



Real Property Tax Committee

Tuesday, May 2, 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 April 4, 2023 meeting.
- III. Quarterly Report – Adjustments to Real Property Tax Assessments – D’Arcy Plummer, County Auditor
- IV. Authorizing the conveyance of a tax acquired parcel in the Town of Day – Anna Stanko, Real Property Tax
- V. Cancelling taxes in the Town of Ballston – Andrew Jarosh, County Treasurer
- VI. Other Business
- VII. 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 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: County Auditor

DATE: 04/10/2023

COMMITTEE: Real Property Tax

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

1. Is a Resolution Required:

No, Discussion Only

County Attorney's Office
Consulted No

2. Proposed Resolution Title:

3. Specific Details on what the resolution will authorize:

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 No

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 |
|----------------|--------------|--------|
|----------------|--------------|--------|

Fund Balance (if applicable): (Increase = additional revenue, Decrease = additional expenses)

Amount:

5. Identify Budget Impact (Required):

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 the awarding of a contract: Y N

a. Type of Solicitation

b. Specification # (BID/RFP/RFQ/OTHER CONTRACT #)

c. If a sole source, appropriate documentation, including an updated letter, has been submitted and approved by Purchasing Department? Y N N/A

d. Vendor information (including contact name):

e. Is the vendor/contractor an LLC, PLLC, or partnership:

f. State of vendor/contractor organization:

g. Commencement date of contract term:

h. Termination of contract date:

i. Contract renewal date and term:

k. Is this a renewal agreement: Y N

l. Vendor/Contractor comment/remarks:

Human Resources Consulted
N/A

Purchasing Office Consulted
N/A

County Administrator's Office
Consulted No

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
- Information summary memo
- Copy of proposal or estimate
- Copy of grant award notification and information
- Other Quarterly Update

10. Remarks:

Quarterly report of refunds and corrections that went through the Auditor's Office during the first quarter of 2023.



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: April 10, 2023

RE: Q1 2023 Adjustments to Real Property Tax Assessments

Attached are the adjustments to the Real Property Tax assessments processed and approved by the Auditor's office during the first quarter of 2023. A summary of this quarter's approvals is provided below:

| Saratoga County Real Property Tax Adjustments, Not to Exceed \$2,500 – Q1 2023 | | | |
|---|--------------------|-------------------|-------------------|
| | Corrections | Refunds | Total |
| January | \$2,089.01 | \$2,752.00 | \$4,841.01 |
| February | \$776.51 | \$943.04 | \$1,719.55 |
| March | \$0.00 | \$0.00 | \$0.00 |
| Q1 Total | \$2,865.52 | \$3,695.04 | \$6,560.56 |

Of the amounts stated above, there are 3 corrections totaling \$2,865.52 attributable to clerical errors and charges imposed on wholly exempt properties. Additionally, there are 20 refunds totaling \$3,695.04 due to misapplied sewer charges, assessment and clerical errors.

Corrections to Tax Roll

January

| Town | SBL# | Name | Original Tax | Corrected Tax | Difference | Reason |
|----------------|-------------|-----------------------------|--------------|---------------|------------|--|
| Waterford | 291.71-1-24 | Village of Waterford | \$210.30 | \$25.00 | \$185.30 | Wholly exempt parcel in Roll Section 8. Exempt from ambulance special district and water bond. |
| Waterford | 291.63-2-33 | Eric M & Megan M Vandenburg | \$2,437.40 | \$533.69 | \$1,903.71 | Was assessed a re-levy for a school bill that was already paid. |
| January Totals | | | \$2,647.70 | \$558.69 | \$2,089.01 | |

February

| Town | SBL# | Name | Original Tax | Corrected Tax | Difference | Reason |
|-----------------|-------------|---------------------------------------|--------------|---------------|------------|---|
| Waterford | 291.71-1-38 | Camps Restaurant & Bowling Alley Inc. | \$983.99 | \$207.48 | \$776.51 | School taxes were paid in the amount of \$711.48 on 9/28/22 and re-levied onto the 2023 Town & County tax bill in error |
| February Totals | | | \$983.99 | \$207.48 | \$776.51 | |

March

| Town | SBL# | Name | Original Tax | Corrected Tax | Difference | Reason |
|--------------|------|------|--------------|---------------|------------|--------|
| March Totals | | | \$0.00 | \$0.00 | \$0.00 | |

Quarter One Corrections Totals

\$3,631.69 \$766.17 \$2,865.52

Refunds To Tax Roll

January

| Town | SBL# | Name | Original Tax | Corrected Tax | Refund | Reason |
|----------------|-------------|--------------------|--------------|---------------|------------|--|
| Ballston | 239.-1-15 | Niagara Mohawk | \$1,001.57 | \$316.57 | \$685.00 | This parcel is located in Roll Section 6 and is designated for poles and wires and a right of way. The parcel should not have been included in the Ballston Lake Sewer district. |
| Ballston | 239.-2-3.12 | Niagara Mohawk | \$818.48 | \$133.48 | \$685.00 | This parcel is located in Roll Section 6 and is designated for poles and wires and a right of way. The parcel should not have been included in the Ballston Lake Sewer district. |
| Stillwater | 253.18-1-85 | Carl J. Vredenburg | \$1,505.89 | \$822.89 | \$683.00 | Structure was demolished in 2021 and collector fee and County sewer dist #2 units were not removed. |
| Stillwater | 253.18-1-85 | Carl J. Vredenburg | \$879.63 | \$180.63 | \$699.00 | Structure was demolished in 2021 and collector fee and County sewer dist #2 units were not removed. |
| January Totals | | | \$4,205.57 | \$1,453.57 | \$2,752.00 | |

