

NOT
APPROVED

December 22, 1987

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in regular session at 9:00 A.M. on Tuesday, December 22, 1987. Present were Robert O. Hitchcock, Chairman, Michael A. Mogavero, Frances S. Barnes and J. Charles Shine. Also present were James F. Mulholland, County Treasurer and John J. McGranaghan, Director.

The motion was made by Mrs. Barnes, seconded by Mr. Hitchcock and carried to approve the minutes of the November 23, 1987 meeting held after the Board meeting.

The motion was made by Mrs. Barnes, seconded by Mr. Mogavero and carried to approve the audit.

The motion was made by Mr. Mogavero, seconded by Mrs. Barnes and carried to approve the following correction of error matters:

PREPARE RESOLUTIONS:

BIRDSALL: Rebill Kenneth R. Walker Sr. \$81.56 instead of \$462.09 as a seasonal home was assessed that burned down in January, 1984.

BURNS: Rebill Gary J. Snyder & 1 \$394.69 instead of \$767.70 as a Canaseraga School bill of \$373.01 was mistakenly relieved that had been paid.

FRIENDSHIP: Rebill Helen L. Pentecost \$900.77 instead of \$1,165.72 as she was assessed for a second trailer when there was none.

SCIO: Rebill Vernon Johnson \$93.99 instead of \$278.75 as one of two trailers assessed had been removed. This taxpayer has a \$750 Veterans Exemption.

WELLSVILLE: Rebill Anna Stanton \$123.95 instead of \$247.90 as an "Over 65" exemption granted did not appear on the Tax Roll and bill.

WIRT: Rebill Ronald Smith \$427.66 instead of \$726.68 as a Richburg School bill of \$299.02 was mistakenly relieved that had been paid.

ALMA: Rebill Bayard C. Tullar, Jr. \$7.41 instead of \$130.07 as his assessment was mistakenly raised from \$50 to \$877.

AMITY: Rebill Edward M. Douglas \$141.66 instead of \$248.39 as his "Over 65" exemption was mistakenly omitted because of an error in income calculation.

BOLIVAR: Rebill Kenneth J. Shutt \$309.48 instead of \$518.87 as an illegal village assessment of a trailer to another party was added to his tax bill in the form of a relevy.

RUSHFORD: Rebill Howard L. & Eleanor L. Walker \$1,035.87 instead of \$1,252.92 as they were assessed for nine campers when there was only one there.

County Treasurer, James F. Mulholland brought up three Tax Sale Items for consideration.

ALMA: Perry, Clinton and Marilyn; Parcel 262.6-1-70; Certificate 32-83
The motion was made by Mrs. Barnes, seconded by Mr. Shine and carried to accept the bid of \$1.00 plus the current year's taxes from the Town of Alma.

WELLSVILLE: Hubbard, Hazel E.; Parcel 238.8-3-78; Certificate 596-83
The motion was made by Mr. Mogavero, seconded by Mrs. Barnes and carried to accept the bid of \$1.00 plus the current year's taxes from the Village of Wellsville.

WIRT: County of Allegany(1984) Parcel 247.18-1-25; Certificate 751-84
This was changed to Inavale Nursery in the 1985 roll. The motion was made by Mrs. Barnes, seconded by Mr. Mogavero and carried to accept the bid of \$1.00 plus the current year's taxes from the Richburg Central School.

Distribution: Committee
County Attorney
County Treasurer

NOT
APPROVED

J. Margson
NOV 24 1987

November 23, 1987

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in regular session after the Board meeting on November 23, 1987. Present were Robert O. Hitchcock, Chairman, J. Charles Shine, Arnold L. Loucks, Frances S. Barnes and Michael A. Mogavero. Also present was John J. McGranaghan, Director.

The motion was made by Mr. Shine, seconded by Mr. Loucks and carried to approve the minutes of the meeting of October 27, 1987.

The motion was made by Mr. Shine, seconded by Mr. Loucks and carried to approve the monthly audit.

The motion was made by Mr. Loucks, seconded by Mr. Shine and carried to approve the transfer of \$23.16 from the A1355.103 account (unit persons) to the A1355.105 account (temporary help).

PREPARE RESOLUTION:

TOWN OF AMITY: The motion was made by Mr. Shine, seconded by Mr. Loucks and carried to approve the partial refund of 1987 taxes in the amount of \$251.11 to Mabel Bull Budinger. Chargebacks are to be made to the tax levying bodies including the Belmont Central School.

