Real Property Tax Committee

Wednesday, February 4, 2026 3PM
40 McMaster Street, Ballston Spa, NY

Chair: JD Arnold
Members: Michael Gyarmathy, Susan Wemple, Mo Wright, Cynthia Young

Agenda

I. Welcome and Attendance

II. Appointment of Vice Chair

III. Approval of the minutes of the December 3, 2025 meeting

IV. Cancelling Tax Bills in the Town of Waterford – Anna Stanko, Real Property Tax

V. Adopting a Local Law identified as Introductory No. 1, Print No. 1 of 2026 entitled "Amending Local Law No. 1 of 1967, as last amended by Local Law No. 4 of 2022, to increase the maximum real property tax exemption for persons 65 years of age or over – Anna Stanko, Real Property Tax

VI. Quarterly Report 2025 Q4 – Julie Bosley, County Auditor

VII. Other Business

VIII. 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
Audra Hedden, County Administrator's Office
Emily Spring, County Attorney's Office

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

DEPARTMENT: Real Property Tax Service Agency

DATE: 1/20/26

COMMITTEE: Real Property Tax

County Attorney's Office Consulted Yes

1. Is a Resolution Required:
   Yes, Other

2. ~~Proposed~~ Resolution Title:
   CANCELLING TAXES IN THE TOWN OF WATERFORD

3. Specific Details on what the resolution will authorize:
   This resolution will cancel taxes on a parcel owned by NYS Canal Corp.
   This parcel was transferred to the NYS Canal Corp on December 27, 2023 but was not moved to Roll Section 8 (wholly exempt) for the 2024 tax roll. Both a 2024 School and 2025 Town & County bills were generated and remain unpaid.

County Administrator'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.

☐ 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)

Human Resources Consulted
N/A

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

Purchasing Office Consulted
N/A

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 Contact Name:

e. Vendor Email:

f. Vendor Phone:

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

h. State of vendor/contractor organization:

i. Commencement date of contract term:

j. Termination of contract date:

k. Contract renewal date and term:

l. Is this a renewal agreement: ☐ Y ☐ N

m. Vendor/Contractor comment/remarks:

8. Is a grant being accepted: ☐ YES or ☑ NO

County Administrator's Office Consulted

a. Source of grant funding:

b. Agency granting funds:

c. Amount of grant:

d. Purpose grant will be used for:

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

f. Time period grant covers:

g. Amount of county matching funds:

h. Administrative fee to County:

9. Supporting Documentation:

- ☑ Marked-up previous resolution
- ☐ No Markup, per consultation with County Attorney
- ☐ Information summary memo
- ☐ Copy of proposal or estimate
- ☐ Copy of grant award notification and information
- ☑ Other COPY OF DEED AND DELINQUENCY

10. Remarks:

NEW YORK STATE

Department of Taxation and Finance
Office of Real Property Tax Services

Application for Refund or Credit of Real Property Taxes

RP-556
(12/19)

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners			
NYS CANAL CORP			
Mailing address of owners *(number and street or PO box)*			Location of property *(street address)*
30 SOUTH PEARL STREET			SAME
City, village, or post office	State	ZIP code	City, town, or village / State / ZIP code
ALBANY	NY	12207	
Daytime contact number	Evening contact number		Tax map number of section/block/lot: Property identification *(see tax bill or assessment roll)*
518-449-6031	518-380-0506		290.-1-21.12
Account number *(as appears on tax bill)*	Amount of taxes paid or payable		Date of payment
001209			

Reasons for requesting a refund or credit:
Parcel was transferred to NYS in Dec. 2023 but was not moved to Roll Section 8 thereby generating a 2024 school tax bill which was re-levied to the 2025 T & C tax bill

I hereby request a refund or credit of real property taxes levied by SCHOOL/TOWN & COUNTY (County, city, village, etc.) for the year(s) 2024-2025.

Signature of applicant	Date
[signature]	1/26/2026

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received	Date warrant annexed
12/15/2025	1/1/2025 – 1/31/2025
Last day for collection of taxes without interest	Recommendation
1-31-2025	**Approve application*** ☑ **Deny application** ☐
Signature of official	Date
[signature]	1/23/2026

* If this application is approved, and the same error appears on a current assessment roll, send a copy of this form, including all attachments, to the assessor and board of assessment review. They must treat this application as a petition for the correction of that current roll (Form RP-553).

