



Real Property Tax Committee

Tuesday, October 3, 2023 2:30PM
40 McMaster Street, Ballston Spa, NY

Chair: Scott Ostrander

Members: Philip Barrett (vc), Diana Edwards, Jack Lawler, Mo Wright

Agenda

- I. Welcome and Attendance
- II. Approval of the minutes of the September 5, 2023 meeting.
- III. Authorizing the con conveyance of tax acquired lands in the Town of Halfmoon to the Saratoga County Sewer District No. 1 and cancelling taxes on those lands – Anna Stanko, Real Property Tax
- IV. Other Business
- V. 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
Audra Hedden, County Administrator's Office

DEPARTMENT: Real Property Tax Service Agency



DATE: 8/3/2023

COMMITTEE: Real Property Tax



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

1. Is a Resolution Required:

2. Proposed Resolution Title:

AUTHORIZING THE CONVEYANCE OF TAX-ACQUIRED LANDS IN THE TOWN OF HALFMOON TO THE SARATOGA COUNTY SEWER DISTRICT NO. 1 AND CANCELLING TAXES ON THOSE LANDS

3. Specific Details on what the resolution will authorize:

This resolution will authorize the transfer of tax parcel 267.-2-13 in the Town of Halfmoon from the County of Saratoga to Saratoga County Sewer District #1 and cancel the delinquent and current taxes.

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

Please see attachments for impacted budget lines.
(Use ONLY when more than four lines are impacted.)

Revenue

Account Number	Account Name	Amount
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Expense

Account Number	Account Name	Amount
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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

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

County Administrator's Office
Consulted

8. Is a grant being accepted: YES or NO

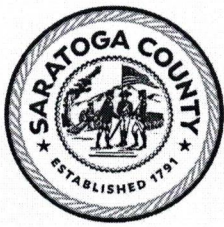
- a. Source of grant funding:
- b. Agency granting funds:
- c. Amount of grant:
- d. Purpose grant will be used for:
- e. Equipment and/or services being purchased with the grant:
- f. Time period grant covers:
- g. Amount of county matching funds:
- h. Administrative fee to County:

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 previous resolutions, map, deed

10. Remarks:

The county obtained title to this property, which is in close proximity to the Saratoga County Sewer District treatment plant, in a tax foreclosure proceeding in 2023. The sewer district is interested in obtaining this parcel for buffer and potential future use.



BOARD OF SUPERVISORS

10/17/2023

RESOLUTION XXX- 2023

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

AUTHORIZING THE CONVEYANCE OF TAX-ACQUIRED LANDS IN THE TOWN OF HALFMOON TO THE SARATOGA COUNTY SEWER DISTRICT NO. 1

WHEREAS, Tax Parcel 267.-2-13 is a vacant parcel of land located on Route 146 in the Town of Halfmoon, New York (“Property”); and

WHEREAS, the real property taxes on the Property remained unpaid since tax year 2018, resulting in the Property being included in the County’s in rem tax foreclosure proceeding for Tax Year 2018; and

WHEREAS, the redemption period has expired and no Answer to the County’s tax foreclosure Petition was received from the former owner or any interested party; and

WHEREAS, upon motion by the County, the Saratoga County Court granted fee title ownership of the Property to the County by Order and Judgment dated February 10, 2023; and

WHEREAS, pursuant to the Order and Judgment, the County’s Tax Enforcing Officer conveyed the Property to the County of Saratoga by deed dated February 10, 2023; and

WHEREAS, due to the Property’s proximity to the County’s wastewater treatment plant, the Executive Director of the Saratoga County Sewer District No. 1 (“Sewer District”) has requested that the Property be conveyed to the Sewer District for administrative use; and

WHEREAS, it is necessary for the County to cancel delinquent and current taxes on the Property to allow the Sewer District to operate its facilities free from any outstanding debt; and

WHEREAS, the property has delinquent taxes for the years 2018 to 2023 inclusive totaling \$ 13,820.03; and

WHEREAS, this Board’s Real Property Tax Committee, Saratoga County’s Tax Enforcing Officer, Executive Director of the Saratoga County Sewer District No. 1, and the Director of the Real Property Tax Service Office recommend that the County convey the Property to the Sewer District for the amount of all delinquent tax, penalties & interest now, therefore, be it

RESOLVED, that the Chair of the Board is hereby authorized to execute a deed and any other documents necessary to effect the conveyance to Saratoga County Sewer District No. 1 of Tax Parcel 267.-2-13 with the form and content of such deed and documents being 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.