The matter of considering a change in the income ceiling for "Over 65 Exemption" was considered. Section 467 of the law allows taxing jurisdictions to set income ceilings from \$3,000 to \$12,025 for eligibility. The exemption is 50% of the taxable assessment. An amendment if adopted by the taxing jurisdiction would allow an exemption of less than 50% for those whose income exceeds the ceiling up to \$3,000. This is referred to as the "Sliding Scale". The existing income ceiling for the county tax is \$6,500. If the sliding scale were adopted, it would work as follows:

ANNUAL INCOME

PERCENTAGE ASSESSED VALUATION

EXEMPT FROM TAXATION

| | |
|---|---------------|
| \$6,500 | 50 per centum |
| More than \$6,500 but less than \$7,000 | 45 per centum |
| \$7,000 but less than \$7,500 | 40 per centum |
| \$7,500 but less than \$8,000 | 35 per centum |
| \$8,000 but less than \$8,500 | 30 per centum |
| \$8,500 but less than \$9,000 | 25 per centum |
| \$9,000 but less than \$9,500 | 20 per centum |

PREPARE RESOLUTION:

The motion was made by Mr. Loucks, seconded by Mr. Shine and carried to retain the present ceiling of \$6,500, but to adopt the sliding scale pursuant to Section 467-d of the Real Property Tax Law.

Distribution: Entire Board of Legislators
County Attorney

NOT
APPROVED

J. Morgan

OCT 27 1987

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in regular session at 9:00 A.M., Tuesday, October 27, 1987. Present were Robert O. Hitchcock, Chairman, J. Charles Shine and Arnold L. Loucks. Also present were Leonard M. Watson, Board Chairman; James F. Mulholland, County Treasurer and John J. McGranaghan, Director.

Mr. Mulholland presented a tax sale item for consideration:

Town of Cuba: Simmons, Willia Certificate 311-83
Parcel 179.7-4-6

PREPARE RESOLUTION:

The motion was made by Mr. Loucks, seconded by Mr. Watson and carried to accept the bid of \$1000 plus the current year's taxes from Joseph E. Peterson.

The motion was made by Mr. Loucks, seconded by Mr. Shine and carried to approve the minutes of the regular meeting held September 29, 1987.

The motion was made by Mr. Loucks, seconded by Mr. Shine and carried to approve the audit.

Mr. McGranaghan brought up the matter of possibly changing the ceiling of \$6500 income for eligibility for the "Over 65" exemption. After much discussion, it was decided not to act upon this at this time as only three of the five committee members were present.

Mr. McGranaghan mentioned the matter of his attempts and the Town of New Hudson's Supervisor Mr. Burdick's attempts to put the Hanging Bog area into the taxable status.

Distribution: Committee
County Attorney
County Treasurer

SEP 29 1987 *J. Margesa*
NOT

REAL PROPERTY TAX COMMITTEE

APPROVED

The Real Property Tax Committee met in regular session at 9:00 A.M. on Tuesday, September 29, 1987. Present were Robert O. Hitchcock, Chairman, J. Charles Shine, Frances S. Barnes and Arnold L. Loucks. Also present were Leonard M. Watson, Board Chairman and John J. McGranaghan, Director.

The motion was made by Mrs. Barnes, seconded by Mr. Shine and carried to approve the minutes of the meeting of August 27, 1987.

The motion was made by Mr. Shine, seconded by Mr. Loucks and carried to approve the audit.

PREPARE RESOLUTION: Town of Grove
Refund Jerry R. Livingston Sr. and Donnalee Livingston \$160.95 as they were billed for a parcel that was a duplicate. They purchased an improved residential lot and they paid the taxes on it though left in the prior owners name. The Assessors mistakenly set up a new parcel of vacant land assuming that it came off another large parcel of the seller, placed a \$3000 assessment on it, but did not reduce the assessment.

Mr. McGranaghan brought up the matter of the over 65 exemption ceiling as consideration might be given to changing the present ceiling from the present \$6,500 ceiling. He passed out small brochures that explained this exemption. He also passed out a copy of the present ceilings for 1987 for the towns, villages and school districts. At present, there are 312 such exemptions in the entire county. They total \$719,173 or an average of about \$2300. The total taxable is about \$210,340,000. The over 65 exemption amounts to .3419% or about one third of one percent.