Part 3 – For use by the **tax levying body or official designated by resolution** _____ (insert number or date, if applicable):

Application approved (Mark an ***X*** in the applicable box):

Clerical error ☐ Error in essential fact ☐ Unlawful Entry ☐

Amount of taxes paid	Amount of taxes due	Amount of refund or credit

Application denied (reason):

Signature of chief executive officer or official designated by resolution	Date

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

When to send

Submit the application only **before** the collection warrant expires.

Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

For use by Collecting Officer:

Order from tax levying body received on _____ .
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date

1/20/26 SARATOGA COUNTY TREASURERS OFFICE 12:52:46
CTSUMARY DELINQUENT TAX SYSTEM SUMMARY SCREEN

SWIS: 415489 MAP#: 290.-1-21.12
NAME1: NEW YORK STATE CANAL CORP TOWN: WATERFORD
NAME2: LOCATION: CATALLO DR
CURRENT RELEVY AMOUNT(S)
VILLAGE
SCHOOL

NAME(S) may not be the most current

	PAID DATE	AMOUNT PAID	DUE BY 01/31/26	DUE BY 02/28/26
TOTAL DUE			5,351.69	5,399.43
CURRENT T&C				
SCHOOL				
SCHOOL				
HISTORY				
2025			5,351.69	5,399.43

Bottom

F3-Exit F6-Return to list F8-Print statement(s)

AU2,AU7,AU8,F019,F020,F021 MUST BE CERTIFIED FUNDS

AU2,AU7,AU8,F019,F020,F021 MUST BE CERT FUNDS -
NO CENTRAL SCHOOL PAYMENTS AFTER 12/16/2025

2024006471
03/14/2024 11:05:19 AM
6 Pages RECORDED
DEED
Saratoga County Clerk

NEW YORK STATE CANAL CORPORATION
TOWN OF WATERFORD
COUNTY OF SARATOGA
PARCEL No. ____/ S.B.L. # _____

DEED

THIS deed, made the **27th** day of **December, 2023**, between **KEVIN THOMAS CATALLO**, residing at 1 North Crane Road, Mountain Lakes, New Jersey, 07046 (hereinafter "Grantor"); and the **NEW YORK STATE CANAL CORPORATION**, a public corporation created pursuant to the applicable provisions of the Public Authorities Law, having its principal place of business at 30 South Pearl Street, Albany, New York 12207 (hereinafter "Canal Corporation").

WHEREAS, the Grantor is the owner of the hereinafter described parcel of land; and

WHEREAS, at its meeting held on December 12, 2023, the Canal Corporation Board determined the parcel to be necessary as part of the Barge Canal System, as an aid to navigation thereon or for barge canal purposes and authorized its acquisition from the Grantor,

NOW THEREFORE, in consideration of the sum of FOUR HUNDRED FOURTEEN THOUSAND TWO HUNDRED FORTY AND NO/100 DOLLARS ($414,240.00) lawful money of the United States, receipt of which is hereby acknowledged, the Grantor hereby remises and releases unto the Canal Corporation, its successors and assigns forever, all of their right, title and interest in and to:

ALL THAT CERTAIN TRACT, PIECE OR PARCEL OF LAND situate in the Town of Waterford, County of Saratoga, State of New York, lying generally Northeast of Catallo Road and

Southwest of Locks E4 and ES and Southerly of Lock E6, and being more particularly bounded and described as follows:

COMMENCING at the point of intersection of the division line between Parcel 45 Barge Canal - Eastern Division, Erie Canal Section 1 lands of the People of the State of New York as shown on a map entitled "Barge Canal State Of New York, Map Showing Location Of Channel Structures, Appropriated Lands, And Terminals Of The Erle, Champlain, Oswego And Cayuga And Seneca Canals As Improved Under Chapter 147 Laws Of 1903, Chapter 391 Laws Of 1909 And Chapter 746 Laws Of 1911 And Amendatory Laws Eastern Division Erie Canal Section 1 Station 199 To Station 231," dated March 29, 1922, Sheet 3, on file in the Offices of the New York State Canal Corporation on the South and the lands now or formerly of New York Power and Light Corporation as described In Book 348 at Page 208 on the North with the division line between Parcel 53-1 Barge Canal - Eastern Division, Erie Canal Section 1 lands of the People of the State of New York on the Northeast and the said lands now or formerly of New York Power and Light Corporation on the Southwest; thence from said point of commencement along the last mentioned division line North 27 deg. 44 min. 06 sec. West 150.80 feet to its point of intersection with the division line between the lands now or formerly of Thomas Catallo and Kevin T. Catallo as described in Instrument No. 2016009153 on the North and the said lands now or formerly of New York Power and Light Corporation as described in Book 348 at Page 208 on the South, said point being the point or place of beginning and runs thence from said point of beginning along said division line South 68 deg. 21 min. 30 sec. West 1,218.20 feet to a point; thence through the said lands now or formerly of Thomas Catallo and Kevin T. Catallo the following two (2) courses: 1) North 45 deg. 32 min. 27 sec. West 1,009.25 feet to a point; and 2) North 68 deg. 42 min. 26 sec. West 2,225.17 feet to a point on the division line between the said lands now or formerly of Thomas Catallo and Kevin T. Catallo on the South and Parcel 54 Barge Canal - Eastern Division,

