



Real Property Tax Committee

Wednesday, April 3, 2024 4:30PM
40 McMaster Street, Ballston Spa, NY

Chair: Eric Connolly

Members: JD Arnold, Jesse Fish, Sandra Winney VC, Cynthia Young

Agenda

- I. Welcome and Attendance
- II. Approval of the minutes of the February 7, 2024 meeting
- III. Restoring a Town of Day tax parcel to the assessment roll – Anna Stanko, Real Property Tax – Anna Stanko, Real Property Tax
- IV. Authorizing certain tax parcels in the Village of Corinth used for watershed and reservoir purposes to be tax exempt for County tax purposes – Anna Stanko, Real Property Tax
- V. Other Business
- VI. Adjournment



SARATOGA COUNTY AGENDA ITEM REQUEST

TO: Steve Bulger, County Administrator
Ridge Harris, Deputy County Administrator
George Conway, 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
Samantha Kupferman, County Attorney's Office

DEPARTMENT: Real Property Tax Service Agency

DATE: 3/11/2024

COMMITTEE: Real Property Tax



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

County Attorney's Office
Consulted

1. Is a Resolution Required:

Yes, Other

2. Proposed Resolution Title:

RESTORING A TOWN OF DAY TAX PARCEL TO THE
ASSESSMENT ROLL

3. Specific Details on what the resolution will authorize:

This resolution will restore a tax parcel to the Assessment Roll that had been removed per resolution 101-02 .

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

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 DRAFT RESOLUTION

10. Remarks:

Tax parcel 42.11-2-59 was purchased at a county tax sale in 1993. The taxes again became delinquent in 1996. In 2002 the tax enforcing officer withdrew the tax parcel from foreclosure and filed a Certificate of Prospective Cancellation. The tax parcel was deleted from the tax map and assessment roll. Jason Russell, the owner of the parcel, now wants to sell the property.



BOARD OF SUPERVISORS

04/16/2024

RESOLUTION DRAFT 1 - 2024

Introduced by Real Property Tax: Supervisors Connolly, Arnold, Fish, Winney and Young

RESTORING A TOWN OF DAY TAX PARCEL TO THE ASSESSMENT ROLL

WHEREAS, Section 1138(6) of the Real Property Tax Law allows the County to cancel liens, both current and prospective, on certain parcels; and

WHEREAS, in 2002 the Tax Enforcing Officer determined there was no practical method of enforcing the collection of delinquent tax liens on tax parcel 42.11-2-59; and

WHEREAS, Resolution 102-02 cancelled delinquent, current and prospective taxes on Town of Day tax parcel 42.11-2-59 as shown on the 2002 tax maps; and

WHEREAS, Section 1138(6) of the Real Property Tax Law allows the County to restore a tax parcel to the assessment roll; and

WHEREAS, the Director of Real Property and the Tax Enforcing Officer propose restoring the tax parcel to the assessment roll; now, therefore, be it

RESOLVED, that the Board of Supervisors finds pursuant to RPTL §1138(6) and on a recommendation of the Director of Real Property and the Tax Enforcing Officer the parcel be restored to the assessment roll effective immediately, and be it further

RESOLVED, the Tax Enforcing Officer shall file a certificate of restoration with the assessor of said town and with the Director of Real Property Tax Services; and it is further

RESOLVED, that this Resolution take effect immediately.

BUDGET IMPACT STATEMENT: No Budget Impact

5/21/02

RESOLUTION 101 - 02

Introduced by Supervisors DeCerce, Gnip, Hargrave, Hunter, King, Lucia and Mason

CANCELLING TAX LIENS ON PRIVATE ROADS

WHEREAS, from time to time parcels of taxable real property in Saratoga County which are in fact private roads or rights of way which serve as access to multiple adjoining parcels are included in the tax foreclosure proceeding for unpaid taxes; and

WHEREAS, the lack of proper construction, maintenance and repair of these roads create potential liability substantially in excess of the amount that could be recovered by enforcing the tax lien; and

