



# Real Property Tax Committee

**Tuesday, March 7, 2023 2:30PM**

40 McMaster Street, Ballston Spa, NY 12020

Chair: Scott Ostrander

Members:

Philip Barrett - vc

Diana Edwards

Jack Lawler

Mo Wright

- I. Welcome and Attendance
  
- II. Approval of the minutes of the February 7, 2023 meeting.
  
- III. Andrew Jarosh, Treasurer
  - A. Authorizing conveyance of tax-acquired lands
  
- IV. Anna Stanko, Real Property Tax
  - A. Authorizing conveyance of tax-acquired lands to the Town of Greenfield
  
- V. Other Business
  
- VI. Adjournment



# 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:** 2/28/2023

**COMMITTEE:** Real Property Tax



**RE:** AUTHORIZING CONVEYANCE OF TAX-ACQUIRED LANDS

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

1. Is a Resolution Required:

2. Proposed Resolution Title:

AUTHORIZING CONVEYANCE OF TAX-ACQUIRED LANDS

3. Specific Details on what the resolution will authorize:

See attached

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:

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

8. Is a grant being accepted:  YES or  NO

County Administrator's Office  
Consulted

a. Source of grant funding:

b. Agency granting funds:

c. Amount of grant:

d. Purpose grant will be used for:

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

f. Time period grant covers:

g. Amount of county matching funds:

h. Administrative fee to County:

9. Supporting Documentation:

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

10. Remarks:

Proposed resolution to accept Tender Offers from owners on 2018 foreclosed tax parcels submitted prior to auction.



# SARATOGA COUNTY BOARD OF SUPERVISORS

## RESOLUTION XX - 2023

**Introduced by Real Property Tax: Supervisors Ostrander, Barrett, Edwards, Lawler and Wright**

### AUTHORIZING CONVEYANCE OF TAX-ACQUIRED LANDS

**WHEREAS**, unpaid taxes resulted in the County’s acquisition of certain lands in various towns; and

**WHEREAS**, certain former owners have requested the pre-auction conveyance of one or more of said parcels in consideration of the payment of an amount equal to the unpaid taxes, penalties, interest and charges, (“Tender Offers”); and

**WHEREAS**, our Real Property Tax Committee recommends the Board of Supervisors grants its approval of these Tender Offers thereby removing those parcels from the County’s upcoming Real Property Tax Auction; now, therefore be it

**RESOLVED**, that the Real Property Tax Committee authorizes the inclusion of Tender Offers received after its March 7, 2023 meeting on a resolution for consideration by the Board of Supervisors, and recommends the approval of such offers by the Board of Supervisors at its regular meeting on March 21, 2023; and, it is further

**RESOLVED**, that the Chair of the Board of Supervisors convey by quitclaim deed to the following parties or their designee, the lands described below, upon payment of the indicated amount, which includes penalties, interest, and charges:

CONVEY TO:	TAX YEAR:	TOWN:	S/B/L:	AMOUNT:

**BUDGET IMPACT STATEMENT:** The above amounts include all penalties and interest.

March 21, 2023 Regular Meeting  
Motion to Adopt: Supervisor

Second: Supervisor

AYES ( ):

NOES ( ):

ABSENT ( ):

MANUAL OF POLICIES AND PROCEDURES OF

THE REAL PROPERTY TAX COMMITTEE OF THE

SARATOGA COUNTY BOARD OF SUPERVISORS



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

**FORWARD**

Prior to January 1, 2018, the Board of Supervisors of Saratoga County and its standing Equalization and Assessment Committee (E&A) established and amended the policies and procedures which are used in the collection and enforcement of real property taxes within Saratoga County. Some of the policies and procedures are set forth in Resolutions of the Board; others have been established by usage and through discussions on the Committee. Effective January 2, 2018, the Board of Supervisors renamed the Equalization and Assessment Committee as the Real Property Tax Committee.