Erie Canal Section 1 lands of the People of the State of New York on the North; thence along said division line the following two (2) courses: 1) North 89 deg. 52 min. 24 sec. East 219.83 feet to a point; and 2) North 83 deg. 55 min. 03 sec. East 324.63 feet to its point of intersection with the division line between the said lands now or formerly of Thomas Catallo and Kevin T. Catallo on the South and said Parcel 53-1 Barge Canal - Eastern Division, Erie Canal Section 1 lands of the People of the State of New York on the North; thence along said division line South 80 deg. 41 min. 46 sec. East 1,006.51 feet to its point of intersection with the division line between the said lands now or formerly of Thomas Catallo and Kevin T. Catallo on the Southwest and Parcel 215-2 Barge Canal - Eastern Division, Erie Canal Section 1 lands of the People of the State of New York on the Northeast; thence along said division line the following two (2) courses: 1) South 35 deg. 08 min. 42 sec. East 270.03 feet to a point; and 2) South 64 deg. 31 min. 44 sec. East 831.10 feet to its point of intersection with the division line between the said lands now or formerly of Thomas Catallo and Kevin T. Catallo on the South and said Parcel 53-1 Barge Canal - Eastern Division, Erie Canal Section 1 lands of the People of the State of New York on the North; thence North 82 deg. 05 min. 57 sec. East along the last mentioned division line 553.79 feet to its point of intersection with the division line between the said lands now or formerly of Thomas Catallo and Kevin T. Catallo on the Southwest and said Parcel 53-1 Barge Canal - Eastern Division, Erie Canal Section 1 lands of the People of the State of New York on the Northeast; thence South 57 deg. 59 min. 10 sec. East along the last mentioned division line 677.20 feet to Its point of intersection with the division line between the said lands now or formerly of Thomas Catallo and Kevin T. Catallo on the Southeast and said Parcel 53-1 Barge Canal - Eastern Division, Erie Canal Section 1 lands of the People of the State of New York on the Northwest; thence North 35 deg. 43 min. 46 sec. East along the last mentioned division line 229.09 feet to its point of intersection with the division line between the said lands now or formerly of Thomas Catallo and Kevin T. Catallo on the Southwest and said Parcel 53-1 Barge Canal - Eastern Division, Erie Canal Section 1 lands

of the People of the State of New York on the Northeast; thence along said division line the following two (2) courses: 1) South 48 deg. 31 min. 58 sec. East 223.52 feet to a point; and 2) South 27 deg. 44 min. 06 sec. East 129.55 feet to the point or place of beginning and containing 1,503,474± square feet or 34.52 acres of land, more or less.

North orientation and bearings are Grid North based upon the New York State Plane Coordinate System, East Zone, NAD 83/2011, Epoch 2010.00.

TOGETHER with the appurtenances and all the estate and right of Grantor in and to said premises.

TO HAVE AND TO HOLD the premises herein granted unto the Canal Corporation, its successors and assigns forever.

IN WITNESS WHEREOF, the Grantor have caused this instrument to be signed, and the Canal Corporation duly executed and acknowledged this Deed on the day and year written above.

NEW YORK STATE CANAL CORPORATION

BY: _____

Justin E. Driscoll
President and Chief Executive Officer

_____
KEVIN THOMAS CATALLO

STATE OF NEW YORK)
) SS:
COUNTY OF WESTCHESTER)

On this _____ day of _____, in the year 2023, before me, the undersigned, a Notary Public in and for said State, personally appeared Justin E. Driscoll, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same in his capacity as the PRESIDENT AND CHIEF EXECUTIVE OFFICER of the POWER AUTHORITY OF THE STATE OF NEW YORK, and that by his signature on the instrument, the individual, acting for and on behalf of the NEW YORK STATE CANAL CORPORATION, executed the instrument.