February

| Town | SBL# | Name | Original Tax | Corrected Tax | Refund | Reason |
|---------|----------|------------------------|--------------|---------------|-----------|---|
| Malta | 192.-1-3 | Richard & Ashley Villa | \$ 4,076.91 | \$ 3,867.41 | \$ 209.50 | Stipulation of assessment was not applied to the 2022 assessment roll. |
| Corinth | 58.-2-2 | Village of Corinth | \$ 299.60 | \$ 198.56 | \$ 101.04 | Based on the stipulation of the settlement, the fire district is also exempted. |
| Corinth | 58.-2-3 | Village of Corinth | \$ 223.95 | \$ 148.42 | \$ 75.53 | Based on the stipulation of the settlement, the fire district is also exempted. |

February

| <u>Town</u> | <u>SBL#</u> | <u>Name</u> | <u>Original Tax</u> | <u>Corrected Tax</u> | <u>Refund</u> | <u>Reason</u> |
|-----------------|-------------|--------------------|---------------------|----------------------|---------------|---|
| Corinth | 58.-2-4 | Village of Corinth | \$ 4.30 | \$ 2.85 | \$ 1.45 | Based on the stipulation of the settlement, the fire district is also exempted. |
| Corinth | 58.-2-5 | Village of Corinth | \$ 47.29 | \$ 31.34 | \$ 15.95 | Based on the stipulation of the settlement, the fire district is also exempted. |
| Corinth | 58.-2-6 | Village of Corinth | \$ 120.36 | \$ 79.77 | \$ 40.59 | Based on the stipulation of the settlement, the fire district is also exempted. |
| Corinth | 59.-1-25 | Village of Corinth | \$ 225.23 | \$ 149.27 | \$ 75.96 | Based on the stipulation of the settlement, the fire district is also exempted. |
| Corinth | 59.-1-26 | Village of Corinth | \$ 211.05 | \$ 139.87 | \$ 71.18 | Based on the stipulation of the settlement, the fire district is also exempted. |
| Corinth | 59.-2-69.21 | Village of Corinth | \$ 55.03 | \$ 36.47 | \$ 18.56 | Based on the stipulation of the settlement, the fire district is also exempted. |
| Corinth | 72.-1-8 | Village of Corinth | \$ 260.48 | \$ 172.63 | \$ 87.85 | Based on the stipulation of the settlement, the fire district is also exempted. |
| Corinth | 72.-1-9 | Village of Corinth | \$ 75.22 | \$ 49.85 | \$ 25.37 | Based on the stipulation of the settlement, the fire district is also exempted. |
| Corinth | 72.-1-10 | Village of Corinth | \$ 105.31 | \$ 69.79 | \$ 35.52 | Based on the stipulation of the settlement, the fire district is also exempted. |
| Corinth | 72.-1-11 | Village of Corinth | \$ 88.55 | \$ 58.69 | \$ 29.86 | Based on the stipulation of the settlement, the fire district is also exempted. |
| Corinth | 72.-1-12 | Village of Corinth | \$ 123.80 | \$ 82.05 | \$ 41.75 | Based on the stipulation of the settlement, the fire district is also exempted. |
| Corinth | 73.-1-1 | Village of Corinth | \$ 180.97 | \$ 119.94 | \$ 61.03 | Based on the stipulation of the settlement, the fire district is also exempted. |
| Corinth | 73.-2-55 | Village of Corinth | \$ 153.89 | \$ 101.99 | \$ 51.90 | Based on the stipulation of the settlement, the fire district is also exempted. |
| February Totals | | | \$6,251.94 | \$5,308.90 | \$943.04 | |

March

| <u>Town</u> | <u>SBL#</u> | <u>Name</u> | <u>Original Tax</u> | <u>Corrected Tax</u> | <u>Refund</u> | <u>Reason</u> |
|----------------------------|-------------|-------------|---------------------|----------------------|---------------|---------------|
| March Totals | | | \$0.00 | \$0.00 | \$0.00 | |
| Quarter One Refunds Totals | | | \$10,457.51 | \$6,762.47 | \$3,695.04 | |



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
Tracy Goodson, County Attorney's Office
Audra Hedden, County Administrator's Office

DEPARTMENT: Real Property Tax Service Agency

DATE: 4/14/2023

COMMITTEE: Real Property Tax



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

1. Is a Resolution Required:

County Attorney's Office
Consulted Yes

2. Proposed Resolution Title:

Authorizing the Sale of Tax Parcel 24.-2-26 in the Town of Day

3. Specific Details on what the resolution will authorize:

This resolution will approve the sale of tax parcel 24.-2-26. In accordance with RPTL 1138, this parcel was declared "worthless" in 2010 as allowed by RPTL 1138 after several attempts to sell it at public auction. The county has been approached by an individual requesting to purchase the property.

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 Yes <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 |
|----------------|--------------|--------|
| | | |

Fund Balance (if applicable): (Increase = additional revenue, Decrease = additional expenses)

| |
|---------|
| Amount: |
|---------|

5. Identify Budget Impact (**Required**):

| |
|---|
| No Budget Impact <input type="checkbox"/> |
|---|

- 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 the awarding of a contract: Y N

a. Type of Solicitation

b. Specification # (BID/RFP/RFQ/OTHER CONTRACT #)

c. If a sole source, appropriate documentation, including an updated letter, has been submitted and approved by Purchasing Department? Y N N/A

d. Vendor information (including contact name):

e. Is the vendor/contractor an LLC, PLLC, or partnership:

f. State of vendor/contractor organization:

g. Commencement date of contract term:

h. Termination of contract date:

i. Contract renewal date and term:

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
- Information summary memo
- Copy of proposal or estimate
- Copy of grant award notification and information
- Other Draft Resolution; Res. 206-10; E & A minutes 2000; other

10. Remarks:

I recommend transferring this parcel for the nominal fee of \$25 and the cost of filing the deed in the Saratoga County Clerk's Office. The parcel has been coded "wholly exempt" since it was declared worthless and has therefore not accrued any taxes. Transferring the property will put it back on the tax rolls and be a benefit to all taxing jurisdictions.