There was discussion on the matter of agricultural exemptions and agricultural districts. Mr. McGranaghan briefly discussed the two day session he recently attended on assessment administration at the Annual Assessors Conference in Ellenville, New York.

DISTRIBTUION: Committee
County Attorney

J. Margeson

NOT
APPROVED

August 27, 1987

AUG 27 1987

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in regular session at 9:00 A.M., Thursday, August 27, 1987. Present were Robert O. Hitchcock, Chairman, J. Charles Shine, Frances S. Barnes and Arnold L. Loucks. Also present were Leonard M. Watson, Board Chairman, John J. McGranaghan, Director and Gloria J. Morehouse, Real Property Tax Service Aide.

The motion was made by Mr. Shine, seconded by Mrs. Barnes and carried to approve the minutes of the special meeting held July 2, 1987 and the regular meeting held July 24, 1987.

This months audit was approved by the entire board at their regular meeting on August 24, 1987.

The motion was made by Mr. Shine, seconded by Mr. Loucks and carried to approve the budget as submitted.

Salary requests were so noted to be supported at the regular board meeting.

The motion was made by Mrs. Barnes, seconded by Mr. Loucks and carried for the transfer of \$3.30 from account A1355.402 to account A1355.405.

The motion was made by Mrs. Barnes, seconded by Mr. Shine and carried to approve the request for a single set telephone in the Tax Map Department.

Mention was made of the County Treasurer and the County Attorney discussing the tax sale matter regarding bidding vs auction. The Committee felt the present system of sealed bidding better protected owners of parcels.

The motion was made by Mr. Shine, seconded by Mrs. Barnes and carried to approve the Director's letter to the Clerk of the Board to increase the fees for the reproduction of tax maps.

PREPARE RESOLUTIONS: Motion was made by Mr. Shine, seconded by Mrs. Barnes and carried to approve the following two refund of taxes:

Town of Willing: Refund Mary Kimak \$171.47 as an aged exemption granted was not printed on the Tax Roll.

Town of New Hudson: Refund Rodney & Marilyn Treusdell \$293.03 for 1987 taxes as they were assessed for a house that was on a nearby property.

Mention was made by Mr. McGranaghan of a two day conference which he plans to attend in September at Ellenville, N.Y.

Distribution: Committee
County Attorney

JUL 24 1987

NOT *Margeson*
APPROVED

REAL PROPERTY TAX COMMITTEE

July 23, 1987

The Real Property Tax Committee met in regular session at 9:00 A.M. Thursday, July 23, 1987. Present were Robert O. Hitchcock Chairman, J. Charles Shine, Michael A. Mogavero, and Frances S. Barnes. Also present were Board Chairman, Leonard M. Watson and John J. McGranaghan, Director.

The motion was made by Mrs. Barnes, seconded by Mr. Shine and carried to approve the minutes of the regular meeting of June 11, 1987.

The motion was made by Mr. Shine, seconded by Mrs. Barnes and carried to approve the purchase of an air conditioner for use in the Real Property Tax Service Agency. The cost is \$376.00 on this State Contract item. The department has \$300 in its equipment account.

PREPARE RESOLUTION: It is therefore requested that the County Attorney prepare a resolution to transfer the \$76.00 from the .419 account to the .201 account.

Mr. McGranaghan discussed the matter of our not adding the Veterans Exemption and the Clergy Exemption to our report to the State as required by Title 2, Article 8 of the Real Property Tax Law for the prorating of county taxes. He also discussed the reasons for not asking the county to pass any resolutions adding any other exemptions for the computations.

Mrs. Barnes brought up the matter of tax sale items. She mentioned tax sale bids vs. public auctions. She felt that our tax sales are not advertised enough and also felt that the County Legislators should receive copies of these lists.

There was further discussion on the tax sales including the recent one regarding high bids and bidders backing off their bids leaving the bids up to the second highest bidder.

There was a discussion on taxes on State Lands after Mr. Hitchcock brought out an article on a resolution by Putnam County.

The motion was made by Mr. Shine, seconded by Mr. Mogavero and carried to approve the audit.

DISTRIBUTION: Committee
County Attorney ✓

JUL 2 1987

Page 1 of 4

REAL PROPERTY TAX COMMITTEE

NOT APPROVED
J. Margeson

The Real Property Tax Committee met in regular session at 9:00 A.M. June 11, 1987. Present were Robert O. Hitchcock, Chairman; Frances S. Barnes, J. Charles Shine and Michael A. Mogavero. Also present were Leonard M. Watson, Board Chairman; John J. McGranaghan, Director and James F. Mulholland, County Treasurer.

