



# Real Property Tax Committee

**Tuesday, February 7, 2023 2:30PM**  
40 McMaster Street, Ballston Spa, NY 12020

Chair: Scott Ostrander

Members:

Philip Barrett  
Diana Edwards  
Jack Lawler  
Mo Wright

- I. Welcome and Attendance
- II. Approval of the minutes of the November 1, 2022 meeting.
- III. Appointment of a Vice-Chair.
- IV. 2022 Year End Report – D’Arcy Plummer, County Auditor
- V. Authorizing the establishment of a Capital Reserve Fund to finance the investigation of contaminated Real Property to be acquired by the County by Tax Foreclosure and authorizing the transfer of funds – Michelle Granger, County Attorney
- VI. Anna Stanko, Real Property Tax
  - a. Correcting a Tax Bill in the Town of Clifton Park (272.1-2-123.1)
  - b. Correcting a Tax Bill in the Town of Clifton Park (276.8-4-1)
  - c. Correcting a Tax Bill in the Town of Waterford (291.64-1-10.132)
  - d. Correcting a Tax Bill in the Town of Waterford (285.11-2-45)
  - e. Correcting a Tax Bill in the Town of Waterford (291.62-1-19)
  - f. Correcting a Tax Bill in the Town of Waterford (291.71-1-36)
  - g. Introducing a proposed Local Law amending Local Law 3-2006 and setting a public hearing.
- VII. Andrew Jarosh, County Treasurer
  - a. Setting the dates for the 2023 Real Property Tax Auction
  - b. Discussion: Proposed deadline for County’s Tax Foreclosure Supervisor pulls.
- VIII. Other Business
- IX. Adjournment

To view the webcast live or once recorded, go to <https://www.saratogacountyny.gov/meetings/2023-meetings/>



# SARATOGA COUNTY

## AGENDA ITEM REQUEST FORM

**TO:** Steve Bulger, County Administrator  
Ridge Harris, Deputy County Administrator  
Michelle Granger, County Attorney  
Therese Connolly, Clerk of the Board  
Stephanie Hodgson, Director of Budget

**CC:** John Warmt, Director of Purchasing  
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:** 01/27/2023

**COMMITTEE:** Real Property Tax

**RE:** 2022 Year End Report

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

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

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:

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

**DATE:** January 27, 2023

**RE:** Q4 2022 Adjustments to Real Property Tax Assessments

There were no refunds, corrections or credits approved by the Auditor's office during the fourth quarter of 2022.

Saratoga County Real Property Tax Adjustments, Not to Exceed \$2,500 – Q4 2022				
Month	Credits	Corrections	Refunds	Totals
October	\$0.00	\$0.00	\$0.00	\$0.00
November	\$0.00	\$0.00	\$0.00	\$0.00
December	\$0.00	\$0.00	\$0.00	\$0.00
Q4 Totals	\$0.00	\$0.00	\$0.00	\$0.00

A summary of the approvals for the entirety of 2022 is provided below. Total refunds, credits and corrections equal **\$7,048.48** in 2022 compared to **\$5,958.59** in 2021 and **\$17,001.93** in 2020.

Saratoga County Real Property Tax Adjustments, Not to Exceed \$2,500 – 2022				
Month	Credits	Corrections	Refunds	Total
January	\$0.00	\$1,236.06	\$1,525.49	\$2,761.55
February	\$0.00	\$381.18	\$0.00	\$381.18
March	\$0.00	\$718.50	\$3,048.68	\$3,767.18
April	\$0.00	\$0.00	\$0.00	\$0.00
May	\$0.00	\$0.00	\$0.00	\$0.00
June	\$0.00	\$0.00	\$138.57	\$138.57
July	\$0.00	\$0.00	\$0.00	\$0.00
August	\$0.00	\$0.00	\$0.00	\$0.00
September	\$0.00	\$0.00	\$0.00	\$0.00
October	\$0.00	\$0.00	\$0.00	\$0.00
November	\$0.00	\$0.00	\$0.00	\$0.00
December	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$2,335.74	\$4,712.74	\$7,048.48

*No Corrections to Tax Roll*

*No Credits to Tax Roll*

*No Refunds To Tax Roll*

October

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

November

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

December

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



# SARATOGA COUNTY

## AGENDA ITEM REQUEST FORM

**TO:** Steve Bulger, County Administrator  
Ridge Harris, Deputy County Administrator  
Michelle Granger, County Attorney  
Therese Connolly, Clerk of the Board  
Stephanie Hodgson, Director of Budget

**CC:** John Warmt, Director of Purchasing  
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:** 1/31/2023

**COMMITTEE:** Real Property Tax

**RE:** Establishment of a reserve fund to finance the investigation of tax delinquent parcels that are suspected of having environmental contamination

1. Is a Resolution Required:

Yes, Other

2. Proposed Resolution Title:

Authorizing the Establishment of a Capital Reser

3. Specific Details on what the resolution will authorize:

The creation of a program to allow a portion of the surplus revenue from the County's RPTL Article 11 tax foreclosure auctions to finance the cost of site investigations of parcels suspected of having contamination. Investigations will provide prospective bidders with information on the condition of auctioned parcels and the extent of any suspected contamination.

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

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 Previously submitted Agenda Item Request

10. Remarks:

A resolution is requested for the creation of a program wherein a portion of the surplus revenue from Real Property Tax Law Article 11 tax foreclosure auctions be utilized to finance the cost of environmental restoration investigations of tax delinquent properties that are suspected of containing contamination.



**SARATOGA COUNTY BOARD OF SUPERVISORS**

**RESOLUTION XX - 2023**

**Introduced by Supervisors Ostrander, Barrett, Edwards, Lawler, and Wright**

**AUTHORIZING THE ESTABLISHMENT OF A CAPITAL RESERVE FUND TO FINANCE THE INVESTIGATION OF CONTAMNATED REAL PROPERTY TO BE ACQUIRED BY THE COUNTY BY TAX FORECLOSURE, AND AUTHORIZING THE TRANSFER OF FUNDS**

**WHEREAS**, 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 Contaminated Real Property Investigation 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 Saratoga County; and

**WHEREAS**, 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 Saratoga 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

**WHEREAS**, the Reserve Fund shall be funded by surplus revenues from the County's in rem tax foreclosure auction in an amount sufficient to cover the costs and expenses of investigating parcels with known or anticipated contamination; and

**WHEREAS**, a transfer of funds not to exceed one hundred thousand (\$1000,000) dollars in surplus revenues from the County's 2023 tax foreclosure auction is authorized and represents an amount sufficient to establish the Reserve Fund, and for each subsequent year's tax foreclosure auction ten percent (10%) of the surplus revenues received from each year's tax foreclosure auction shall be transferred to the Reserve Fund; and

**WHEREAS**, the balance of the Reserve Fund shall not exceed one hundred fifty thousand (\$150,000) dollars at any given time; and

**WHEREAS**, our Real Property Tax Committee, Law and Finance Committee, and County Administrator have recommended that a Reserve Fund be created for financing all or part of the costs and expenses of environmental restoration investigation projects; therefore, be it

**RESOLVED**, that the Saratoga County Board of Supervisors hereby establishes an account to be known as the "Contaminated Real Property Investigation Reserve Fund" for the purposes enumerated in Section 6 of the General Municipal Law; and it is further

DRAFT – MARKUP RESOLUTION

**RESOLVED**, that the Saratoga 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 Saratoga County; and be it further

**RESOLVED**, that 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 Saratoga 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; 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, and no expenditure shall be made from this Reserve Fund without the approval of the Saratoga 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 Saratoga 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 Saratoga County in the amount representing ten percent (10%) of the total revenue received for each year's auction; and be it further

**RESOLVED**, that the funds once available shall be deposited in Contaminated Real Property Investigation Reserve Fund; and be it 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.

February 23, 2023 Regular Meeting

Motion to adopt: Supervisor

Second: Supervisor

AYES

NOES

ABSENT



# SARATOGA COUNTY

## AGENDA ITEM REQUEST FORM

**TO:** Steve Bulger, County Administrator  
Ridge Harris, Deputy County Administrator  
Michelle Granger, County Attorney  
Therese Connolly, Clerk of the Board  
Stephanie Hodgson, Director of Budget

**CC:** John Warmt, Director of Purchasing  
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:** 1/24/2023

**COMMITTEE:** Real Property Tax

**RE:** approving a corrected tax bill



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

1. Is a Resolution Required:

Yes, Other

2. Proposed Resolution Title:

Correcting a 2023 tax bill in the Town of Clifton Park

3. Specific Details on what the resolution will authorize:

This resolution will authorize a correction to a tax bill for tax parcel 272.1-2-13.1 in the Town of Clifton Park. The structure was demolished in 2017. The 16 sewer unit charges and 3 partial collector unit charges were not removed.

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

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:

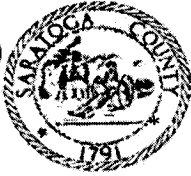
h. Administrative fee to County:

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:

2/15/22



# SARATOGA COUNTY BOARD OF SUPERVISORS

## RESOLUTION 56 - 2022-2023

Introduced by Supervisors Ostrander, Barrett, Edwards, Lawler and Wright

### CORRECTING A 2022-2023 TAX BILL IN THE TOWN OF CLIFTON PARK

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

**WHEREAS**, Real Property Tax Law §550(3)(a) defines an “error in essential fact” as an incorrect entry on the taxable portion of the assessment roll, or the tax roll, or both, of the assessed valuation of an improvement to real property which was destroyed or removed prior to taxable status date for such assessment roll; and

**WHEREAS**, the owner of the following property has timely submitted proof of an error in their 2023 tax bill, to wit: the structure was demolished in 2017 due to fire. The Saratoga County Sewer District No.1 reports that 16 sewer unit charges and 3 partial collector unit charges should be removed; and

**WHEREAS**, our Director of Real Property Tax Services recommends that the error be corrected and a new tax bill generated for said property which removes the sewer and partial collector fees ; now, therefore, be it

**RESOLVED**, that the application of the following property owner for correction of the 2023 tax rolls be approved, and the tax rolls are so corrected:

<u>PROPERTY OWNER</u>	<u>TOWN</u>	<u>S/B/L</u>	<u>CORR. TAX</u>
Brendon N. Falco	Waterford	290.7-1-36	\$2,787.82
Alda Enterprises of Albany, LLC	Clifton Park	272.1-2-13.1	\$945.56

; and it is further

**RESOLVED**, that the property owner shall have eight (8) days from the date a corrected 2023 tax bill is mailed to them to pay the corrected tax without additional penalties and interest; and it is further

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

RESOLVED, that this Resolution shall take effect immediately.

BUDGET IMPACT STATEMENT: No Budget Impact.



SARATOGA COUNTY REAL PROPERTY TAX SERVICE

Anna Stanko  
Director

**Directors Report**  
**APPLICATION FOR CORRECTION OF 2023 TAXES**

Applicant: Alda Enterprises of Albany, LLC  
5 Old Glory Ln.  
Ballston Spa, NY 12020

Parcel ID: 272.1-2-13.1  
Town: Clifton Park  
Property: 1739 US Rt. 9


**New York State Real Property Tax Law Type of Error: RPTL Section (550) (3)(a)**  
*Error in essential fact: an incorrect entry on the taxable portion of the assessment roll, or the tax roll, or both, of the assessed valuation of an improvement to real property which was destroyed or removed prior to taxable status date for such assessment roll.*

**Report of Investigation:** Structure was demolished in 2017 due to a fire and the sewer units and partial collector units were never removed.

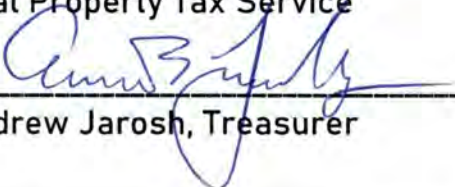
**Director's Recommendation:** I recommend authorizing a correction to the tax bill by removing 3 units for PC002 and 16 units for SE002.

<u>Original Tax:</u>	<u>Corrected Tax:</u>	<u>Difference:</u>
\$5,391.56	\$945.56	\$4,446.00

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

  
\_\_\_\_\_  
Anna Stanko, Director  
Real Property Tax Service

1/23/2023  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Andrew Jarosh, Treasurer

1/24/2023  
\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date



Department of Taxation and Finance  
Office of Real Property Tax Services

# Application for Corrected Tax Roll

**RP-554**  
(12/19)  
**RECEIVED**  
JAN 13 2023

REAL PROPERTY TAX SERVICES  
SARATOGA COUNTY, NY

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

Names of owners Alda Enterprises of Albany LLC			
Mailing address of owners (number and street or PO box) 5 Old Glory Lane		Location of property (street address) 1739 Us Rt 9	
City, village, or post office Ballston Spa	State NY	ZIP code 12020	City, town, or village Clifton Park
Daytime contact number (518) 729-8379	Evening contact number	Tax map number of section/block/lot: Property Identification (see tax bill or assessment roll) 272.1-2-13.1	
Account number (as appears on tax bill)		Amount of taxes currently billed 5,391.56	
Reasons for requesting a correction to tax roll: Clerical error need to remove sewer charges for PC002 3 Units and SE002 16 units.			

I hereby request a correction of tax levied by Town of Clifton Park for the year(s) 2023  
(County, city, village, etc.)

Signature of applicant 	Date 1-12-2023
----------------------------	-------------------

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

Date application received 1/13/23	Period of warrant for collection of taxes 1/1/23 - 3/31/23
Last day for collection of taxes without interest 1/31/23	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official 	Date 1/20/2023

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

**Part 3 – For use by the tax levying body or official designated by resolution** \_\_\_\_\_ :  
(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 currently billed \$5,391.56	Corrected tax \$945.56
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): \_\_\_\_\_

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



CORRECTED TAX:           x            
 REFUND TAX:

Date: 1/20/2023  
 Name/Address: Alda Enterprises of Albany, LLC  
 5 Old Glory Ln.  
 Ballston Spa, NY 12020

Year: 2023  
 Town: Clifton Park  
 SWIS: 412400  
 SBL: 272.1-2-13.1  
 Location: 1739 US Rt. 9

*Calculations*

	Assessed Value:	tax rate per \$1000	
General County	122,100.00	0.080279	\$9.80
NYS Mandates	122,100.00	4.605869	\$562.38
Highway	122,100.00	0.300937	\$36.74
Ambulance District	122,100.00	0.281574	\$34.38
C. Park HM Fire	122,100.00	0.933118	\$113.93
CP Cons Hyd Dist. 1	122,100.00	0.211830	\$25.86
Library	122,100.00	1.261028	\$153.97
Clifton Park Light	122,100.00	0.069594	\$8.50
		<b>TOTAL</b>	<b>\$945.56</b>

Explanation:  
 Structure was demolished in  
 2017 due to a fire and the  
 partial collector and sewer  
 units were never removed

Original tax bill \$5,391.56  
 Corrected amount: \$945.56  
 Difference \$4,446.00



ASSESSOR'S DEPOSITION

Town of Clifton Park

Date January 12, 2023

In the matter of the application of: Alda Enterprises of Albany LLC

Applicant 5 Old Glory Lane

Address Ballston Spa NY 12020 City State Zip Code

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

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

Account # 272.1 - 2 - 13.1 Tax Map Section Block Lot

Jurisdiction Clifton Park 2023

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: Clerical error. Need to remove sewer charges for PC002 3 units and SE002 16 units since structure was demolished in 2017 due to fire.

And therefore, based upon the foregoing, this office hereby recommends that the following action be taken: Correct the 2023 T&C tax bill by removing the sewer charges.

\*NEW ASSESSMENT =

Walter D. Zurek

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.