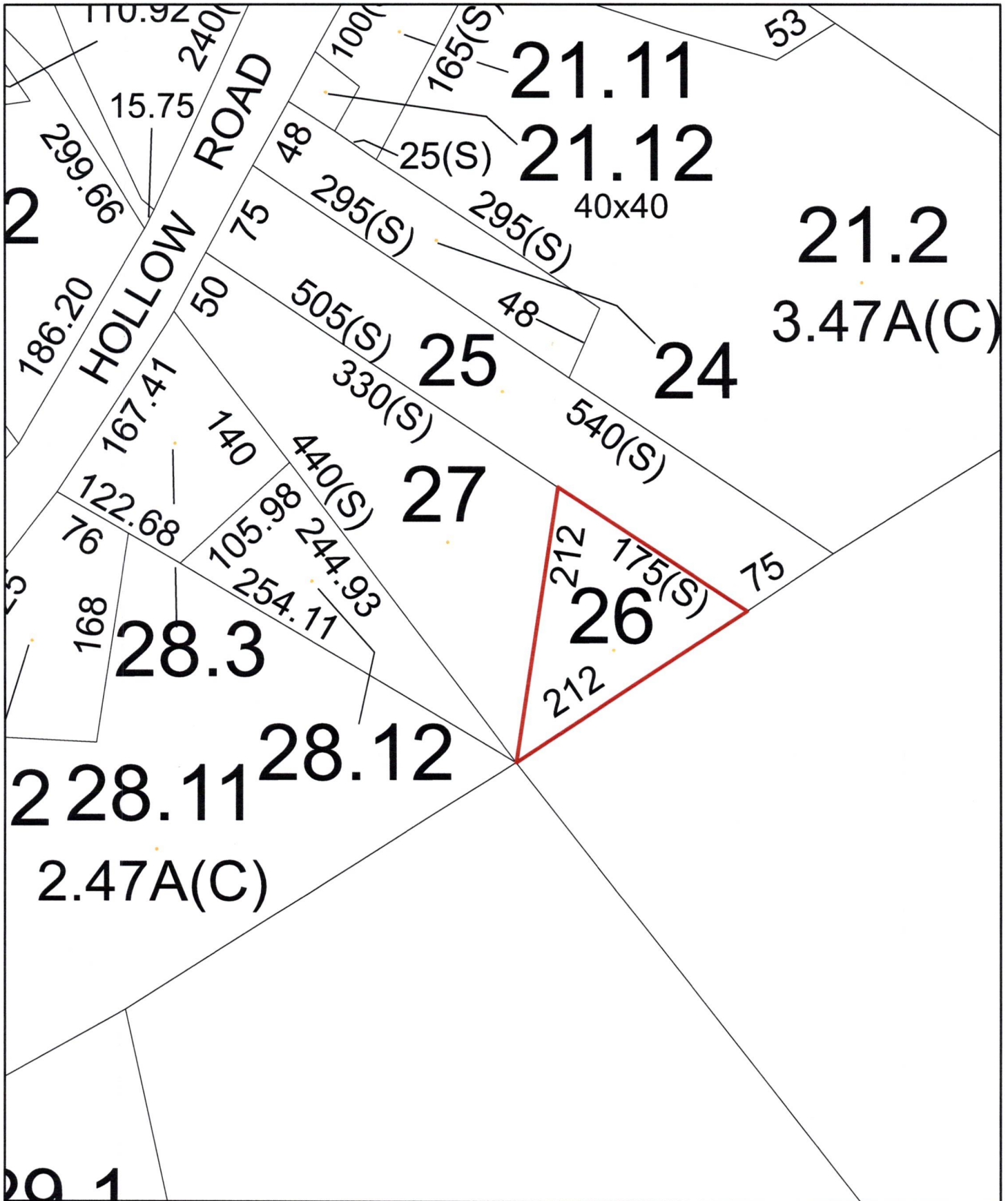
MAP IDENTIFICATION NO.:

24.-2-26

Date Printed: 4/25/2023

TOWN OF DAY

1 in = 100 ft





DRAFT

5/16/2023

SARATOGA COUNTY BOARD OF SUPERVISORS

RESOLUTION - 2023

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

AUTHORIZING THE CONVEYANCE OF A TAX-ACQUIRED PARCEL IN THE TOWN OF DAY

WHEREAS, pursuant to Resolution 206-10, this Board, on the advice of the Tax Enforcement Officer, declared Tax Parcel 24.-2-26 in the Town of Day "worthless" in accordance with Real Property Tax Law (RPTL) § 1138 which resulted in all delinquent, current and prospective taxes being canceled on said tax parcel; and

WHEREAS, in accordance with RPTL § 1138[6] the Saratoga County Tax Enforcing Officer filed a Certificate of Prospective Cancellation on November 18, 2010 with the Saratoga County Clerk's Office, the assessor of the assessing unit, and with the Director of Real Property Tax Services canceling all delinquent, current and prospective taxes on said tax parcel; and

WHEREAS, Mr. Leonard Allen of Hadley, New York has expressed a desire to purchase Tax Parcel 24.-2-26 and

WHEREAS, our Real Property Tax Committee has reviewed the status of Tax Parcel 24.-2-26 and deems it in the best interest of all taxing jurisdictions to sell the parcel to Mr. Allen and have it placed back on the tax rolls; and

WHEREAS, all proposed conveyances of County lands require the approval of this Board; now, therefore, be it

RESOLVED, that the Chair of the Board convey by quitclaim deed Tax Parcel 24.-2-26 in the Town of Day to Leonard Allen of Hadley, New York for the sum of [INSERT PURCHASE PRICE]; and it is further

RESOLVED, that this Resolution shall take effect immediately.