This Manual is designed to set forth the policies and procedures as nearly as can be determined, and in addition to furnish some insight as to how the Real Property Tax Committee interacts with the involved Departments and the Board to fulfill the tasks of tax collection and enforcement. Where appropriate and available, citations are made to the source of the policy or procedure, which include Board Proceedings and minutes of E&A Committee meetings back to 1985.

**STAFF**

Several County Departments are involved in the various matters which are handled by the Real Property Tax Committee. The heads and employees of these departments coordinate their efforts in carrying out the taxation, collection and enforcement of real property taxes in Saratoga County. A brief outline of the Departments and their functions follows.

**COUNTY ATTORNEY**

The County Attorney is the Tax Enforcement Officer of Saratoga, as designated by Resolution 226 of 1993. As such, he is charged with the conduct of tax foreclosure proceedings for unpaid taxes each year under Article 11 of the Real Property Tax Law. Each year he commences a proceeding, much like a mortgage foreclosure action, the result of which is a Judgment and Deed which conveys title ownership of properties, for which the taxes have not been paid, to Saratoga County.

In addition, the County Attorney's office works with the County Treasurer's office in relation to legal issues that arise in the collection of taxes as well as the redemption of properties involved in the tax foreclosure proceeding. The County Attorney's office also works with the office of the Director of Real Property Services in reference to tax mapping issues, and the disposition of tax acquired properties.

## **COUNTY TREASURER**

The County Treasurer is responsible for the collection of taxes. After the time to pay taxes to the Town or School tax collectors expires, the Treasurer's office collects late payments, and calculates interest and penalties. The Treasurer's office works with the Real Property Tax Service office in conducting the auction of tax acquired properties. The Treasurer's office is responsible for many of the notices and other communications with taxpayers and purchasers of tax acquired property. The Treasurer's office collects amounts bid for auction property, and prepares deeds to purchasers and to owners repurchasing their property.

## **REAL PROPERTY TAX SERVICE**

The RPTS office calculates the real property tax rates from the Town and County and Special District tax levies and prepares and forwards tax bills to the local tax collectors. The Real Property Tax Service advises and serves as a liaison between the local assessors and the County and the N.Y.S. Office of Real Property Tax Services. The Service maintains the tax mapping system, monitoring all deeds and keeping tax rolls current. The Service prepares and provides assessment and tax rolls to local assessing units. The Real Property Tax Service conducts the biannual auctions, inspecting the properties, communicating with potential buyers, and furnishing information at the sale (Res. 228 of 1986).

## **COUNTY AUDITOR**

The County Auditor is authorized by annual resolution of the Board of Supervisors to approve tax refunds and corrections of up to \$2,500 for erroneous taxes. He reports such refunds to the Real Property Tax Committee on a quarterly basis (e.g. Resolution 23-2018 and Real Property Tax Law §556 and §554).

## **ASSESSMENT**

Real property assessment is done on a local basis, with the Town, Village or City Assessor doing that work for the local municipality. The Real Property Tax Service works with the assessors in keeping the annual tax rolls as accurate as possible, and in conducting training and technical assistance to assessors.

In 1999, the E&A Committee instituted a program in which the County, through the Committee, will act as a facilitator to the Towns and Cities in forming intermunicipal contracts to defend assessment challenges brought by large tax payers against several towns (e.g. Niagara Mohawk). The County's role is to get municipalities together and assist in formulating their agreement.

## **TAX COLLECTION**

Town and County taxes, as well as special district taxes, are levied together on the tax bill that is issued by the towns on the first of the year. Village taxes are levied by the villages on June 1 and school taxes are levied by the schools in September. The City of Saratoga Springs taxes are levied with County taxes in mid January and the City of Mechanicville taxes are levied with County taxes in mid February.

Town and County taxes are collected by the local tax collector until March 31, when they are sent to the County. The County credits the Town, or special district for unpaid taxes, and then proceeds to collect delinquent taxes through enforcement by foreclosure. The County does not collect City taxes.