WHEREAS, amounts bid at auction sales of these private road parcels in the past have been significantly less than the unpaid taxes, and in many cases the purchasers of these parcels at auction later default in payment of taxes, causing the parcel to return to tax lien foreclosure; and

WHEREAS, there is no practical method of enforcing the collection of delinquent tax liens in these roads without incurring the potential liability of ownership at the roads; and

WHEREAS, Section 1138(6) of the Real Property Tax Law allows the County to cancel the tax liens, both current and prospective, on these parcels; and

WHEREAS, the Tax Enforcing Officer has withdrawn tax parcels which are private roads in the Towns of Providence, Day and Galway from the tax lien foreclosure proceeding and recommends that the taxes on these parcels, both current and prospective, be cancelled pursuant to RPTL §1138(6); now, therefore, be it

RESOLVED, where tax parcels which are private roads or rights of way become included in the tax lien foreclosure proceeding for non payment of taxes, the Tax Enforcing Officer may withdraw such parcels from the proceeding and make a recommendation to the Board of Supervisors through its Equalization and Assessment Committee to cancel the taxes on such parcels both current and prospective, pursuant to Section 1138(6) of the Real Property Tax Law, and be it further

RESOLVED, that this Board of Supervisors finds pursuant to RPTL §1138(6) that the County of Saratoga would be exposed to liability substantially in excess of any amount that would be recovered if the County enforced its tax lien on the following tax parcels which are private roads or rights of way; and, be it further

RESOLVED, that there is no effective way to enforce the collection of delinquent tax liens on the following parcels; and be it further

RESOLVED, that pursuant to RPTL §1138(6), the delinquent tax liens on the following tax parcels, both current and arising hereafter and until further resolution of this Board, are hereby cancelled and the Tax Enforcing Officer is directed to issue a certificate of prospective cancellation of tax liens on the following parcels:

<u>TOWN</u>	<u>PARCEL NUMBER</u>
Providence	148.-1-13.111
Day	31.15-2-11.3
Day	42.11-2-59
Galway	185.15-2-82

BUDGET IMPACT STATEMENT: No budget impact.

Res 101-02

42.11-2-59

STATE OF NEW YORK
COUNTY COURT

COUNTY OF SARATOGA

IN THE MATTER OF THE FORECLOSURE OF TAX
LIENS BY PROCEEDING IN REM PURSUANT TO
ARTICLE ELEVEN OF THE REAL PROPERTY TAX LAW
BY SARATOGA COUNTY

CERTIFICATE OF
PROSPECTIVE CANCELLATION
Index No.:

I, the undersigned Tax Enforcing Officer of Saratoga County hereby CERTIFY that the delinquent tax liens arising hereafter on following described parcels of real property have been prospectively cancelled by the Saratoga County Board of Supervisors pursuant to Real Property Tax Law §1138.

The grounds for the prospective cancellation of tax liens on the parcel(s) are that if the County of Saratoga were to acquire them, there is a significant risk that the County would be exposed to a liability substantially in excess of any amount that could be recovered in foreclosure, due to the fact that they are inadequately designed, constructed, maintained and/or repaired private roads and/or rights of way, and there is no practical way of enforcing collection of taxes on these parcels.

TOWN

PARCEL S/B/L #

Day

42.11-2-59

Dated: August 1, 2002



MARK M. RIDER
SARATOGA COUNTY TAX ENFORCING OFFICER

Parcel deleted
9/17/02

Lonnie

414-6596

42.11-2-59
2002 tax map



This map has been prepared from maps and deeds and other indications of public records. It conforms with the provisions of the Real Property Tax Law. No warranty is made.

It does not represent a title search, and may not be relied on as such.

Descriptions of real property taken herefrom for the purpose of assessment or "transfer" shall be subject to those necessary and incidental to the administration of the Real Property Tax Law.

