section 3. This local law shall take effect May 1, 1967.

Received and ordered printed.

Presented: February 20, 1967
Hearing: March 13, 1967
Adopted: March 13, 1967
Effective: May 1, 1967

Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE
162 WASHINGTON AVENUE, ALBANY, NY 12242

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County
~~City~~ of Saratoga
~~Town~~
~~Village~~

Local Law No. 2 of the year 19 95

A local law To increase allowable income and grant partial tax exemptions to persons
(Insert Title) over 65 years of age

Be it enacted by the Board of Supervisors of the
(Name of Legislative Body)

County
~~City~~ of Saratoga as follows:
~~Town~~
~~Village~~

(Please see attached)

COUNTY OF SARATOGA
LOCAL LAW NO. 2 OF 1995

A LOCAL LAW AMENDING LOCAL LAW 1-67, AS LAST
AMENDED BY LOCAL LAW 3-90, TO INCREASE ALLOWABLE
INCOME AND GRANT PARTIAL TAX EXEMPTIONS
TO PERSONS OVER 65 YEARS OF AGE.

BE IT ENACTED by the Board of Supervisors of the County of Saratoga, as follows:

Section 1. Section 3 of Local Law No. 1 of 1967 is amended to read as follows:

"Section 3. Real property owned by persons sixty-five years of age or over shall be exempt from county taxes in accordance with the same conditions set forth in Section 2 of this Local Law on a decreasing percentage basis pursuant to the following schedule:

<u>ANNUAL INCOME</u>	<u>PERCENTAGE EXEMPTION</u>
Less than \$15,001	50
\$15,001 but less than \$16,000	45
\$16,001 but less than \$17,000	40
\$17,001 but less than \$18,000	35
\$18,001 but less than \$18,900	30
\$18,901 but less than \$19,800	25
\$19,801 but less than \$20,700	20"

Section 2. This Local Law shall take effect immediately.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 2 of 1995 of the (County)(~~City~~)(~~Town~~)(~~Village~~) of Saratoga was duly passed by the Board of Supervisors on February 28 1995, in accordance with the applicable provisions of law.
(Name of Legislative Body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 19____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not disapproved)(repassed after disapproval) by the _____ and was deemed duly adopted on _____ 19____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer*)

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 19____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not disapproved)(repassed after disapproval) by the _____ on _____ 19____. Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 19____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer*)

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 19____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not disapproved)(repassed after disapproval) by the _____ on _____ 19____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 19____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer*)

*Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairman of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 19____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 19____, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 19____ of the County of _____, State of New York, having been submitted to the electors at the General Election of November _____ 19____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and of a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1, above.

Kathleen A. Marchione

Clerk of the County legislative body / City, Town or Village Clerk
or officer designated by local legislative body

(Seal)

Date: March 2, 1995

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality.)

STATE OF NEW YORK
COUNTY OF Saratoga

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

Courteney W. Hill

Signature
County Attorney

Title

County
~~City~~ of Saratoga
~~Town~~
~~Village~~

Date: March 2, 1995



SARATOGA COUNTY BOARD OF SUPERVISORS

RESOLUTION XX - 2022

Introduced by [Real Property Tax Committee]:

INTRODUCING A PROPOSED LOCAL LAW IDENTIFIED AS INTRODUCTORY NO. 3, PRINT NO. 1 OF 2022, AMENDING LOCAL LAW 1 of 1967, AS LAST AMENDED BY LOCAL LAW 2 of 1995, TO INCREASE ALLOWABLE INCOME AND GRANT PARTIAL TAX EXEMPTIONS TO PERSONS OVER 65 YEARS OF AGE, AND SETTING A DATE FOR A PUBLIC HEARING THEREON

WHEREAS, it is the recommendation of the Real Property Tax Committee and the Law and Finance Committee of this Board to amend Local Law 1 of 1967, as last amended by Local Law 2 of 1995, to increase allowable income and grant partial tax exemptions to persons over 65 years of age; now therefore, be it

RESOLVED, that a proposed Local Law, identified as Introductory No. 3, Print No. 1 of 2022, entitled "A LOCAL LAW OF THE COUNTY OF SARATOGA TO AMEND LOCAL LAW 1 OF 1967, AS LAST AMENDED BY LOCAL LAW 2 OF 1995, TO INCREASE ALLOWABLE INCOME AND GRANT PARTIAL TAX EXEMPTIONS TO PERSONS OVER 65 YEARS OF AGE", is hereby introduced before the Saratoga County Board of Supervisors, and the Board of Supervisors shall hold a Public Hearing on October 12, 2022 at 4:30 p.m. in the Meeting Room of the Saratoga County Board of Supervisors at 40 McMaster Street, Ballston Spa, New York 12020, on the matter of the adoption of such proposed Local Law; and it is further

RESOLVED, that the Clerk of the Board of Supervisors be and she hereby is directed to give notice of such Public Hearing in the manner prescribed by law; and it is further

RESOLVED, that this Resolution shall take effect immediately.

BUDGET IMPACT STATEMENT: No Budget Impact.

INTRODUCTORY NO. 3 OF 2022
PRINT NO. 1
INTRODUCED BY: Supervisors

**COUNTY OF SARATOGA
LOCAL LAW NO. [] OF 2022**

**A LOCAL LAW OF THE COUNTY OF SARATOGA
AMENDING LOCAL LAW 1 OF 1967,
AS LAST AMENDED BY LOCAL LAW 2 OF 1995,
TO INCREASE ALLOWABLE INCOME AND GRANT PARTIAL EXEMPTIONS TO
PERSONS OVER 65 YEARS OF AGE**

BE IT ENACTED by the Saratoga County Board of Supervisors as follows:

SECTION 1. That Section 3 of Local Law 1 of 1967, be amended as follows:

“Section 3. Real property owned by persons sixty-five years of age or over shall be exempt from county taxes in accordance with the same conditions set forth in section 2 of this Local Law on a decreasing percentage basis pursuant to the following schedule:

<u>Annual Income</u>	<u>Percentage Exemption</u>
TBD	50
TBD	45
TBD	40
TBD	35
TBD	30
TBD	25
TBD	20

SECTION 2. This Local Law shall take effect immediately after it is filed as provided in Section 27 of the Municipal Home Rule Law.

Current levels (1995)

Annual Income	Percentage Exemption
Less than \$15,001	50%
\$15,001 but less than \$16,000	45%
\$16,001 bet less than \$17,000	40%
\$17,001 but less than \$18,000	35%
\$18,001 but less than \$18,900	30%
\$18,901 but less than \$19,800	25%
\$19,801 but less than \$20,700	20%

if M = \$25,000

Annual Income	Percentage Exemption
Less than \$25,001	50%
\$25,001 but less than \$26,000	45%
\$26,001 bet less than \$27,000	40%
\$27,001 but less than \$28,000	35%
\$28,001 but less than \$28,900	30%
\$28,901 but less than \$29,800	25%
\$29,801 but less than \$30,700	20%