School taxes are collected by the school through the first week of November, when they are sent to the County. The County reimburses the school for unpaid taxes. School Districts are allowed to accept taxes in installments (Res. 29 of 1995. Only the Schenedehowa school district uses this).

Village tax bills are collected by the village clerks until November. Pursuant to Local Law No. 2 of 1985, the County relieves and enforces delinquent village taxes. Some villages utilize a law whereby they demolish dangerous buildings and levy the cost on their taxes. While the County allows this and will attempt to collect and enforce these charges, if the property is sold at the auction for less than the taxes, penalties, interest, and charges due plus the demolition cost, the County will charge the shortfall, up to the amount of the demolition cost, back to the Village. (Local Law 1 of 1996)

The County Treasurer's office starts collecting delinquent school and village taxes upon the expiration of the local collectors' warrants usually by November 1<sup>st</sup>. Payments to the County on or after November 1<sup>st</sup> of each year must be with certified funds. After November 30<sup>th</sup>, the reliev information is forwarded to Real Property Tax Services for inclusion on the January Town and County Tax bills. However, the County Treasurer's office continues to collect delinquent school and village taxes until December 15<sup>th</sup>. (Adopted by E&A Committee October 2013)

## **FORMS OF PAYMENT**

Payments of real property taxes to the County Treasurer must be in U.S. funds in the form of cash, money order or check drawn on a United States bank. The County Treasurer shall require such payments to be made with bank-certified funds if prior payments have been returned and/or dishonored for any reason by the bank upon which they were drawn.

## **CORRECTIONS OF TAX BILLS**

Applications for corrections of tax bills are approved or denied first by the Real

Property Tax Committee and then by the full Board if over \$2,500. The County Auditor is authorized to approve the correction of errors on the tax rolls in amounts not to exceed \$2,500, subject to annual authorization by the Board of Supervisors (per Resolution 23-2018 and Real Property Tax Law §554). When a correction is proposed after the regular Real Property Tax Committee meeting, the Committee may call a special meeting to determine the application and a Resolution added as a "late starter" on the Board Agenda.

### **REFUNDS**

Refunds of taxes up to and including the amount of \$2,500 are approved by the County Auditor, who reports them to the Real Property Tax Committee. (Resolution 23-2018) Refunds in excess of \$2,500 shall be preliminarily approved by the Committee. The Board of Supervisors shall approve refunds in excess of \$2,500 by Resolution.

### **ENFORCEMENT**

The enforcement of taxes is done primarily through tax lien foreclosure by the County Attorney. Similar to a mortgage foreclosure, this process is commenced by the filing of a list of all delinquent tax parcels (except those in bankruptcy) in the County at the end of the tax year, (December). In around April or May of the second year following the tax year, the foreclosure proceeding is commenced against delinquent tax parcels by the filing and publication of a Petition listing all of the delinquent parcels. A copy of the petition is mailed to each delinquent owner and to each lien holder of record of each parcel, as ascertained by a title search. In November or December, a judgment is obtained from the Court against all properties still delinquent, and a deed conveying those properties to the County is filed. Taxes are collected by the Treasurer throughout this process, and a notice of the impending judgment is mailed by the Treasurer to property owners in September.

The tax lien foreclosure process is governed comprehensively by Article 11 of the Real Property Tax Law. It must be used against all properties (as opposed to only some). Certain limited statutory exceptions authorize the withdrawal of parcels from the proceeding: bankruptcies; properties where the County would assume a liability (such as environmental hazards, roads etc.); and properties where there may be a legal impediment (e.g. a lien holder was not notified).

### **PRIVATE RIGHTS OF WAY**

County policy is not to foreclose upon and take title to private rights of way. Exceptions to this policy may be granted by the Real Property Tax Committee on a case by case basis.

