



Real Property Tax Committee

Tuesday, November 1, 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 September 6, 2022 meeting.
- III. Committee Approval: 3rd Quarter Report – D’Arcy Plummer, County Auditor
- IV. Adopting a Local Law amending Local Law #1 of 1967, increasing the senior income limits for County tax exemption purposes – Anna Stanko, Real Property Tax
- V. Approving the 2023 Tax Bill Flyer – Steve Bulger, County Administrator
- VI. Cancelling delinquent taxes in the Towns of Waterford and Stillwater – Andrew Jarosh, County Treasurer
- VII. Other Business
- VIII. 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: 10/25/2022

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 3rd quarter Real Property refunds, 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

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 Quarterly Update

10. Remarks:

Quarterly report of refunds and corrections that went through the Auditor's Office during the third 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: October 25, 2022

RE: Q3 2022 Adjustments to Real Property Tax Assessments

There were no adjustments to the Real Property Tax assessments during the third quarter of 2022. A summary of this quarter is provided below:

Saratoga County Real Property Tax Adjustments, Not to Exceed \$2,500 – Q3 2022			
	<u>Credits</u>	<u>Refunds</u>	<u>Total</u>
July	\$0.00	\$0.00	\$0.00
August	\$0.00	\$0.00	\$0.00
September	\$0.00	\$0.00	\$0.00
Q3 Total	\$0.00	\$0.00	\$0.00

No Corrections to Tax Roll

Credits to Tax Roll

July

Town	SBL#	Name	Original Tax	Corrected Tax	Difference	Reason
July Totals			\$0.00	\$0.00	\$0.00	

August

August Totals			\$0.00	\$0.00	\$0.00	

September

September Totals			\$0.00	\$0.00	\$0.00	

Third Quarter Credits Total

\$0.00 \$0.00 \$0.00

Refunds To Tax Roll

July

Town	SBL#	Name	Original Tax	Corrected Tax	Refund	Reason
July Totals			\$0.00	\$0.00	\$0.00	

August

August Totals			\$0.00	\$0.00	\$0.00	

September

September Totals			\$0.00	\$0.00	\$0.00	

Third Quarter Refunds Total

\$0.00 \$0.00 \$0.00



SARATOGA COUNTY

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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: 10/19/2022

COMMITTEE: Real Property Tax

RE: Adopting a Local Law amending Local Law #1 of 1967, increasing the senior income limits for county tax exemption purposes.

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



1. Is a Resolution Required:

Yes, Other

2. Proposed Resolution Title:

Adoption of Local Law # of 2022

3. Specific Details on what the resolution will authorize:

Adoption of Local Law amending Local Law #1 of 1967, as last amended by Local Law #2 of 1995, increasing the senior income limits for county tax exemption purposes.

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:

- 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 Proposed Local Law

10. Remarks:

RPTL 467 allows a Senior Citizen Low Income Exemption. The income limits, as adopted by local law, have not been raised since 1995 for the county portion of taxes. A public hearing on the limits was held on October 12, 2022. Public feedback received was in support of raising the limits. The exact amount of the increase to be proposed and determined by the Real Property Tax Committee.

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.

As 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 per centum 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 per centum 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 sixty 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

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.

INTRODUCTORY NO. 3 OF 2022

PRINT NO. 1

INTRODUCED BY: Supervisors Ostrander, Butler, Raymond, and Winney

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 THE 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 of 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.



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: County Administrator

DATE: 10/25/2022

COMMITTEE: Real Property Tax

RE: 2023 Tax Bill Flyer approval



1. Is a Resolution Required:

2. Proposed Resolution Title:

Approving the 2023 Tax Bill Flyer in accordance with Local Law No 1 of 2012 Establishing Truth in Taxation in Saratoga County

3. Specific Details on what the resolution will authorize:

In accordance with Local Law No. 1 of 2012, the Board of Supervisors approves the 2023 Tax Bill Flyer and the 2023 Tax Bill Flyer shall be included as an enclosure with each 2023 Saratoga County property tax bill when mailed, and shall be posted on the County of Saratoga's website at www.saratogacountyny.gov by no later than January 1, 2023.

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

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:

Local Law #1 of 2012 (attached) states its intended to provide a legal mechanism to communicate with property owners, accurate information in regards to their County Tax bill and the County budget. This information should include local tax rates and the taxing jurisdictions. It may explain unfunded mandates to taxpayers. This form is printed out and mailed to taxpayers either in tax bills or in their receipts with bills are paid by escrow companies. We have a draft of this years form. We are in the process of updating the numbers to reflect accurate information. We will have a final version for the Law and Finance committee meeting on November 9th.



SARATOGA COUNTY

AGENDA ITEM REQUEST FORM

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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: County Treasurer



DATE: 10/26/2022

COMMITTEE: Real Property Tax



RE: Tax Cancellations

1. Is a Resolution Required:

Yes, Other

2. Proposed Resolution Title:

Cancelling Taxes in the Town(s) of Waterford and Stillwater

3. Specific Details on what the resolution will authorize:

Two sets of taxes for canceling delinquent taxes:

The McMillian is because of an error in 2020 in the tax office. The money was applied to the incorrect parcel and we should cancel the taxes as we paid the wrong parcel and too much time has passed to request payment from the incorrect tax payer.

The Level 3 Communication parcels should have been tax exempt but was never removed from the tax rolls as they were Fiber Optics and exempt from tax payments at the time.

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

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:

See attached

Cancelling 2020 delinquent taxes for a parcel in the Town of Stillwater

Parcel 253.24-2-4 is to have \$606.42 in delinquent taxes, penalty, and interest canceled. A payment for 2020 taxes intended for another parcel was misapplied to this parcel due to a clerical error in the Tax Office. The intended parcel should be corrected and the taxes cancelled. In addition, too much time has passed without proper late notice or the application of a lien to properly collect for the erroneous payment. The opinion of the Tax Enforcement Officer is that there is no viable means by which to collect these taxes.

Cancelling delinquent taxes for multiple tax years for multiple parcels in the Town of Waterford

Taxes for years 2008 through 2014 on seven parcels listed herein totaling \$49,685.62 in taxes, interest, and penalties are to be canceled. All of the parcels listed herein should have been tax exempt for the tax years in question as the parcels are fiber optics inventory which are exempt by NYS utilities law. The movement of these parcels to the tax exempt tax roll was never processed correctly and taxes for these years was erroneous levied.