SYMBOL	DESCRIPTION	SYMBOL	DESCRIPTION	SYMBOL	DESCRIPTION	SYMBOL	DESCRIPTION
—	PROPERTY LINE	—	COUNTY LINE	—	SPECIAL SURVEY LINE	—	SHRIMP LAY BY
—	SHRIMP LAY LINE	—	TOWNSHIP LINE	—	TOWNSHIP DIVIDER	—	SHRIMP LAY BY
—	SHRIMP LAY LINE	—	CITY OR VILLAGE LINE	—	TOWNSHIP SLICK OF	—	SHRIMP LAY BY
—	SHRIMP LAY LINE	—	SHRIMP LAY LINE	—	THIS MAP PARCEL BY	—	SHRIMP LAY BY
—	SHRIMP LAY LINE	—	SHRIMP LAY LINE	—	FIELD PLAN LAY BY	—	SHRIMP LAY BY
—	SHRIMP LAY LINE	—	SHRIMP LAY LINE	—	SHRIMP LAY BY	—	SHRIMP LAY BY
—	SHRIMP LAY LINE	—	SHRIMP LAY LINE	—	SHRIMP LAY BY	—	SHRIMP LAY BY
—	SHRIMP LAY LINE	—	SHRIMP LAY LINE	—	SHRIMP LAY BY	—	SHRIMP LAY BY

TAX MAP
TOWN OF DAY
SARATOGA COUNTY, NEW YORK
42.11

MAP IDENTIFICATION NO.:

42.11-2-78

DATE PRINTED: 3/11/2024

TOWN OF DAY

1 in = 200 ft



2024 taxmap



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 AGENDA ITEM REQUEST

TO: Steve Bulger, County Administrator
Ridge Harris, Deputy County Administrator
George Conway, 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
Samantha Kupferman, County Attorney's Office

DEPARTMENT: Real Property Tax Service Agency

DATE: 3/14/2024

COMMITTEE: Real Property Tax



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

County Attorney's Office
Consulted **Yes**

1. Is a Resolution Required:

Yes, Other

2. Proposed Resolution Title:

Authorizing certain tax parcels in the Village of Corinth used for water shed and reservoir purposes be tax exempt for county tax purposes

3. Specific Details on what the resolution will authorize:

This resolution will declare tax parcels in the Village of Corinth used for water shed and reservoir purposes exempt for county tax purposes.

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

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

10. Remarks:



BOARD OF SUPERVISORS

04/16/2024

RESOLUTION DRAFT 2 - 2024

Introduced by Real Property Tax: Supervisors Connolly, Arnold, Fish, Winney and Young

AUTHORIZING CERTAIN TAX PARCELS IN THE VILLAGE OF CORINTH USED FOR WATER SHED AND RESERVOIR PURPOSES TO BE TAX EXEMPT FOR COUNTY TAX PURPOSES

WHEREAS, Real Property Tax Law Section 406 provides that real property owned by a municipal corporation not within its corporate limits, while used as a water plant, pumping station, water treatment plant, water shed or reservoir including necessary connections and appurtenances shall be wholly exempt from taxation by the municipal corporation in which the property is located provided the governing board agrees in writing; and

WHEREAS, the Village of Corinth owns water shed and reservoir properties located in the Town of Corinth, County of Saratoga, more particularly described as follows: 58.-2-2, 58.-2-3, 58.-2-4, 58.-2-5, 58.-2-6, 59.-1-25, 59.-1-26, 59.-2-69.21, 72.-1-8, 72.-1-9, 72.-1-10, 72.-1-11, 72.-1-12, 73.-1-1 & 73.-2-55 as shown on the 2024 tax map; and

WHEREAS, the above referenced tax parcels have been placed on the exempt portion of the assessment roll for town purposes; and

WHEREAS, Board of Education of the Corinth Central School District adopted a resolution on February 26, 2024 exempting said properties from school taxes; and

WHEREAS, the authority to declare the above referenced properties exempt from county tax lies with Board of Supervisors; now, therefore be it

RESOLVED, that the Saratoga County Board of Supervisors declares the properties owned by the Village of Corinth, located in the Town of Corinth, Saratoga County more particularly identified as tax map parcels listed above be exempt from taxes imposed by Saratoga County and be it further

RESOLVED, said tax parcels shall remain exempt from County taxes unless the subject parcels are no longer utilized as water supply properties; and it is further

RESOLVED, that this Resolution take effect for the 2024 assessment roll.