### **DISPOSITION OF TAX ACQUIRED PROPERTIES**

Once the County acquires title to delinquent tax properties, it legally may dispose

of them in any reasonable manner. Resolution 166 of 1996, as amended by Resolution 221-12 and Resolution 211-2014, provides several authorized alternatives:

1. The County may retain a parcel for its own use.
2. (A) The County may convey a parcel to another municipal corporation or a not-for-profit corporation for its use for its municipal or corporate purposes. For properties not determined to be worthless by the Real Property Tax Committee, such conveyances shall be conditioned upon payment of an amount equal to all delinquent taxes, penalties and interest, but exclusive of advertising charges, if any. The municipal corporation or not-for-profit corporation will communicate an offer, by written resolution, to purchase the property for the amount of the delinquent taxes, penalties and interest, stating the municipal or corporate purpose the property will be used for. Upon receipt of such resolution, the property will be removed from the auction list. Upon notice to the former owner as provided hereinafter, the approval of the conveyance by the Board of Supervisors, and receipt of payment, the property shall be conveyed to the municipal corporation or not-for-profit corporation.

At least 10 days prior to the date the Board of Supervisors meets to consider the approval of such conveyance, the municipal or not-for-profit corporation must send written notice to the former owner of the property, by first class mail, advising of the corporation's intent to purchase the property if the former owner does not make a tender offer prior to the date the on which the Board of Supervisors meets to approve the sale. The corporation shall provide proof of such mailing in the form of an affidavit of service by mail delivered to the Saratoga County Attorney prior the Board of Supervisors' approval of such conveyance. The Board of Supervisors may approve such conveyances upon such terms and conditions as it deems appropriate, including, but not limited to,: 1) the granting of a right of first refusal to the County of Saratoga to purchase the property, for the same amount paid to the County by the corporation, in the event the municipal or not-for-profit corporation ceases to use the property for municipal or corporate purposes; and 2) the retention of an easement over the property for the County's municipal purposes.

(B) The County may similarly convey a parcel to:

- i) An industrial development agency for purposes authorized for that agency under Title 2 of Article 18-A of the General Municipal Law of the State of New York;
- ii). A local development corporation for purposes authorized under Section 1411 of the Not-For-Profit Corporation Law of the State of New York; or
- iii). A public authority for purposes authorized for that authority under the Public Authorities Law of the State of New York;

subject to the same terms and conditions required of municipal corporations and not-for-profit corporations in Paragraph 2(A) hereinabove.

3. The County can sell the parcels at public auction.
4. The Board of Supervisors can implement any other disposition method.

### **TENDER OFFERS**

The Board of Supervisors has always maintained an underlying policy to attempt to keep property in the hands of the taxpayer and obtain delinquent taxes. During the time that the County has title, prior to auction, the County will entertain offers (called "Tender offers") by delinquent taxpayers to recover their lands by payment of all taxes, penalties, interest and charges. This is normally done by the payment of these amounts to the Treasurer, who holds the funds pending action by the Real Property Tax Committee and the full Board by resolution.

Due to situations which arise in which a tax payer is attempting to pay his taxes, either by obtaining mortgage financing on the property or by sale to a buyer, a policy allows the Board to approve a conveyance to the taxpayer or his designee, without pre payment of the amounts due. The deed is held in escrow and delivered at closing in direct exchange for the funds required. (See E&A Committee minutes April 1998).

Persons making Tender Offers shall complete and execute a "Repurchase Offer" on a form approved by the County (see attached). A TP-584 form and a completed RP-5217 form shall be completed and signed by the person making the Offer.

**APPROVAL OF TENDER OFFERS** - Tender offers must be acted on within 45 days of request or they are deemed refused. (Real Property Tax Committee minutes, February 2018).

