

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in regular session at 9:00 A.M. on Friday, December 23, 1988. Present were Robert O. Hitchcock, Chairman; J. Charles Shine, Frances S. Barnes and Patrick Barry. Also present were James F. Mulholland, Treasurer; James Raptis, Legislator; 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 regular meeting of November 29, 1988.

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

Mr. Mulholland brought up a tax sale item for consideration:

PREPARE RESOLUTION:

The motion was made by Mr. Shine, seconded by Mr. Barry and carried to accept the following:

Town of Cuba: Albert Green = to accept the bid of Albert Green of \$5,089.55 made with a certified check for the amount on his property designated as Certificate 380-85.

PREPARE RESOLUTION:

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

Town of Allen: Refund William and Linda L. Shaver \$708.03 of the \$1,770.08 paid 11/30/88 as taxable improvements were added to their assessment when they were not there.

Town of Amity: Rebill Ronald L. Freeman and Terrance R. Freeman \$184.64 instead of \$389.94 as their \$600 assessment for oil tanks was raised to \$1,755 because of oil production on another parcel.

Town of Belfast: Rebill Leona V. Chamberlain \$51.74 instead of \$321.86 as she was taxed for buildings that burned down before 3/1/88.

Town of Genesee: Rebill Martin C. Wardner c/o Beneficial Finance \$130.32 instead of \$488.65 as the Assessor neglected to inform the county that she had lowered the assessment from \$3,000 to \$800 as there was only a shell left to the house.

Town of Granger: Rebill Joseph Muechl and Sophia W. Stevens \$15.51 instead of \$81.54 because the Assessor did not inform the county he had granted an over 65 exemption.

Town of Granger: Rebill Mario C. Piccolo \$124.43 instead of \$471.68 as he was assessed for buildings when all he had was vacant land.

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APPROVED

Town of Independence: Rebill Esther Pritchard \$150.49 instead of \$270.23 as she did not receive the over 65 exemption she had been granted.

Town of Scio: Rebill Virginia Russell \$304.89 instead of \$569.26 as she was assessed for a trailer that was removed long before taxable status date 3/1/88.

Town of Scio: Rebill Henry & Gladys Thornton \$35.26 instead of \$211.49 as they were assessed for a trailer that was removed two years ago.

Town of West Almond: Rebill Joseph Steinwacks etal \$593.48 instead of \$1,099.61 as their school bill was releived upon their Town and County bill when it had been paid but was not removed from the relevy list.

Distribution : Committee
County Attorney
County Treasurer

J. Margison

NOV 29 1988

NOT
APPROVED

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in regular session at 9:00 A.M. on Tuesday, November 29, 1988. Present were Robert O. Hitchcock, Chairman, J. Charles Shine, Frances S. Barnes and Patrick Barry. Also present were Leonard M. Watson, Board Chairman and John J. McGranaghan, Director.

The motion was made by Mr. Barry, seconded by Mr. Shine and carried to approve the minutes of the regular meeting held October 28, 1988.

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

The motion was made by Mr. Shine, seconded by Mrs. Barnes and carried to approve the following two transfers of funds:

A transfer of \$19.00 from Account No. A1355.407, Office Supplies, to Account No. A1355.403, Maintenance of Office Machines.

A transfer of \$3,761.30 from Account No. A1355.103, Unit Employees, to Account No. A1355.105, Temporary Help.

The Director mentioned that over \$10,500 will be turned back from the Personal Services Account into the county at the end of the year, due to one employee having been on Worker's Compensation for the major portion of the year, and one employee being on Maternity Leave for the allowed period of time.

PREPARE RESOLUTION:

The motion was made by Mrs. Barnes, seconded by Mr. Barry and carried to approve the following refund:

TOWN OF AMITY: Refund \$413.90 for 1988 taxes to Ralph and Ruth Middaugh as they were assessed for a house that had been gone for seven years.

Mr. Hitchcock brought up the matter of the "Over 65" exemption that the Director had brought up last month for futher discussion. The Committee decided to let it stay at the present \$6,500 with the Sliding Scale. Mr. Barry was curious about the average income from Social Security. After the meeting Mr. McGranaghan called the Office of the Aging. They said they didn't have figures for Social Security alone but the average median income for the "Over 65" in Allegany County is \$7,000. The Director called the Social Security Office in Olean and found the national average for a person over 65 is \$530 a month. The income for an average couple over 65 is \$920 per month.

