



Real Property Tax Committee

Tuesday, October 31, 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 October 3, 2023 meeting.
- III. Approving the 2024 tax bill flyer in accordance with Local Law No.1 of 2012 establishing Truth in Taxation in Saratoga County – Steve Bulger, County Administrator
- 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 Warmt, 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: County Administrator

DATE: 10/25/2023

COMMITTEE: Real Property Tax

1. Is a Resolution Required:

Yes, Other

2. Proposed Resolution Title:

APPROVING THE 2024 TAX BILL FLIER IN ACCORDANCE WITH LOCAL LAW NO 1 OF 2012 ESTABLISHING TRUTH IN TAXATION IN SARATOGA COUNTY

3. Specific Details on what the resolution will authorize:

In accordance with Local Law No. 1 of 2012, the Board of Supervisors approves the 2024 Tax Bill Flier and the 2024 Tax Bill Flier shall be included as an enclosure with each 2024 Saratoga County property tax bill when mailed, and shall be posted on the County of Saratoga's website at www.saratogacountyny.gov by no later than January 1, 2024.

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
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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
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 _____

10. Remarks:

Local Law #1 of 2012 (attached) states its intended to provide a legal mechanism to communicate with property owners, accurate information in regards to their County Tax bill and the County budget. This information should include local tax rates and the taxing jurisdictions. It may explain unfunded mandates to taxpayers. This form is printed out and mailed to taxpayers either in tax bills or in their receipts with bills are paid by escrow companies. We have attached a sample of last years form that was used and a draft of one for this year. We are in the process of updating this form and open to ideas from this committee regarding what they'd like to see. We will have a final version for the Law and Finance committee meeting on November 15th.

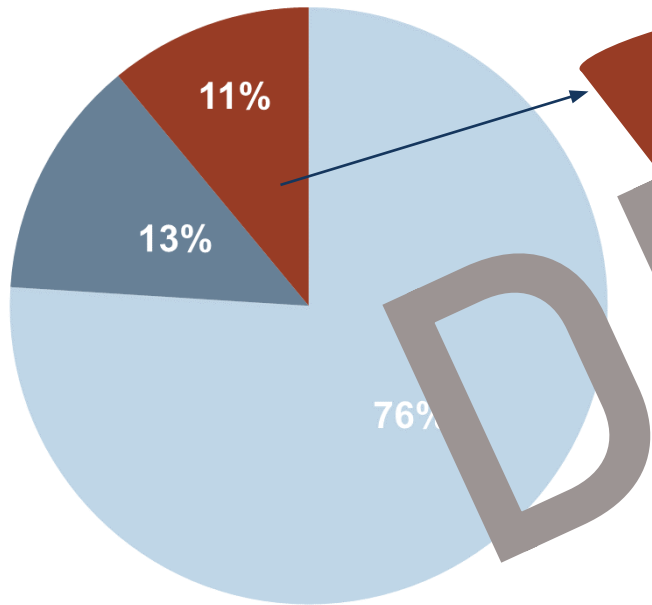
2024 SARATOGA COUNTY PROPERTY TAX REPORT