October 3, 2023 Regular Meeting

Motion to Adopt: Supervisor

Second: Supervisor

AYES (#):

NOES (0):

ABSENT (#):

Map Identification No.:

267.-2-13

DATE PRINTED: 8/3/2023

TOWN OF HALFMOON

1 inch = 500 feet



Prepared by the Saratoga County Real Property Tax Service Agency using 2020 ortho-imagery and 2023 parcel boundaries. Parcel and municipal boundaries are derived from tax maps and DO NOT represent a land survey. This office makes NO GUARANTEE to the location of the parcel boundaries or town line. Due to the inherent properties of ortho-imagery, structures may appear to encroach parcel boundaries. Physical features and or improvements may have changed subsequent to the 2020 ortho-imagery.



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.

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~~ ~~NOVEMBER 10, 2010~~

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.

NOVEMBER 19, 1996

227

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

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

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

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:

Town of Ballston	Tax Parcel	Year	Amount
Goodtimes Lakeview Inn	239-2-33.1	1994	\$682.09
Goodtimes Lakeview Inn	239-2-33.1	1995	\$833.79

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

2023004312

02/10/2023 04:24:29 PM
5 Pages RECORDED
DEED
Saratoga County Clerk

THIS INDENTURE, made this 10th day of February, 2023, BETWEEN

ANDREW B. JAROSH, as Tax Enforcement Officer of the County of Saratoga, 40 McMaster Street, Ballston Spa, New York, 12020

party of the first part, and

THE COUNTY OF SARATOGA, a municipal corporation having its offices at 40 McMaster Street, Ballston Spa, New York,

party of the second part,

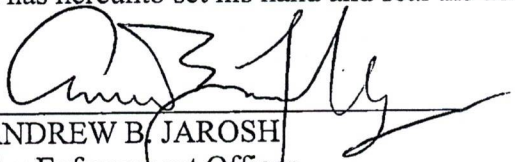
WITNESSETH, that, pursuant to the Order and Judgment of the County Court of the County of Saratoga and State of New York, dated February 10, 2023, and entered in the office of the County Clerk of Saratoga County under Index No. 20184144 foreclosing certain real property tax liens in favor of **THE COUNTY OF SARATOGA** in accordance with Article 11 of the Real Property Tax Law, the party of the first part does hereby grant and release unto the party of the second part, its successors and assigns forever,

ALL those certain plots and pieces of land located within the County of Saratoga and State of New York and shown and described on the 2018 tax maps of Saratoga County as the parcels identified on the following "Exhibit A" consisting of three (3) pages.

TOGETHER with the appurtenances and all the estate rights of the party of the first part in and to said premises;

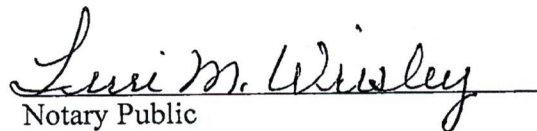
TO HAVE AND TO HOLD the premises herein granted unto the party of the second part, its successors and assigns forever.

IN WITNESS WHEREOF, the party of the first part has hereunto set his hand and seal the above day and year.


ANDREW B. JAROSH
Tax Enforcement Officer

STATE OF NEW YORK)
COUNTY OF SARATOGA) ss:

On this 10th day of February in the year 2023, before me, the undersigned, a Notary Public in and for said State, personally appeared ANDREW B. JAROSH, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity as the Tax Enforcement Officer for the County of Saratoga, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.


Notary Public

Record and Return to
Michael P. Naughton, Assistant Saratoga County Attorney
40 McMaster St., Ballston Spa, NY 12020

TERRI M. WRISLEY
Notary Public, State of New York
No. 01WR6345256
Qualified in Saratoga County
Commission Expires July 25, 2024

EXHIBIT A SARATOGA COUNTY JUDGMENT LISTING
 DATE:2/10/23 2018 DELINQUENT TAXES INDEX NO.: 20184144

SWIS	MAP NUMBER	LIEN#	OWNER1/OWNER2
CLIFTON PARK			
412400	288.7-2-6	156	B & A DEVELOPMENT LLC
412400	288.7-2-99	157	B & A DEVELOPMENT LLC
412400	289.-1-21.11	163	J DAVID MICHAELS
412400	289.-1-21.11	163	MICHAELS JAMES W
412400	289.-1-21.11	163	MICHAELS GROUP
412400	289.-1-21.11	163	ROSEN JOSEPH I
412400	289.-1-21.11	163	ROSEN MICHAELS INC
CORINTH			
412689	59.-1-31.2	186	ROSSER JO
412689	59.-2-52	188	MURPHY DOUGLAS
412601	73.25-1-35	202	BURDICK KELLIE J
412601	73.25-1-35	202	BURDICK KENNETH E
412601	73.25-1-35	202	KENNETH E BURDICK JR T/A KENS GARAGE
DAY			
412800	31.11-1-79	292	MCCORMACK ANNETTE
412800	31.11-1-79	292	MCCORMACK JOHN
412800	42.12-3-17	316	MARBURGER JULIE AKA DIFAZIO JULIE LYNNE
412800	42.12-3-17	316	SCHMEISER MYRNA
EDINBURG			
413000	94.-1-25	380	EDWARDS CYNTHIA
413000	94.-1-25	380	EDWARDS MICHAEL D
GALWAY			
413289	212.-1-25	423	EGAN WILLIAM J
413289	212.-1-25	423	STANISIEWSKI MARGARET M
GREENFIELD			
413400	124.-2-28	441	BOEGE JEAN A
413400	124.-2-28	441	MECHAM DORIS ANNE
413400	124.-2-28	441	PIKE DORIS W
413400	124.-2-28	441	PIKE SHERRIE
413400	126.-1-61.1	458	JOHNSON DONNA J
413400	126.-1-61.1	458	JOHNSON DONNA J
413400	126.-1-61.1	458	JOHNSON DONNA J AKA J DONNA FEESER
413400	162.-1-27	509	WASON ANGELA