Distribution: Committee
County Attorney ✓

J. Margeson
OCT 28 1988

REAL PROPERTY TAX COMMITTEE

APPROVED

The Real Property Tax Committee met in regular session at 9:00 A.M. on Friday, October 28, 1988. Present were Robert O. Hitchcock, Chairman, J. Charles Shine, Frances S. Barnes and Patrick Barry. Also present were Leonard M. Watson, Board Chairman and John J. McGranaghan, Director.

The motion was made by Mr. Barry, seconded by Mr. Shine and carried to approve the minutes of the regular meeting held September 23, 1988.

The motion was made by Mr. Barry, seconded by Mr. Shine and carried to approve the audits.

PREPARE RESOLUTION:

The motion was made by Mrs. Barnes, seconded by Mr. Barry and carried to make the following refund:

Town of Amity: Refund Clifford H. Button \$7.32 as he was assessed and taxed for a parcel for 1988 only that he did not own. The correct owner was also taxed.

Mr. McGranaghan brought up the matter of the over 65 exemption. He noted that immediate action is not necessary but thought should be given to whether or not a change may be in order for the county. Presently the following is in effect:

Allegany County: Ceiling	6,500	Sliding Scale to 9,500
Erie County: Ceiling	12,025	Slicing Scale to 15,025

This means a 50% exemption if income is below the ceiling down to an exemption of 20%. The exemption drops 5% for each \$500 income above the ceiling.

	Ceiling	
Genesee County:	\$ 9,700	No Sliding Scale
Livingston County:	8,500	No Sliding Scale
Niagara County:	10,000	No Sliding Scale
Orleans County:	9,500	No Sliding Scale
Cattaraugus County (1989):	7,800	No Sliding Scale
(1990):	8,800	No Sliding Scale
Chatauqua County (1989):	9,000	No Sliding Scale
(1990):	9,500	No Sliding Scale
Wyoming County:	8,000	No Sliding Scale
City of Olean:	7,800	With Sliding Scale

The Director mentioned school corrections and the matter of the division of taxes when a parcel has been split up into several parcels. He cited the case of Forestlands, Inc. of Portville dividing a parcel in Scio into 12 separate owners. Each person can be billed separately under Section 932 of the Real Property Tax Law and be responsible for their portions only.

Mr. Watson said that he wanted it known that Steven G. Presutti be recognized for his efforts in taking care of the Tax Sale Lien Research. The Director brought this to the attention of Mr. Presutti in front of the entire agency staff and has made the above note in these minutes.

Mr. Watson also asked the Director to have the Tax Map Department cooperate with Bob Pederson in determining the property lines on some 16 parcels of land along Dyke Creek for the project that is about to be undertaken.

Mr. Hitchcock asked if Sandra Broughton was back on a regular basis and was informed she was. The Committee noted upon inquiry that the Agency was back to a full staff.

Distribution: County Attorney
Committee

NOT
J. Margeson
APPROVED

REAL PROPERTY TAX COMMITTEE

SEP 12 1988

The Real Property Tax Committee met in regular session at 9:00 A.M. on August 19, 1988. Present were Robert O. Hitchcock, Chairman, J. Charles Shine and Patrick Barry. Also present was John J. McGranaghan, Director.

The motion was made by Mr. Barry, seconded by Mr. Shine and carried to approve the minutes of the July 22, 1988 meeting.

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

The Director reported that there were only 30 Lien Searches left to finish of the 170 searches Mr. Presutti had to make.

The Director stated that he has been working with the County Attorney regarding the State lands not taxable at this time in New Hudson and Grove.

Mr. McGranaghan stated that a new two year contract proposal was received from the Alfred University Computer Center to perform their services at the same rate per parcel as they have the past four years.

The 1989 budget was presented for consideration by the Committee.

The motion was made by Mr. Shine, seconded by Mr. Barry and carried to accept the budget request as presented in relation to the .1, .2 and .4 sections.

Distribution: Committee

REAL PROPERTY TAX COMMITTEE

Margeson
NOT JUL 27 1988
APPROVED
July 22, 1988

The Real Property Tax Committee met in regular session at 9:00 AM on Friday July 22, 1988. Present were Robert O. Hitchcock, Chairman, J. Charles Shine, Frances S. Barnes and Patrick J. Barry. Also present were Leonard M. Watson, Board Chairman and John J. McGranaghan, Director.