Truth in Taxation: Transparency in the Property Tax Process

PROPERTY TAX BREAKDOWN

Where your tax dollars go, based on the average taxpayer's bill

AVERAGE RESIDENTIAL
TAX BILL

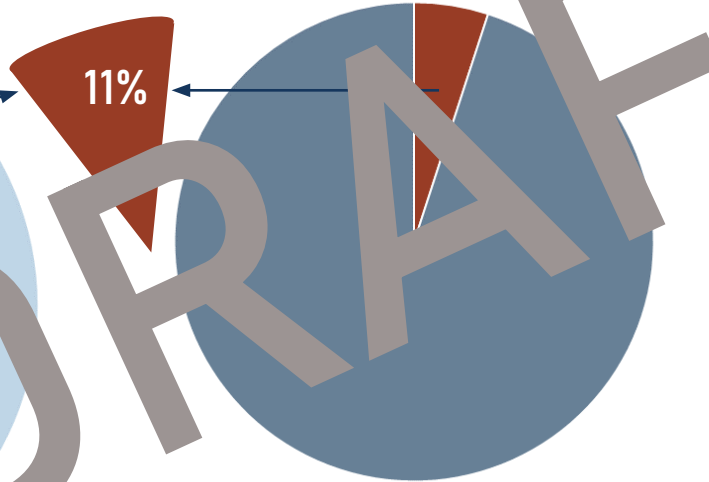


- **County 11%**
- **Local 13%**
- **School 76%**

COUNTY PROPERTY TAX IS USED TO

Predominantly pay for unfunded state and federal mandates

DISTRIBUTION OF COUNTY
PROPERTY TAX DOLLARS



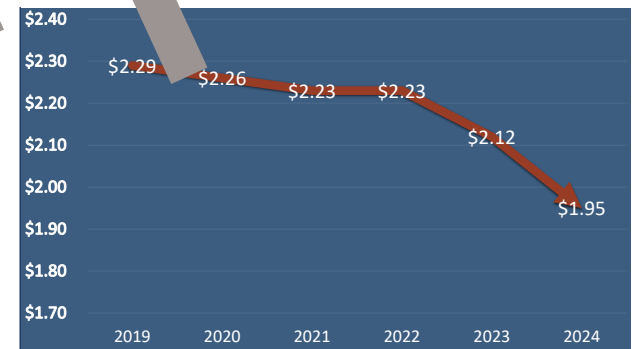
- **County Operations 5%**
- **Unfunded Mandates 95%**

In 2024 unfunded state and federal mandates will cost nearly \$66 million, impacting every Saratoga County Property Taxpayer, big and small. These unfunded mandates are 95% of your county share of your property tax bill!

SARATOGA COUNTY IS LOWERING YOUR PROPERTY TAX RATE

For the third year in a row

PROPERTY TAX RATE PER
\$1,000 OF ASSESSED VALUE



Already the lowest property tax rate out of all 62 counties statewide, this significant reduction will help homeowners and businesses across the County.

For more information, visit the Real Property Tax Service Agency page at www.SaratogaCountyNY.gov

YOUR COUNTY GOVERNMENT

Quick Reference Guide: Saratoga County Elected Officials

SARATOGA COUNTY BOARD OF SUPERVISORS:

Town of Ballston Eric Connolly

Town of Charlton Joseph Grasso

Town of Clifton Park Phil Barrett

Town of Clifton Park Jonathan Schopf

Town of Corinth C. Eric Butler

Town of Day Diana Edwards

Town of Edinburg Jean Raymond

Town of Galway Michael Smith

Town of Greenfield Kevin Veitch

Town of Hadley Arthur Wright

Town of Halfmoon Kevin Tollisen

Town of Malta Mark Hammond

City of Mechanicville Thomas Richardson

Town of Milton Scott Ostrander

Town of Moreau Theodore T. Kusnierz, Jr.

Town of Northumberland Willard Peck

Town of Providence Sandra Winney

Town of Saratoga Ian Murray

City of Saratoga Springs Tara Gaston

City of Saratoga Springs Matthew Veitch

Town of Stillwater Edward Kinowski

Town of Waterford John Lawler

Town of Wilton John Lant

COUNTY ELECTED OFFICIALS:

County Clerk Craig A. Hayner

County Coroner Susan Hayes-Masa

County Coroner David DeCelle

District Attorney Karen Heggen

County Sheriff Michael Zurlo

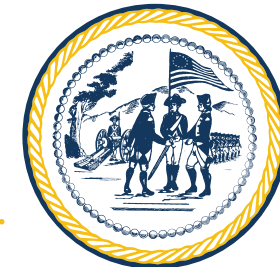
County Treasurer Andrew Jarosh

LEARN MORE ABOUT YOUR COUNTY GOVERNMENT AT

SaratogaCountyNY.gov

VIEW CAREER OPPORTUNITIES AT

SaratogaCountyNY.gov/careers



EST.