Supervisor 1/13/2023

**SARATOGA COUNTY**  
**2023 COUNTY AND TOWN REAL PROPERTY TAX BILL**

Bill No. 007961  
 Sequence No. 005132  
 Page No. 01 of 01

\*Fiscal Year: 01/01/2023 to 12/31/2023 \*Warrant Date: 12/31/2022

**MAKE CHECKS PAYABLE TO**

RECEIVER OF TAXES  
 MAILING ADDRESS  
 TOWN OF CLIFTON PARK  
 PO BOX 10788 ALBANY NY 12201  
 PHONE (518)371-5720

272.1-2-13.1  
 Alda Enterprises of Albany LLC  
 112 Wolf Rd  
 Albany, NY 12205

**TO PAY IN PERSON**

ONE TOWN HALL PLAZA  
 9AM-5PM M-F JAN 3 - MAR 31  
 9AM-1 PM SATURDAY JAN 28  
 PMT DROPBOX-VISCHER FERRY RD  
 BLDG ENTRANCE INSIDE DOORWAY

Bill No.  
 007961

**PROPERTY ADDRESS & LEGAL DESCRIPTION**

SWIS: 412400 S/Bl. 272.1-2-13.1

Location: 1739 Us Rt 9  
 Town of Clifton Park  
 School: Shenendehowa  
 300 Vacant corner  
 Roll Sect.: 1  
 Acreage: 1.21

Estimated State Aid: City: 45,945,296  
 Town: 1,998,704

**PROPERTY TAXPAYER'S BILL OF RIGHTS**

The assessor estimates the **Full Market Value of this property** as of JULY 1, 2021 was: 265,435  
 The Total Assessed Value of this property is: 122,100  
 The **Uniform Percentage of Value** used to establish assessments in your municipality was: 46.00%

If you feel your assessment is too high, you have the right to seek a reduction in the future. A publication entitled "Contesting your assessment" is available at the assessor's office and online at [www.tax.ny.gov](http://www.tax.ny.gov) Please note that the period for filing complaints on the above assessment has passed.  
 Apply for Third Party Notification By: 11/01/2023

YEARBOOK	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	2,158,897	7.8	122,100.00	.080279	9.80
SYS MANDATES	65,585,420	1.9	122,100.00	4.605869	562.10
HIGHWAY	747,974	2.0	122,100.00	.200537	24.74
Ambulance district	738,280	2.0	122,100.00	.281574	34.38
C. park fm fire	1,209,300	4.7	122,100.00	.933118	113.93
op bond hyd dist 1	493,936	1.7	122,100.00	.211830	25.86
Library	3,261,599	-31.2	122,100.00	1.261028	153.97
Clifton park light 1	180,002	0.0	122,100.00	.069594	8.50
Parital collector			3.00	50.000000	150.00
Sewer			16.00	268.500000	4,296.00

PAYMENT SCHEDULE	Penalty	Amount	Total Due by
If Paid By:			
01/31/2023	0.0%	0.00	5,391.56
02/28/2023	1.0%	53.92	5,445.48
03/31/2023	2.0%	107.83	5,501.39

**TOTAL TAXES DUE \$5,391.56**  
 If Paid By: 01/31/2023

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

**2023 COUNTY and TOWN REAL PROPERTY REMITTANCE STUB**

Alda Enterprises of Albany LLC  
 112 Wolf Rd  
 Albany, NY 12205

Bill No.: 007961  
 412400 272.1-2-13.1

Bank Code:  
 Town of Clifton Park  
 School: Shenendehowa  
 Property Location: 1739 Us Rt 9

Payment Received By  
 Check:  
 Cash:  
 Date:

**TOTAL TAXES DUE**  
 If Paid By: 01/31/2023 \*\*\*\*\*5,391.56  
 02/28/2023 5,445.48  
 03/31/2023 5,501.39

412400007961



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

Saratoga County Sewer District #1

---

P.O. Box 550  
Mechanicville, NY 12118

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

---

**To:** Walter Smead Assessor. Town of Clifton park  
[wsmead@cliftonpark.org](mailto:wsmead@cliftonpark.org)  
**Fax#** 348-7304

1/11/2023

---

**Adns: Changes: Delete: XX**

---

272.1-2-13.1

1739 Rt 9

SE/PC 002

0/0

Please remove 16 units from SE002 and 3 units from PC002 as the buiding  
no longer exists. Thank you.

RECEIVED  
JAN 11 2023  
TOWN OF CLIFTON PARK  
ASSESSORS OFFICE



Collection: **Town & County 2023**

Fiscal Year Start: 1/1/2023

Fiscal Year End: 12/31/2023

Warrant Date: 12/31/2022

Total Tax Due (minus penalties & interest) \$5,391.56

**\$5,391.56**

**Pay Full**

<b>Tax Bill #</b>	<b>SWIS</b>	<b>Tax Map #</b>	<b>Status</b>
007961	412400	272.1-2-13.1	Unpaid
<b>Address</b>	<b>Municipality</b>		<b>School</b>
1739 Us Rt 9			Shenendehowa

**Owners**

Alda Enterprises of Albany LLC  
112 Wolf Rd  
Albany, NY 12205

**Property Information**

**Roll Section:** 1  
**Property Class:** Vacant comm  
**Lot Size:** 1.21

**Assessment Information**

**Full Market Value:** 265435.00  
**Total Assessed Value:** 122100.00  
**Uniform %:** 46.00

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
GENERAL COUNTY	2159897	7.8000	122100.000	0.08027900	\$9.80
NYS MANDATES	69585420	3.7000	122100.000	4.60586900	\$562.38
HIGHWAY	747974	2.0000	122100.000	0.30093700	\$36.74
Ambulance district	728280	2.0000	122100.000	0.28157400	\$34.38
C. park hm fire	1209200	4.7000	122100.000	0.93311800	\$113.93
Cp cons hyd dist 1	493936	2.7000	122100.000	0.21183000	\$25.86
Library	3261599	-31.2000	122100.000	1.26102800	\$153.97
Clifton park light 1	180002	0.0000	122100.000	0.06959400	\$8.50
Partial collector	0	0.0000	3.000 Units	50.00000000	\$150.00
Sewer	0	0.0000	16.000 Units	268.50000000	\$4,296.00

**Total Taxes: \$5,391.56**

**FULL PAYMENT OPTION**

From:	To:	Tax Amount	Penalty	Notice Fee	Total Due
Jan 02	Jan 31, 2023	\$5,391.56	\$0.00	\$0.00	<b>\$5,391.56</b>
Feb 01	Feb 28, 2023	\$5,391.56	\$53.92	\$0.00	<b>\$5,445.48</b>
Mar 01	Mar 31, 2023	\$5,391.56	\$107.83	\$2.00	<b>\$5,501.39</b>

Estimated State Aid - Type	Amount
County	43943296.00
Town	1998704.00

**Mail Payments To:**

RECEIVER OF TAXES  
TOWN OF CLIFTON PARK PO BOX 10788 ALBANY, NY 12201



# SARATOGA COUNTY

## AGENDA ITEM REQUEST FORM

**TO:** Steve Bulger, County Administrator  
Ridge Harris, Deputy County Administrator  
Michelle Granger, County Attorney  
Therese Connolly, Clerk of the Board  
Stephanie Hodgson, Director of Budget

**CC:** John Warnt, Director of Purchasing  
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:** 1/24/2023

**COMMITTEE:** Real Property Tax

**RE:** approving a corrected tax bill



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

1. Is a Resolution Required:

2. Proposed Resolution Title:

Correcting a 2023 tax bill in the Town of Clifton Park

3. Specific Details on what the resolution will authorize:

This resolution will authorize a correction to a tax bill for tax parcel 276.8-4-1 in the Town of Clifton Park. The school taxes were re-levied to the bill in error.

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

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:

2/15/22



# SARATOGA COUNTY BOARD OF SUPERVISORS

## RESOLUTION-56 --2022 2023

Introduced by Supervisors Ostrander, Barrett, Edwards, Lawler and Wright

### CORRECTING A 2022 2023 TAX BILL IN THE TOWN OF CLIFTON PARK

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

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

**WHEREAS**, the owner of the following property has timely submitted proof of an error in his 2023 tax bill, to wit: the property owner paid his 2022-2023 Shenendehowa School District tax bill on September 30, 2022 but the payment was not credited resulting in school taxes being relieved to the 2023 Town and County tax bill; and

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

**RESOLVED**, that the application of the following property owner for correction of the 2023 tax rolls be approved, and the tax rolls are so corrected:

<u>PROPERTY OWNER</u>	<u>TOWN</u>	<u>S/B/L</u>	<u>CORR. TAX</u>
Brendon N: Faleo	Waterford	290.7-1-36	\$2,787.82
Lily Lee	Clifton Park	276.8-4-1	\$2,379.36

; and it is further

**RESOLVED**, that the property owner shall have eight (8) days from the date a corrected 2023 tax bill is mailed to her to pay the corrected tax without additional penalties and interest; and it is further

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

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

BUDGET IMPACT STATEMENT: No Budget Impact.



SARATOGA COUNTY REAL PROPERTY TAX SERVICE

Anna Stanko  
Director

**Directors Report**  
**APPLICATION FOR CORRECTION OF 2023 TAXES**

**Applicant** Lily Lee  
31 Fairhill Rd.  
Clifton Park, NY 12065

**Parcel ID:** 276.8-4-1  
**Town:** Clifton Park  
**Property:** 31 Fairhill Rd.

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

**Report of Investigation:** School taxes were paid in the amount of \$7,468.25 on 9/30/2022 and re-levied onto the 2023 Town & County tax bill in error.


**Director's Recommendation:** I recommend a correction to the tax bill removing the school tax re-levy of \$8,150.85 which includes penalties & interest and generating a new tax bill.

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

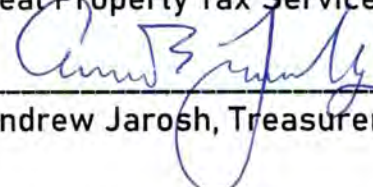
Original Tax:  
\$10,530.21

Re-levy:  
\$8,150.85

Corrected Tax:  
\$2,379.36

  
\_\_\_\_\_  
Anna Stanko, Director  
Real Property Tax Service

1/23/2023  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Andrew Jarosh, Treasurer

1/24/2023  
\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date



Department of Taxation and Finance  
Office of Real Property Tax Services

# Application for Corrected Tax Roll

**RECEIVED**  
**RP-554**  
(12/19)  
JAN 13 2023

REAL PROPERTY TAX SERVICES  
SARATOGA COUNTY, NY

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

Names of owners Lily Lee					
Mailing address of owners (number and street or PO box) 31 Fairhill Road			Location of property (street address) 31 Fairhill Drive		
City, village, or post office Clifton Park		State NY	ZIP code 12065	City, town, or village Clifton Park	
Daytime contact number 518-779-9434		Evening contact number		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 276.8-4-1	
Account number (as appears on tax bill)			Amount of taxes currently billed 10,530.21		
Reasons for requesting a correction to tax roll: Clerical error. School taxes were paid and were processed as unpaid in error.					

I hereby request a correction of tax levied by Town of Clifton Park for the year(s) 2023  
(County, city, village, etc.)

Signature of applicant 	Date 01-13-2023
----------------------------	--------------------

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

Date application received 1/13/23	Period of warrant for collection of taxes 1/1/23 - 3/31/23
Last day for collection of taxes without interest 2/31/23	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official 	Date 1/20/2023

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

**Part 3 – For use by the tax levying body or official designated by resolution \_\_\_\_\_:**  
(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 currently billed \$10,530.21	Corrected tax \$2,379.36
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

**Application denied** (reason): \_\_\_\_\_

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





CORRECTED TAX:           X            
 REFUND TAX:

Date: 1/19/2023  
 Name/Address: Lily Lee  
 31 Fairhill Rd.  
 Clifton Park, NY 12065

Year: 2023  
 Town: Clifton Park  
 SWIS: 412400  
 SBL: 276.8-4-1  
 Location: 31 Fairhill Rd.

*Calculations*

	Assessed Value:	tax rate per \$1000	
General County	235,400.00	0.080279	\$18.90
NYS Mandates	235,400.00	4.605869	\$1,084.22
Highway	235,400.00	0.300937	\$70.84
Ambulance District	235,400.00	0.281574	\$66.28
Jonesville Fire	235,400.00	1.943620	\$457.53
CP Cons Hyd Dist. 1	235,400.00	0.211830	\$49.86
Library	235,400.00	1.261028	\$296.85
Clifton Park Light	235,400.00	0.069594	\$16.38
Partial Collector	1.00	50.000000	\$50.00
Sewer Units	1.00	268.500000	\$268.50
		TOTAL	\$2,379.36

Explanation:

School taxes were paid in the amount of \$7,468.25 on 9/30/2023 and re-levied onto the 2023 Town & county tax bill in error.

Original tax bill \$10,530.21  
 Corrected amount: \$2,379.36  
 Difference: \$8,150.85



ASSESSOR'S DEPOSITION

Town of Clifton Park

Date January 12, 2023

In the matter of the application of:  
Lily Lee

Applicant		
<u>31 Fairhill Drive</u>		
Address		
<u>Clifton Park</u>	<u>NY</u>	<u>12065</u>
City	State	Zip Code

Account #			
<u>276.8</u>	<u>-</u>	<u>4</u>	<u>-</u> <u>1</u>
Tax Map Section		Block	Lot

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

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

<u>Clifton Park</u>
Jurisdiction
<u>2023</u>
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:  
Clerical error. School taxes were paid and processed as unpaid in error.

And therefore, based upon the foregoing, this office hereby recommends that the following action be taken:  
Correct the 2023 T&C tax bill by removing the school re-levy.

\*NEW ASSESSMENT =

*Walter D. Smith*  
\_\_\_\_\_  
\_\_\_\_\_

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  
4/13/2023

SARATOGA COUNTY

2023 COUNTY AND TOWN REAL PROPERTY TAX BILL

Bill No.: 008558  
 Sequence No.: 005534  
 Page No.: 01 of 01

\*For Fiscal Year 01/01/2023 to 12/31/2023 \*Warrant Date 12/31/2022

**MAKE CHECKS PAYABLE TO**

RECEIVER OF TAXES  
 MAILING ADDRESS:  
 TOWN OF CLIFTON PARK  
 PO BOX 10788 ALBANY NY 12201  
 PHONE (518)371-5720

276.8-4-1  
 Lee Lily  
 31 Fairhill Rd  
 Clifton Park, NY 12065

**TO PAY IN PERSON**

ONE TOWN HALL PLAZA  
 9AM-5PM M-F JAN 3 - MAR 31  
 9AM-1 PM SATURDAY JAN 28  
 PMT DROPBOX-VISCHER FERRY RD  
 BLDG ENTRANCE INSIDE DOORWAY

Bill No.  
 008558

**PROPERTY ADDRESS & LEGAL DESCRIPTION**

SWIS: 412400 S/B/L 276.8-4-1

Location: 31 Fairhill Rd  
 Town of Clifton Park  
 School: Shenendehowa  
 210 1 Family Res

Roll Sect.: 1  
 Acreage: 1.01

Estimated State Aid: Cnty: 43,943,296  
 Town: 1,998,704

**PROPERTY TAXPAYER'S BILL OF RIGHTS**

The assessor estimates the **Full Market Value** of this property as of JULY 1, 2021 was: 511,739  
 The Total Assessed Value of this property is: 235,400  
 The **Uniform Percentage of Value** used to establish assessments in your municipality was: 46.00%  
**If you feel your assessment is too high, you have the right to seek a reduction in the future. A publication entitled "Contesting your assessment" is available at the assessor's office and online at www.tax.ny.gov Please note that the period for filing complaints on the above assessment has passed.**  
 Apply for Third Party Notification By: 11/01/2023

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	2,159,897	7.8	235,400.00	.080279	18.90
NYS MANDATES	69,585,420	3.7	235,400.00	4.605869	1,084.22
HIGHWAY	747,974	2.0	235,400.00	.300937	70.84
SCHOOL RELEVY					8,150.85
Ambulance district	728,280	2.0	235,400.00	.281574	66.23
Jonesville fire	1,915,081	10.3	235,400.00	1.943620	457.53
Cp cons hyd dist 1	493,936	2.7	235,400.00	.211830	49.86
Library	3,261,599	-31.2	235,400.00	1.261028	296.85
Clifton park light 1	180,002	0.0	235,400.00	.069594	16.38
Partial collector UNITS			1.00	50.000000	50.00
Sewer UNITS			1.00	268.500000	268.50

PAYMENT SCHEDULE	Penalty	Amount	Total Due is:
If Paid By:			
01/31/2023	0.0%	0.00	10,530.21
02/28/2023	1.0%	105.30	10,635.51
03/31/2023	2.0%	210.60	10,742.81

**TOTAL TAXES DUE \$10,530.21**  
 If Paid By: 01/31/2023

\*\*NOTICE\*\* MARCH PAYMENT HAS 2% PENALTY PLUS AN ADDITIONAL \$ 2.00 HAS BEEN ADDED PER SEC. 987 OF THE REAL PROPERTY TAX LAW.

**2023 COUNTY and TOWN REAL PROPERTY REMITTANCE STUB**

Lee Lily  
 31 Fairhill Rd  
 Clifton Park, NY 12065

Payment Received By:  
 Check:  
 Cash:  
 Date:

Bill No.: 008558  
 412400 276.8-4-1  
 Bank Code:  
 Town of Clifton Park  
 School: Shenendehowa  
 Property Location: 31 Fairhill Rd

**TOTAL TAXES DUE**  
 If Paid By: 01/31/2023 \*\*\*\*\*10,530.21  
 02/28/2023 10,635.51  
 03/31/2023 10,742.81

412400008558





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

**Kelly Miller**

---

**From:** Green, Amy <greeamy@shenschools.org>  
**Sent:** Wednesday, January 11, 2023 10:33 AM  
**To:** Kelly Miller  
**Subject:** Re: SBL#: 276.8-4-1, 31 Fairhill Rd  
**Attachments:** 31 Fairhill Rd.pdf

LILY LEE 4018 NEWCASTLE RD. SCHENECTADY, NY 12303	50-91/213	177
	DATE <u>Sept 27, 2022</u>	
PAY TO <u>Shenendehowa CSD Taxes</u>	\$ <u>7,468</u> <sup>25</sup> / <sub>100</sub>	
THE ORDER OF <u>Seven thousand four hundred sixty eight <sup>25</sup>/<sub>100</sub></u>	DOLLARS	
 TRUSTCO BANK Your Home Town Bank		
MEMO <u>School Tax</u>	<u>[Signature]</u>	
		

Amount	Check	Account	RT
57,468.25	177		

Here is a copy of the check that cleared and I attached a copy of the receipt. Is there anything else you want me to tell her to bring?  
Thanks for your help.