**TENDER OFFERS ON EVE OF AUCTION** - Normally, tender offers are brought before the Real Property Tax Committee each month and acted on in the normal course of business. If an offer comes in between the Real Property Tax Committee meeting and the Board meeting, and there is an emergency, the Committee can call a special meeting to approve the tender offer, and a Resolution added as a "late starter" on the Board Agenda. In the alternative, if the Real Property Tax Committee preliminarily approves one or more tender offers at its regular meeting, it may authorize the inclusion of any other tenders offers received after its meeting and before the Board's meeting on any resolution on the Board's agenda to approve such tender offers.

In months when an auction is scheduled, the Committee often tentatively schedules a meeting just before the Board meeting in order to act on late requests.

## 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

- (3) the nature or condition of, or restriction on, the property make it incontrovertibly worthless.

Once the Board of Supervisors determines that the property is worthless, the County Attorney will examine the property and make a report to the Real Property Tax Committee within 60 days with a recommendation as to the proper disposition of the property. (Adopted by E&A Committee 11-6-00)

**REPURCHASE OFFER**

DATE: \_\_\_\_\_

SELLER: County of Saratoga

BUYERS: \_\_\_\_\_

ADDRESS: 40 McMaster Street  
Ballston Spa, NY 12020

ADDRESS: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**1. PROPERTY TO BE REPURCHASED**

The Buyer hereby offers to repurchase the property known as \_\_\_\_\_  
\_\_\_\_\_, Tax map parcel no. \_\_\_\_\_,  
located in the Village of \_\_\_\_\_, Town of \_\_\_\_\_,  
in Saratoga County, State of New York. Title to the property was taken by Saratoga County by virtue of its tax  
foreclosure proceedings for taxes levied in the year \_\_\_\_\_. Conveyance to the Buyer would be made  
pursuant to Saratoga County’s policy that former owners be allowed to repurchase their former properties before  
they are sold by the County at auction.

**2. PURCHASE PRICE**

The purchase price is \_\_\_\_\_ Dollars (\$ \_\_\_\_\_). The said Purchase Price  
includes an amount equal to all delinquent taxes up to and including \_\_\_\_\_ plus  
penalties and interest and costs and charges incurred in the foreclosure process, plus recording costs.

**3. METHOD OF PAYMENT**

Buyer is herewith depositing the entire purchase price including all recording costs with the Saratoga  
County Treasurer, to be held by him or her pending approval and acceptance of this offer by the Saratoga County  
Board of Supervisors.

**4. DEED**

Conveyance shall be made by Quit Claim Deed, containing a description of the property by section, block and lot number as it appeared on the tax roll for the year of the delinquent taxes for which the County acquired title. The deed will be recorded by the County upon approval and acceptance of this Offer by the Saratoga County Board of Supervisors.

Purchaser shall herewith provide information necessary to complete and shall execute the necessary forms and documents required for recording the deed in the County Clerk's Office.

**5. TAX AND OTHER ADJUSTMENTS**

Buyer hereby acknowledges that he or she will be responsible for any and all real property taxes and other assessments on the property not heretofore paid which remain outstanding after \_\_\_\_\_, 200\_\_\_. Buyer also expressly agrees that the title to the property shall be given by the County in the same name or names as appeared on the title to the property before the County's foreclosure process, unless Buyer requests otherwise, and the Board of Supervisors approves.

**6. LIENS**

Buyer agrees that all liens or other encumbrances existing before the County's foreclosure shall be reinstated. The Buyer expressly agrees that in no event shall the foreclosure process serve to place a repurchaser in a better position than that occupied by him or her before the foreclosure process commenced. Buyer agrees that by making this offer and requesting the recording of the Deed that Buyer reaffirms and assumes all liens and encumbrances against the property which existed at the time of the County's foreclosure.

Buyer must be aware that transfers may be subject to the provisions of Section 520 of the New York State Real Property Tax Law entitled "Assessment and taxation of exempt property upon transfer of title".