SWIS	MAP NUMBER	LIEN#	OWNER1/OWNER2
GREENFIELD continued			
413400	162.-1-27	509	WASON CHRISTOPHER
413400	162.8-1-18	516	JONES LEROY P ATTN: PEARL JONES
HADLEY			
413600	18.-2-11	529	LENT KIMBERLY S NKA WYMAN
413600	18.-2-11	529	WYMAN WILFRED W
413600	35.12-1-1.12	567	HESLIN JAMES M
HALFMOON			
413800	267.-2-13	608	W W PATENAUDE SONS INC
413800	280.-1-22.1	648	ANNA KURLKA SHEVCHIK T INC
413800	280.-1-22.1	648	ANNA KURLKA SHEVCHIK T INC
413800	280.-1-22.1	648	ANNA KURLKA SHEVCHIK T INC
413800	280.-1-22.1	648	ANNA KURLKA SHEVCHIK T INC
413800	284.-3-7	653	CLARK VIOLA
413800	284.-3-7	653	ESTATE OF ERIC SHAWN HOELTZEL
413800	284.-3-7	653	HOELTZEL ERIC SHAWN
MALTA			
414089	240.17-1-18	835	COUNTRY CLUB ACRES INC
MILTON			
414289	175.12-1-10.2	866	MARKS WALTER
414289	175.12-1-10.2	866	MTGLQ INVESTORS LP
414289	175.12-1-10.2	866	MTGLQ INVESTORS LP
414289	176.-2-4.4	870	STEELE ALICE
414289	176.-2-4.4	870	STEELE LEE
414201	203.72-3-14	956	CHARD JOHN H
414201	216.24-1-33	966	VITIELLO AUGUSTINE A
NORTHUMBERLAND			
414600	116.7-1-13	1066	DEFOE LILLIAN E ESTATE
414600	116.7-1-13	1066	DEFOE LILLIAN E ESTATE
414600	144.3-1-12	1097	ROSA LEONARD D
PROVIDENCE			
414800	160.-2-4.1	1140	ROBERTS DARLYN G
414800	160.-2-4.1	1140	ROSECRANS BRYAN D
SARATOGA/VILLAGE SCHUYLERVILLE			
415001	157.13-1-39	1157	LEWITINN DANIEL
415089	169.-1-59	1168	HESS KAREN GAYLE REV TRUST KAREN GAYLE HESS TRUSTEE
415003	170.37-2-3	1177	WHITE ALICE

SWIS	MAP NUMBER	LIEN#	OWNER1/OWNER2
SARATOGA/VILLAGE SCHUYLERVILLE continued			
415003	170.37-2-3	1177	WHITE ALICE
415003	170.37-2-3	1177	WHITE ANTHONY J
415003	170.37-2-3	1177	WHITE ANTHONY J
415089	170.38-1-16	1180	SARRO TERRENCE L SR
415089	170.38-1-16	1180	SARRO TERRENCE L SR
415089	170.38-1-16	1180	WADSWORTH MARK
STILLWATER			
415289	232.-1-52	1240	MARSHALL THOMAS J
415289	243.-1-30	1247	EDDY CANDIS J
415289	243.-1-30	1247	WHITNEY ALLISON
415289	243.-1-30	1247	WHITNEY MARK
415289	252.-2-4	1326	MINICK JEFFREY G ESTATE SHARON A MINICK ADMIN
WATERFORD			
415489	291.-1-20	1394	PARKER JUDITH A
415489	291.-1-20	1394	PARKER JUDITH A
415489	291.-1-20	1394	PARKER THOMAS F
WILTON			
415600	140.-1-31	1506	TIRELLI GLORIA T
415600	140.-1-31	1506	TIRELLI WILLIAM J
415600	141.-2-83	1529	AROUND THE HORN BASEBALL LLC
415600	141.-2-83	1529	AROUND THE HORN BASEBALL LLC
415600	154.-2-15.7	1547	UNION MODULAR HOMES LLC
415600	154.-2-15.7	1547	VAN VEGHTEN CONSTRUCTION
415600	154.-2-15.7	1547	VAN VEGHTEN SHAWN