*Amy Green*  
*Deputy Treasurer*  
*Business Office*  
*Shenendehowa CSD*  
*518-881-0600 Ext 68504*

On Wed, Jan 11, 2023 at 9:05 AM Green, Amy <greeamy@shenschools.org> wrote:  
Yes, she emailed me. So I will email her after I pull the copy of the check and receipt and tell her to come over with her bill asap!  
Thanks.

*Amy Green*  
*Deputy Treasurer*  
*Business Office*  
*Shenendehowa CSD*  
*518-881-0600 Ext 68504*



**Notice of 2022 School Tax**

NYS Taxation and Finance School Code:  
581

The total amount of local assistance to be received from the State of New York during the school year July 1, 2022 - June 30, 2023 is \$56,673,481.00  
The estimated tax to be raised is \$133,333,097.00  
% Changed from prior year 1.9

2022-006604-1-581

Shenendehowa Central School  
5 Chelsea Pl  
Clifton Park, NY 12065

2022-006604

PROPERTY DESCRIPTION

ADDRESS: 31 Fairhill Rd  
TOWN: Clifton Park  
SBL: 276.8-4-1  
SWIS: 412400  
PROPERTY CLASS: 1 Family Res  
ESCROW CODE:

LEE LILY  
31 FAIRHILL RD  
CLIFTON PARK, NY 12065

Note: An estimated STAR check has been or will be mailed to you by the NYS Tax Department. Any overpayment or underpayment can be reconciled on your next tax return or STAR credit check.

Full Market Value as of July 01, 2022 \$511,739.00  
Total Assessed Value as of July 01, 2022 \$235,400.00  
Uniform Percentage of Value 46.00

PROPERTY TAXES Taxing Purpose	Taxable Assessed Before STAR	Rate per \$1000	Total Due
School Tax	\$235,400.00	31.725778	\$7,468.25

**TOTAL TAX DUE BY 09/30/2022** **\$7,468.25**

**Exemption**                      **Ex Amt**                      **Full Ex Amt**  
STAR Check                      \$18,280.00                      \$39,739.00

If Paid Between	Penalty	Penalty Amt	Total Due
10/01/2022 - 10/31/2022	2.00 %	\$149.37	\$7,617.62

US Postmark determines date of payment.

**RECEIPT**

RECEIPT

Shenendehowa CSD  
PO Box 22009  
Albany NY 12201

RECEIPT

**2022 - 2023 SCHOOL TAX**

**2022 - 2023 Payment Information**

276.8-4-1

Installment	Principal Paid	Penalty Paid	Total Received	Date Paid	Batch	Payer
1	7,468.25	0.00	7,468.25	9/30/22	LB98/DUP	LEE LILY
	7,468.25	0.00	7,468.25			

**PAID IN FULL**



# SARATOGA COUNTY

## AGENDA ITEM REQUEST FORM

**TO:** Steve Bulger, County Administrator  
Ridge Harris, Deputy County Administrator  
Michelle Granger, County Attorney  
Therese Connolly, Clerk of the Board  
Stephanie Hodgson, Director of Budget

**CC:** John Warnt, Director of Purchasing  
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:** 1/30/2023

**COMMITTEE:** Real Property Tax

**RE:** approved a corrected tax bill



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

1. Is a Resolution Required:

Yes, Other

2. Proposed Resolution Title:

Correcting a 2023 tax bill in the Town (Village) of Waterford

3. Specific Details on what the resolution will authorize:

This resolution will authorize a correction to a tax bill for tax parcel 291.64-1-10.132 in the Town (Village) of Waterford. The school taxes were re-levied to the bill in error.

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

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 <input type="checkbox"/>
--

Purchasing Office Consulted <input type="checkbox"/>
--



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:

2/15/22



# SARATOGA COUNTY BOARD OF SUPERVISORS

## RESOLUTION-56 -2022 2023

Introduced by Supervisors Ostrander, Barrett, Edwards, Lawler and Wright

### CORRECTING A 2022-2023 TAX BILL IN THE TOWN/VILLAGE OF WATERFORD

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

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

**WHEREAS**, the owner of the following property has timely submitted proof of an error in his 2023 tax bill, to wit: the property owner paid his 2022-2023 Waterford-Halfmoon School District tax bill on September 28, 2022 but the payment was not credited resulting in school taxes being relieved to the 2023 Town and County tax bill; and

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

**RESOLVED**, that the application of the following property owner for correction of the 2023 tax rolls be approved, and the tax rolls are so corrected:

<u>PROPERTY OWNER</u>	<u>TOWN/VILLAGE</u>	<u>S/B/L</u>	<u>CORR. TAX</u>
Brendon N. Falco	Waterford	290.7-1-36	\$2,787.82
Lawrence J Ascenzi Jr.	Waterford	291.64-1-10.132	\$1,040.43

; and it is further

**RESOLVED**, that the property owner shall have eight (8) days from the date a corrected 2023 tax bill is mailed to his to pay the corrected tax without additional penalties and interest; and it is further

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

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

BUDGET IMPACT STATEMENT: No Budget Impact.



SARATOGA COUNTY REAL PROPERTY TAX SERVICE

Anna Stanko  
Director

**Directors Report**  
**APPLICATION FOR CORRECTION OF 2023 TAXES**

Applicant Lawrence J Ascenzi Jr  
10 John St  
Waterford, NY 12188

Parcel ID: 291.64-1-10.132  
Town: Waterford  
Property: 10 John St

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

**Report of Investigation:** School taxes were paid in the amount of \$3,340.44 on 9/28/2022 and re-levied onto the 2023 Town & County tax bill in error.

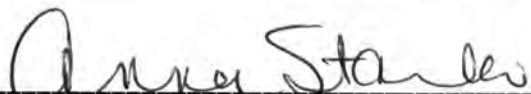
**Director's Recommendation:** I recommend a correction to the tax bill removing the school tax re-levy of \$3,645.74 which includes penalties & interest and generating a new tax bill.


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


Original Tax:  
\$4,686.17

Re-Levy  
\$3,645.74

Corrected Tax:  
\$1,040.43

  
\_\_\_\_\_  
Anna Stanko, Director  
Real Property Tax Service

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Andrew Jarosh, Treasurer

  
\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date



# Application for Corrected Tax Roll

**RP-554**  
(12/19)

RECEIVED

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

Names of owners <b>Lawrence J Ascenzi Jr</b>		Location of property (street address) <b>10 John Street</b>	
Mailing address of owners (number and street or PO box) <b>10 John Street</b>		City, town, or village <b>Waterford</b>	
City, village, or post office <b>Waterford</b>	State <b>NY</b>	ZIP code <b>12188</b>	State <b>NY</b>
Daytime contact number <b>518-265-6405</b>	Evening contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) <b>415401 291.64-1-10.132</b>	
Account number (as appears on tax bill) <b>000235</b>	Amount of taxes currently billed <b>4,686.17</b>		
Reasons for requesting a correction to tax roll: <b>Was assessed a re-levy for a school bill that was already paid.</b>			

JAN 09 2023

TOWN OF WATERFORD  
ASSESSOR'S OFFICE

RECEIVED  
JAN 19 2023  
REAL PROPERTY TAX SERVICES  
SARATOGA COUNTY, NY

I hereby request a correction of tax levied by Town of Waterford for the year(s) 2023  
(County, city, village, etc.)

Signature of applicant: [Signature] Date: Jan, 7 2022

### 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>1/19/23</u>	Period of warrant for collection of taxes <u>1/1/23 - 3/31/23</u>
Last day for collection of taxes without interest <u>1/31/23</u>	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <u>[Signature]</u>	Date <u>1/20/2023</u>

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

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

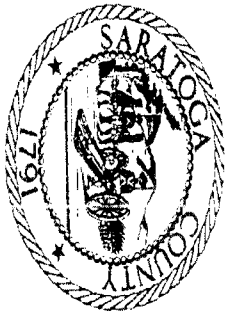
Application approved (mark an X in the applicable box):

Clerical error  Error in essential fact  Unlawful Entry

Amount of taxes currently billed <u>\$ 4,686.17</u>	Corrected tax <u>\$ 1,040.43</u>
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): \_\_\_\_\_

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



CORRECTED TAX: \_\_\_\_\_ X  
 REFUND TAX: \_\_\_\_\_

Date: 1/20/2023  
 Name/Address: Lawrence J Ascenzi Jr  
 10 John St  
 Waterford, NY 12188  
 Year: 2023  
 Town: Waterford  
 SBL: SWIS 4154  
 Location: 291.64-1-10.132  
 10 John St

**Calculations**

	Assessed Value:	tax rate per \$1000	
General County (Town)	133,500.00	0.115232	\$15.38
NYS Mandates	133,500.00	2.575964	\$343.89
General Town	159,400.00	3.021652	\$481.65
Waterford Ambulance	178,000.00	0.572383	\$101.88
Waterford Sewer	1 Unit	25.000000	\$25.00
Water bonds	178,000.00	0.408019	\$72.63
TOTAL			\$1,040.43

Explanation:  
 School taxes were paid in the amount of \$3,340.44 on 9/28/2022 and re-levied onto the 2023 tax bill in error.

Original tax bill 4,686.17  
 Corrected amount: 1,040.43  
 Difference: 3,645.74



ASSESSOR'S DEPOSITION

Town/City WATERFORD

Date 01/09/2023

REAL PROPERTY TAX SERVICES  
SARATOGA COUNTY, NY

In the matter of the application of:

LAWRENCE J ASCENZI JR.

291.64-1-10.132

Applicant  
10 JOHN STREET  
Address  
WATERFORD, NY 12188  
City State Zip Code

Tax Map Section Block Lot  
TOWN OF WATERFORD  
Jurisdiction

(Name of owner as listed on appropriate tax roll or assessment roll, if different from applicant)  
For: Corrected Real Property Tax ( X )  
Refund of Real Property Tax ( )  
Credit of Real Property Tax ( )  
Cancellation of Real Property Tax ( )

2023  
For the year(s)

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

**Taxpayer paid school tax bill and was not marked paid. School taxes were relevied onto the 2023 property tax bill. Property Tax bill was issued with \$3,645.74 listed for unpaid school bill.**

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

**A corrected tax bill should be issued reflecting no school relevy. The tax bill should be \$3,645.74 less.**

\*NEW ASSESSMENT = \$178,000

Rachael P Helbrook  
Assessor

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

John E Fowler  
Supervisor

Collection: Town & County 2023

Fiscal Year Start: 1/1/2023

Fiscal Year End: 12/31/2023

Warrant Date: 12/31/2022

**Total Tax Due (minus penalties & interest) \$4,686.17**

<b>Tax Bill #</b>	<b>SWIS</b>	<b>Tax Map #</b>	<b>Status</b>
000235	415401	291.64-1-10.132	Unpaid
<b>Address</b>	<b>Municipality</b>		<b>School</b>
10 John St	Town of Waterford		Waterford 1

<b>Owners</b>	<b>Property Information</b>	<b>Assessment Information</b>
Ascenzi Lawrence J Jr	<b>Roll Section:</b> 1	<b>Full Market Value:</b> 211905.00
10 John St W	<b>Property Class:</b> 1 Family Res	<b>Total Assessed Value:</b> 178000.00
Waterford, NY 12188	<b>Lot Size:</b> 0.35	<b>Uniform %:</b> 84.00

Exemption	Amount
VET COM C	44500.00
VET COM T	18600.00

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
GENERAL COUNTY	2159897	7.8000	133500.000	0.11523200	\$15.38
NYS MANDATES	69585420	3.7000	133500.000	2.57596400	\$343.89
GENERAL TOWN	2171369	-6.9000	159400.000	3.02165200	\$481.65
SCHOOL RELEVY	0	0.0000	0.000	0.00000000	\$3,645.74
Waterford ambulance	420607	1.9000	178000.000	0.57238300	\$101.88
Waterford sewer	0	0.0000	1.000 Units	25.00000000	\$25.00
Water bonds	302239	-1.2000	178000.000	0.40801900	\$72.63

**Total Taxes: \$4,686.17**

**FULL PAYMENT OPTION**

From:	To:	Tax Amount	Penalty	Notice Fee	Total Due
Jan 01	Jan 31, 2023	\$4,686.17	\$0.00	\$0.00	\$4,686.17
Feb 01	Feb 28, 2023	\$4,686.17	\$46.86	\$0.00	\$4,733.03
Mar 01	Mar 31, 2023	\$4,686.17	\$93.72	\$2.00	\$4,781.89

Estimated State Aid - Type	Amount
County	43943296.00
Town	255000.00

**Mail Payments To:**

Town of Waterford  
65 Broad Street Waterford, NY 12188



WATERFORD-HALFMOON  
UNION FREE SCHOOL DISTRICT

Samantha Schweizer  
Business Manager

(518) 237-0800  
sschweizer@whufsd.org

January 11, 2023

To Whom It May Concern:

The following properties were incorrectly marked as unpaid for Waterford Halfmoon UFSD school taxes. The properties were indeed paid on time.

The properties include:

- SBL 291.71-1-38 – Paid September 28, 2022
- SBL 291.63-2-33 – Paid September 28, 2022
- ✓ SBL 291.64-1-10.132 – Paid September 28, 2022
- SBL 291.62-1-19 – Paid October 27, 2022
- SBL 291.71-1-36 – Paid October 27, 2022

We apologize for any inconvenience this may have caused.

If you need any further information from the school district please let me know.

Thank you.

Samantha Schweizer  
Business Manager




LAWRENCE ASCENZI  
10 JOHN ST  
WATERFORD, NY 12188-2008

1017

30-7426/3140

*Sept 26, 2022*  
Date

Pay to the Order of Waterford Hallman USD \$ 8986,36  
Eight Thousand Nine Hundred Eighty Six Dollars

 **USAA FEDERAL SAVINGS BANK**  
10750 McDERMOTT FWY  
SAN ANTONIO, TEXAS 78288-0544  
(210) 456-8000 1-800-832-3724  
For School *JAL*

*Lawrence Ascenzi*

DDA 000009930001384 Lbx 0000277 ALB Batch 7256638 Seq 000044 Date 20220930

CHECK HERE IF MOBILE DEPOSIT  
 DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE

**CREDIT TO DDA BILLING ACCOUNT**  
**ABSENT ENDORSEMENT GUARANTEED**  
**KEYBANK LB NATIONAL ASSOCIATION**  
**LB 0000277>000009930001384<ALB**

ENDORSE HERE

Information provided on this website is also available at the county or assessor's website.

Waterford -Halfmoon UF School District

Last Updated: 11/11/2022 1:25 AM

School Code: 670

Tax Year: 2022-2023

Other Years: 2022-2023 ▼

Total Tax(excluding Penalties and Fees):  Due by:

<u>OWNER</u>	<u>SBL/TAX MAP#</u>	<u>BILL#</u>	<u>MAILING ADDRESS</u>
ASCENZI LAWRENCE J JR	291.64-1-10.132	000192	10 JOHN ST W WATERFORD, NY 12188

PROPERTY INFORMATION

Property Location: **10 John St** Full Market Value: **211,905.00**

Town: **Waterford** Assessed Value: **178,000.00**

SWIS: **415401** Taxable Valuc: **144,660.00**

Property Class: **1 Family Res** Uniform Percentage: **84**

Escrow Code: STAR Savings: **744.82**

EXEMPTION INFORMATION

<u>Exemption</u>	<u>Ex Amt</u>	<u>Ex Full Amt</u>
BAS STAR	33,340.00	39,690.00
VETCOM CTS	0.00	0.00

PAYMENT INFORMATION

<u>Installment</u>	<u>If Paid By</u>	<u>Tax Due</u>	<u>Date Paid</u>	<u>Amount Paid</u>
1	9/30/2022	3,340.44		
1	10/31/2022	3,407.24		

THE TAX SEASON HAS ENDED

MAKE CHECKS OR MONEY ORDERS PAYABLE TO: Waterford-Halfmoon School

MAIL PAYMENT WITH REMITTANCE STUB TO: Waterford-Halfmoon School PO Box 277 Albany NY 12201-0277

Online payments can be made at: <https://webtownhall.org/waterford-halfmooncsd/Home.aspx>

IN-PERSON PAYMENTS: In-Person Payments will NOT be accepted this year, under any circumstance. Please mail payments to: Waterford-Halfmoon UFSD PO Box 277 Albany, NY 12201-0277 Any questions, please call 518 237-0800, ext 3307.