BUDGET IMPACT STATEMENT: No Budget Impact.

April 18, 2023 Regular Meeting

Motion to Adopt: Supervisor(s):

Second: Supervisor(s)

Ayes:

Noes:

Abstain:

Absent:

11/16/10

RESOLUTION 206 - 10

Introduced by Supervisors Lucia, Collyer, Hargrave, M. Johnson, Kinowski,
Southworth and Thompson

CANCELING DELINQUENT TAX LIEN IN THE TOWN OF DAY

WHEREAS, delinquent taxes are outstanding on parcel 24.-2-26 in the Town of Day; and

WHEREAS, the County acquired title to the parcel in the tax foreclosure proceeding for 2006 delinquent taxes, and the parcel has remained unsold after four consecutive auctions; and

WHEREAS, the Tax Enforcing Officer and the Equalization and Assessment Committee have determined that there is no practical method to enforce the collection of delinquent tax liens on said property and a supplementary proceeding to collect the taxes would be ineffective; now therefore, be it

RESOLVED, that the following delinquent tax lien on the following parcel is hereby cancelled pursuant to RPTL §1138

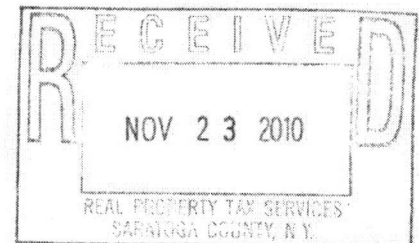
| <u>TOWN</u> | <u>PARCEL #</u> | <u>DELINQUENT OWNERS</u> | <u>TOTAL AMOUNT</u> |
|-------------|-----------------|--------------------------|---------------------|
| Day | 24.-2-26 | Joseph St. John | \$1,337.96 |

and be it further

RESOLVED, that the Tax Enforcing Officer shall issue and file a certificate of prospective cancellation of taxes on said parcels and file a copy of said certificate with the assessor of said town and with the Director of Real Property Services; and be it

RESOLVED, that the Saratoga County Treasurer shall cause copy of the said delinquent taxes which have been credited to said towns to be charged back to the town so credited.

BUDGET IMPACT STATEMENT: No budget impact.

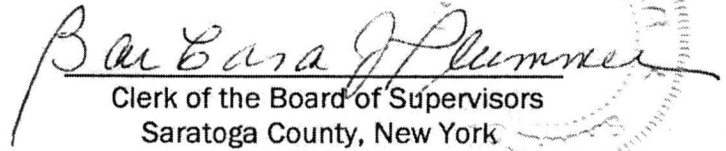


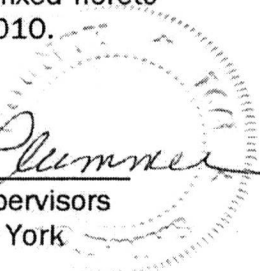
RES11-24-10

STATE OF NEW YORK)
)
COUNTY OF SARATOGA)

I, Barbara J. Plummer, Clerk of the Board of Supervisors of Saratoga County, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the Board of Supervisors of said county, on the 16th day of November 2010.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed hereto the official seal of said Board of Supervisors this 17th day of November 2010.


Clerk of the Board of Supervisors
Saratoga County, New York



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 Equalization and Assessment 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 restrictions on, the property make it incontrovertibly worthless

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

EQUALIZATION & ASSESSMENT COMMITTEE MEETING MINUTES

NOVEMBER 6, 2000 – 4:00 PM

Present: Chairman Stokes; Supervisors DeCerce, Donnan, Hunter and Mason; Mr. Spencer Hellwig, Mgmt. Analyst; County Attorney Mark Rider; County Treasurer Chris Callaghan; Ms. Carol Holley, Director RPT; Mr. John Murray, Auditor; Mr. Daniel C. Sansone; Press.

Chairman Stokes called the meeting to order.

Mrs. Donnan made a motion, seconded by Mr. Hunter to approve the minutes of the October 2nd meeting. Unanimous.

County Treasurer Christopher Callaghan discussed the acceptance of a tender offer on a parcel in the Village of South Glens Falls, Town of Moreau SBL# 37.54-3-3 which had been pulled from the auction and subsequently paid. **Mr. DeCerce made a motion, seconded by Mr. Mason to accept the tender offer on SBL #37.54-3-3 in the Village of South Glens Falls in the amount of \$7,663.77 as presented by Mr. Callaghan. Unanimous.**

Mr. Callaghan discussed the conveyance of two auction parcels to Mr. Mark Freedman who was the high bidder on items #1 and 3 on the auction list; one parcel in the Village of Ballston Spa and one in the Town of Clifton Park. Mr. Freedman was initially disqualified because he owed delinquent taxes. After two attempts to notify Mr. Freedman he was stunned to learn he owed back taxes which he has since paid in full. He believes he was unfairly disqualified because he did not know he owed back taxes. Mr. Callaghan explained there was some confusion about his address; a letter was returned by the post office, which had been sent to his address in Greenfield Center rather than Saratoga Springs, which is the correct post office. Mr. Freedman had purchased the property in August 1999 and he believed he was paying one-year taxes in advance at the time he purchased the property. Mr. Callaghan's recommendation to this committee is because of the confusion regarding the correct address, it is certainly possible he did not receive tax bills.

Mr. Callaghan said that Mr. Daniel Sansone, who is present at this meeting, is the second bidder on the Village of Ballston Spa property and remains interested in that parcel. Mr. Sansone has paid the full price of that property which remains in escrow in the Treasurer's office until this is completely resolved. Mr. Callaghan noted the final decision is by the Board of Supervisors, based on the recommendation of this committee.