_____
Notary Public - State of New York (signature)

STATE OF NEW YORK)
COUNTY OF SARATOGA) SS.:

On the **27th** day of **DECEMBER** in the year **2023** before me, the undersigned, personally appeared **KEVIN THOMAS CATALLO**, 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, 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 - State of New York (signature)

JASON SCOTT HOVER
Notary Public, State of New York
No. 02HO6161560
Qualified in Saratoga County
Commission Expires Feb. 26, 20 27

Approved as to Form

_____
Justin E. Driscoll, Executive Vice President and General Counsel
Power Authority of the State of New York

RNR

NEW YORK STATE CANAL CORP.
30 SOUTH PEARL STREET
ALBANY, NY 12207
ATTN: REAL PROPERTY

REAL PROPERTY TAX SERVICE AGENCY
ANNA STANKO, DIRECTOR

518.885.2219
SARATOGACOUNTYNY.GOV
35 WEST HIGH ST, BALLSTON SPA, NY 12020

Directors Report
CORRECTION to the 2025 TAX BILL

Applicant: NYS Canal Corporation
30 South Pearl St
Albany, NY 12207

Parcel ID: 290.-1-21.12
Town: Waterford
Location: Catallo Drive

New York State Real Property Tax Law Type of Error: *RPTL§ (550) (7)(a)* ***Unlawful Entry:*** *an entry on the taxable portion of the assessment roll or the tax roll, or both, of the assessed valuation of real property which, except for the provisions of section four hundred ninety of this chapter, is wholly exempt from taxation.*

Report of Investigation: It has been documented that following the purchase of the parcel by the NYS Canal Corporation in 2023, the tax parcel was not moved to Roll Section 8 (wholly exempt) and therefore a school tax bill for 2024 was generated, which was then re-levied to the 2025 Town & County tax bill.

Director's Recommendation: I recommend deleting the delinquent taxes for the 2025 Town & County tax bill which includes a 2024 school re-levy.

Anna Stanko
Anna Stanko, Director
Real Property Tax Service Agency

1/20/26
Date

J Wesley, Deputy Treasurer
Joanne Kupferman, Treasurer

1/20/2026
Date

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
Audra Hedden, County Administrator's Office
Emily Spring, County Attorney's Office

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

DEPARTMENT: Real Property Tax Service Agency

DATE: 1/28/26

COMMITTEE: Real Property Tax

County Attorney's Office Consulted Yes

1. Is a Resolution Required:

   Yes, Other

2. Proposed Resolution Title:

   ADOPTING A LOCAL LAW IDENTIFIED AS INTRODUCTORY NO. 1, PRINT NO. 1 OF 2026 ENTITLED "AMENDING LOCAL LAW NO. 1 OF 1967, AS LAST AMENDED BY LOCAL LAW NO. 4 OF 2022, TO INCREASE THE MAXIMUM REAL PROPERTY TAX EXEMPTION FOR PERSONS 65 YEARS OF AGE OR OVER

3. Specific Details on what the resolution will authorize:

   this resolution will increase the maximum real property tax exemption for persons 65 years of age and older that meet certain income requirements

County Administrator'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.

☐ 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)

Human Resources Consulted
N/A ▼

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

Purchasing Office Consulted
N/A ▼

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 Contact Name:

e. Vendor Email:

f. Vendor Phone:

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

h. State of vendor/contractor organization:

i. Commencement date of contract term:

j. Termination of contract date:

k. Contract renewal date and term:

l. Is this a renewal agreement: ☐ Y ☐ N

m. Vendor/Contractor comment/remarks:

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 _____

10. Remarks:

RPTL 467 ALLOWS A SENIOR CITIZEN LOW INCOME EXEMPTION. RECENT LEGISLATION ALLOWS FOR AN INCREASE IN THE % OF ASSESSED VALUE

STATE OF NEW YORK

5175--A

2025-2026 Regular Sessions

IN SENATE

February 19, 2025

Introduced by Sens. COMRIE, RHOADS, ROLISON -- read twice and ordered printed, and when printed to be committed to the Committee on Aging -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to providing an additional real property tax exemption for certain senior citizens