The motion was made by Mrs. Barnes, seconded by Mr. Shine and carried to approve the minutes of the meeting of May 21, 1987.

The motion was made by Mr. Mogavero, seconded by Mrs. Barnes and carried to authorize Mr. McGranaghan to attend the Annual Summer Conference and Training Session for Directors of Real Property Tax to be held in Warren County August 16-19, 1987.

The motion was made by Mr. Shine, seconded by Mr. Mogavero and carried to approve the following refund of taxes:

Town of Centerville: Refund Walter Frazier \$82.57 as a small parcel was separately assessed at a much higher rate than the rest of the parcels upon the transfer of a farm property when this parcel was part of the transfer.

Mr. Mulholland presented the bids received for the 1983 and prior certificates. The following action was taken on the bids received:

Town of Almond: Foster, Gary L. & Sherry K. Certificate No. 45-83
Parcel 124-1-32. The motion was made by Mr. Mogavero, seconded by Mr. Shine and carried to accept the bid of \$1,775 plus the current year's taxes from Clarence Bliven. The acceptance was then opposed by Mr. Shine.

Town of Amity: Garitt, Fred Certificate No. 76-82
Parcel 158-1-10. The motion was made by Mr. Mogavero, seconded by Mr. Watson and carried to accept the bid of Harold R. Budinger of \$100 plus the current year's taxes.

Town of Andover: Boyle, Virginia Certificate 64-80
Parcel 216.11-1-21. The motion was made by Mr. Mogavero seconded by Mrs. Barnes and carried to accept the bid of \$1,300 plus the current year's taxes from Robert Solberg.

Town of Andover: Lehman, Charles E. & Delores Certificate No. 90-83
Parcel 216.15-3-24. The motion was made by Mr. Mogavero, seconded by Mr. Shine and carried to accept the bid of \$2,800 plus the current year's taxes from Robert Solberg.

Town of Andover: Ordiway, Charles D. & Diane C. Certificate 95-81
Parcel 216-1-99.111. The motion was made by Mr. Shine, seconded by Mr. Mogavero and carried to accept the bid of \$1,600 plus the current year's taxes from Robert Solberg.

Continued on Page 2

Town of Angelica: Granger, Doniel R. & Lyn M. Certificate No. 109-83
Parcel 120.18-2-16. The motion was made by Mr. Shine
seconded by Mr. Mogavero and carried to accept the bid of \$11,100 plus
the current year's taxes from William A. Hart.

Town of Angelica: Meal, Gerald Certificate No. 130-82
Parcel 121-1-924. The motion was made by Mr. Hitchcock,
seconded by Mr. Mogavero and carried to accept the bid of \$462 plus the
current year's taxes from Robert Bliss.

Town of Birdsall: Przybylek, Charles S. Certificate No. 174-83.
Parcel 83-1-34.2. The motion was made by Mr. Shine,
seconded by Mr. Mogavero and carried to accept the bid of \$1,665 plus the
current year's taxes from Frank Perkins.

Town of Bolivar: Chambers, James R. Certificate 183-82
Parcel 260.17-5-27. The motion was made by Mr. Mogavero,
seconded by Mr. Watson and carried to accept the bid of \$1.00 plus the current
year's taxes from the Village of Bolivar. This acceptance was opposed by
Mr. Shine.

Town of Bolivar: Haxton, Ralph L. & Billie. Certificate 95-78
Parcel 250.17-4-62. The motion was made by Mr. Mogavero,
seconded by Mrs. Barnes and carried to accept the bid of \$369.00 plus the
current year's taxes from Gerald Steffen.

Town of Bolivar: First Trust Union Bank, Certificate 181-83
Parcel 260.17-1-21. The motion was made by Mr. Mogavero,
seconded by Mrs. Barnes and carried to accept the bid of \$1.00 plus the
current year's taxes from the Village of Bolivar.

Town of Burns: County of Allegany c/o William R. & Roberta LaCrosse.
Certificate 220-83 Parcel 35-1-13. The motion was made by
Mr. Mogavero, seconded by Mr. Watson and carried to accept the bid of
Raymond Rinaldi for \$375 plus the current year's taxes.