BUDGET IMPACT STATEMENT: No Budget Impact

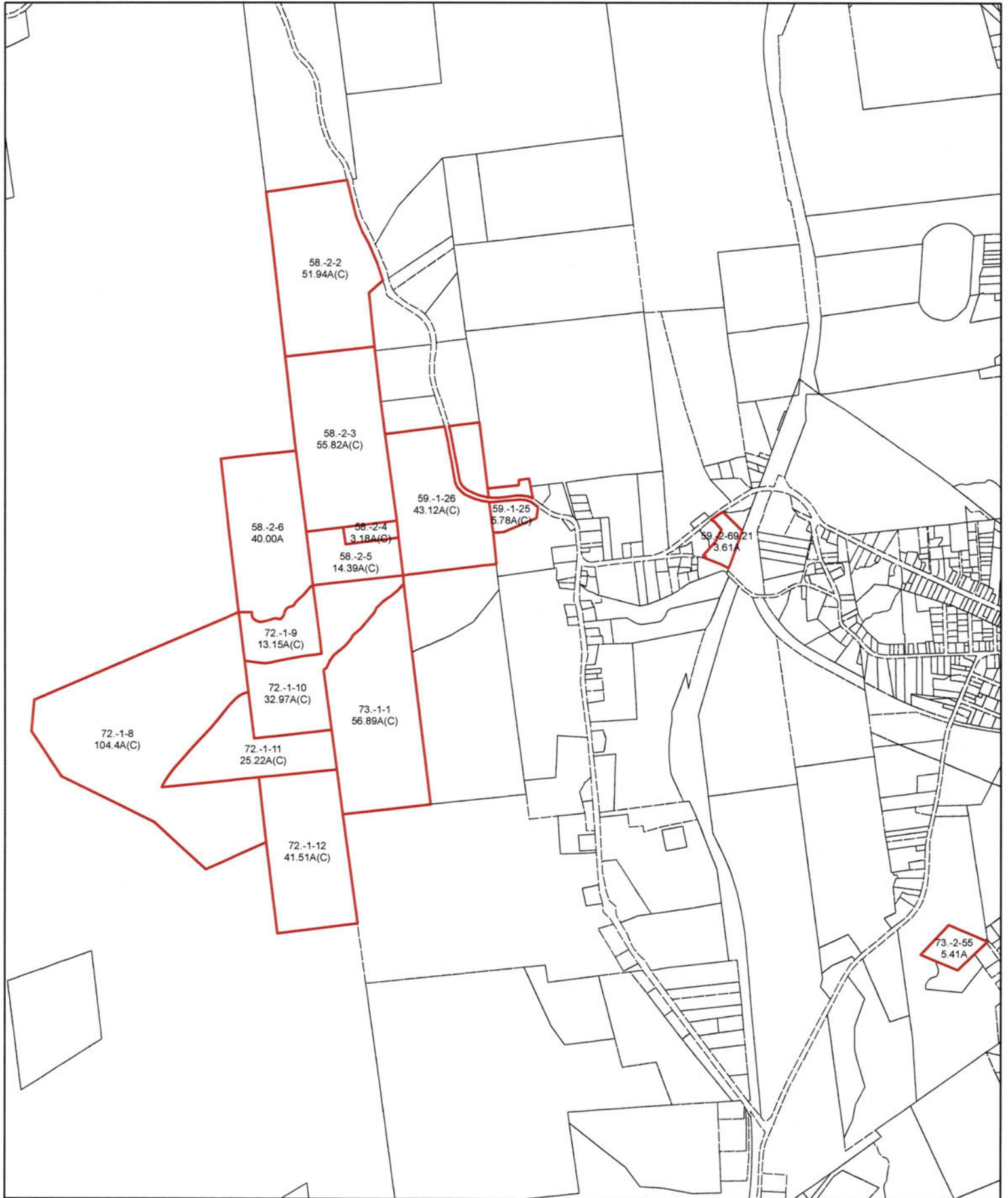
MAP IDENTIFICATION NO.:

Parcels in sections 58.00, 59.00, 72.00 & 73.00

DATE PRINTED: 3/18/2024

Town of Corinth

1 inch = 1,500 feet



STATE OF NEW YORK
SUPREME COURT COUNTY OF SARATOGA

In the Matter of the Application
VILLAGE OF CORINTH and VILLAGE OF CORINTH
BOARD OF TRUSTEES,

Petitioner,

**STIPULATION OF
SETTLEMENT AND
ORDER**

-against-

Index No. EF 20212238

TOWN OF CORINTH ASSESSOR TINA DIMITRIADIS,
TOWN OF CORINTH BOARD OF ASSESSMENT REVIEW,
TOWN OF CORINTH, SARATOGA COUNTY, NEW YORK,

Respondents.

To Review Real Property Tax Assessment
Pursuant to Article 7 of the Real Property
Tax Law (2021) and Declaratory Judgment declaring
properties tax exempt under Real Property Tax Law 406

STATE OF NEW YORK
SUPREME COURT COUNTY OF SARATOGA

In the Matter of the Application
VILLAGE OF CORINTH and VILLAGE OF CORINTH
BOARD OF TRUSTEES,

Petitioner,

**STIPULATION OF
SETTLEMENT AND
ORDER**

-against-

Index No. EF 20201719

TOWN OF CORINTH ASSESSOR TINA DIMITRIADIS,
TOWN OF CORINTH BOARD OF ASSESSMENT REVIEW,
TOWN OF CORINTH, SARATOGA COUNTY, NEW YORK,

Respondents.

1

BARTLETT, PONTIFF, STEWART & RHODES, P.C.

ATTORNEYS AT LAW - ONE WASHINGTON STREET, P.O. BOX 2168, GLENS FALLS, N.Y.
12801-2168

To Review Real Property Tax Assessment
 Pursuant to Article 7 of the Real Property
 Tax Law (2021) and Declaratory Judgment declaring
 properties tax exempt under Real Property Tax Law 406

WHEREAS, the Petitioner Village of Corinth and Village of Corinth Board of Trustees, commenced the above-captioned actions to challenge the assessment on the final 2020 and 2021 assessment rolls of the Town of Corinth, County of Saratoga, State of New York on the following parcels, with said property hereinafter referred to as the "Subject Parcels"

Tax Map Parcel	2021 Final Assessment
58.-2-2	69,700
58.-2-3	52,100
58.-2-4	1,000
58.-2-5	11,000
58.-2-6	28,000
59.-1-25	52,400
59.-1-26	49,100
59.-2-69.21	12,800
72.-1-8	60,600
72.-1-9	17,500
72.-1-10	24,500
72.-1-11	20,600
72.-1-12	28,800
73.-1-1	42,100
73.-2-55	35,800

and

BARTLETT, PONTIFF, STEWART & RHODES, P.C.
 ATTORNEYS AT LAW - ONE WASHINGTON STREET, P.O. BOX 2168, GLENS FALLS, N.Y.
 12801-2168

WHEREAS, no party hereto is an infant or incompetent person for whom a committee has been appointed and no person not a party has an interest in the subject matter of the proceedings and

WHEREAS, the parties, by and through their respective attorneys, have agreed to settle the above actions upon the following terms, it is

HEREBY STIPULATED AND AGREED, by and between the undersigned, being the attorneys of record for all the parties to the above entitled actions, that:

1. The Subject Parcels on the 2021 Final Assessment Roll shall be exempt from Town taxation pursuant to Real Property Tax Law Section 406(3) reducing their taxable values for Town taxation purposes to \$0.
2. The parties hereto agree that the provisions of RPTL §727 shall not apply to this Stipulation of Settlement and Order.
3. The Subject Parcels shall be placed on the wholly exempt roll of the Town for assessment years 2021 and 2022. Thereafter, the exemption shall continue and the Subject Parcels shall be on the wholly exempt roll unless (1) the Subject Parcels are no longer utilized as water supply properties or (2) the Town Board removes the exemption by Resolution. The Resolution removing the exemption must be adopted no later than March 1st of the assessment year in which the exemptions are to be removed and the Subject Parcels are to be placed back on the taxable roll. In the event the Subject Parcels are placed back on the taxable roll, the Village has the same right as all taxpayers under RPTL Articles 5 and 7 to challenge the assessment.

3

BARTLETT, PONTIFF, STEWART & RHODES, P.C.

ATTORNEYS AT LAW - ONE WASHINGTON STREET, P.O. BOX 2168, GLENS FALLS, N.Y.
12801-2168

4. The Assessor of the Town of Corinth and the Treasurer for the County of Saratoga and/or any other officials having charge of the assessment rolls of the Town of Corinth shall make or cause to be made upon the proper books and records and upon the assessment rolls of said Town and County, respectively, the entries, changes and corrections necessary to conform the final 2021 assessment on the Subject Parcels to such amounts as set forth in Paragraph 1 above.

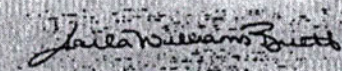
5. This Settlement binds the Town for tax purposes but shall not bind the County of Saratoga or the Corinth Central School District.

6. It is specifically agreed by and between the parties that this Stipulation of Settlement and Order, that any part or portion hereof, as well as all facts pertaining to the negotiation and execution of this Stipulation of Settlement and Order shall be inadmissible in any subsequent action or proceeding before any court of law or administrative body for any purpose, except that this Stipulation of Settlement and Order and its provisions shall be admissible in any action or proceeding for enforcement of its provisions.

7. This Stipulation of Settlement and Order may be so ordered by the Court without further notice to the parties or their attorneys. Upon the Court's signature below, the above-captioned Proceedings are discontinued, with prejudice, without costs or disbursements against any party.

Dated: December 29, 2021

BARTLETT, PONTIFF, STEWART
& RHODES, P.C.



By: _____
Karla Williams Buettner, Esq.
Attorneys for Petitioner
One Washington Street, PO Box 2168

4

BARTLETT, PONTIFF, STEWART & RHODES, P.C.

ATTORNEYS AT LAW - ONE WASHINGTON STREET, P.O. BOX 2168, GLENS FALLS, N.Y.
12801-2168

Glens Falls, New York 12801
518-792-2117

Dated: December 29, 2021

MILLER, MANNIX, SCHACHNER &
HAFNER, LLC

By: *Jacquelyn P. White*
Jacquelyn P. White, Esq.
Attorneys for Respondents
15 West Notre Dame Street
Glens Falls, New York 12801
518-793-6611

SO ORDERED!

Diane N. Freestone
Hon. Diane Freestone, J.S.C.
Supreme Court Justice

69722

Craig A. Hayner
Entered Saratoga County Clerk

01/07/2022

ALAN R. RHODES
PHILIP C. MCINTIRE
J. LAWRENCE PALTROWITZ
MALCOLM B. O'HARA
PATRICIA E. WATKINS
MARK E. CERASANO
BRUCE O. LIPINSKI
PAULA NADEAU BERUBE
JONATHAN C. LAPPER
JAMES R. BURKETT
STEFANIE DiLALLO BITTER
KARLA WILLIAMS BURTNER
JOHN D. WRIGHT

BARTLETT, PONTIFF, STEWART & RHODES, P.C.
ATTORNEYS AT LAW
P.O. BOX 2168
ONE WASHINGTON STREET
GLENS FALLS, NEW YORK 12801-2168