**7. POSSESSION**

Buyer shall be granted possession of the property upon approval and acceptance of this offer by the Board of Supervisors, and the recording of the deed by the County.

**8. ENTIRE AGREEMENT**

It is understood and agreed that any and all prior understandings, representations and agreements between Seller and Saratoga County are merged into this offer. This offer may only be modified by a written instrument signed by both parties.

**9. ACCEPTANCE BY BOARD OF SUPERVISORS**

Buyer understands and agrees that they, their heirs, legal representatives, successors and assigns will be bound by the terms of this offer. This offer is personal to the Buyer and cannot be assigned by the Buyer without the approval of the Saratoga County Board of Supervisors. The Buyer understands and agrees that this offer is subject to approval and acceptance by the Saratoga County Board of Supervisors.

Buyer: \_\_\_\_\_

Buyer: \_\_\_\_\_

**RECEIPT OF CONSIDERATION**

The Office of the Saratoga County Treasurer acknowledges receipt of the sum of \$\_\_\_\_\_.

The Office of the Saratoga County Treasurer will hold these funds pending approval of the above Repurchase Offer by the Saratoga County Board of Supervisors. Upon such approval, the Treasurer will record the deed and accept the funds as consideration.

In the event the Board of Supervisors does not approve and accept the above Repurchase Offer, the Office of the Treasurer will return the said funds.



# 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:** 3/1/2023

**COMMITTEE:** Real Property Tax



**RE:** Discussion regarding transferring tax parcel 162.8-1-18 to the Town of Greenfield.

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

1. Is a Resolution Required:

Yes, Other

County Attorney's Office  
Consulted

2. Proposed Resolution Title:

Authorizing the Conveyance of tax Acquired Lands to the Town of Greenfield

3. Specific Details on what the resolution will authorize:

The Town of Greenfield has expressed interest in acquiring tax parcel 162.8-1-18 for park purposes. Taxes have not been paid on this parcel since 2017 and the County took title to this property on 2/10/2023.

There are currently \$4,038.76 in delinquent taxes owed on this parcel.

Resolution 166-96 as amended by Res 221-2012 and 211-2014 (attached) establishes a policy for transferring tax acquired lands to municipalities.

A resolution will authorize a conveyance of tax parcel 162.8-1-18 to the Town of Greenfield.

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
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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



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 to be drafted

10. Remarks:

NOVEMBER 19, 1996

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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:

<u>HIGH BIDDER</u>	<u>MUNICIPALITY</u>	<u>S/B/L</u>	<u>FORMER OWNER</u>	<u>AMOUNT</u>
Michael Goodwin 732 Rock City Road Ballston Spa, NY 12020	Milton	189.11-1-5	Richard & Dorothy Davis	\$ 16,250

**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	\$828.79

**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 Trieble

**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

RESOLUTION 221 - 12

Introduced by Supervisors Raymond, Collyer, Hargrave, Jenkins, M. Johnson, Lewza and Sausville

AMENDING RESOLUTION 166-96 TO REVISE AUCTION AND CONVEYANCE POLICIES FOR COUNTY LANDS

WHEREAS, Resolution 166-96 established the current County policy for disposition of County lands acquired through the tax foreclosure process; and

WHEREAS, subsequent experience has demonstrated the appropriateness of certain revisions of the County's policy governing the purchase of properties on the County's auction list by municipal and not-for-profit corporations prior to the auction date; which revisions will expedite the acquisition process, and clarify and reduce the costs of acquisitions; and

WHEREAS, our Equalization and Assessment Committee has recommended that this Board adopt proposed revisions drafted by the County Attorney amending the current policy established by Resolution 166-96 governing the purchase of properties on the County's auction list by municipal

PROCEEDINGS OF THE BOARD OF SUPERVISORS      602      OCTOBER 16, 2012

and not-for-profit corporations; now, therefore, be it

RESOLVED, that the fourth RESOLVED paragraph of Resolution 166-96 is hereby rescinded and stricken from said Resolution; and be it further