Town of Caneadea: Stachewicz, Chester S. Certificate 251-82.
Parcel 77-3-6.7 The motion was made by Mrs. Barnes,
seconded by Mr. Mogavero and carried to accept the bid of \$300 plus the
current year's taxes from Donald and Joan Gould.

Town of Clarksville: Rogers, Harold Certificate 295-83
Parcel 218-1-33.1 The motion was made by Mr. Shine,
seconded by Mr. Mogavero and carried to accept the bid of \$6,250 plus the
current year's taxes from Portville Forest Lands, Inc. Should this bid
not materialize the second bid being from Mr. Smith should be accepted
and then the third bid being from Mr. Skidmore should the second bid not
materialize.

Continued Page 3

Town of Centerville: Merle R. & Virginia L. Hatch Certificate 264-82
Parcel 38-1-2.11. The motion was made by Mr. Mogavero
seconded by Mrs. Barnes and carried to accept the bid of \$180.00 plus the
current year's taxes from Marilyn A. Hinz.

Town of Cuba: Simmons, Willia Certificate 311-83
Parcel 179.7-4-6. The motion was made by Mr. Mogavero,
seconded by Mr. Shine and carried to accept the bid of \$2,750 plus the
current year's taxes from Mr. Gerald Steffen.

Town of Cuba: Simmons, Willia Certificate 312-83
Parcel 179.7-5-21. The motion was made by Mr. Shine, seconded
by Mr. Mogavero and carried to accept the bid of \$503 plus the current year's
taxes from Patricia Kunz. Second and third bids are accepted should the first
bid not materialize.

Town of Genesee: Learn, Lawrence C. Certificate 313-80
Parcel 284-1-7.1. The motion was made by Mr. Hitchcock,
seconded by Mr. Shine and carried to accept the bid of \$1,000 plus the
current year's taxes from Paul Aylor.

Town of Genesee: Rummell, Allen J. Estate Certificate 417-83
Parcel 271-1-23. The motion was made by Mr. Shine,
seconded by Mr. Mogavero and carried to accept the bid of \$565 plus the
current year's taxes from Raymond Stromecki.

Town of Genesee: Shaner, Alyn Certificate 418-83
Parcel 259-1-36. The motion was made by Mr. Mogavero,
seconded by Mr. Shine and carried to accept the bid of \$2,840 plus the current
year's taxes from Raymond Stromecki.

Town of Independence: Bassett, Josephine Certificate 292-79
Parcel 295.5-1-951.1. The motion was made by
Mr. Mogavero, seconded by Mrs. Barnes and carried to accept the bid of \$15
plus the current year's taxes from Carol Steadman.

Town of New Hudson: Cline, Neil E. Certificate 499-83
Parcel 141.11-1-48. The motion was made by Mr. Mogavero,
seconded by Mr. Shine and carried to accept the bid of \$1,820 from Gerald
Steffen plus the current year's taxes.

Town of Rushford: Foley, Richard G; Powroznik, Barbara J. Certificate 528-83
Parcel 90.6-1-62.12. The motion was made by Mr. Mogavero,
seconded by Mr. Hitchcock and carried to accept the bid of \$1,605 plus the
current year's taxes from Raymond Stromecki.

Continued Page 4

Town of Scio: Baldwin, Lewis Certificate No. 555-83

Parcel 224-1-29. The motion was made by Mr. Shine, seconded by Mr. Watson and carried to accept the bid of \$500 plus the current year's taxes from Robert Solberg.

Town of Scio: Short, Frank Certificate 573-83

Parcel 236-1-24 The motion was made by Mr. Mogavero, seconded by Mr. Hitchcock and carried to accept the bid of Douglas Crawford for \$50 plus the current year's taxes.

Town of Wellsville: Hubbard, Hazel E. Certificate 596-83

Parcel 238.8-3-78. The motion was made by Mr. Shine, seconded by Mr. Watson and carried to accept the bid of \$1,551 plus the current year's taxes from Richard Kling.

Town of West Almond: Davison, Mrs. Irving Certificate 628-83

Parcel 136-1-46. The motion was made by Mr. Watson, seconded by Mrs. Barnes and carried to accept the bid of \$1.00 plus the current year's taxes from the Town of West Almond. Opposed to the acceptance was Mr. Shine.