PENALTIES OR FEES A 2% penalty will be added for late payments on and after October 1, 2022. Last day to pay with 2% penalty is October 31, 2022. After that date, late taxes are payable to the Saratoga County Treasurer with an additional 7% penalty.

Date Printed: 1/20/2023

\*2022-000192-1-670\*





# SARATOGA COUNTY

## AGENDA ITEM REQUEST FORM

**TO:** Steve Bulger, County Administrator  
Ridge Harris, Deputy County Administrator  
Michelle Granger, County Attorney  
Therese Connolly, Clerk of the Board  
Stephanie Hodgson, Director of Budget

**CC:** John Warnt, Director of Purchasing  
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:** 1/27/2023

**COMMITTEE:** Real Property Tax

**RE:** approving a corrected tax bill



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

1. Is a Resolution Required:

Yes, Other

2. Proposed Resolution Title:

**Correcting a 2023 tax bill in the Town of Waterford**

3. Specific Details on what the resolution will authorize:

This resolution will authorize a correction to a tax bill for tax parcel 285.11-2-45 in the Town of Waterford. The school taxes were re-levied to the bill in error.

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 <input type="checkbox"/>
--

Purchasing Office Consulted <input type="checkbox"/>
--

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:

2/15/22



# SARATOGA COUNTY BOARD OF SUPERVISORS

## RESOLUTION 56 - ~~2022~~ 2023

Introduced by Supervisors Ostrander, Barrett, Edwards, Lawler and Wright

### CORRECTING A ~~2022-2023~~ TAX BILL IN THE TOWN OF WATERFORD

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

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

**WHEREAS**, the owner of the following property has timely submitted proof of an error in his 2023 tax bill, to wit: the property owner paid his 2022-2023 Shenendehowa School District tax bill on September 26, 2022 but the payment was not credited resulting in school taxes being relieved to the 2023 Town and County tax bill; and

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

**RESOLVED**, that the application of the following property owner for correction of the 2023 tax rolls be approved, and the tax rolls are so corrected:

PROPERTY OWNER	TOWN	S/B/L	CORR. TAX
Brendon N. Faleo	Waterford	290.7-1-36	\$2,787.82
Victor & Francisca Essel	Waterford	285.11-2-45	\$2,850.37

; and it is further

**RESOLVED**, that the property owner shall have eight (8) days from the date a corrected 2023 tax bill is mailed to their to pay the corrected tax without additional penalties and interest; and it is further

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

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

BUDGET IMPACT STATEMENT: No Budget Impact.



SARATOGA COUNTY REAL PROPERTY TAX SERVICE

Anna Stanko

Director

**Directors Report**  
**APPLICATION FOR CORRECTION OF 2023 TAXES**

**Applicant** Victor & Francisca Essel  
29 Copperfield Dr.  
Waterford, NY 12188

**Parcel ID:** 285.11-2-45  
**Town:** Waterford  
**Property:** 29 Copperfield Dr.

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

**Report of Investigation:** School taxes were paid in the amount of \$6,080.02 on 9/26/2022 and re-levied onto the 2023 Town & County tax bill in error.

**Director's Recommendation:** I recommend a correction to the tax bill removing the school tax re-levy of \$6,635.73 which includes penalties & interest and generating a new tax bill.

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

Original Tax:  
\$9,486.10

Re-Levy  
\$6,635.73

Corrected Tax:  
\$2,850.37

Handwritten signature of Anna Stanko in blue ink.

Anna Stanko, Director  
Real Property Tax Service

Handwritten date "1/24/2023" in blue ink.

Date

fw

Handwritten signature of Andrew Jarosh in blue ink.

Andrew Jarosh, Treasurer

Handwritten date "1/26/2023" in blue ink.

Date

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

\_\_\_\_\_  
Date





CORRECTED TAX: x  
 REFUND TAX:

Date: 1/24/2023  
 Name/Address: Victor & Francisca Essel  
 29 Copperfield Dr  
 Waterford, NY 12188  
 Year: 2023  
 Town: Waterford  
 SWIS: 415489  
 S/B/L: 285.11-2-45  
 Location: 29 Copperfield Dr

*Calculations*

	Assessed Value:	tax rate per \$1000	
General County	\$350,000.00	0.115232	\$40.33
NYS Mandates	\$350,000.00	2.575964	\$901.59
General Town	\$350,000.00	3.021652	\$1,057.58
Waterford ambulance	\$350,000.00	0.572383	\$200.33
Hm-wfd fire dist #1	\$350,000.00	1.379215	\$482.73
Waterford sewer	1 unit	25.000000	\$25.00
Water bonds	\$350,000.00	0.408019	\$142.81
		TOTAL	\$2,850.37

Explanation:

School taxes were paid in the amount of \$6,080.02 on 9/26/22 and releived on to the 2023 Town and County tax bill in error.

original tax bill \$9,486.10  
 corrected amount: \$2,850.37  
 difference \$6,635.73



# Application for Corrected Tax Roll

**RP-554**  
(12/19)  
**RECEIVED**  
JAN 23 2023

REAL PROPERTY TAX SERVICES  
SARATOGA COUNTY, NY

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

Names of owners Victor & Francisca Essel					
Mailing address of owners (number and street or PO box) 29 Copperfield Drive			Location of property (street address) 29 Copperfield Drive		
City, village, or post office Waterford		State NY	ZIP code 12188		
City, town, or village Waterford		State NY	ZIP code 12188		
Daytime contact number 605-651-2751		Evening contact number		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 285.11-2-45	
Account number (as appears on tax bill) 000793			Amount of taxes currently billed 9,486.10		
Reasons for requesting a correction to tax roll: Taxpayer paid school taxes on time and were not macked paid, the resulting in Rebuy on Property Bill					

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

Signature of applicant 	Date Jan 17, 2023
----------------------------	----------------------

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

Date application received 1/23/2023	Period of warrant for collection of taxes 1/1/23 - 3/31/23
Last day for collection of taxes without interest 1/31/2023	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official 	Date 1/24/2023

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

### Part 3 – For use by the tax levying body or official designated by resolution \_\_\_\_\_ : (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 currently billed 9,486.10	Corrected tax 2,850.37
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): \_\_\_\_\_

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

## Instructions

### General information

#### Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

#### When to send

Submit the application only **before** the collection warrant expires.

#### Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

### Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); and
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

---

### For use by Collecting Officer:

Order from tax levying body received on \_\_\_\_\_  
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
---------------------------------	------



**ASSESSOR'S DEPOSITION**

Town/City WATERFORD

Date 01/21/2023

In the matter of the application of:  
VICTOR & FRANCISCA ESSEL

Applicant  
29 COPPERFIELD DRIVE

Address  
WATERFORD, NY 12188

City                      State                      Zip Code

285.11-2-45  
Tax Map Section                      Block                      Lot

TOWN OF WATERFORD

Jurisdiction

(Name of owner as listed on appropriate tax roll or  
assessment roll, if different from applicant)  
For: Corrected Real Property Tax (  )  
Refund of Real Property Tax (  )  
Credit of Real Property Tax (  )  
Cancellation of Real Property Tax (  )

2023

For the year(s)

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

**Taxpayer paid school taxes timely and was not marked paid; therefore, resulting in a relevy of \$6,635.73 applied to their 2023 property tax bill.**

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

**A corrected tax bill should be issued reflecting the removal of school relevy. The tax bill should be \$6,635.73 less.**

\*NEW ASSESSMENT = \$350,000

Richard A. Holbrook  
Assessor

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

John E. Fowler  
Supervisor

Shenendehowa Central School

RECEIPT



Notice of 2022 School Tax

The total amount of local assistance to be received from the State of New York during the school year July 1, 2022 - June 30, 2023 is \$56,673,481.00  
The estimated tax to be raised is \$133,333,097.00  
% Changed from prior year 1.9

2022-013563-1-581

NYS Taxation and Finance School Code: 581

Shenendehowa Central School  
5 Chelsea Pl  
Clifton Park, NY 12065

2022-013563

PROPERTY DESCRIPTION

ADDRESS: 29 Copperfield Dr  
TOWN: Waterford  
SBL: 285.11-2-45  
SWIS: 415489  
PROPERTY CLASS: 1 Family Res  
ESCROW CODE:

ESSEL VICTOR  
ESSEL FRANCISCA  
29 COPPERFIELD DR  
WATERFORD, NY 12188

Note: An estimated STAR check has been or will be mailed to you by the NYS Tax Department. Any overpayment or underpayment can be reconciled on your next tax return or STAR credit check.

Full Market Value as of July 01, 2022 \$416,667.00  
Total Assessed Value as of July 01, 2022 \$350,000.00  
Uniform Percentage of Value 84.00

PROPERTY TAXES	Taxable Assessed Before		Total Due
Taxing Purpose	STAR	Rate per \$1000	
School Tax	\$350,000.00	17.371491	\$6,080.02

Exemption	Ex Amt	Full Ex Amt
STAR Check	\$33,340.00	\$39,690.00

<b>TOTAL TAX DUE BY 09/30/2022</b>			<b>\$6,080.02</b>
If Paid Between	Penalty	Penalty Amt	Total Due
10/01/2022 - 10/31/2022	2.00 %	\$121.60	\$6,201.62

US Postmark determines date of payment.

RECEIPT

RECEIPT

Shenendehowa CSD  
PO Box 22009  
Albany NY 12201

RECEIPT

2022 - 2023 SCHOOL TAX

2022 - 2023 Payment Information

285.11-2-45

Installment	Principal Paid	Penalty Paid	Total Received	Date Paid	Batch	Payer
1	6,080.02	0.00	6,080.02	9/26/22	092701_C	VICTOR ESSEL
	6,080.02	0.00	6,080.02			

PAID IN FULL

Collection: Town & County 2023

Fiscal Year Start: 1/1/2023

Fiscal Year End: 12/31/2023

Warrant Date: 12/31/2022

Total Tax Due (minus penalties & interest) \$9,486.10

<b>Tax Bill #</b>	<b>SWIS</b>	<b>Tax Map #</b>	<b>Status</b>
000793	415489	285.11-2-45	Unpaid
<b>Address</b>	<b>Municipality</b>		<b>School</b>
29 Copperfield Dr	Town of Waterford		Shenendehowa

**Owners**

Essel Victor  
Essel Francisca  
2B Fulham Rd  
Clifton Park, NY 12065

**Property Information**

**Roll Section:** 1  
**Property Class:** 1 Family Res  
**Lot Size:** 0.53

**Assessment Information**

**Full Market Value:** 416667.00  
**Total Assessed Value:** 350000.00  
**Uniform %:** 84.00

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
GENERAL COUNTY	2159897	7.8000	350000.000	0.11523200	\$40.33
NYS MANDATES	69585420	3.7000	350000.000	2.57596400	\$901.59
GENERAL TOWN	2171369	-6.9000	350000.000	3.02165200	\$1,057.58
SCHOOL RELEVY	0	0.0000	0.000	0.00000000	\$6,635.73
Waterford ambulance	420607	1.9000	350000.000	0.57238300	\$200.33
Hm-wfd. fire dist #1	1422164	0.0000	350000.000	1.37921500	\$482.73
Waterford sewer	0	0.0000	1.000 Units	25.00000000	\$25.00
Water bonds	302239	-1.2000	350000.000	0.40801900	\$142.81

**Total Taxes: \$9,486.10**

**FULL PAYMENT OPTION**

From:	To:	Tax Amount	Penalty	Notice Fee	Total Due
Jan 01	Jan 31, 2023	\$9,486.10	\$0.00	\$0.00	\$9,486.10
Feb 01	Feb 28, 2023	\$9,486.10	\$94.86	\$0.00	\$9,580.96
Mar 01	Mar 31, 2023	\$9,486.10	\$189.72	\$2.00	\$9,677.82

Estimated State Aid - Type	Amount
County	43943296.00
Town	255000.00

**Mail Payments To:**

Town of Waterford  
65 Broad Street Waterford, NY 12188



# SARATOGA COUNTY

## AGENDA ITEM REQUEST FORM

**TO:** Steve Bulger, County Administrator  
Ridge Harris, Deputy County Administrator  
Michelle Granger, County Attorney  
Therese Connolly, Clerk of the Board  
Stephanie Hodgson, Director of Budget

**CC:** John Warnt, Director of Purchasing  
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:** 1/31/2023

**COMMITTEE:** Real Property Tax

**RE:** approving a corrected tax bill



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

1. Is a Resolution Required:

Yes, Other

2. Proposed Resolution Title:

Correcting a 2023 tax bill in the Town of Waterford

3. Specific Details on what the resolution will authorize:

This resolution will authorize a correction to a tax bill for tax parcel 291.62-1-19 in the Town (Village) of Waterford. The school taxes were re-levied to the bill in error.

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

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:



2/15/22

# SARATOGA COUNTY BOARD OF SUPERVISORS

## RESOLUTION ~~56~~ -2022 2023

Introduced by Supervisors Ostrander, Barrett, Edwards, Lawler and Wright

### CORRECTING A ~~2022-2023~~ TAX BILL IN THE TOWN/VILLAGE OF WATERFORD

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

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

WHEREAS, the owner of the following property has timely submitted proof of an error in his 2023 tax bill, to wit: the property owner paid his 2022-2023 Waterford-Halfmoon School District tax bill on October 27, 2022 but the payment was not credited resulting in school taxes being re-levied to the 2023 Town and County tax bill; and

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

RESOLVED, that the application of the following property owner for correction of the 2023 tax rolls be approved, and the tax rolls are so corrected:

PROPERTY OWNER	TOWN/VILLAGE	S/B/L	CORR. TAX
Brendon N. Falco	Waterford	290.7-1-36	\$2,787.82
Samuel & Katherine Better	Waterford	291.62-1-19	\$1,067.71

; and it is further

RESOLVED, that the property owner shall have eight (8) days from the date a corrected 2023 tax bill is mailed to them to pay the corrected tax without additional penalties and interest; and it is further

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

RESOLVED, that this Resolution shall take effect immediately.

BUDGET IMPACT STATEMENT: No Budget Impact.



SARATOGA COUNTY REAL PROPERTY TAX SERVICE

Anna Stanko  
Director

**Directors Report**  
**APPLICATION FOR CORRECTION OF 2023 TAXES**

**Applicant** Samuel Better  
Katherine Better  
18 Washington Ave.  
Waterford, NY 12188

Parcel ID: 291.62-1-19  
Town: Waterford  
Property: 18 Washington Ave.

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

**Report of Investigation:** School taxes were paid in the amount of \$2,996.47 on 10/27/2022 and re-levied onto the 2023 Town & County tax bill in error.

**Director's Recommendation:** I recommend a correction to the tax bill removing the school tax re-levy of \$3,206.22 which includes penalties & interest and generating a new tax bill.