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Paragraph (b) of subdivision 1 of section 467 of the real property tax law is amended by adding a new subparagraph 4 to read as follows:

(4) Notwithstanding the maximum exemption percentage permitted pursuant to paragraph (a) of this subdivision, any local law, ordinance or resolution adopted pursuant to this section may be amended, or a local law, ordinance or resolution may be adopted, to create additional annual income categories and corresponding exemption percentages for households making less than the maximum income eligibility level of such municipal corporation as provided in this subdivision (represented in the herein-below schedule as M) pursuant to the following schedule:

ANNUAL INCOME	PERCENTAGE OF ASSESSED VALUATION EXEMPT FROM TAXATION
Less than (M) but more than (M- $1,000)	50%
Less than (M- $1,000) but more than (M- $2,000)	55%

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD06109-03-5

Less than (M- $2,000) but more than (M- $3,000); and	**60%**
Less than (M- $3,000)	**65%**

§ 2. This act shall take effect immediately and shall apply to taxable years beginning on and after January 1, 2026.

BOARD OF SUPERVISORS

02/19/2026

RESOLUTION Draft X – 2026

Introduced by Choose an item.

ADOPTING A LOCAL LAW IDENTIFIED AS INTRODUCTORY NO. 1, PRINT NO. 1 OF 2026 ENTITLED "AMENDING LOCAL LAW NO. 1 OF 1967, AS LAST AMENDED BY LOCAL LAW NO. 4 OF 2022, TO INCREASE THE MAXIMUM REAL PROPERTY TAX EXEMPTION FOR PERSONS 65 YEARS OF AGE OR OVER"

WHEREAS, Resolution 35-2026 introduced and presented a proposed Local Law identified as Introductory No. 1, Print No. 1 of 2026, entitled "AMENDING LOCAL LAW NO. 1 OF 1967, AS LAST AMENDED BY LOCAL LAW NO. 4 OF 2022, TO INCREASE THE MAXIMUM REAL PROPERTY TAX EXEMPTION FOR PERSONS 65 YEARS OF AGE OR OVER," to this Board of Supervisors and scheduled a public hearing thereon for February 12, 2026, at 4:30 p.m. in the Meeting Room of the Saratoga County Board of Supervisors, 40 McMaster Street, Ballston Spa, New York; and

WHEREAS, notice of the public hearing was duly published and posted as required by law; and

WHEREAS, the scheduled public hearing was held and all persons desiring to be heard were afforded an opportunity to submit written comments to this Board or to appear at the public hearing to be heard; now, therefore, be it

RESOLVED, that this Board of Supervisors, on this 19th day of February 2026, hereby adopts a Local Law identified as Introductory No. 1, Print No. 1 of 2026, entitled "AMENDING LOCAL LAW NO. 1 OF 1967, AS LAST AMENDED BY LOCAL LAW NO. 4 OF 2022, TO INCREASE THE MAXIMUM REAL PROPERTY TAX EXEMPTION FOR PERSONS 65 YEARS OF AGE OR OVER"; and be it further

RESOLVED, that the Clerk of the Board of Supervisors is hereby directed to file the adopted Local Law with the Office of the New York State Secretary of State as required by the Municipal Home Rule Law §27; and be it further

RESOLVED, that this Resolution shall take effect immediately.

BUDGET IMPACT STATEMENT: No budget impact.

DRAFT

INTRODUCTORY NO. 1
PRINT NO. 1 OF 2026

Introduced by: Supervisors Arnold, Gyarmathy, Wemple, Wright, and Young

COUNTY OF SARATOGA
LOCAL LAW – 2026

AMENDING LOCAL LAW NO. 1 OF 1967, AS LAST AMENDED BY LOCAL LAW NO. 4 OF 2022, TO INCREASE THE MAXIMUM REAL PROPERTY TAX EXEMPTION FOR PERSONS 65 YEARS OF AGE OR OVER

BE IT ENACTED, by the **Board of Supervisors** of the **County of Saratoga**, New York as follows:

SECTION 1. That Section 3 of Local Law No. 1 of 1967 be amended as follows:

> **SECTION 3.** Real property owned by persons sixty-five (65) years of age or over shall be exempt from County taxes in accordance with the same conditions set forth in Section 2 of this Local Law on a decreasing percentage basis as income increases pursuant to the following schedule:

Annual Income	Percentage Exemption
Less than $27,000	65%
$27,000 or more, but less than $28,000	60%
$28,000 or more, but less than $29,000	55%
$29,000 or more, but less than $30,000	50%
$30,000 or more, but less than $31,000	45%
$31,000 or more, but less than $32,000	40%
$32,000 or more, but less than $33,000	35%
$33,000 or more, but less than $33,900	30%
$33,900 or more, but less than $34,800	25%
$34,800 or more, but less than $35,700	20%

SECTION 2. This Local Law shall take effect immediately after it is filed as provided in Section 27 of the Municipal Home Rule Law.