Chairman Stokes noted it has been the County's policy that if someone owes delinquent taxes he or she cannot bid on property at the auction. On the other hand, he said we have

a situation where the taxpayer claims at the time of the auction, he doesn't think he owed taxes.

Mr. Sansone explained that everyone is given the terms and conditions of the auction and to review them when they arrive and are told to read those conditions very carefully. It says very clearly that if a successful bidder is delinquent in the payment of taxes you cannot bid at the auction. He said this is a very clear statement. Mr. Freedman paid half of the school taxes, it should be apparent there would be another half due. While Mr. Freedman appears to have some excuses for not paying his tax, a lot of people have excuses. The bottom line Mr. Sansone said, is that if you are delinquent you owe taxes. Mr. Sansone said he was notified that he was the second bidder and would get the property; he took time from work, researched the property and met with town officials regarding the renovation/restoration of the subject property located on Ballston Avenue. He has committed time and energy to this project, and was authorized for purchase by the Board of Supervisors before the confusion about Mr. Freedman's address surfaced. Mr. Sansone noted that the letter with the incorrect address had been promptly returned to the Treasurer's office and had been immediately remailed to the correct address. He said there doesn't seem to be any sufficient argument against his position and for Mr. Freedman's position.

Mr. Callaghan explained the payment of taxes at the time of Mr. Freedman's purchase in August, 1999 and the fact that he did not question not receiving a tax bill in January because he thought the taxes were paid. Mr. Callaghan further explained again that the post office address situation is a part of this problem. Before meeting with Mr. Callaghan, Mr. Freedman had paid his delinquent taxes and his address is now, after considerable research correct on the files. A discussion followed.

County Attorney Mark Rider explained that an auction is an offer of acceptance, and the County has the right to interpret the rules and waive or accept these rules as the committee deems appropriate. Mr. Sansone said he does not fully agree with the County Attorney's position because the terms and conditions that are spelled out in detail are a part of the auction. When the first bidder was disqualified, Mr. Sansone became the high bidder and was notified as such; that conveyance was approved by the Board of Supervisors. Mr. Sansone thanked the committee for their time and consideration. A discussion followed.

Mr. DeCerce made a motion, seconded by Mr. Hunter to provide the subject properties to Mr. Mark Freedman, the high bidder. A discussion followed. By a unanimous vote, the motion was defeated.

Ms. Holley noted that this property was sold in August 1999, there would have been a 1999-2000 school tax bill that September; we are talking about a delinquency in January 2000. Mr. Callaghan noted it appears the second half of the school tax bill went to the former owner and that they were neither paid nor forwarded to Mr. Freedman who did not follow through regarding the payment to those taxes. A discussion followed.

Ms. Carol Holley discussed the Director's Report, Application for Refund of 2000 Taxes on SBL # 217.-2-45.2 in the Town of Malta for the Malta Mobile Acres, Inc. c/o Gerber, PO Box 1403, Clifton Park, NY 12065. She noted that the Town of Malta assessor has documented that the correct assessment for this parcel should have been \$3,629,500 instead of \$3,912,500. The original tax was \$15,073.90; the corrected tax is \$13,983.57 and the refund requested is \$1,090.33. **Mr. Mason made a motion, seconded by Mr. DeCorte authorizing a 2000 tax refund in the Town of Malta, SBL 217-2-45.2 Malta Mobile Acres, Inc. in the amount of \$1,090.33. Unanimous.**

County Attorney Mark M. Rider distributed and discussed the recommended procedures for removing parcels from Tax Foreclosure Proceedings. He said that the 1998 Tax Foreclosure Proceedings are about to be filed with Judge Hall after the next Board of Supervisors meeting. He mentioned that Section 1138 of the Real Property Tax Law provides authority to the County Attorney to remove certain parcels from the Tax Foreclosure Proceeding for the following reasons:

1. there is a legal impediment to enforcing against a parcel
2. the tax has been canceled
3. the owners file bankruptcy
4. there is risk of exposure to legal liability of the County

He discussed the following parcels that have been removed from the 1998 proceeding for a variety of reasons :

1. Parcel 88.-1-11.2 - Corinth - state land
2. Parcel 31.15-2-11.3 - Day - private road
3. Parcel 109-1-8 - Greenfield - state land
4. Parcel 284.7-1-90 - Halfmoon - subdivision road
5. Parcel 48.-1-4 - Moreau - Hudson River bank
6. Parcel 61.-1-1.2 - Moreau - state land
7. Parcel 291.17-2-20.1 - Waterford - state land

County Attorney Rider distributed and discussed the suggested procedures for worthless properties, which continue to show up on the tax auction lists. He said that 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 Equalization & Assessment 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
2. The property remains unsold (no bid or completed sale) at four Consecutive auctions

3. The nature or condition of, or restrictions on, the property makes it incontrovertibly worthless.

Once the Equalization and Assessment Committee determines that the property is worthless, the County Attorney will examine the property and make a report to the Committee within 60 days with a recommendation as to the proper disposition of the property. A discussion followed. **Mr. DeCerco made a motion, seconded by Mrs. Donnan to approve the Procedures for Worthless Properties as presented by County Attorney Mark M. Rider. Unanimous.**

Chairman Stokes noted the receipt of the Auditor's Report for the month of October, 2000 which indicated no tax refunds had been paid.

Mr. Mason made a motion, seconded by Mr. Hunter to adjourn the meeting.