Town of Wirt: Kenyon, Ronald S. Certificate 674-83

Parcel 234-1-8.1. The motion was made by Mr. Mogavero, seconded by Mr. Shine and carried to accept the bid of \$688 plus the current year's taxes from Raymond Stromecki.

Town of Wirt: Mascho, Leola Certificate 656-83

Parcel 247.18-1-6. The motion was made by Mr. Shine, seconded by Mr. Mogavero and carried to accept the bid of \$3,250 plus the current year's taxes from Kenneth Neudeck.

Town of Wirt: Nickerson, Roy & Ann Certificate 681-83

Parcel 247-1-53.2. The motion was made by Mr. Mogavero, seconded by Mr. Hitchcock and carried to accept the bid of \$700 from Mr. Larry Scott plus the current year's taxes.

Town of Wirt: Saunders, Ruth Certificate 687-83

Parcel 234-1-8.2. The motion was made by Mr. Mogavero seconded by Mrs. Barnes and carried to accept the bid of \$507 plus the current year's taxes from Raymond Stromecki.

Town of Wellsville: Raymond, William Certificate 601-83

Parcel No. 239.14-1-33. The motion was made by Mr. Shine, seconded by Mrs. Barnes and carried to accept the bid of \$5,000 plus the current year's taxes from C. & M. Land Company.

Distribution: Committee
County Treasurer
County Attorney

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in special session after the regular Board of Legislators meeting on June 26, 1987. Present were Robert O. Hitchcock, Chairman, Arnold L. Loucks, Michael A. Mogavero and J. Charles Shine. Also present was James F. Mulholland, County Treasurer.

One tax sale item was considered by the Committee:

TOWN OF WELLSVILLE : Raymond, William; Certificate 600-83; Parcel 239.14-1-32.

The motion was made by Mr. Shine, seconded by Arnold Loucks and carried to amend the motion carried on June 11, 1987 to accept the bid of the C&M Land Company of \$5,000 and the current year's taxes on Parcel 239.14-1-33, Certificate 601-83 to include the adjacent parcel being Parcel 239.14-1-32, Certificate 600-83.

Distribution: Committee
County Treasurer
County Attorney

5/22/87

J. Margeson
JUN 10 1987

NOT
APPROVED

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in regular session at 9:00 A.M. on Friday, May 22, 1987. Present were Michael A. Mogavero, Acting Chairman, J. Charles Shine and Arnold L. Loucks. Also present were John J. McGranaghan, Director and Gloria J. Morehouse of the Real Property Tax Service office.

The motion was made by Mr. Mogavero, seconded by Mr. Shine and carried to approve the audit.

The motion was made by Mr. Loucks, seconded by Mr. Mogavero and carried to approve the minutes of the meeting of April 9, 1987 and the special meeting of May 11, 1987.

Discussion was held as to the smaller number of corrections handled by the department this year. Also discussion was held as to cost of searches on tax sale items. This year there were 42 tax sale properties.

Mr. Mulholland, County Treasurer, arrived and discussion was held regarding the need for a qualified person to do tax searches for the county. This person could be the one hired for the vacant position in the Tax Map Department. Mr. McGranaghan stated he could move one of the two Technicians' up to the vacated Senior Tax Map Technician on a provisional basis and place someone into the Technician position on a provisional basis. The exams were ordered in September, 1986 and are scheduled to be given in October, 1987. There is plenty of money in the budget for these positions.

Mr. Mulholland will bring the matter up to the "Committee as a Whole" on May 26, 1987.

Distribution: Committee
County Treasurer ✓

MAY 8 1987

J. Margeson

NOT

APPROVED

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in special session after the regular board meeting, Monday, May 11, 1987. Present were Robert Hitchcock, Chairman, Frances S. Barnes, J. Charles Shine and Michael A. Mogavero. Also present was James F. Mulholland, Allegany County Treasurer.

The following tax sale items were acted upon:

Town of Wirt

The motion was made by Mr. Mogavero, seconded by Mr. Shine and carried to accept the bid of \$2,020.99 plus current years taxes, from Charles Crooks, R.D. #1, Belmont, N.Y., 14813 for property in the name of Charles Crooks, Tax Map # 222.-1-22.1.

Town of Bolivar

The motion was made by Mr. Shine, seconded by Mr. Mogavero and carried to accept the bid of \$551.81 plus current years taxes, from Dennis & Janna Smith, 3348 Eaton Rd., Williamson, N.Y. 14589. This property was assessed in 1983 under the names of Robert J. & Nancy R. Burnham; also being assessed in 1986 as Dennis & Janna Smith. Tax Map #272.15-1-8.