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

Original Tax:  
\$4,273.93

Re-Levy  
\$3,206.22

Corrected Tax:  
\$1,067.71

Anna Stanko  
Anna Stanko, Director  
Real Property Tax Service

11/31/2023  
Date

\_\_\_\_\_  
Andrew Jarosh, Treasurer

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date



CORRECTED TAX:  
REFUND TAX:

X

Date:

1/24/2023

Year:

2023

Town:

Waterford

S/W/L:

415401

Location:

291.62-1-19  
18 Washington Ave

Name/Address:

Samuel Better  
Katherine Better

18 Washington Ave.  
Waterford, NY 12188

**Calculations**

Assessed Value:

tax rate per \$1000

General County (Town)	128,000.00	0.115232	\$14.75
NYS Mandates	128,000.00	2.575964	\$329.72
General Town	128,000.00	3.021652	\$386.77
Waterford Amb.	128,000.00	0.572383	\$73.27
Waterford sewer	2 Units	25.000000	\$50.00
Unpaid sewer			\$160.97
Water bonds	128,000.00	0.408019	\$52.23
TOTAL			\$1,067.71

**Explanation:**

School taxes were paid in the amount of \$2,996.47 on 10/27/2022 and re-levied onto the 2023 Town & County tax bill in error	Original tax bill Corrected amount: Difference:	\$4,273.93 \$1,067.71 \$3,206.22
--	---	--

SARATOGA COUNTY

2023 COUNTY AND TOWN REAL PROPERTY TAX BILL

Bill No.: 000084  
 Sequence No.: 000050  
 Page No.: 01 of 01

\*For Fiscal Year 01/01/2023 to 12/31/2023 \*Warrant Date 12/31/2022

**MAKE CHECKS PAYABLE TO**

**TO PAY IN PERSON**

**PROPERTY ADDRESS & LEGAL DESCRIPTION**

TOWN OF WATERFORD  
 TAX COLLECTOR  
 65 BROAD STREET  
 WATERFORD NEW YORK 12188  
 PLEASE INCLUDE PHONE NUMBER

STARTING JANUARY 3RD 2023  
 MONDAY-FRIDAY 8:30AM-4:00PM  
 DROP BOX AVAILABLE FOR CHECK  
 PAYMENTS DURING OFFICE HOURS  
 (518)235-8282

**SWIS: 415401 S/B/L 291.62-1-19**

**Location:** 18 Washington Ave  
 Village of Waterford

**School:** Waterford 1  
 220 2 Family Res

**Roll Sect.:** 1  
**Acreage:** .10

291.62-1-19  
 Better Samuel J  
 Better Katherine L  
 18 Washington Ave  
 Waterford, NY 12188

**Bill No.**  
 000084

**Estimated State Aid:** Cnty: 43,943,296  
 Town: 255,000

**PROPERTY TAXPAYER'S BILL OF RIGHTS**

The assessor estimates the **Full Market Value of this property as of JULY 1, 2021** was: 152,381  
 The Total Assessed Value of this property is: 128,000  
 The **Uniform Percentage of Value** used to establish assessments in your municipality was: 84.00%

**If you feel your assessment is too high, you have the right to seek a reduction in the future. A publication entitled "Contesting your assessment" is available at the assessor's office and online at [www.tax.ny.gov](http://www.tax.ny.gov) Please note that the period for filing complaints on the above assessment has passed.**  
 Apply for Third Party Notification By: 11/01/2023

EXEMPTION	VALUE	TAX PURPOSE	FULL VALUE EXEMPTION	EXEMPTION	VALUE	TAX PURPOSE	FULL VALUE EXEMPTION
-----------	-------	-------------	----------------------	-----------	-------	-------------	----------------------

**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	2,159,897	7.8	128,000.00	.115232	14.75
NYS MANDATES	69,585,420	3.7	128,000.00	2.575964	329.72
GENERAL TOWN	2,171,369	-6.9	128,000.00	3.021652	386.77
<b>SCHOOL RELEVY</b>					<b>3,206.22</b>
Waterford ambulance	420,607	1.9	128,000.00	.572383	73.27
Waterford sewer UNITS			2.00	25.000000	50.00
Unpaid sewer			0.00		160.97
Water bonds	302,239	-1.2	128,000.00	.408019	52.23

PAYMENT SCHEDULE	Penalty	Amount	Total Due is:
If Paid By:			
01/31/2023	0.0%	0.00	4,273.93
02/28/2023	1.0%	42.74	4,316.67
03/31/2023	2.0%	85.48	4,361.41

<b>TOTAL TAXES DUE</b>	<b>\$4,273.93</b>
If Paid By: <b>01/31/2023</b>	

**\*\*NOTICE\*\* MARCH PAYMENT HAS 2% PENALTY PLUS AN ADDITIONAL \$ 2.00 HAS BEEN ADDED PER SEC. 987 OF THE REAL PROPERTY TAX LAW.**

**2023 COUNTY and TOWN REAL PROPERTY REMITTANCE STUB**

Better Samuel J  
 Better Katherine L  
 18 Washington Ave  
 Waterford, NY 12188

Payment Received By: Check: Cash: Date:
--

**Bill No.: 000084**  
**415401 291.62-1-19**  
 Bank Code:  
 Village of Waterford  
 School: Waterford 1  
 Property Location: 18 Washington Ave

<b>TOTAL TAXES DUE</b>	
If Paid By: <b>01/31/2023 *****4,273.93</b>	
02/28/2023	4,316.67
03/31/2023	4,361.41



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



# Application for Corrected Tax Roll

# RP-554

(12/19)

RECEIVED

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

Names of owners <b>SAMUEL J. &amp; KATHERINE L. BETTER</b>		<b>JAN 24 2023</b>	
Mailing address of owners (number and street or PO box) <b>18 WASHINGTON AVENUE</b>		Location of property (street address) <b>18 WASHINGTON AVENUE</b>	
City, village, or post office <b>WATERFORD</b>		City, town, or village <b>WATERFORD</b>	
State <b>NY</b>		State <b>NY</b>	
ZIP code <b>12188</b>		ZIP code <b>12188</b>	
Daytime contact number	Evening contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) <b>291.62-1-19</b>	
Account number (as appears on tax bill) <b>000084</b>		Amount of taxes currently billed <b>4,273.93</b>	
Reasons for requesting a correction to tax roll: <b>2023 PROPERTY TAX BILL WAS ISSUED WITH A SCHOOL RELEVY EVEN THOUGH IT WAS PAID 10/27/2022</b>			

RECEIVED  
JAN 24 2023  
REAL PROPERTY TAX SERVICES  
SARATOGA COUNTY NY

I hereby request a correction of tax levied by TOWN OF WATERFORD for the year(s) 2023  
(County, city, village, etc.)

Signature of applicant <i>Katherine L. Better</i>	Date <b>1/24/23</b>
--	------------------------

**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 <b>1/24/23</b>	Period of warrant for collection of taxes <b>1/1/23 – 3/31/23</b>
Last day for collection of taxes without interest <b>3/31/23</b>	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <i>Anna Stanku</i>	Date <b>1/31/2023</b>

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

**Part 3 – For use by the tax levying body or official designated by resolution** \_\_\_\_\_ :  
(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 currently billed <b>\$ 4,273.93</b>	Corrected tax <b>\$ 1,067.71</b>
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): \_\_\_\_\_

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

## Instructions

### General information

#### Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

#### When to send

Submit the application only **before** the collection warrant expires.

#### Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

### Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

#### For use by Collecting Officer:

Order from tax levying body received on \_\_\_\_\_  
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
---------------------------------	------





# Application for Corrected Tax Roll

RECEIVED

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

Names of owners <b>SAMUEL J. &amp; KATHERINE L. BETTER</b>		JAN 24 2023	
Mailing address of owners (number and street or PO box) <b>18 WASHINGTON AVENUE</b>		Location of property (street address) <b>18 WASHINGTON AVENUE</b>	
City, village, or post office <b>WATERFORD</b>		City, town, or village <b>WATERFORD</b>	
State <b>NY</b>		State <b>NY</b>	
ZIP code <b>12188</b>		ZIP code <b>12188</b>	
Daytime contact number	Evening contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) <b>291.62-1-19</b>	
Account number (as appears on tax bill) <b>000084</b>		Amount of taxes currently billed <b>4,273.93</b>	
Reasons for requesting a correction to tax roll: <b>2023 PROPERTY TAX BILL WAS ISSUED WITH A SCHOOL RELEVY EVEN THOUGH IT WAS PAID 10/27/2022.</b>			

I hereby request a correction of tax levied by TOWN OF WATERFORD for the year(s) 2023  
(County, city, village, etc.)

Signature of applicant <i>Katherine L. Better</i>	Date <b>1/24/23</b>
--	------------------------

### 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 <b>1/24/23</b>	Period of warrant for collection of taxes <b>1/1/23 - 3/31/23</b>
Last day for collection of taxes without interest <b>3/31/23</b>	Recommendation <b>Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/></b>
Signature of official <i>Anne Stanko</i>	Date <b>1/31/2023</b>

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

### Part 3 – For use by the tax levying body or official designated by resolution \_\_\_\_\_ : (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 currently billed <b>\$ 4,273.93</b>	Corrected tax <b>\$ 1,067.71</b>
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): \_\_\_\_\_

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

## Instructions

### General information

**Where to send**

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

**When to send**

Submit the application only **before** the collection warrant expires.

**Wholly exempt parcel**

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

### Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

**For use by Collecting Officer:**

Order from tax levying body received on \_\_\_\_\_  
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
---------------------------------	------

**From:** no-reply@mg.thesatellite.biz  
**Sent:** Thursday, October 27, 2022 11:28 AM  
**To:** Samuel J. Better, Esq.  
**Subject:** Your Payment receipt

# *The Satellite.biz*

Waterford-Halfmoon UFSD

**Payment Date:** 10/27/2022 11:28:34 AM

Customer Name: Samuel Better

Reference: CHK-638024669144849482

Pay Taxes

BETTER SAMUEL J

**SBL:** 291.62-1-19

Bill(s): 000235

**Payment Amount:** \$2,996.47

Check Info:

Routing Number:

Account: XXXX1622

Check Number: 1001

Approval Code:

-----  
All Sales are Final!



WATERFORD-HALMOON  
UNION FREE SCHOOL DISTRICT

Samantha Schweizer  
Business Manager

(518) 237-0800  
sschweizer@whufsd.org

January 11, 2023

To Whom It May Concern:

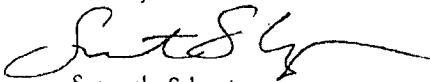
The following properties were incorrectly marked as unpaid for Waterford Halfmoon UFSD school taxes. The properties were indeed paid on time.

The properties include:

- SBL 291.71-1-38 – Paid September 28, 2022
- SBL 291.63-2-33 – Paid September 28, 2022
- SBL 291.64-1-10.132 – Paid September 28, 2022
- SBL 291.62-1-19 – Paid October 27, 2022
- SBL 291.71-1-36 – Paid October 27, 2022

We apologize for any inconvenience this may have caused.  
If you need any further information from the school district please let me know.

Thank you.

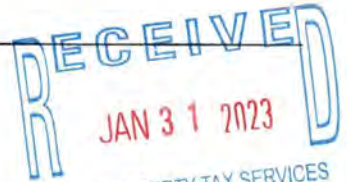
  
Samantha Schweizer  
Business Manager



ASSESSOR'S DEPOSITION

Town/City WATERFORD

Date 01/16/2023



In the matter of the application of:  
SAMUEL J. BETTER  
KATHERINE L. BETTER

Applicant  
18 WASHINGTON AVENUE  
Address  
WATERFORD, NY 12188  
City                      State                      Zip Code

291.62-1-19  
Tax Map Section                      Block                      Lot

REAL PROPERTY TAX SERVICES  
SARATOGA COUNTY, NY

TOWN OF WATERFORD

Jurisdiction

2023

For the year(s)

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

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

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

**Taxpayer paid school tax bill and was not marked paid. School taxes were relevelied onto the 2023 property tax bill. Property Tax bill was issued with \$3,206.22 listed for unpaid school bill.**

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

**A corrected tax bill should be issued reflecting no school relevy. The tax bill should be \$3,206.22 less.**

\*NEW ASSESSMENT = \$128,000

Assessor

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

Supervisor



# SARATOGA COUNTY

## AGENDA ITEM REQUEST FORM

**TO:** Steve Bulger, County Administrator  
Ridge Harris, Deputy County Administrator  
Michelle Granger, County Attorney  
Therese Connolly, Clerk of the Board  
Stephanie Hodgson, Director of Budget

**CC:** John Warnt, Director of Purchasing  
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:** 1/31/2023

**COMMITTEE:** Real Property Tax

**RE:** approving a corrected tax bill



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

1. Is a Resolution Required:

Yes, Other

2. Proposed Resolution Title:

Correcting a 2023 tax bill in the Town of Waterford

3. Specific Details on what the resolution will authorize:

This resolution will authorize a correction to a tax bill for tax parcel 291.71-1-36 in the Town (Village) of Waterford. The school taxes were re-levied to the bill in error.

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:



2/15/22

# SARATOGA COUNTY BOARD OF SUPERVISORS

## RESOLUTION 56 - 2022 2023

Introduced by Supervisors Ostrander, Barrett, Edwards, Lawler and Wright

### CORRECTING A ~~2022~~ 2023 TAX BILL IN THE TOWN/VILLAGE OF WATERFORD

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

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

WHEREAS, the owner of the following property has timely submitted proof of an error in ~~his~~ 2023 tax bill, to wit: the property owner paid his 2022-2023 Waterford-Halfmoon School District tax bill on October 27, 2022 but the payment was not credited resulting in school taxes being re-levied to the 2023 Town and County tax bill; and

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

RESOLVED, that the application of the following property owner for correction of the 2023 tax rolls be approved, and the tax rolls are so corrected:

PROPERTY OWNER	TOWN/VILLAGE	S/B/L	CORR. TAX
Brendon N. Faleo	Waterford	290.7-1-36	\$2,787.82
SJB RE Holdings LLC	Waterford	291.71-1-36	\$3,156.67

; and it is further

RESOLVED, that the property owner shall have eight (8) days from the date a corrected 2023 tax bill is mailed to ~~them~~ <sup>them</sup> to pay the corrected tax without additional penalties and interest; and it is further

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

RESOLVED, that this Resolution shall take effect immediately.

BUDGET IMPACT STATEMENT: No Budget Impact.



SARATOGA COUNTY REAL PROPERTY TAX SERVICE

Anna Stanko  
Director

**Directors Report**  
**APPLICATION FOR CORRECTION OF 2023 TAXES**

Applicant SJB RE Holdings LLC  
18 Washington Ave.  
Waterford, NY 12188

Parcel ID: 291.71-1-36  
Town: Waterford  
Property: 103-109 Broad St.

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

**Report of Investigation:** School taxes were paid in the amount of \$8,895.75 on 10/27/2022 and re-levied onto the 2023 Town & County tax bill in error.

**Director's Recommendation:** I recommend a correction to the tax bill removing the school tax re-levy of \$9,518.45 which includes penalties & interest and generating a new tax bill.

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

Original Tax:  
\$12,675.12

Re-Levy  
\$9,518.45

Corrected Tax:  
\$3,156.67

Anna Stanko, Director  
Real Property Tax Service

Date

\_\_\_\_\_  
Andrew Jarosh, Treasurer

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date



# Application for Corrected Tax Roll

RECEIVED

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

Names of owners SJB RE HOLDINGS LLC		Location of property (street address) 103-109 BROAD STREET	
Mailing address of owners (number and street or PO box) 18 WASHINGTON AVENUE		TOWN OF WATERFORD ASSESSOR'S OFFICE	
City, village, or post office WATERFORD	State NY	ZIP code 12188	City, town, or village WATERFORD
Daytime contact number	Evening contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 291.71-1-36	
Account number (as appears on tax bill) 000312		Amount of taxes currently billed 12,675.12	
Reasons for requesting a correction to tax roll: 2023 PROPERTY TAX BILL WAS ISSUED WITH A SCHOOL RELEVY EVEN THOUGH IT WAS PAID 10/27/2022.			

JAN 24 2023

I hereby request a correction of tax levied by TOWN OF WATERFORD for the year(s) 2023.  
(County, city, village, etc.)

Signature of applicant 	Date 1/24/23
----------------------------	-----------------

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

Date application received 1/24/23	Period of warrant for collection of taxes 1/1/23 - 3/31/23
Last day for collection of taxes without interest 1/31/23	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official 	Date 1/31/2023

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

### Part 3 – For use by the tax levying body or official designated by resolution 18-2023: (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 currently billed \$ 12,675.12	Corrected tax \$ 3,156.67
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): \_\_\_\_\_

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

## Instructions

### General information

#### Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

#### When to send

Submit the application only **before** the collection warrant expires.

#### Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

### Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

---

### For use by Collecting Officer:

Order from tax levying body received on \_\_\_\_\_  
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
---------------------------------	------



# Application for Corrected Tax Roll

# RP-554

(12/19)

RECEIVED

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

Names of owners SJB RE HOLDINGS LLC				JAN 24 2023	
Mailing address of owners (number and street or PO box) 18 WASHINGTON AVENUE			Location of property (street address) 103-109 BROAD STREET		
City, village, or post office WATERFORD			TOWN OF WATERFORD ASSESSOR'S OFFICE		
State NY		ZIP code 12188		City, town, or village WATERFORD	
State NY		ZIP code 12188		State NY	
Daytime contact number		Evening contact number		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 291.71-1-36	
Account number (as appears on tax bill) 000312			Amount of taxes currently billed 12,675.12		
Reasons for requesting a correction to tax roll: 2023 PROPERTY TAX BILL WAS ISSUED WITH A SCHOOL RELEVY EVEN THOUGH IT WAS PAID 10/27/2022.					

I hereby request a correction of tax levied by TOWN OF WATERFORD for the year(s) 2023.  
(County, city, village, etc.)

Signature of applicant 	Date 1/24/23
----------------------------	-----------------

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

Date application received 1/24/23	Period of warrant for collection of taxes 1/1/23 - 3/31/23
Last day for collection of taxes without interest 3/31/23	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official 	Date 1/24/23

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

### Part 3 – For use by the tax levying body or official designated by resolution 18-2023: (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 currently billed \$ 12,675.12	Corrected tax \$ 3,156.67
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): \_\_\_\_\_

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

## Instructions

### General information

#### Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

#### When to send

Submit the application only **before** the collection warrant expires.

#### Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

### Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).