Respectfully submitted,
Lo Ann Sanders



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
Tracy Goodson, County Attorney's Office
Audra Hedden, County Administrator's Office

DEPARTMENT: County Treasurer

DATE: 04/26/2023

COMMITTEE: Real Property Tax

1. Is a Resolution Required:

2. Proposed Resolution Title:

Cancelling Delinquent, Current & Prospective Taxes in the Town of Ballston

3. Specific Details on what the resolution will authorize:

This resolution, if approved, will cancel delinquent, current & prospective taxes associated with the "Magnum Site," tax parcel 257.10-2-55, 814 Saratoga Road, Burnt Hills, New York 12027, and allow the County to convey the property to the Town of Ballston consistent with Resolution 57-2022.

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

County Attorney's Office
Consulted Yes

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 Yes

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 |
|----------------|--------------|--------|
|----------------|--------------|--------|

Fund Balance (if applicable): (Increase = additional revenue, Decrease = additional expenses)

Amount:

5. Identify Budget Impact (**Required**):

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
N/A

7. Does this item require the awarding of a contract: Y N

a. Type of Solicitation

b. Specification # (BID/RFP/RFQ/OTHER CONTRACT #)

c. If a sole source, appropriate documentation, including an updated letter, has been submitted and approved by Purchasing Department? Y N N/A

d. Vendor information (including contact name):

e. Is the vendor/contractor an LLC, PLLC, or partnership:

f. State of vendor/contractor organization:

g. Commencement date of contract term:

h. Termination of contract date:

i. Contract renewal date and term:

k. Is this a renewal agreement: Y N

l. Vendor/Contractor comment/remarks:

Purchasing Office Consulted
N/A

County Administrator's Office
Consulted **NO**

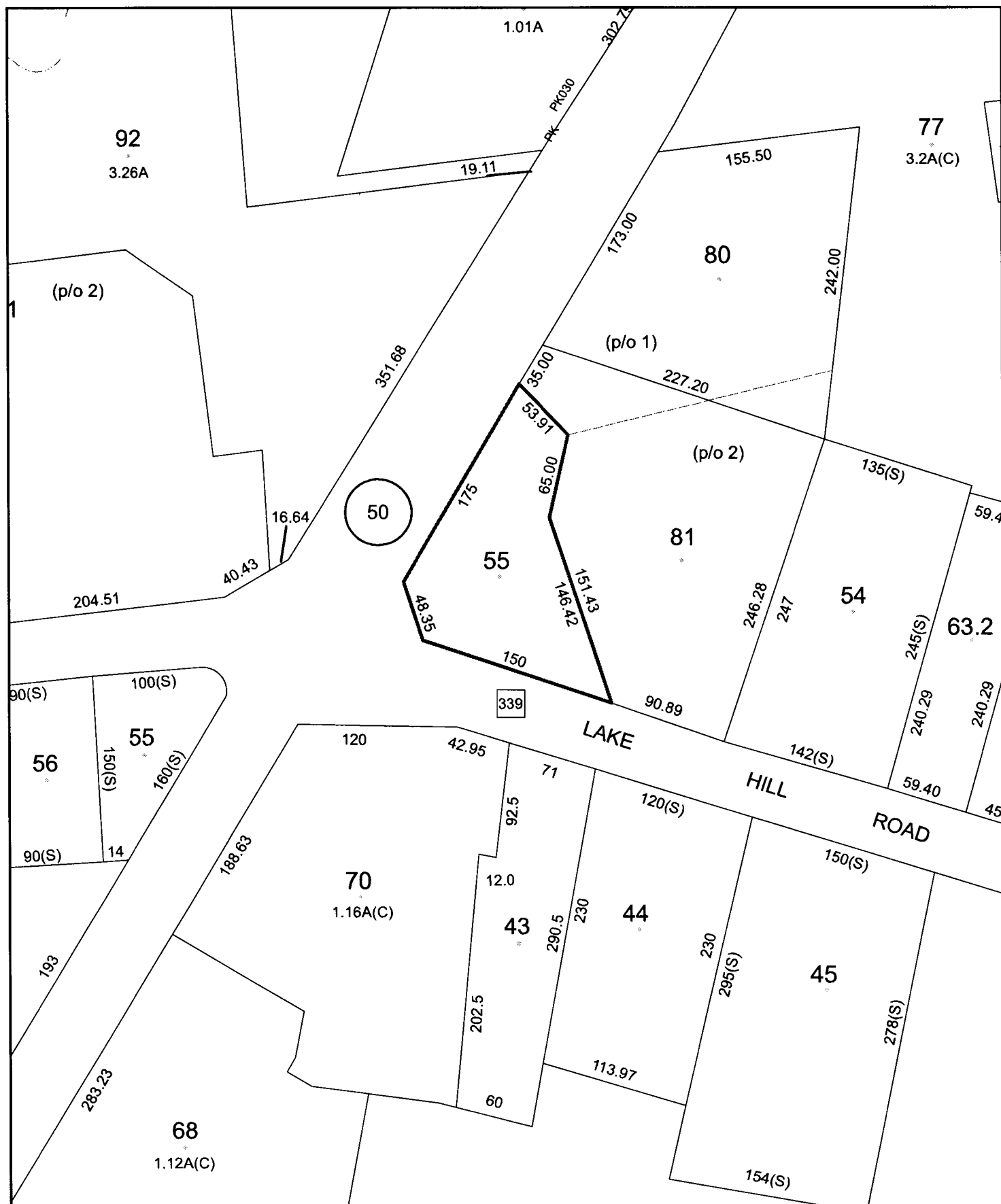
8. Is a grant being accepted: YES or NO
- a. Source of grant funding:
 - b. Agency granting funds:
 - c. Amount of grant:
 - d. Purpose grant will be used for:
 - e. Equipment and/or services being purchased with the grant:
 - f. Time period grant covers:
 - g. Amount of county matching funds:
 - h. Administrative fee to County:

9. Supporting Documentation:

- Marked-up previous resolution
- No Markup, per consultation with County Attorney
- Information summary memo
- Copy of proposal or estimate
- Copy of grant award notification and information
- Other Res. 57-2022 (Authorizing Agreements w/ NYS Spill Fund & Town); Tax Map; Tax Bills; Proposed Resolution drafted by County Attorney

10. Remarks:

The Magnum Site in the Town of Ballston was previously used as a gas station and auto mechanic shop and is comprised of a singular tax map parcel requiring environmental remediation before it could be conveyed at auction or otherwise sold. Res. 57-2022 authorized the Chair of the Board to execute any necessary agreements with the NYS Spill Fund and Town of Ballston to facilitate the remediation of the subject parcel, and allows the County to convey the parcel to the Town of Ballston. In exchange for \$7,000 paid by the Town, the NYS Spill Fund agrees to release any potential claim against the County for the cleanup and removal costs incurred by the State to date. The agreement between the County and the Town and Spill Fund did not account for the payment of delinquent taxes. This resolution will authorize the cancellation of all delinquent, current & prospective taxes on the subject parcel and allow the Town of Ballston to acquire the property from the County with the benefit of not having to pay the State the outstanding costs of the cleanup and removal of contaminated soils.



SARATOGA COUNTY TREASURER'S OFFICE
MUNICIPAL CENTER - BLDG #1
40 MCMASTER ST.
BALLSTON SPA, NY 12020
(518) 884-4724

STATEMENT FOR 2023 TOWN & COUNTY DELINQUENT TAXES

SWIS: 412089 BALLSTON
MAP NO: 257.10-2-55
LOCATION: ROUTE 50
BILL NO: 004747

4/24/23

OWNER:

SEVINC & NURY LLC
1600 WESTERN AVENUE
ALBANY NY 12203

| | | |
|--------------------------------------|------------|----------------------|
| 2023 TOWN AND COUNTY TAX | \$4,819.07 | |
| 5% PENALTY | \$240.95 | |
| | ----- | |
| | \$5,060.02 | SUBTOTAL |
| 1% INTEREST PER MONTH SINCE FEBRUARY | \$151.80 | |
| | ----- | |
| | \$5,211.82 | TOTAL DUE |
| | | |
| | \$5,262.42 | TOTAL DUE NEXT MONTH |

TOTAL DUE IS VALID THROUGH LAST DAY OF CURRENT MONTH

TOTAL DUE NEXT MONTH IS VALID THROUGH LAST DAY OF NEXT MONTH

PLEASE MAKE CHECKS PAYABLE TO SARATOGA COUNTY TREASURER.

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

MUNICIPAL CENTER - BLDG #1

40 MCMASTER ST.

BALLSTON SPA, NY 12020

(518) 884-4724

DELINQUENT TAX STATEMENT PRIOR YEARS

SWIS: 412089 BALLSTON
 MAP NO: 257.10-2-55
 LOCATION: ROUTE 50

APRIL 24, 2023

OWNER: NUMERIC CODE:

SEVINC & NURY LLC
 1600 WESTERN AVENUE
 ALBANY NY 12203

| YEAR | TOTAL PAID | TOTAL DUE | YEAR | TOTAL PAID | TOTAL DUE |
|------|------------|------------|------|------------|------------|
| ---- | ----- | ----- | ---- | ----- | ----- |
| 2022 | | \$5,694.75 | 2021 | | \$6,156.27 |
| 2020 | | \$6,640.83 | 2019 | | \$7,028.54 |
| 2018 | | \$7,708.75 | | | |

BALANCE DUE THIS MONTH: \$33,229.14

BALANCE DUE NEXT MONTH: \$33,467.44

FO19,AU1,AU2,AU7&AU8 MUST BE CERTIFIED FUNDS..

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

IF NOT PAYING "TOTAL AMOUNT DUE" - THEN TAXES MUST BE PAID IN REVERSE CHRONOLOGICAL ORDER - 2023, 2022, ETC.

PLEASE MAKE CHECKS PAYABLE TO SARATOGA COUNTY TREASURER.



2/15/22

SARATOGA COUNTY BOARD OF SUPERVISORS

RESOLUTION 57 - 2022

Introduced by Supervisors Ostrander, Butler, Gaston, Raymond and Winney

AUTHORIZING AGREEMENTS WITH THE NEW YORK ENVIRONMENTAL PROTECTION AND SPILL COMPENSATION FUND AND THE TOWN OF BALLSTON REGARDING A CERTAIN TAX DELINQUENT PARCEL IN THE TOWN OF BALLSTON

WHEREAS, with the assistance of Gary S. Bowitch, Esq., Saratoga County through the County Attorney's Office and County Treasurer's Office, have worked to identify tax delinquent parcels throughout the County that are potentially environmentally impacted and in need of remediation; and

WHEREAS, the County commenced an action against a property due to tax delinquency by initiating a tax foreclosure proceeding on September 30, 2021, for unpaid 2018 property taxes with respect to the following property located in the County of Saratoga (hereinafter the "Magnum Site"):

"Magnum Site"

- Owner: Nuri Ozbay – Sevinc & Nury, LLC
- Address: 814 Saratoga Road, Burnt Hills, New York
- Tax Map No.: 257.10-2-55
- DEC Spill No.: 16-01392

WHEREAS, the Magnum Site in the Town of Ballston was previously used as a gas station and auto mechanic shop and is comprised of a singular tax map parcel and was identified as requiring environmental remediation before it could be conveyed at auction or otherwise sold; and

WHEREAS, the New York Environmental Protection and Spill Fund (the "Fund") was created by NYS Navigation Law §179 and pursuant to Navigation Law §180, the Administrator of the Fund is authorized to settle claims on behalf of the Fund and to make additional expenditures for cleanup of any potential petroleum contaminated sites; and