RESOLVED, that Resolution 166-96 is hereby amended to add a new fourth RESOLVED paragraph stating and establishing the following policy and procedures for the acquisition by municipal or not-for-profit corporations of County owned lands acquired through the tax foreclosure process:

RESOLVED, that, if the Board of Supervisors finds that it is in the public interest to convey tax-acquired lands to other municipal or not-for-profit corporations, such conveyance shall be effected in accordance with the following policy and procedures:

The County may convey a parcel to another municipal corporation or a not-for-profit corporation for its use for its municipal or corporate purposes. For properties not determined to be worthless by the E&A Committee, such conveyances shall be conditioned upon payment of an amount equal to all delinquent taxes, penalties and interest, but exclusive of advertising charges, if any.

The municipal corporation or not-for-profit corporation will communicate an offer, by written resolution, to purchase the property for the amount of the delinquent taxes, penalties and interest, stating the municipal or corporate purpose the property will be used for. Upon receipt of such resolution, the property will be removed from the auction list. Upon notice to the former owner as provided hereinafter, the approval of the conveyance by the Board of Supervisors, and receipt of payment, the property shall be conveyed to the municipal corporation or not-for-profit corporation.

At least 10 days prior to the date the Board of Supervisors meets to consider the approval of such conveyance, the municipal or not-for-profit corporation must send written notice to the former owner of the property, by first class mail, advising of the corporation's intent to purchase the property if the former owner does not make a tender offer prior to the date the on which the Board of Supervisors meets to approve the sale. The corporation shall provide proof of such mailing in the form of an affidavit of service by mail delivered to the Saratoga County Attorney prior the Board of Supervisors' approval of such conveyance. The Board of Supervisors may approve such conveyances upon such terms and conditions as it deems appropriate, including, but not limited to: 1) the granting of a right of first refusal to the County of Saratoga to purchase the property, for the same amount paid by the County to the corporation, in the event the municipal or not-for-profit corporation ceases to use the property for municipal or corporate purposes; and 2) the retention of an easement over the property for the County's municipal purposes.

BUDGET IMPACT STATEMENT: No budget impact.

11/18/14



## **SARATOGA COUNTY BOARD OF SUPERVISORS**

### **RESOLUTION 211 - 2014**

**Introduced by Supervisors Collyer, Jenkins, Lent, Lunde, Richardson, Wood and Ziegler**

#### **AMENDING RESOLUTION 166-96, AS AMENDED BY RESOLUTION 221-12, TO REVISE THE COUNTY'S POLICIES AND PROCEDURES FOR THE DISPOSITION OF TAX-ACQUIRED PROPERTIES**

WHEREAS, Resolution 166-96, as amended by Resolution 221-12, established the current County policy for disposition of County lands acquired through the tax foreclosure process; and

WHEREAS, Resolution 221-12 specifically revised the County's policies and procedures for conveying a tax-acquired parcel to a municipal corporation or not-for-profit corporation prior to the County's sale of the parcel at public auction; and

WHEREAS, subsequent experience has demonstrated the appropriateness of revising the County's policies and procedures governing the purchase of properties on the County's auction list by municipal and not-for-profit corporations to also authorize industrial development agencies, local development corporations and public authorities to similarly purchase tax-acquired properties prior to their sale at auction; and

WHEREAS, our Equalization and Assessment Committee has recommended that this Board adopt proposed revisions drafted by the County Attorney amending the current policies and procedures established by Resolution 166-96, as amended by Resolution 221-12, governing the pre-auction conveyance of tax acquired properties; now, therefore, be it

RESOLVED, that Resolution 166-96, as amended by Resolution 221-12, is hereby amended to revise the fourth RESOLVED paragraph establishing policies and procedures for the pre-auction sale of County tax-acquired properties to certain entities having a municipal or other public purpose to read as follows:

RESOLVED, that if the Board of Supervisors finds that it is in the public interest to convey tax-acquired lands to other municipal corporations, not-for-profit corporations, industrial development agencies, local development corporations and public authorities, such conveyances shall be effected in accordance with the following policies and procedures:

- (A) The County may convey a parcel to another municipal

corporation or a not-for-profit corporation for its use for its municipal or corporate purposes. For properties not determined to be worthless by the E&A Committee, such conveyances shall be conditioned upon payment of an amount equal to all delinquent taxes, penalties and interest, but exclusive of advertising charges, if any. The municipal corporation or not-for-profit corporation will communicate an offer, by written resolution, to purchase the property for the amount of the delinquent taxes, penalties and interest, stating the municipal or corporate purpose the property will be used for. Upon receipt of such resolution, the property will be removed from the auction list. Upon notice to the former owner as provided hereinafter, the approval of the conveyance by the Board of Supervisors, and receipt of payment, the property shall be conveyed to the municipal corporation or not-for-profit corporation.

At least 10 days prior to the date the Board of Supervisors meets to consider the approval of such conveyance, the municipal or not-for-profit corporation must send written notice to the former owner of the property, by first class mail, advising of the corporation's intent to purchase the property if the former owner does not make a tender offer prior to the date the on which the Board of Supervisors meets to approve the sale. The corporation shall provide proof of such mailing in the form of an affidavit of service by mail delivered to the Saratoga County Attorney prior the Board of Supervisors' approval of such conveyance. The Board of Supervisors may approve such conveyances upon such terms and conditions as it deems appropriate, including, but not limited to,:

- 1) the granting of a right of first refusal to the County of Saratoga to purchase the property, for the same amount paid by the corporation to the County, in the event the municipal or not-for-profit corporation ceases to use the property for municipal or corporate purposes; and
- 2) the retention of an easement over the property for the County's municipal purposes.

(B) The County may similarly convey a parcel to:

- i). An industrial development agency for purposes authorized for that agency under Title 2 of Article 18-A of the General Municipal Law of the State of New York; or
- ii). A local development corporation for purposes authorized under Section 1411 of the Not-For-Profit Corporation Law of the State of New York; or
- iii). A public authority for purposes authorized for that authority under the Public Authorities Law of the State of New York,

subject to the same terms and conditions required of municipal corporations and not-for-profit corporations in (A) hereinabove;

and, be it further

RESOLVED, that the "Disposition of Tax Acquired Properties" section of the Manual of Procedures and Policies of the Equalization and Assessment Committee of the Saratoga County Board of Supervisors is accordingly revised to incorporate the foregoing amended policies and procedures.

BUDGET IMPACT STATEMENT: No budget impact.

3/01/23

SARATOGA COUNTY TREASURERS OFFICE  
DELINQUENT TAX SYSTEM SUMMARY SCREEN

12:54:33

CTSUMARY

SWIS: 413400

MAP#: 162.8-1-18

NAME1: JONES LEROY P

TOWN: GREENFIELD

NAME2: ATTN: PEARL JONES

LOCATION: MIDDLE GROVE RD

T&C SCHOOL HISTORY

CURRENT RELEVY AMOUNT(S)

VILLAGE

TAG/NUM CODE:

/ AU / 1

SCHOOL

\*\*NAME(S) may not be the most current\*\*

PAID DATE AMOUNT PAID DUE BY 03/31/23 DUE BY 04/30/23

TOTAL DUE

4,038.76

4,065.82

CURRENT T&C

SCHOOL

SCHOOL

HISTORY

2022

605.46

611.06

2021

661.10

666.60

2020

721.45

726.90

More...

F3-Exit

F6-Return to list

F8-Print statement(s)

F019,AU1,AU2,AU7&AU8 MUST BE CERTIFIED FUNDS.

DEC PYMTS FOR CENTRAL SCH & VILLAGE MUST BE CERT FUNDS