If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

### For use by Collecting Officer:

Order from tax levying body received on \_\_\_\_\_  
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
---------------------------------	------

	<b>CORRECTED TAX:</b>	<b>X</b>	
	<b>REFUND TAX:</b>		
<b>Date:</b>	1/24/2023	<b>Year:</b>	2023
<b>Name/Address:</b>	SJB RE Holdings LLC 18 Washington Ave. Waterford, NY 12188	<b>Town:</b>	Waterford
		<b>SWIS</b>	415401
		<b>S/B/L:</b>	291.71-1-36
		<b>Location:</b>	103-109 Broad St
<b>Calculations</b>			
	<b>Assessed Value:</b>	<b>tax rate per \$1000</b>	
General County (Town)	380,000.00	0.115232	\$43.79
NYS Mandates	380,000.00	2.575964	\$978.87
General Town	380,000.00	3.021652	\$1,148.23
Waterford Amb.	380,000.00	0.572383	\$217.51
Waterford sewer	6 Units	25.000000	\$150.00
Unpaid sewer			\$157.67
Unpaid water			\$305.55
Water Bonds	380,000.00	0.408019	\$155.05
		<b>TOTAL</b>	<b>\$3,156.67</b>
<b>Explanation:</b>			
School taxes were paid in the amount of \$8,895.75 on 10/27/2022 and re-levied onto the 2023 Town & County tax bill in error		Original tax bill	\$12,675.12
		Corrected amount:	\$3,156.67
		Difference:	<b>\$9,518.45</b>



SARATOGA COUNTY

2023 COUNTY AND TOWN REAL PROPERTY TAX BILL

Bill No.: 000312  
 Sequence No.: 000197  
 Page No.: 01 of 01

\*For Fiscal Year 01/01/2023 to 12/31/2023 \*Warrant Date 12/31/2022

**MAKE CHECKS PAYABLE TO**

**TO PAY IN PERSON**

**PROPERTY ADDRESS & LEGAL DESCRIPTION**

TOWN OF WATERFORD  
 TAX COLLECTOR  
 65 BROAD STREET  
 WATERFORD NEW YORK 12188  
 PLEASE INCLUDE PHONE NUMBER

STARTING JANUARY 3RD 2023  
 MONDAY-FRIDAY 8:30AM-4:00PM  
 DROP BOX AVAILABLE FOR CHECK  
 PAYMENTS DURING OFFICE HOURS  
 (518)235-8282

**SWIS: 415401 S/B/L 291.71-1-36**

**Location:** 103-109 Broad St  
 Village of Waterford

**School:** Waterford 1  
 480 Multi-use bld

**Roll Sect.:** 1

**Acreage:** .21

291.71-1-36  
 SJB RE Holdings LLC  
 18 Washington Ave  
 Waterford, NY 12188

**Bill No.**  
 000312

**Estimated State Aid:** Cnty: 43,943,296  
 Town: 255,000

**PROPERTY TAXPAYER'S BILL OF RIGHTS**

The assessor estimates the **Full Market Value of this property as of JULY 1, 2021 was:** 452,381  
 The Total Assessed Value of this property is: 380,000

The **Uniform Percentage of Value** used to establish assessments in your municipality was: 84.00%

**If you feel your assessment is too high, you have the right to seek a reduction in the future. A publication entitled "Contesting your assessment" is available at the assessor's office and online at [www.tax.ny.gov](http://www.tax.ny.gov) Please note that the period for filing complaints on the above assessment has passed.**  
 Apply for Third Party Notification By: 11/01/2023

EXEMPTION	VALUE	TAX PURPOSE	FULL VALUE EXEMPTION	EXEMPTION	VALUE	TAX PURPOSE	FULL VALUE EXEMPTION
-----------	-------	-------------	----------------------	-----------	-------	-------------	----------------------

**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	2,159,897	7.8	380,000.00	.115232	43.79
NYS MANDATES	69,585,420	3.7	380,000.00	2.575964	978.87
GENERAL TOWN	2,171,369	-6.9	380,000.00	3.021652	1,148.23
SCHOOL RELEVY					9,518.45
Waterford ambulance	420,607	1.9	380,000.00	.572383	217.51
Waterford sewer UNITS			6.00	25.000000	150.00
Unpaid sewer			0.00		157.67
Unpaid water			0.00		305.55
Water bonds	302,239	-1.2	380,000.00	.408019	155.05

PAYMENT SCHEDULE	Penalty	Amount	Total Due is:
If Paid By:			
01/31/2023	0.0%	0.00	12,675.12
02/28/2023	1.0%	126.75	12,801.87
03/31/2023	2.0%	253.50	12,930.62

<b>TOTAL TAXES DUE</b>	<b>\$12,675.12</b>
If Paid By: <b>01/31/2023</b>	

**\*\*NOTICE\*\* MARCH PAYMENT HAS 2% PENALTY PLUS AN ADDITIONAL \$ 2.00 HAS BEEN ADDED PER SEC. 987 OF THE REAL PROPERTY TAX LAW.**

**2023 COUNTY and TOWN REAL PROPERTY REMITTANCE STUB**

SJB RE Holdings LLC  
 18 Washington Ave  
 Waterford, NY 12188

Payment Received By:
Check:
Cash:
Date:

**Bill No.: 000312**  
**415401 291.71-1-36**  
 Bank Code:  
 Village of Waterford  
 School: Waterford 1  
 Property Location: 103-109 Broad St

<b>TOTAL TAXES DUE</b>	
If Paid By: <b>01/31/2023 *****12,675.12</b>	
02/28/2023	12,801.87
03/31/2023	12,930.62



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

**From:** no-reply@mg.thesatellite.biz  
**Sent:** Thursday, October 27, 2022 11:32 AM  
**To:** Samuel J. Better, Esq.  
**Subject:** Your Payment receipt

# *The Satellite.biz*

Waterford-Halfmoon UFSD

**Payment Date:** 10/27/2022 11:32:41 AM  
**Customer Name:** Samuel Better

**Reference:** CHK-638024671613236261  
**Pay Taxes**

SJB RE HOLDINGS LLC

**SBL:** 291.71-1-36

**Bill(s):** 001093

**Payment Amount:** \$8,895.75

**Check Info:**

**Routing Number:**  
**Account:** XXXX1952  
**Check Number:** 1001

**Approval Code:**

---

All Sales are Final!



WATERFORD-HALFMOON  
UNION FREE SCHOOL DISTRICT

Samantha Schweizer  
Business Manager

(518) 237-0800

✉ [sschweizer@whufsd.org](mailto:sschweizer@whufsd.org)

January 11, 2023

To Whom It May Concern:

The following properties were incorrectly marked as unpaid for Waterford Halfmoon UFSD school taxes. The properties were indeed paid on time.

The properties include:

SBL 291.71-1-38 – Paid September 28, 2022

SBL 291.63-2-33 – Paid September 28, 2022

SBL 291.64-1-10.132 – Paid September 28, 2022

SBL 291.62-1-19 – Paid October 27, 2022

SBL 291.71-1-36 – Paid October 27, 2022

We apologize for any inconvenience this may have caused.

If you need any further information from the school district please let me know.

Thank you.

Samantha Schweizer  
Business Manager

**Tax Bill Information**

**Waterford -Halfmoon UF School District 2022-2023 School Tax Notice  
Tax & Finance School Code: 670**

SJB RE HOLDINGS LLC  
18 WASHINGTON AVE  
WATERFORD, NY 12188

**PROPERTY DESCRIPTION**

SBL/MAP: 291.71-1-36  
BILL#: 001093  
ADDRESS: 103-109 Broad St  
TOWN: Waterford  
SWIS: 415401  
PROPERTY CLASS: Mult-use bld  
ESCROW CODE:

<b>ASSESSMENT INFORMATION</b>
Full Value: 452,381.00
Assessed Value: 380,000.00
Taxable Value: 380,000.00
Uniform Percentage: 84

Description	Rate/\$1000	Non-Homestead Rate/\$1000	Total Due
School Tax:	22.339974		8,489.19
Library Tax:	0.610904		232.14
STAR Savings:			- 0.00
<b>Total Tax:</b>			<b>8,721.33</b>

Exemption	Ex Amt	Ex Full Amt

**SEND STUB WITH PAYMENT**

**Waterford -Halfmoon UF School District 2022-2023 School Tax Notice**

If Paid By	Penalty	Total Due	Mark here [ ] for receipt
<b>9/30/2022</b>	<b>0.00</b>	<b>8,721.33</b>	
10/31/2022	174.42	8,895.75	SJB RE HOLDINGS LLC 291.71-1-36

MAKE CHECKS OR MONEY ORDERS PAYABLE TO: Waterford-Halfmoon School

MAIL PAYMENT WITH REMITTANCE STUB TO: Waterford-Halfmoon School  
PO Box 277  
Albany NY 12201-0277

Online payments can be made at:  
<https://webtownhall.org/waterford-halfmooncsd/Home.aspx>

IN-PERSON PAYMENTS: In-Person Payments will NOT be accepted this year, under any circumstance. Please mail payments to:

Waterford-Halfmoon UFSD  
PO Box 277  
Albany, NY 12201-0277

Any questions, please call 518 237-0800, ext 3307.

PENALTIES OR FEES A2% penalty will be added for late payments on and after October 1, 2022.

Last day to pay with 2% penalty is October 31, 2022.

After that date, late taxes are payable to the Saratoga County Treasurer with an additional 7% penalty.

Last Updated: 11/11/2022 1:25 AM

\*2022-001093-1-670\*

Date printed: 1/25/2023





ASSESSOR'S DEPOSITION

Town/City WATERFORD

Date 01/16/2023

In the matter of the application of:  
SJB RE HOLDINGS LLC

Applicant  
18 WASHINGTON AVENUE  
Address  
WATERFORD, NY 12188  
City State Zip Code

291.71-1-36  
Tax Map Section Block Lot  
TOWN OF WATERFORD  
Jurisdiction

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

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

2023  
For the year(s)

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

**Taxpayer paid school tax bill and was not marked paid. School taxes were relevied onto the 2023 property tax bill. Property Tax bill was issued with \$9,518.45 listed for unpaid school bill.**

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

**A corrected tax bill should be issued reflecting no school relevy. The tax bill should be \$9,518.45 less.**

\*NEW ASSESSMENT = \$380,000

*Rachael A. Holbrook*  
Assessor

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

*John R. Faulk*  
Supervisor



# SARATOGA COUNTY

## AGENDA ITEM REQUEST FORM

**TO:** Steve Bulger, County Administrator  
Ridge Harris, Deputy County Administrator  
Michelle Granger, County Attorney  
Therese Connolly, Clerk of the Board  
Stephanie Hodgson, Director of Budget

**CC:** John Warmt, Director of Purchasing  
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:** 1/31/2023

**COMMITTEE:** Real Property Tax

**RE:** Discussion/proposal to amend LL#3 of 2006 revising the requirements to qualify for the exemption.  
Setting a public hearing to amend Local Law #3 of 2006

1. Is a Resolution Required:

Yes, Other

2. Proposed Resolution Title:

3. Specific Details on what the resolution will authorize:

INTRODUCING A PROPOSED LOCAL LAW IDENTIFIED AS INTRODUCTORY NO. 1, PRINT NO. 1 OF 2023, ENTITLED " A LOCAL LAW AMENDING LOCAL LAW NO. 3 OF 2006 TO MODIFY THE PARTIAL TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS, VOLUNTEER AMBULANCE WORKERS, AND UN-REMMARIED SPOUSES OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS KILLED IN THE LINE OF DUTY " AND SCHEDULING A PUBLIC HEARING THEREON.

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 checked="" 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

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 3-2006

10. Remarks:

RPTL 466a allows for real property exemptions for volunteer firefighters and volunteer ambulance workers. New legislation was passed amending the qualifications.



**SARATOGA COUNTY BOARD OF SUPERVISORS**

**RESOLUTION XX - 2023**

**Introduced by Supervisors Ostrander, Barrett, Edwards, Lawler, and Wright**

**INTRODUCING A PROPOSED LOCAL LAW IDENTIFIED AS INTRODUCTORY NO. 1, PRINT NO. 1 OF 2023, ENTITLED “A LOCAL LAW AMENDING LOCAL LAW NO. 3 OF 2006 TO MODIFY THE PARTIAL TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS, VOLUNTEER AMBULANCE WORKERS, AND UN-REMMARRIED SPOUSES OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS KILLED IN THE LINE OF DUTY” AND SCHEDULING A PUBLIC HEARING THEREON.**

**WHEREAS**, pursuant to Real Property Tax Law section 466-a a taxing jurisdiction may provide, upon the adoption of a resolution or local law, a partial exemption from taxation on real property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, or the un-remarried spouse of a volunteer firefighter or volunteer ambulance worker killed in the line of duty; and

**WHEREAS**, recent enactments to amend Real Property Tax Law section 466-a require a taxing jurisdiction to establish eligibility requirements to receive the real property tax exemption for volunteer firefighters and volunteer ambulance workers with less than five years of service; and

**WHEREAS**, this Board of Supervisors approved Local Law 3 of 2006 that granted a partial exemption from county taxation to the extent of ten per centum on the assessed value of real property which is owned by enrolled members of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service in Saratoga County, exclusive of special assessments and not to exceed \$3,000 multiplied by the latest state equalization rate for the assessing unit the real property is located; and

**WHEREAS**, it is the recommendation of the Real Property Tax Committee and the Law and Finance Committee of this Board to amend Local Law 3 of 2006, to establish eligibility criteria for the real property tax exemption for volunteer firefighters and volunteer ambulance workers with less than five years of service, and expand the eligibility for the tax exemption to un-remarried spouses of a volunteer firefighter or volunteer ambulance worker killed in the line of duty; and

**WHEREAS**, that a proposed Local Law, identified as Introductory No. 1, Print No. 1 of 2023, entitled “A LOCAL LAW AMENDING LOCAL LAW NO. 3 OF 2006 TO MODIFY THE PARTIAL TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS, VOLUNTEER AMBULANCE WORKERS, AND UN-REMMARRIED SPOUSES OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS KILLED IN THE LINE OF

DRAFT – MARKUP RESOLUTION

DUTY,” requires a public hearing pursuant to Real Property Tax Law section 466-a[1]; now, therefore, be it

**RESOLVED**, that the Board of Supervisors shall hold a Public Hearing on February 15, 2023 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 proposed Local Law; and it is further

**RESOLVED**, that the Clerk of the Board shall publish notice of the Public Hearing in the official County newspapers in the manner prescribed by law; and it is further

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

BUDGET IMPACT STATEMENT: No Budget Impact.

February 23, 2023 Regular Meeting

Motion to adopt: Supervisor

Second: Supervisor

AYES

NOES

ABSENT

COUNTY OF SARATOGA

LOCAL LAW 3 - 06

AUTHORIZING A REAL PROPERTY TAX EXEMPTION TO QUALIFIED  
VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS

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

Section 1. Legislative intent. The Board of Supervisors recognizes the roles of the volunteer firefighters and ambulance workers in securing the safety and well being of our communities. The Board of Supervisors hereby finds that it is in the best interests of the County of Saratoga to encourage volunteerism for said purposes. The New York State Legislature has amended the Real Property Tax Law, in Section 466-g, to authorize the County to permit enrolled volunteer firefighters and volunteer ambulance workers to be eligible for a real property tax exemption. To that end, by providing the following exemption it is the intent to so encourage volunteerism for our various fire and ambulance companies.

Section 2. Exemptions for certain volunteer firefighters and ambulance workers.

(a) Real property owned by an individual who has been an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service in Saratoga County and who resides in Saratoga County shall be exempt from taxation to the extent of ten percent of the assessed value of such property for county purposes, exclusive of special assessments, provided however, that such exemption shall in no event exceed \$3,000 multiplied by the latest state equalization rate for the assessing unit in which such real property is located.

(b) Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in such county unless:

- (i) the applicant resides in the city, town or village which is served by such incorporated volunteer fire company or fire department or incorporated ambulance service;
- (ii) the property is the primary residence of the applicant;

- (iii) the property is used exclusively for residential purposes; provided however, that in the event any portion of such property is not used exclusively for the applicant's residence but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section; and
- (iv) the incorporated volunteer fire company or fire department or incorporated voluntary ambulance service has certified that the applicant has been an enrolled member of such incorporated voluntary fire company, or fire department, or incorporated voluntary ambulance service for at least five years and remains an active enrolled member.

(c) Application for such exemption shall be filed with the assessor on or before the taxable status date on a form as prescribed by the state board.

(d) No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving any benefit under the provisions of this article on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

Section 3. Effective date. This act shall take effect upon filing with the Secretary of State.

# STATE OF NEW YORK

9131

## IN SENATE

May 10, 2022

Introduced by Sen. REICHLIN-MELNICK -- read twice and ordered printed,  
and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to providing all local governments with the option to provide a property tax exemption to volunteer firefighters and volunteer ambulance workers; and to repeal various provisions of the real property tax law relating thereto

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The real property tax law is amended by adding a new  
2 section 466-a to read as follows:

3 § 466-a. Volunteer firefighters and volunteer ambulance workers. 1.  
4 Real property owned by an enrolled member of an incorporated volunteer  
5 fire company, fire department or incorporated voluntary ambulance  
6 service or such enrolled member and spouse residing in any county shall  
7 be exempt from taxation to the extent of up to ten percent of the  
8 assessed value of such property for city, village, town, part town,  
9 special district, school district, fire district or county purposes,  
10 exclusive of special assessments, provided that the governing body of a  
11 city, village, town, school district, fire district or county, after a  
12 public hearing, adopts a local law, ordinance or resolution providing  
13 therefor.