TELEPHONE (518) 792-2117
FAX (518) 792-3309
EMAIL info@bprlaw.com
WEBSITE www.bprlaw.com

GREGORY J. TERESI
ALEXANDRA C. ROZELL
JEFFREY B. SHAPIRO
MATTHEW J. MCAULIFFE
BENJAMIN R. PRATT, JR.
OF COUNSEL
ROBERT S. McMILLEN
RETIRED
RICHARD J. BARTLETT
1926-2015
PAUL E. PONTIFF
1930-2021
ROBERT S. STEWART
1932-2001

SERVICE BY E-MAIL, FAX OR OTHER FORMS OF ELECTRONIC COMMUNICATION
NOT ACCEPTED

February 15, 2024

Superintendent Mark Stratton
Corinth Central School District
105 Oak Street
Corinth, NY 12822

Re: Request for Tax Exemption on Watershed Properties

Dear Dr. Stratton:

Please be advised that our law firm represents the Village of Corinth. The Village owns certain properties within the Corinth Central School District which are classified as watershed and reservoir properties. It is our understanding that the Real Property Tax Law exempts those properties from school taxes provided the Board of Education agrees in writing. At this time, the following properties are denoted as able to be exempt:

58.-2-2
58.-2-3
58.-2-4
58.-2-5
58.-2-6
59.-1-25
59.-1-26
59.-2-69.21
72.-1-8
72.-1-9
72.-1-10
72.-1-11
72.-1-12
73.-1-1
73.-2-55

The Village therefore requests that these properties be exempt from school taxes. In order to aid you and your Board, we have attached a resolution for discussion and hopeful adoption at your next Board meeting.



February 16, 2024
Page Two

I thank you for your time and attention, and look forward to hearing from you. In the event you have any questions, please do not hesitate to contact me.

Sincerely,

Bartlett, Pontiff, Stewart & Rhodes, P.C.

A handwritten signature in black ink, appearing to read 'Stefanie DiLallo Bitter', is written over the typed name and contact information.

Stefanie DiLallo Bitter
Direct Line (518) 832-6419
Direct E-mail: sdb@bpsrlaw.com

SDB

Enc

Cc: Board of Trustees
Karla Williams Buettner, Esq.
Carrie Schermerhorn, Assessor assessor@townofcorinthny.com

798343

WHEREAS, Real Property Tax Law Section 406 provides that real property owned by a municipal corporation not within its corporate limits, while used as a water plant, pumping station, water treatment plant, water shed or reservoir including necessary connections and appurtenances shall be wholly exempt from taxation by the municipal corporation in which the property is located providing the governing board agrees in writing; and

WHEREAS, the Village of Corinth owns water shed and reservoir properties located in the Town of Corinth, Corinth Central School District, more particularly identified as follows:

- 58.-2-2
- 58.-2-3
- 58.-2-4
- 58.-2-5
- 58.-2-6
- 59.-1-25
- 59.-1-26
- 59.-2-69.21
- 72.-1-8
- 72.-1-9
- 72.-1-10
- 72.-1-11
- 72.-1-12
- 73.-1-1
- 73.-2-55

NOW THEREFORE, BE IT

RESOLVED, that the Board of Education of the Corinth Central School District hereby declares that the property owned by the Village of Corinth, located in the Town of Corinth, Corinth Central School District more particularly identified as tax map parcel numbers listed above be exempt from school taxes imposed by the Corinth Central School District.

MOTION:
SECOND:

ROLL CALL:

MEMBER Kelley	Y
MEMBER Gilbert	Y
MEMBER Bourdeau	Y
MEMBER Baker	Y
MEMBER Luck	Y
Member Freckern	Y
Member Richardson	Y

I hereby certify that this Resolution was duly adopted by the Board of Education of the
Corinth Central School District at a regular meeting of the Board of Education conducted on
February 26, 2024.

By: *Jennifer Bardin*
Clerk
Corinth Central School District
Board of Education
