

TAXATION COMMITTEE MEETING
March 8, 2018

Present: Legislators Randy LaChausse, Andrea Moroughan and Greg Kulzer; County Manager Ryan Piche, County Attorney Joan McNichol, Real Property Tax Director Candy Akin, Deputy Treasurer Taszden Newton and Reporter Nick Altmire

The meeting was called at 3:35 p.m.

Legislator Moroughan made a motion to approve the 2/8/18 meeting minutes, seconded by Legislator LaChausse and carried.

The Committee approved a docket to adjust, apportion and charge back tax on State land in the Town of Diana.

Edward Knapp was present from the Habitat For Humanity, accompanied by Thousand Islands Area Habitat For Humanity representative Brian Drappo. Mr. Knapp requested consideration to take title of one of the properties listed in the Lewis County delinquent tax auction for the Habitat For Humanity, inquiring the process to do so.

Atty. McNichol referenced and explained about the issue 2 years ago when the Board approved removing a property from the delinquent auction for Habitat For Humanity for the public good, but because the group had not done their due diligence, the title was not transferred and the County was forced to retain the property until the next delinquent auction the following year. The County is prohibited from authorizing any inspection of the delinquent properties until after the County takes title. However, the group could request permission from the owner to view any interested properties. She asserted that Habitat For Humanity must agree to take the deed to a selected property regardless of conditions that may be identified thereafter.

Mr. Knapp identified Parcel Numbers 212.08-02-20.000 or 242.00-01-09.200 in Lowville and Martinsburg respectively, as two possible options. Atty. McNichol asked Mr. Knapp to provide a written request for consideration by this Committee on 4/12/18. He was encouraged to identify 3 or 4 properties of interest. The auction is scheduled for 5/9/18.

Mr. Knapp left some brochures explaining their home ownership program for low-income families.

Candy distributed and reviewed her report (attached).

She reports the need to purchase an additional license for the coordinate transfer program for a cost of \$64. Alayna is no longer able to work off Russ's license.

Legislator LaChausse made a motion to recommend the Board approve refilling the Sr. Keyboard Specialist position, due to a resignation, seconded by Legislator Moroughan and carried.

Candy relayed a request from the Beaver River School District for a reduced price to create and process their tax bills, if they agree to pick them up, fold, stuff and mail the bills. Some Villages and other school districts have decided not to use the pink receipts that are attached to bills, but the County cost

has remained the same ie. \$1/parcel, plus postage. School District Superintendents are asked to sign an authorization for the County to create the files, process and mail their tax bills. Candy articulated that computation and creation of the bills constitutes a large portion of the work performance. The school would merely pick up and mail out. The Committee was not in favor of adjusting the cost for tax bills as requested by the Beaver River School District.

Candy relayed that assessors have been contacted about the Twin Rivers Paper Company properties located within the Towns of Lyonsdale and West Turin. She was merely alerting the Committee of a potential assessment reduction request.

She thanked Nick Altmire for posting the information flyer on his website as a public notice to those eligible for an Enhance STAR exemption, advising them to contact their assessor. The assessors were grateful for the notice that resulted in calls from eligible applicants.

The forest land exemption legislation proposes to reduce the size of eligible properties from 50 to 25 acres, of which at least 10 acres must be forest land. The Lewis County Assessors' Association had adopted an opposing resolution. The Committee agreed to put forth an opposing resolution to be formulated by County Atty. Joan McNichol.

Candy inquired if the Committee would want to propose a resolution to oppose the Governor's proposal to add a new taxation of forest land under a forest certification program and the Governor's proposal to change taxation of State Forest Reserve lands from a local assessment to a PILOT system. The Board had adopted a resolution opposing the latter initiative, which would have a larger impact on Lewis County.

She had researched the cost to transition County property tax collection to an installment system. All seventeen Towns would have to agree to install and implement the same software program. There are four (4) Towns (Lewis, Lyonsdale, Montague and Osceola) that do not have computers or electronic software for tax collections. Candy obtained and reported pricing of \$3,000 for the first year for the tax collection software, installation and training. The annual cost thereafter would be \$900 for software technical assistance and maintenance. This does not include the cost for an Internet connection and supplies. Ryan Piche said he would pose the initiative to the Town Supervisor and Village Mayor group and get their input.

Candy reported that Greenskies would be assessed on the value of the solar project, because they did not return their exemption paperwork by the March 1, 2018 deadline.

There are ongoing issues when E911 addresses are changed. Candy had asked Bob MacKenzie to provide her a monthly list of fire locations that she could pass on to assessors who may not be aware and could effectuate a fairer current assessment, but he rejected to provide the list.

The meeting concluded at 4:15 p.m.

Respectfully submitted,
Terry Clark, Clerk of the Board

REAL PROPERTY TAX SERVICES

Candy Akin, CCD - Director
Committee Meeting – March 8, 2018 – 3:30 pm

Committee:

Randy LaChausse – Chairman
Andrea Moroughan
Greg Kulzer

Ryan Piche – County Manager
Terry Clark – Clerk of the Board

Resolutions:

None

Budget Report:

Department is on budget. YTD Budget Report attached. We need to purchase an additional license for our coordinate transfer program. Alayna has been piggy-backing off Russ's license and the software is no longer allowing that. The cost is \$64 and will not have a significant impact our 2018 budget.

New Business:

Our Senior Keyboard Specialist, Angela Arthur, has put in her resignation. Her last day will be Friday, April 6th. She is moving to Pittsburgh, Pennsylvania to pursue career opportunities in professional writing, which was her field of study in college. She will be missed greatly. I have discussed this impending opening with Chris and we are preparing to find a replacement.

Beaver River School has asked if there would be a reduction in the processing fee charged if we processed the school tax bills and they picked them up and they folded, stuffed, and mailed them. Currently, we charge \$1 per parcel plus we charge for postage. I've reached out to other county directors to see how they handle processing charges and the majority charged the same fee regardless of which services the school, village, municipalities opted not to have the department do.

Twin Rivers Paper Company out of Nova Scotia owns 24 parcels in Lewis County, 12 being in Lyonsdale where the majority of the assessment is, and 12 in the village of Lyons Falls, town of West Turin. The assessors for both towns have been contacted by Denise Santucci, an industrial and commercial consulting expert from Fair Tax America, Inc., a property tax consulting agency out of Syracuse. The total assessed value for Lyonsdale is \$2,162,900 with a full value of about \$2.4 million. The total assessed/full value for the village of Lyons Falls is \$371,800. Attached is a spreadsheet that shows the breakdown of the parcels and the taxes paid at current tax values.

Old Business:

The flyer posted at OFA and on the Linking Lewis County website was a hit with the assessors. They have received several communications from property owners who otherwise didn't know about the enhanced STAR exemption or would have forgotten to send in their renewal.

The Lewis County Assessors' Association filed a Resolution opposing the proposed 480-b exemption.

Sales:

Sales are currently available on the website through February 1st.

911:

We assigned and/or corrected 18 new numbers since our February 8th meeting.

End of Report