14 2. Such exemption shall not be granted to an enrolled member of an  
15 incorporated volunteer fire company, fire department or incorporated  
16 voluntary ambulance service residing in such county unless:

17 (a) the applicant resides in the city, town or village which is served  
18 by such incorporated volunteer fire company or fire department or incor-  
19 porated voluntary ambulance service;

20 (b) the property is the primary residence of the applicant;

21 (c) the property is used exclusively for residential purposes;  
22 provided however, that in the event any portion of such property is not  
23 used exclusively for the applicant's residence but is used for other  
24 purposes, such portion shall be subject to taxation and the remaining

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD15549-05-2

1 portion only shall be entitled to the exemption provided by this  
2 section; and

3 (d) the applicant has been certified by the authority having jurisdic-  
4 tion for the incorporated volunteer fire company, fire department, or  
5 voluntary ambulance service as an enrolled member of such incorporated  
6 volunteer fire company, fire department, or voluntary ambulance service,  
7 as determined by the governing body of a city, village, town, school  
8 district, fire district or county; provided, however, that such govern-  
9 ing body shall establish a minimum service requirement for each appli-  
10 cant between two years of service and five years of service. It shall be  
11 the duty and responsibility of the governing body of each municipality,  
12 school district and/or fire district which adopts a local law, ordinance  
13 or resolution pursuant to this section to determine the procedure for  
14 certification.

15 3. Any enrolled member of an incorporated volunteer fire company, fire  
16 department or incorporated voluntary ambulance service who accrues more  
17 than twenty years of active service and is so certified by the authority  
18 having jurisdiction for the incorporated volunteer fire company, fire  
19 department or incorporated voluntary ambulance service, shall be granted  
20 the ten percent exemption as authorized by this section for the remain-  
21 der of his or her life as long as his or her primary residence is  
22 located within such county provided that the governing body of a city,  
23 village, town, school district, fire district or county, after a public  
24 hearing, adopts a local law, ordinance or resolution providing therefor.

25 4. Un-remarried spouses of volunteer firefighters or volunteer ambu-  
26 lance workers killed in the line of duty. Any local law or ordinance  
27 adopted pursuant to this section may be separately amended, or a local  
28 law, ordinance or resolution may be separately adopted to continue an  
29 exemption or reinstate a pre-existing exemption claimed under such stat-  
30 utes by an enrolled member of an incorporated volunteer fire company,  
31 fire department, or incorporated voluntary ambulance service, to such  
32 deceased enrolled member's un-remarried spouse if such member is killed  
33 in the line of duty; provided, however, that:

34 (a) such un-remarried spouse is certified by the authority having  
35 jurisdiction for the incorporated volunteer fire company, fire depart-  
36 ment or incorporated voluntary ambulance service as an un-remarried  
37 spouse of an enrolled member of such incorporated volunteer fire compa-  
38 ny, fire department or incorporated voluntary ambulance service who was  
39 killed in the line of duty; and

40 (b) such deceased volunteer had been an enrolled member for at least  
41 five years; and

42 (c) such deceased volunteer had been receiving the exemption prior to  
43 his or her death.

44 5. Un-remarried spouses of deceased volunteer firefighters or volun-  
45 teer ambulance workers. Any local law or ordinance adopted pursuant to  
46 this section may be separately amended, or a local law, ordinance or  
47 resolution may be separately adopted to continue an exemption or rein-  
48 state a pre-existing exemption to an un-remarried spouse of a deceased  
49 enrolled member of an incorporated volunteer fire company, fire depart-  
50 ment, or incorporated voluntary ambulance service; provided, however,  
51 that:

52 (a) such un-remarried spouse is certified by the authority having  
53 jurisdiction for the incorporated volunteer fire company, fire depart-  
54 ment or incorporated voluntary ambulance service as an un-remarried  
55 spouse of a deceased enrolled member of such incorporated volunteer fire

1 company, fire department or incorporated voluntary ambulance service;  
2 and

3 (b) such deceased volunteer had been an enrolled member for at least  
4 twenty years; and

5 (c) such deceased volunteer and un-remarried spouse had been receiving  
6 the exemption for such property prior to the death of such volunteer.

7 6. Application for such exemption shall be filed with the assessor or  
8 other agency, department or office designated by the municipality,  
9 school district and/or fire district offering such exemption on or  
10 before the taxable status date on a form as prescribed by the commis-  
11 sioner.

12 7. No applicant who is a volunteer firefighter or volunteer ambulance  
13 worker who by reason of such status is receiving any benefit under the  
14 provisions of this article on the effective date of this section shall  
15 suffer any diminution of such benefit because of the provisions of this  
16 section.

17 8. Any city, village, town, school district, fire district or county  
18 that currently, through local law, ordinance or resolution, provides an  
19 exemption from taxation for an enrolled member of an incorporated volun-  
20 teer fire company, fire department or incorporated voluntary ambulance  
21 service, such enrolled member and spouse, or an un-remarried spouse  
22 shall be authorized to continue to provide such exemption, provided  
23 however, such city, village, town, school district, fire district or  
24 county shall adopt a local law, ordinance or resolution to conform to  
25 the provisions of this section no later than three years after the  
26 effective date of this section.

27 9. Notice to affected municipalities. On or before December thirty-  
28 first, two thousand twenty-two, it shall be the duty of the commissioner  
29 or her or his designees to notify or cause to be notified, in a manner  
30 prescribed by the commissioner, the chief executive officer of each and  
31 any municipality in which former sections four hundred sixty-six-a, four  
32 hundred sixty-six-b, four hundred sixty-six-c, four hundred sixty-six-d,  
33 four hundred sixty-six-f, four hundred sixty-six-g, four hundred sixty-  
34 six-h, four hundred sixty-six-i, four hundred sixty-six-j, and four  
35 hundred sixty-six-k of the real property tax law apply, of the  
36 provisions of the chapter of the laws of two thousand twenty-two that  
37 added this section.

38 § 2. Sections 466-a as added by chapter 617 of the laws of 1999,  
39 466-b, 466-c, 466-d, 466-e, 466-f, 466-g, 466-h, 466-i, 466-j and 466-k  
40 of the real property tax law are REPEALED.

41 § 3. This act shall take effect immediately; provided, however, that  
42 section two of this act shall take effect three years after the effec-  
43 tive date of this act.





# SARATOGA COUNTY

## AGENDA ITEM REQUEST FORM

**TO:** Steve Bulger, County Administrator  
Ridge Harris, Deputy County Administrator  
Michelle Granger, County Attorney  
Therese Connolly, Clerk of the Board  
Stephanie Hodgson, Director of Budget

**CC:** John Warmt, Director of Purchasing  
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:** 1/31/2023

**COMMITTEE:** Real Property Tax

**RE:** Setting the dates for the 2023 Real Property Tax Auction

1. Is a Resolution Required:

No, Committee Approval 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

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 Terms and Conditions attached

10. Remarks:

The online auction will commence on Monday, March 13, 2023 at 12:00 PM (Noon), and bidding will start to close on Friday, March 24, 2023 at 12:00 PM (Noon).

ATTENTION: PLEASE READ THESE CAREFULLY. THERE ARE IMPORTANT CHANGES FROM PRIOR YEARS!

**SARATOGA COUNTY AUCTION  
TERMS AND CONDITIONS**

**INTERNET TERMS** (In addition to the Standard Terms below)

1. **Internet Bidding.** The Saratoga County auction of tax foreclosed parcels will be conducted online via the internet. Auctions International, Inc. will conduct the auction on behalf of Saratoga County. Auctions International, Inc. and Saratoga County are not responsible for any failure experienced by auction bidders due to faulty or inadequate internet service, hardware malfunctions, system breakdowns, or software limitations.
2. **Auction Registration.** All auction bidders must register with Auctions International, Inc. to bid on the auctioned parcels. Information on how to register for the auction is available at <https://www.auctionsinternational.com/liveauctions>. Registration applications must be received by Auctions International, Inc. by 4:00 PM on Wednesday, March 22, 2023.
3. **Absentee Bidding.** Bidders unable to participate in internet bidding can complete an “Absentee Bidder Registration Packet.” This packet is available at Auctions International, Inc.’s website: <https://www.auctionsinternational.com/liveauctions>. This registration packet must be received by Auctions International, Inc. by 4:00 PM on Wednesday, March 22, 2023.
4. **Auction Period.** The online auction will commence on Monday, March 13, 2023 at 12:00 PM (Noon), and bidding will start to close on Friday, March 24, 2023 at 12:00 PM (Noon).

**STANDARD TERMS**

1. **Parcels to be Sold.** All parcels included in the auction were acquired by Saratoga County pursuant to Article 11 of the Real Property Tax Law. The properties to be auctioned are contained in a catalog compiled by Auctions International, Inc. The properties are offered for sale to the highest bidder. Parcels may be withdrawn prior to the conclusion of the auction. Only bids on parcels still available for sale at the conclusion of the auction will be accepted.
2. **Parcels Sold As Is.** No representations are made by Saratoga County, any County personnel, or Auctions International, Inc. staff as to the quality of title, location, lot size, accessibility to, environmental condition of, the existence of improvements or the condition of said improvements, if any, with respect to any parcel to be auctioned. Buildings or structures have not been inspected for the presence of lead paint or asbestos, or for their structural condition. All parcels are sold AS IS. Purchasers assume all risks associated with the parcels. The County will convey by quitclaim deed only. All bidders are advised to research the property before submitting a bid herein. The Auction is BUYER BEWARE!

A. Environmental Assessment. The County has not evaluated or assessed the environmental condition of the parcels and makes no representation with regard to its current condition. In consideration of allowing purchasers to bid at the auction, purchasers agree to not make any claim against the County regarding any environmental condition and agree to be responsible for the required removal of any environmental hazard found on the property. Purchasers further agree to hold the County and its agents harmless from any claims hereafter made against the County based on environmental hazards that may be present on any property purchased at this auction. No County employee or agent has any authority to make any warranty or representation of any nature regarding the condition of any parcel.

B. Conditions Affecting Parcels. All parcels, including any buildings, structures, or improvements thereon, are sold "as is" without any representation or warranty whatsoever as to the condition of the property or its title and subject to:

- 1) Any statement of facts an accurate survey or personal inspection of the property would disclose;
- 2) Applicable zoning, land use, and building laws and regulations;
- 3) Federal and state taxes, liens and judgments of record; and
- 4) Easements, covenants, restrictions, conditions, agreements, and reservations of record, and the rights of the public and others in and to any part of the parcels that lie within the bounds of any street, roadway, alley, highway, and rights-of-way of record.

C. No Warranties. All informational materials, including but not limited to, slides, tax maps, deeds, photos, auction catalogs, and property record cards are for identification purposes only and are neither a guarantee nor a warranty as to location, dimensions, parcel use, parcel size, or habitability. THE COUNTY AND ITS EMPLOYEES, OFFICERS, AND AGENTS, TO INCLUDE THE AUCTIONEER AND THE AUCTION COMPANY MAKE NO WARRANTY EXPRESSED OR IMPLIED IN CONNECTION WITH THIS SALE. The County reserves the right to group one or more properties into a single bid sale

3. Bidder Registration. All bidders are required to register and provide suitable personal identification prior to the online auction. Auctioneer reserves the right to decline the registration if identification is not sufficient. Individuals acting on behalf of other individuals or entities must produce a "Power of Attorney" duly executed and notarized. If an individual does not have a signed, notarized Power of Attorney form, the individual will not be able to bid for other individuals or entities. Incorporated entities (e.g., Inc., Corp., LLC, etc.) are required to provide at registration: (1) a copy of the state entity incorporation filing receipt; (2) Employer Identification Number ("EIN"); and (3) a corporate resolution duly embossed with incorporation seal authorizing the registrant to purchase the property for said entity.

4. Delinquent Taxpayers. Any bidder who owns property in Saratoga County and is delinquent in their taxes, shall be prohibited from bidding at the auction. No other person who may be acting as an agent of this bidder shall be allowed to bid at the auction. Failure to comply with this provision will be grounds for default and forfeiture of any deposits paid.

5. Buyer's Premium. A Buyer's Premium is an administrative fee to cover the costs of administering the auction. These costs include, among others, expenses related to the processing of registrations, performing site visits, generating signs, compiling property information, producing a property catalog, advertising, conducting the auction, administering deposit collections, and facilitating the paperwork needed to transfer title. A six percent (6%) Buyer's Premium will be added to the amount of the deposit for each parcel sold at auction.

6. Deposit. PLEASE NOTE: BIDDERS MUST INDICATE ON THEIR REGISTRATION APPLICATION WHICH PAYMENT METHOD WILL BE USED TO MAKE A DEPOSIT: EITHER BY DEBIT/CREDIT CARD PAID ONLINE OR CASH/CERTIFIED FUNDS PAID TO THE OFFICE OF THE COUNTY TREASURER. The successful bidder shall deposit ten percent (10%) of the winning bid price, or two hundred dollars (\$200.00), whichever is greater, and the 6% Buyer's Premium for each parcel. Deposits made online by debit or credit card will incur an additional four percent (4%) convenience fee. All deposits and Buyer's Premiums must be remitted by 4:00 PM, Friday, March 31, 2023. Certified funds shall be made payable to "Saratoga County Treasurer" and must be drawn on banks insured by the Federal Deposit Insurance Corporation (FDIC). No exceptions. A purchaser paying by debit or credit card understands and agrees that all deposits collected by debit or credit card will be turned over to the Saratoga County Treasurer. The purchaser's credit card will be charged IMMEDIATELY following the close of the parcel, and the purchaser will not be contacted. A purchaser paying by debit or credit card agrees NOT to attempt a charge back on the debit or credit card used in the transaction for any reason whatsoever. In the event a charge back is initiated by the purchaser and that such attempt is upheld in favor of the Auctioneer or Saratoga County, purchaser agrees and authorizes to compensate Auctions International, Inc. with a \$750.00 recovery fee as a new charge to their debit or credit card without requiring an additional signature from the purchaser. Failure to pay such recovery fee will result in a collection action against the purchaser.

CALCULATION OF MINIMUM DOWN PAYMENT REQUIRED IF DEPOSIT IS PAID BY DEBIT OR CREDIT CARD (The deposit is the greater of \$200.00 or 10% of the high bid, plus a 6% Buyer's Premium and 4% debit/credit card convenience fee.)

High Bid	\$10,000	High Bid	\$ 200.00
Deposit (10% of Bid)	\$ 1,000	Deposit	\$ 200.00
Buyer's Premium (6% of Bid)	\$ 600	Buyer's Premium (6% of Bid)	\$ 12.00
Convenience Fee (4% of		Convenience Fee (4% of	
Deposit & Buyer's Premium)	\$ 64	Deposit & Buyer's Premium)	\$ 8.48
Total Deposit	\$ 1,664	Total Deposit	\$ 220.48

CALCULATION OF MINIMUM DOWN PAYMENT REQUIRED IF DEPOSIT BY CASH OR CERTIFIED FUNDS (The deposit is the greater of \$200.00 or 10% of the high bid, plus a 6% Buyer's Premium.)

High Bid	\$10,000	High Bid	\$200
Deposit (10% of Bid)	\$ 1,000	Deposit	\$200
Buyer's Premium (6% of Bid)	\$ 600	Buyer's Premium (6% of Bid)	\$ 12
Total Deposit	\$ 1,600	Total Deposit	\$212

7. Approval of Auction Required. Auction sales are subject to the approval of the Saratoga County Board of Supervisors. The Board of Supervisors will consider a resolution to approve the results of the Auction when it meets on Tuesday, April 18, 2023 at 4:00 PM, or at any subsequent regularly scheduled meeting of the Board of Supervisors.

8. Payment of Balance. The entire balance of the purchase price, plus an administrative fee to the County in the amount of \$75.00, and the fees for recording the deed to the high bidder, must be paid by cash or certified bank funds made payable to the Saratoga County Treasurer by 4:00 PM on Friday, May 19, 2023, or the winning bid will be rejected and the deposit will be retained by the County as liquidated damages for failure to complete the purchase. Upon such failure to pay the balance of the purchase price, administrative fee and recording fees in full by Friday, May 19, 2023, the County may accept the second highest bid, or reject all bids and re-sell the parcel. The check for the balance of the bid amount, administrative fee and recording fees should be a single check made payable to the Saratoga County Treasurer.

9. Payment of Recording Fees Required. In addition to the bid price, the bidder must pay at the same time of the payment of the balance of the bid price, the following recording fees to pay for recording the deed:

- A. \$190 Recording fee for all improved residential parcels (Property Class 200's), and Agricultural parcels (Property Class 100's).
- B. \$315 Recording fee for all other parcels (Property Class 300's thru 900's).