WHEREAS, any agreement between the Fund and the County would require the State of New York to perform environmental remediation of the Magnum Site, as deemed necessary by the Department of Environmental Conservation, after the County acquires title to the Magnum Site through tax foreclosure at a cost to be solely borne by the State of New York; and

WHEREAS, in order to facilitate environmental remediation, eliminate the blight associated with vacant buildings, and enable future public use of the Magnum Site, the County wishes to enter into an agreement with the Fund wherein in exchange for \$7,000, the Fund would release its potential claims against the County, for past and future cleanup and removal costs incurred by the State, including interest thereon, and applicable penalties, prior to the County taking title to the Magnum Site through tax foreclosure; and

WHEREAS, any release provided by the Fund to the County shall extend to the successors or assigns of the County with respect to the Magnum Site; however, such release shall not extend, nor can it be transferred, to any successors or assigns of the County at the Magnum Site if such successors in title are persons deemed legally responsible for the discharge of petroleum at Magnum Site, respectively; and

WHEREAS, in order to facilitate environmental remediation, eliminate the blight associated with vacant buildings, and enable future use of the Magnum Site, the Town of Ballston wishes to enter into an agreement with the County wherein the County would convey the Magnum Site to the Town of Ballston in exchange for \$7,000, after the County takes title to the Magnum Site through tax foreclosure; and

WHEREAS, our Real Property Tax Committee, the County Attorney, and the County Treasurer as Tax Enforcement Officer, have recommended that the County enter into agreements with the Fund and the Town of Ballston to facilitate the environmental remediation, elimination of the blight associated with vacant buildings, and enabling future public use of the Magnum Site while protecting the County from liability under the applicable provisions of the NYS Navigation Law; now, therefore, be it

RESOLVED, that the Chair of the Board is authorized to execute any necessary agreements with the Fund to facilitate the environmental remediation of the Magnum Site after the County acquires title to the Magnum Site through tax foreclosure at a cost to be solely borne by the State of New York, in exchange for reimbursement of \$7,000 to the Fund from the County; and it is further

RESOLVED, that the Chair of the Board is authorized to execute any necessary agreements with the Town of Ballston to facilitate the environmental remediation of the Magnum Site through the conveyance of the Magnum Site to the Town of Ballston, after the County acquires title to the Magnum Site through tax foreclosure, in exchange for \$7,000; and it is further

RESOLVED, that the form and content of such agreements shall be subject to the approval of the County Attorney; and it is further

RESOLVED, that this Resolution shall take effect immediately.

BUDGET IMPACT STATEMENT: No Budget Impact.

5/16/23



SARATOGA COUNTY BOARD OF SUPERVISORS

RESOLUTION - 2023

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

CANCELLING TAXES IN THE TOWN OF BALLSTON

WHEREAS, Tax Parcel 257.10-2-55 is located at 814 Saratoga Road, Burnt Hills, New York 12027 (“Magnum Property”) that was previously used as a gas station and auto mechanic shop that had extensive environmental contamination; and

WHEREAS, there were risks for the County to acquire the Magnum Property within a tax foreclosure process due to liability associated with the costs to remediate the environmental contamination present at the site; and

WHEREAS, pursuant to Resolution 57-2022 this Board recognized those inherent risks when it authorized the County to enter into agreements with the New York Environmental Protection and Spill Compensation Fund (Spill Fund”) and the Town of Ballston to facilitate the remediation of the environmental contamination on the Magnum Property; and

WHEREAS, said agreements allow the Town to acquire the Magnum Property in exchange for a payment of \$7,000 to the Spill Fund, and in turn the Spill Fund would release the County of Saratoga from potential claims for cleanup and removal costs incurred by the State at the Magnum Property; and

WHEREAS, the agreements will enable future public use of the site and provide a benefit to the County of Saratoga by the avoidance of incurring the high costs of remediating the site, but the agreements did not account for the payment of outstanding taxes currently due on the Magnum Property; and

WHEREAS, it is necessary for the County to cancel delinquent and prospective taxes on the subject property for the agreements to move forward;

WHEREAS, the Magnum Property has delinquent taxes for the years 2018 – 2023 totaling \$38,729.86; and

WHEREAS, pursuant to Real Property Tax Law § 1138[1][d], a taxing district may cancel a delinquent tax lien if the taxing district were to acquire the parcel, there is a significant risk that it might be exposed to a liability substantially in excess of the amount that could be recovered by enforcing the tax lien; and

WHEREAS, this Board's Real Property Tax Committee and Saratoga County's Tax Enforcing Officer recommend that the delinquent and prospective taxes on the Magnum Property be cancelled; now, therefore, be it

RESOLVED, that the following delinquent tax liens on the following parcel are hereby cancelled pursuant to Real Property Tax Law § 1138:

| <u>TOWN</u> | <u>PARCEL #</u> | <u>DELINQUENT OWNER</u> | <u>YEAR</u> | <u>TOTAL AMOUNT</u> |
|-------------|-----------------|-------------------------|-------------|---------------------|
| Ballston | 257.10-2-55 | Sevinc & Nury, LLC | 2018-2022 | \$ 33,467.44 |
| | | | 2023 | \$ 5,262.42 |

; and it is further

RESOLVED, that the Tax Enforcing Officer shall issue a certificate of cancellation of prospective taxes on said parcel and file a copy of said certificate with the assessor of said town and with the Director of Real Property Tax Services; and it is further

RESOLVED, that the Saratoga County Treasurer shall cause the said delinquent taxes which have been credited to said towns to be charged back to the town so credited; and it is further

RESOLVED, that this Resolution shall take effect immediately.

BUDGET IMPACT STATEMENT: No Budget Impact.