1791

**SARATOGA
COUNTY**

NEW YORK

Revolutionary By Nature

6/19/12

RESOLUTION 124 - 12

Introduced by Supervisors Sausville, Daly, Lewza, Raymond, Richardson, Rowland and Yepsen

INTRODUCING A PROPOSED LOCAL LAW IDENTIFIED AS
INTRODUCTORY NO. 1, PRINT NO. 1 OF 2012, ENTITLED
“A LOCAL LAW ESTABLISHING TRUTH IN TAXATION
IN SARATOGA COUNTY” AND SETTING A DATE
FOR A PUBLIC HEARING THEREON

WHEREAS, this Board of Supervisors desires to implement a legal mechanism by which Saratoga County property owners receive accurate County tax bill and County budget information delineating the true relationship between New York State mandates and County property taxes; and

WHEREAS, there exists a statewide movement to encourage counties to adopt “Truth in Taxation” local laws with the intention of creating a standard system to deliver property tax information to every taxpayer in the State of New York; and

WHEREAS, in addition to educating taxpayers as to how State and Federal mandates affect their annual County property tax bills, such Truth in Taxation local laws also seek to promote communications between taxpayers and the state officials responsible for a substantial portion of their property tax bills; and

WHEREAS, our Legislative and Research Committee has recommended that the County of Saratoga enact Truth in Taxation legislation in Saratoga County similar to that adopted by other counties in the State; now, therefore, be it

RESOLVED, that a proposed Local Law, identified as Introductory No. 1, Print No. 1 of 2012, entitled “A LOCAL LAW ESTABLISHING TRUTH IN TAXATION IN SARATOGA COUNTY”, is hereby introduced before this Saratoga County Board of Supervisors, and this Board of Supervisors shall hold a Public Hearing thereon on July 11, 2012 at 4:55 P.M. at the Meeting Room of the Saratoga County Board of Supervisors at 40 McMaster Street, Ballston Spa, New York, 12020, on the matter of the adoption of such proposed Local law, and the Clerk of the Board of Supervisors be and is hereby directed to give notice of such Public Hearing in the manner prescribed by law.

BUDGET IMPACT STATEMENT: No budget impact.

RES06-04-12LL

INTRODUCTORY NO. 1 OF 2012

PRINT NO. 1

INTRODUCED BY: Supervisors Sausville, Daly, Lewza, Raymond, Richardson,
Rowland, and Yepsen

COUNTY OF SARATOGA
LOCAL LAW - 2012

A LOCAL LAW ESTABLISHING TRUTH
IN TAXATION IN SARATOGA COUNTY

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

SECTION 1. Legislative Intent and Purpose.

- A. It is the intent of this law to provide a legal mechanism to ensure that citizens receive accurate County property tax bill information and County budget information on an annual basis.
- B. The provision of accurate County tax bill information should include information as to local tax rates and the taxing jurisdictions, as well as a summary of key financial impacts of State and Federal mandates included in the tax bill.

SECTION 2. Annual Property Tax Bill Data. The County Administrator and County Director of Real Property Tax Services are hereby directed to identify the portion of each annual property tax bill resulting from ***State and Federal mandates, which may include, by way of example only, such mandates as*** the NYS Medicaid Mandate, NYS Welfare Mandate, and NYS Mandates (other key or important mandates as determined by such officers) within ***either*** the taxing purpose section of each such bill ***or at such other location on each such bill as the County Administrator and County Director of Real Property Tax Services shall deem appropriate.*** The identification of such portion of the tax bill shall be done in a manner reasonably calculated to provide apportionment figures that are as accurate as possible.