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
Audra Hedden, County Administrator's Office
Emily Spring, County Attorney's Office

DEPARTMENT: County Auditor

DATE: 1/28/26

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:
   No, Other

2. Proposed Resolution Title:
   N/A

3. Specific Details on what the resolution will authorize:
   N/A

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)

Human Resources Consulted
N/A ☑

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

Purchasing Office Consulted
N/A ☑

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 Contact Name:

e. Vendor Email:

f. Vendor Phone:

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

h. State of vendor/contractor organization:

i. Commencement date of contract term:

j. Termination of contract date:

k. Contract renewal date and term:

l. Is this a renewal agreement: ☐ Y ☐ N

m. Vendor/Contractor comment/remarks:

8. Is a grant being accepted: ☐ YES or ☑ NO

County Administrator's Office Consulted 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 Auditor's Office Quarterly Report - 2025 Q4

10. Remarks:

Quarterly Report of the Real Property Tax Corrections and Refunds issued during the fourth quarter of 2025. The Auditors Office is required to submit the Quarterly Report for review by the RPT Committee.

During the fourth quarter there were two refunds totaling $428.26.

OFFICE OF THE
COUNTY AUDITOR
JULIE BOSLEY, COUNTY AUDITOR

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40 MC MASTER ST, BALLSTON SPA, NY 12020

TO: Real Property Tax Committee
Supervisor JD Arnold, Chairman

FROM: Julie Bosley, County Auditor

DATE: January 23, 2026

RE: Q4 2025 Adjustments to Real Property Tax Assessments

Attached are the adjustments to the Real Property Tax assessments approved by the Auditors Office during the fourth quarter of 2025. A summary of this quarter's approvals is provided below:

Saratoga County Real Property Tax Adjustments, Not to Exceed $2,500 – Q4 2025			
	Corrections	Refunds	Total
October	$0.00	$428.26	$0.00
November	$0.00	$0.00	$0.00
December	$0.00	$0.00	$0.00
Q4 Total	**$0.00**	**$428.26**	**$0.00**

Of the amounts stated above, there are two refunds totaling $428.26. The refunds are attributable to clerical errors pertaining to exemptions, resulting in an incorrect entry of assessed valuation.

Corrections to Tax Roll

October

Town	SBL#	Name	Original Tax	Corrected Tax	Difference	Reason
October Totals			$0.00	$0.00	$0.00	

November

Town	SBL#	Name	Original Tax	Corrected Tax	Difference	Reason
November Totals			$0.00	$0.00	$0.00	

December

Town	SBL#	Name	Original Tax	Corrected Tax	Difference	Reason
December Totals			$0.00	$0.00	$0.00	
Quarter Four Corrections Totals			$0.00	$0.00	$0.00	

Refunds To Tax Roll

October

Town	SBL#	Name	Original Tax	Corrected Tax	Refund	Reason
Providence	146.-1-110	Barry & Alane D. Sayer	$1,315.21	$1,111.78	$203.43	RPTL 550(2)C - Clerical Error, Cold War Veteran and Cold War Disabled Exemption not applied. (2025 Tax Year)
Providence	146.-1-110	Barry & Alane D. Sayer	$1,268.46	$1,043.63	$224.83	RPTL 550(2)C - Clerical Error, Cold War Veteran and Cold War Disabled Exemption not applied. (2024 Tax Year)
October Totals			$2,583.67	$2,155.41	$428.26	

November

Town	SBL#	Name	Original Tax	Corrected Tax	Refund	Reason
November Totals			$0.00	$0.00	$0.00	

December

Town	SBL#	Name	Original Tax	Corrected Tax	Refund	Reason
December Totals			$0.00	$0.00	$0.00	
Quarter Four Refunds Totals			$2,583.67	$2,155.41	$428.26	