10. Recording and Delivery of Deed. The Saratoga County Treasurer will record the deed after the balance of the bid due and recording fees are paid to the Treasurer. Title shall pass upon the recording of the deed in the Saratoga County Clerk's Office. Delivery and acceptance of the deed occurs at that time. The original, filed deed will be mailed to the purchaser by the Saratoga County Clerk's office. The purchaser has no legal right to enter or step upon the property until a deed conveying title to the purchaser is recorded in the Saratoga County Clerk's Office.

11. Purchaser's Taxes. AUCTION PARCELS ARE CONVEYED SUBJECT TO ALL TAXES, CHARGES, FEES, INTEREST AND PENALTIES LEVIED ON OR AFTER JUNE 1,



2022, INCLUDING SCHOOL TAXES, TOWN AND COUNTY TAXES, VILLAGE TAXES AND RELEVIED WATER AND SEWER TAXES, IF ANY. THESE TAXES WILL BE THE RESPONSIBILITY OF THE PURCHASER. Information as to the type and amount of any taxes, interest and penalties owed on a parcel may be obtained from the Saratoga County Treasurer's Office by calling (518) 884-4724, or by submitting a Delinquent Property Tax Inquiry to the Treasurer's Office through the County Treasurer's webpage on Saratoga County's website: [www.saratogacountyny.gov](http://www.saratogacountyny.gov).

12. Quitclaim Deed. Conveyance to the purchaser will be by quitclaim deed, containing a description of the parcel by Tax Map number as depicted on the Saratoga County Tax Maps for the year prior to the year the County acquired its tax lien.

13. Personal Property. No personal property is included in the sale of any of the parcels. The lawful disposition of any personal property located on any parcel purchased shall be the sole responsibility of the successful bidder following the recording of the deed. The County cannot guarantee the title or legal status of manufactured homes, if applicable. Please consult an attorney with any legal concerns.

14. Eviction of Occupants. Eviction of current occupants, if necessary, is solely the responsibility of the successful bidder after the recording of the deed.

15. No Assignments. The purchaser may not assign the right to complete the sale to another person or entity. All deeds shall identify the grantee(s) as the successful bidder(s) as registered at the auction. A person not registered as a bidder may not be placed on the deed as an owner.

16. No Liability For Delays. The County shall not be liable or responsible to any successful bidder for any delay in conveying a parcel to the successful bidder caused by a court ordered stay, a stay imposed by federal or state law and/or regulation, an Executive Order of the Governor, or an order of the New York State Department of Health.

17. Agreement to Terms and Conditions, and Power of Attorney. All winning bidders at the auction will be required to execute the following acknowledgement of, and agreement to, the terms and conditions of the auction and non-collusion bidding certificate, and deliver such executed and notarized instrument to the Office of the Saratoga County Treasurer located at 40 McMaster Street, Ballston Spa, New York 12020, no later than Wednesday, April 12, 2023:

*By signing this document, I certify that I have received the terms and conditions of the auction and agree to be bound by them.*

*The undersigned bidder certifies and agrees:*

1. *That the bidder is acting on the bidder's own behalf and is not bidding on the property for the former owner of the property against whom the County of Saratoga foreclosed or acting*

*on the former owner's behalf as an agent or representative, and that after the sale, neither the former owner nor any subsidiary or affiliated entity of the former owner will have any legal or equitable interest in or control of the property or the rents or profits derived from the property.*

2. *That the bidder has no intent to defraud the County of Saratoga of the unpaid taxes, assessment, penalties & charges or any part thereof which has been levied against the property.*

3. *That neither the bidder nor the bidder's assigns shall convey the property to the former owner against whom the County of Saratoga foreclosed within ten years after auction date and, if such conveyance occurs, with the result that the former owner or owners have evaded the obligation to pay real property taxes on the parcel, the purchaser understands that the purchaser may be found to have committed a fraudulent act.*

4. *That I hereby appoint Andrew B. Jarosh, Saratoga County Treasurer, or his duly appointed deputy, to sign, on my behalf, all deeds and other forms required to be filed and recorded in the office of the Saratoga County Clerk for any property I, or my agent, purchases at the auction.*

Dated: \_\_\_\_\_, 2023

Bidder: \_\_\_\_\_

Bidder \_\_\_\_\_

Bidder: \_\_\_\_\_

By: \_\_\_\_\_

Authorized Agent

State of New York            )  
  ) ss.:  
County of \_\_\_\_\_)

On the \_\_\_\_\_ day of \_\_\_\_\_ in the year 2023, before me the undersigned, a Notary Public in and for said State, personally appeared \_\_\_\_\_

\_\_\_\_\_,  
personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity/capacities, and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

\_\_\_\_\_

Notary Public



# SARATOGA COUNTY

## AGENDA ITEM REQUEST FORM

**TO:** Steve Bulger, County Administrator  
Ridge Harris, Deputy County Administrator  
Michelle Granger, County Attorney  
Therese Connolly, Clerk of the Board  
Stephanie Hodgson, Director of Budget

**CC:** John Warmt, Director of Purchasing  
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:** 1/31/2023

**COMMITTEE:** Real Property Tax



**RE:** Discussion: Proposed Deadline for County's Tax Foreclosure  
Supervisor Pulls, Close of Business on March 10, 2023.

1. Is a Resolution Required:

No, Committee Approval 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
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Source of Revenue

Fund Balance	State Aid	Federal Aid	Other
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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

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 MANUAL OF POLICIES AND PROCEDURES OF THE REAL PROPERTY TAX COMMITTEE OF THE SARATOGA COUNTY BOARD OF SUPERVISORS

10. Remarks:

I propose enacting a deadline for supervisor pulls prior to the beginning of the foreclosure auction because of past auction issues, and potential liability for the County. In addition to administrative difficulties for the online auctioneer, the auctioneer reported significant negative feedback from bidders who had bid on parcels that were subsequently removed via the County's pull process. To date, Supervisors have received written notice of foreclosure properties, and are due to receive a second notice. A pull deadline will avoid both administrative and potential legal issues. While the Real Property Tax Committee Manual is silent on the enforcement of a specific deadline for supervisor "pulls," the auction removal form referenced by both the policy manual and Resolution 166 of 1966 clearly specifies that removal forms must be submitted prior to the auction date.

We propose adhering to that written policy moving forward. Consequently, for the 2023 auction we propose that the deadline for auction removal form submissions be set at the close of business on Friday, March 10th, 2023 as the auction will begin on March 13th, 2023.

MANUAL OF POLICIES AND PROCEDURES OF

THE REAL PROPERTY TAX COMMITTEE OF THE

SARATOGA COUNTY BOARD OF SUPERVISORS



## AUCTION

Saratoga County presently schedules two public auctions of tax acquired properties each year. The first takes place on the evening after the March Board Meeting, with a second night sometimes scheduled, depending on the number of parcels to be sold. The March auction is of all the properties acquired by deed in the previous year's foreclosure, plus any other parcels left over from prior foreclosures. The second auction is in September, again in the evening after the Board meeting. This auction is to sell any properties that weren't sold in March.

Prior to the March auction, notices are sent to each delinquent taxpayer, advising them of the sale. Notices are also sent to contiguous landowners (E&A Committee minutes, May 1987). Each Supervisor is given a list of properties in his/her town that will be in the auction. The Commissioner of Social Service is given a copy of the list to determine if any of the properties had a social services lien.

Often, taxpayers contact their Supervisor to attempt to get more time to raise the money to pay the taxes, etc. Under the Auction Parcel Removal Policy, ( see Res. 166 of 1996), each Supervisor may request a parcel to be removed ("pulled") by submitting an auction removal form to the Committee. A second removal or "pull" may be requested by a Supervisor in "extenuating circumstances." On a second pull the current taxes must be paid in full. The request for a second pull must be presented to the Real Property Tax Committee for approval either by the Town Supervisor, or, at the written request of the Town Supervisor, by the Chair of the Real Property Tax Committee(see E&A Committee minutes March 1995, September 1996 and November 2014). Once a parcel is pulled, it remains off the auction list until the next auction. A third pull of a parcel from the auction list is prohibited.

The auction is conducted by a professional auctioneer pursuant to certain terms and conditions of sale which embody the policies of the Board of Supervisors and the Real Property Tax Committee. The Real Property Tax Committee shall have the authority to amend the terms and conditons of sale prior to each auction as the Committee deems appropriate. The basic policies are as follows:

1. Successful bidders must pay 10% of their bid on the night of the auction but not less than \$200.00 at the auction. The balance is remitted within 30 days of Board approval. (E&A Committee minutes, March 1990)
2. The previous owner or his agent may not bid. Each bidder is required to certify he is not acting for a previous owner.
3. Any person, entity, or entity owned in whole or in part by a part by a person, who is delinquent in the payment of real estate taxes on any other property in Saratoga County, is prohibited from being a successful bidder at auction unless such unpaid taxes are paid with certified funds no later than two County business days after the auction. If said unpaid

taxes are not paid, the bidder's bid may be rejected and the bidder's deposit forfeited. (E&A Committee minutes, August 2012)

4. If a successful bidder does not pay the balance of his bid, his deposit is forfeited, and he may not bid at the next auction. (E&A Committee minutes, May 1986)
5. The auction is "buyer beware"; there are no refunds of deposits unless the County made a mistake. (E&A Committee minutes, June 1987)
6. The sale is subject to current taxes, which must be paid by the purchaser.

Following the auction, the sales of the properties must be approved by the Board of Supervisors. The Commissioner of Social Services reviews the amounts obtained for properties that had Social Services liens. The Commissioner may disapprove the sale of such a property. Otherwise, any amount collected over the tax, penalty, interest and charges, is remitted to the Department of Social Services as payment against the social service lien.

**DEFAULTS** - If a successful bidder defaults, the property may be offered to a second bidder. (E&A Committee minutes, Dec. 1996) Second bidder receives a 30 day notice after first bidder defaults (E&A Committee minutes, Dec. 1997)

### **PROCEDURES FOR WORTHLESS PROPERTIES**

The County from time to time acquires properties through the tax foreclosure process which are worthless for a variety of reasons. As a result, these properties continue to show up on the tax auction, consuming time and effort of County employees without ever being sold. Real Property Tax Law Section 1138 provides a mechanism whereby, once the Board of Supervisors determines that there is no practical method to enforce the collection of delinquent taxes, it may issue a certificate of prospective cancellation of the tax lien on the parcel, effectively removing it from the tax roll.

As a basis for cancellation, the Board needs a means of making a determination of the worthlessness of a property. The policy of the Real Property Tax Committee is that a property will be considered worthless and a recommendation will be made to the Board of Supervisors to cancel the tax lien if:

- (1) the property attracts no bid in two consecutive March auctions, or
- (2) the property remains unsold (no bid or completed sale) at four consecutive auctions, or

Treasurer shall refund the property auction bid deposit of \$1,625 to Michael Goodwin of Ballston Spa, New York; and, be it further

RESOLVED, that, if the said pre-1996 taxes are not paid by such date, the Chairman of the Board convey by quitclaim deed the following lands to the following party upon his payment of the indicated amount and certain administrative fees to the County Treasurer:

**HIGH BIDDER    MUNICIPALITY    S/B/L    FORMER OWNER    AMOUNT**

Michael Goodwin 732 Rock City Road Ballston Spa, NY 12020	Milton	189.11-1-5	Richard & Dorothy Davis	\$ 16,250
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**BUDGET IMPACT STATEMENT:** The auction proceeds of \$16,250 would be a gain of \$10,571 in the foreclosure of \$5,679 in delinquent taxes. The possible payment of the pre-1996 claims would include all taxes, penalties and interest.

**RESOLUTION 165 - 96**

Introduced by Supervisors Daly, DeVoe, Hovey, Johnson, Lilac, Raymond and Stokes

**REFUNDING ERRONEOUS 1994 and 1995 TAXES (BALLSTON).**

WHEREAS, the paid 1994 and 1995 tax bills for a parcel in the Town of Ballston included duplicate entries of assessed value and refunds have been requested; now, therefore, be it

RESOLVED, that the County Treasurer refund the following overpayments of 1994 and 1995 taxes:

<u>Town of Ballston</u>	<u>Tax Parcel</u>	<u>Year</u>	<u>Amount</u>
Goodtimes Lakeview Inn	239-2-33.1	1994	\$682.09
Goodtimes Lakeview Inn	239-2-33.1	1995	\$838.79

**BUDGET IMPACT STATEMENT:** None

**RESOLUTION 166 - 96**

Introduced by Supervisors Daly, DeVoe, Hovey, Johnson, Lilac, Raymond and Stokes

**ESTABLISHING AUCTION AND CONVEYANCE POLICIES FOR COUNTY LANDS**

WHEREAS, Resolution 61-94 established the current policy for disposition of County lands; and

WHEREAS, subsequent experience demonstrates the appropriateness of a restatement of that policy and of the parcel removal procedures for enforcement auctions; now, therefore, be it

RESOLVED, that Resolution 61-94 is rescinded; and, be it further

**RESOLVED**, that the County of Saratoga may retain title to tax-acquired lands; and, be it further

**RESOLVED**, that, after approval and public advertisement by the Equalization and Assessment Committee, or its successors, of a list of County lands proposed for auction, the County shall offer all approved parcels at public auction for purchase by the highest responsible bidders; and, be it further

**RESOLVED**, that, when the Committee determines that another disposition method is appropriate, the Committee shall implement that alternative, subject always to the final approval by an affirmative majority vote of the Board of Supervisors; and, be it further

**RESOLVED**, that, if the Board of Supervisors, or its successors, finds that it is in the public interest to convey tax-acquired lands to other municipal or not-for-profit corporations, such conveyances shall be conditioned upon timely payment of all delinquent taxes, penalties and interest, and that any subsequent conveyance by such proposed recipient be subject to such terms as the Board of Supervisors, or its successors, deems appropriate at the time of such subsequent conveyance; and, be it further

**RESOLVED**, that the following procedures are to be used for the removal of any parcel from County auctions:

1. Any Supervisor may request the removal of a parcel in his or her town from a scheduled auction.
  - a. The first such request shall be made in writing on the four part auction removal form and delivered to the Committee Chair. The Chair will not deny a properly signed and dated request.
  - b. A request for removal from a second auction shall be made on a removal form identifying the property and setting forth the extenuating circumstances. The signed form will be delivered to the Committee Chair. If approved by the Committee, the property owner must pay the current taxes due.
2. Appropriate County staff may request removal of a parcel from an auction for proposed County retention, technical errors, title problems or significant liability concerns. Such requests shall be made on a removal form and delivered to the Committee Chair. The Chair will decide whether to grant the request.

**BUDGET IMPACT STATEMENT:** None.

**RESOLUTION 167 - 96**

Introduced by Supervisors LeRoy, Klein, Lawler, Lucia, Raymond and Trible

**SETTING NOVEMBER 26, 1996 FOR PUBLIC HEARING ON REVISED TENTATIVE 1997 SARATOGA COUNTY BUDGET.**

**WHEREAS**, the Budget Officer timely submitted the tentative 1997 Budget on October 30, 1996 to this Board; and

**WHEREAS**, pursuant to Local Law 1-50, our Law and Finance Committee



PARCEL REMOVAL FORM  
SARATOGA COUNTY AUCTION  
OF TAX-DELINQUENT REAL PROPERTY

AUCTION #: 62

AUCTION DATE: 3/19/20 20

PARCEL I.D. # Section/Block/Lot: 262-5-1-69

TOWN/VILLAGE OF: Stillwater SWIS: 415289

NAME OF OWNER/S: William Kelly

ADDRESS: West Street

REASON FOR REMOVAL REQUIRED: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Edward D. Kinnear 4/17/20  
SUPERVISOR DATE

\* FIRST PULL: \_\_\_\_\_

Approved by: \_\_\_\_\_ Real Property Tax Committee Chair: \_\_\_\_\_

\*\* SECOND PULL: \_\_\_\_\_

Approved by: \_\_\_\_\_ Real Property Tax Committee: \_\_\_\_\_

Rejected by: \_\_\_\_\_ Real Property Tax Committee: \_\_\_\_\_

\* SUPERVISOR MAY REMOVE A PROPERTY FROM THE COUNTY AUCTION LIST BY FILING A 'PARCEL REMOVAL FORM' WITH THE CHAIRPERSON OF THE REAL PROPERTY TAX COMMITTEE PRIOR TO AUCTION DATE.

\*\* ANY SECOND REQUEST MUST BE APPROVED BY THE REAL PROPERTY TAX COMMITTEE.

- CURRENT YEAR TAXES NEED TO BE PAID BEFORE  
PROPERTY CAN BE REMOVED FROM AUCTION LIST. -

\*\*\* THIRD REQUESTS TO REMOVE A PROPERTY ARE PROHIBITED

**FORWARD ALL 4 COPIES TO THE CHAIR OF THE REAL PROPERTY TAX COMMITTEE**

Copies: WHITE: E/A Chairperson; YELLOW: Real Property Tax; PINK: Attorney; GOLDENROD: Treasurer