SECTION 3. Tax Bill Flyer. The County Administrator and County Director of Real Property Tax Services are hereby authorized and directed to take any and all action necessary to cause a Tax Bill Flyer summarizing financial information regarding state and federal mandates to either: be included as an enclosure with each annual property tax bill; be posted on County's website; be distributed in sufficient quantity to local Town and City Tax Collectors who shall make said Flyers available for anyone wishing to pick-up a copy; be disseminated in any other manner authorized pursuant to resolution adopted by the Saratoga County Board of Supervisors; or be distributed by any combination of the foregoing.

The Tax Bill Flyer may include, but shall not be limited to, the following sections:

- a. Standard statement defining mandates included, which may include an explanation that some mandated amounts are approximate or qualified, and that all mandates may not be identified, if such be the case.
- b. Narrative summary of key financial impacts of State and Federal mandates.
- c. A chart illustrating mandated portions of the Saratoga County Budget.
- d. A list of all names, addresses and contact information of the Governor and federal and state legislators representing areas of the County of Saratoga.

Said Flyer shall be presented to the Board of Supervisors concurrently with the presentation of the tentative budget and shall be approved by the Board at a meeting of the Board during the month of November. Failure to approve the contents of said Flyer shall not affect the validity of the budget as approved or any assessments levied as a result of said budget. Failure to include such a flyer shall not act to invalidate any budget as duly adopted or affect any assessments levied as a result of said budget.

SECTION 4. Procedure. The procedures required by this local law shall be carried out in addition to, and in accordance with, other annual tax billing procedures existent within the County of Saratoga.

SECTION 5. Effective Date. This law shall take effect upon the filing thereof in the Office of the Secretary of State of the State of New York pursuant to Section 27 of Municipal Home Rule Law.

SECTION 6. Incorporation Into County Code. Upon its effective date as provided in Section 5 herein, this Local law shall become incorporated into the Code of Saratoga County and made a part thereof.



11/17/20

SARATOGA COUNTY BOARD OF SUPERVISORS

RESOLUTION - 2023

Introduced by Real Property ~~Law & Finance: Supervisors Schopf, Barrett, Grasso, Lant, Raymond, Tollisen and M. Veitch~~

APPROVING THE 2023~~4~~ TAX BILL FLYER IN ACCORDANCE WITH LOCAL LAW NO. 1 OF 2012 ESTABLISHING TRUTH IN TAXATION IN SARATOGA COUNTY

WHEREAS, pursuant to Resolution 151-12 this Board adopted Local Law No. 1 of 2012 establishing Truth in Taxation in Saratoga County to provide a legal mechanism by which Saratoga County property owners would receive accurate County property tax bill information and County budget information on an annual basis; and

WHEREAS, Section 3 of Local Law No. 1 of 2012 directs the County Administrator and County Director of Real Property Tax Services to prepare a Tax Bill Flyer summarizing financial information regarding the portion of each annual County property tax bill resulting from State and Federal mandates, and to present said Tax Bill Flyer to the Board of Supervisors concurrently with the presentation of the tentative budget for the following year; and

WHEREAS, Section 3 of Local Law No. 1 of 2012 further requires this Board of Supervisors to annually approve the contents of said Tax Bill Flyer at the Board's regular meeting during the month of November, and to authorize by resolution the manner by which said Tax Bill Flyer will be disseminated to Saratoga County property owners and the public; and

WHEREAS, the County Administrator and County Director of Real Property Tax Services have submitted to this Board for approval the Tax Bill Flyer for 2024 attached hereto; and

WHEREAS, our Law and Finance Committee has recommended the approval of the attached 2024 Tax Bill Flyer; now, therefore, be it

RESOLVED, in accordance with Local Law No. 1 of 2012, this Board of Supervisors hereby approves the 2024 Tax Bill Flyer; and, be it further

RESOLVED, that said 2024 Tax Bill Flyer shall be included as an enclosure with each 2024 Saratoga County property tax bill when mailed, and shall be posted on the County of Saratoga's website at www.saratogacountyny.gov by no later than January 1, 2024.

BUDGET IMPACT STATEMENT: No budget impact.