Town of Bolivar

The motion was made by Mr. Hitchcock, seconded by Mrs. Barnes and carried to give a deed to Bolivar Central School, without consideration, plus current years taxes on the Eslie Emerson property. Tax Map #260.17-5-77.

Distribution: Committee

County Treasurer ✓

County Attorney ✓

MAY 21 1987

J. Margosa
NOT
APPROVED

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in regular session at 9:00 A.M., Thursday, April 9, 1987. Present were Frances S. Barnes, Acting Chairman, J. Charles Shine, Arnold L. Loucks and Michael A. Mogavero. Also present was John J. McGranaghan, Director of the Real Property Tax Service Agency.

The motion was made by Mr. Mogavero, seconded by Mr. Shine and carried to approve the minutes of the regular meeting held March 30, 1987.

The motion was made by Mr. Mogavero, seconded by Mr. Loucks and carried to approve the audit.

Mr. Loucks brought up the matter of aged exemption. He wondered if facts and figures could be obtained to find out what impact there would be if the County were to adopt the sliding scale from the \$6,500 base ceiling now used for county purposes. He wondered if the County could find out such information.

The Director indicated that it would be highly improbable that the County could find out and also that it would be more a town matter.

Distribution: Committee

APR 14 1987

J. Margiso

REAL PROPERTY TAX COMMITTEE

March 30, 1987

The Real Property Tax Committee met in regular session at 9:00 PM on Monday, March 30, 1987. Present were Robert O. Hitchcock, Chairman, Frances S. Barnes, J. Charles Shine, Arnold L. Loucks and Michael A. Mogavero. Also present were Leonard M. Watson, Board Chairman and John J. McGranaghan.

The motion was made by Mr. Mogavero, seconded by Mr. Shine and carried to approve the minutes of the Committee meeting on February 23, 1987 in relation to the audit.

The motion was made by Mr. Mogavero, seconded by Mr. Shine and carried to approve the minutes of the regular meeting on February 26, 1987.

PREPARE RESOLUTIONS:

The motion was made by Mr. Mogavero, seconded by Mrs. Barnes and carried to approve the following two refunds of real property taxes:

Town of Genesee: Refund Francis Buck \$454.04 for 1986 and 1987 overpayment of taxes as a clerical error was made by a prior Assessor in 1984 as a trailer had been removed but field notes were not relayed to the County.

Town of Wellsville: Refund Gene M. Gardner \$702.31 for an overpayment of 1987 taxes as part of his payment of \$3,511.56 was for part of the property conveyed out shortly after purchase. That part was properly assessed to the new owners in time for the 1987 taxes but it was not deducted from Mr. Gardner's assessment nor tax bill.

Mr. McGranaghan discussed with the Committee the Albany trip in relation to Director Training. He also discussed Assessor Certification and Training requirements in general. He also answered the question in relation to the composition of the Real Property Tax Service Agency and stated that he was soon going to ask that the vacancy in the Tax Map Department section be filled.

The Director also asked that he be permitted to deputize two of his staff in the Assessment section of the Agency to act in his behalf. He said he was particularly interested in authority to sign the payroll and the audit. He noted that the two he had in mind prepared these items anyway and that these figures are checked by several others for accuracy. He thought that this might also be extended to include correction of error matters. The Committee felt that the Director consult the County Attorney before making the request.

DISTRIBUTION: Committee
County Attorney

**NOT
APPROVED**

NOT
APPROVED

J. Margison
MAR 10 1987

2/26/87

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in regular session at 9:00 A.M. on Thursday, February 26, 1987. Present were Robert O. Hitchcock, Chairman, Frances S. Barnes, Arnold L. Loucks, Jr. and J. Charles Shine. Also present was Board Chairman, Leonard M. Watson and Gloria Morehouse of the Real Property Tax Service Agency.

The motion was made by Mr. Shine, seconded by Mr. Loucks and carried to approve the minutes of the regular meeting held January 22, 1987.

The motion was made by Mr. Loucks, seconded by Mr. Shine and carried to approve the minutes of the special meeting held prior to the Board meeting on February 23, 1987.

PREPARE RESOLUTIONS:

The motion was made by Mr. Shine, seconded by Mrs. Barnes and carried to approve the following "Correction of Error" matters:

TOWN OF GENESEE: Rebill Vernon and Geneva George as a trailer removed prior to Taxable Status Date, March 1, 1986 was not removed from the Tax Roll.

TOWN OF GENESEE: Rebill Brian DeGroff (now owned by Harrison DeGroff) as a building removed prior to March 1, 1986 was not removed from the Tax Roll.

Mr. Hitchcock wants the scheduled meeting on March 13, 1987 changed, but they will decide on March 12, 1987 when that will be.

The monthly audit will be handled on the Board meeting date on March 23, 1987.

Discussion was held regarding the sliding scale for aged exemptions.

The motion was made by Mr. Shine, seconded by Mr. Loucks and carried to leave the ceiling for aged exemption at \$6,500.

Mr. Loucks wondered if a questionnaire could be sent to Assessors to find out how many aged would have an "Over 65" exemption if the county went to the sliding scale.

Distribution: Committee
County Attorney

J. Margeson

MAR 10 1987

2/23/87

REAL PROPERTY TAX COMMITTEE

NOT
APPROVED

The Real Property Tax Committee met in special session before the regular board meeting on February 23, 1987. Present were Robert O. Hitchcock, Chairman, J. Charles Shine and Arnold L. Loucks, Jr. Also present was James F. Mulholland, County Treasurer.

The motion was made by Mr. Loucks, seconded by Mr. Shine and carried to approve the audit.

Mr. Mulholland presented two tax sale items for consideration of bids.

PREPARE RESOLUTIONS:

NEW HUDSON: The motion was made by Mr. Loucks, seconded by Mr. Shine and carried to accept the bid of Raymond and Nan Rinker, for their property, being Parcel 127.-1-12.2, for \$1,571.69 plus the current year's taxes.

FRIENDSHIP: The motion was made by Mr. Loucks, seconded by Mr. Shine and carried to accept the bid of Gerald and Loretta Hadsell, for their property, being Parcel 182.-1-8, for \$61.92 plus the current year's taxes.

Distribution: Committee
County Attorney
County Treasurer

J. Margison
JAN 26 1987

REAL PROPERTY TAX COMMITTEE

January 22, 1987

The Real Property Tax Committee met in regular session at 9:00 A.M. on Thursday January 22, 1987. Present were Frances S. Barnes, Acting Chairman, Arnold L. Loucks and J. Charles Shine. Also present were Leonard M. Watson, Board Chairman and John J. McGranaghan, Director.

The motion was made by Mr. Loucks, seconded by Mrs. Barnes and carried to approve the audit.

The motion was made by Mr. Shine, seconded by Mr. Loucks and carried to approve the minutes of the regular meeting held December 10, 1986.

The motion was made by Mr. Loucks, seconded by Mr. Shine and carried to authorize Mr. McGranaghan to attend the Spring Training Seminar and Conference on Real Property Tax Administration to be held in Albany March 8-11th, 1987.

PREPARE RESOLUTION: The motion was made by Mr. Shine, seconded by Mr. Loucks and carried to approve the following correction of error matters for re-billing.

TOWN OF ALMA: Rebill Lavere and Margaret Witter as the previous \$700 Veterans' Exemption was mistakenly removed when he applied for an additional exemption amount.

TOWN OF AMITY: Rebill Thomas E. Fogarty as a clerical error was made making his Veterans' Exemption \$55 instead of \$550.

TOWN OF AMITY: Rebill Lawrence and Barbara Blades as their assessment was reduced due to less acreage confirmed by an instrument survey.

TOWN OF BELFAST: Rebill Donald and Barbara Collins as a clerical error was made on the field records in increasing their assessment in an "across the board" increase of 25% on the 1986 Assessment Roll.

TOWN OF BELFAST: Rebill Robert W. Harrington as a paid water bill was mistakenly relieved upon their 1987 Town and County tax bill.

TOWN OF WILLING: Rebill Irene Shafer as she was mistakenly assessed for a trailer that had been removed prior to taxable status date, March 1, 1986.

Mr. McGranaghan discussed the matter of Assessor Training for appointed and elected Assessors. He also discussed the new calendar that has moved taxable status date to March 1, instead of May 1; Grievance Day from the third Tuesday in June to the third Tuesday in May; Tentative Roll from the first of June to the first of May and Final Roll from the first of August to the first of July.

DISTRIBUTION: Committee
County Attorney