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

The motion was made by Mrs. Barnes, seconded by Mr. Barry and carried to approve the minutes of the meetings of June 22 and June 27, 1988.

The motion was made by Mr. Shine, seconded by Mrs. Barnes and carried to approve the placing of a second temporary person on board to assist in the Lien Searches. Opposed to the motion was Mr. Barry.

A discussion was held in relation to such Lien Searches. The matter of possibly contracting one or more of the local abstracting companies was discussed. Mr. McGranaghan said he would check on the progress that was being made on such searches. Before writing these minutes he checked and was satisfied with the progress being made at this point.

The Director then brought up the matter of State Lands that were not being taxed for any purposes. He passed out copies of a letter addressed to Mr. Edmund C. Burdick, Supervisor, Town of New Hudson in response to his questions concerning State Lands under the jurisdiction of the N.Y.S. Department of Environmental Conservation (ENCON). The response from the Division of E & A was that none of the towns in Allegany County were included in Section 532 (g) of the Real Property Tax Law.

The Director noted that the State did add chapter 926 effective December 29, 1986 to R.P.T.L. Section 534 which provides for taxation of lands acquired for reforestation or multiple use purposes if the total acreage exceeds 3000 and constitutes at least 9½ % of the total acreage of the assessing unit.

Mr. McGranaghan contacted the ENCON office in Olean for a list of properties acquired under the Park and Recreation Land Acquisition Bond Act of 1960. The Director felt that the Town of New Hudson would certainly qualify. Upon contacting E & A he was told that the terminology wasn't exactly the same so it did not qualify. It appeared that the Town of Smithville in Chenogo County was the only town that qualified.

The suggestion was made to initiate an amendment to this Chapter 926 that would include Allegany County's acreage acquired under this bond act. The Director was asked if he had talked to the County Attorney. He said he intends to but wanted to mention this matter to the Committee first.

Distribution: Committee
County Attorney

J. Margeson

JUL 6 1988

REAL PROPERTY TAX COMMITTEE

**NOT
APPROVED**

The Real Property Tax Committee met in special session prior to the regular Board of Legislators meeting on Monday, June 27, 1988. Present were Robert O. Hitchcock, Chairman, Frances S. Barnes and Patrick J. Barry. Also present was John J. McGranaghan, Director.

The motion was made by Mrs. Barnes, seconded by Mr. Barry and carried to approve the one temporary help budgeted for this year. Mr. McGranaghan mentioned that the wages would be within the \$3,000 budgeted.

Concern for sufficient help was made by Mrs. Barnes as we have one technician working afternoons so that he may attend to his injured wife mornings. Mr. McGranaghan has since found that he would be back at the latest after the week of July 4, on a full time basis. He noted that Louise Elliott is on maternity leave but will be returning. He also noted that Sandra Broughton now off on compensation is definitely scheduled to return on July 5, 1988.

Distribution: Committee

NOT JUL 6 1988 J. Margeson
APPROVED

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in regular session at 9:00 A.M. on Wednesday, June 22, 1988. Present were Robert O. Hitchcock, Chairman, Patrick Barry and Frances S. Barnes. Also present were Leonard M. Watson, Board Chairman and Gloria J. Morehouse from the Real Property Tax Service Agency.

The motion was made by Mr. Barry, seconded by Mrs. Barnes and carried to approve the minutes of the May 24, 1988 meeting.

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

The motion was made by Mrs. Barnes, seconded by Mr. Barry and carried to authorize the Director to attend the annual conference July 31 to August 3, 1988.

PREPARE RESOLUTIONS:

Motion was made by Mrs. Barnes, seconded by Mr. Barry and carried to approve the following two refunds due to clerical errors:

Town of Amity: Refund Ralph Middaugh \$587.71 of the \$4,984.13 paid on one parcel as he has been assessed for a trailer on each of two parcels for the past three years.

Town of Wirt: Refund Mary Faulkner Estate \$37.58 as she was taxed for a non-producing well for 1987 taxes when such taxation was no longer legal.

Another application for refund was made by a Gilford Smith who discovered he had paid for an omitted tax added to his January 1987 tax bill. This item was added for 1986 taxes that had the benefit of a \$5,000 Veterans Exemption for the owner in 1985. The new owner was duly notified in January, 1986 that this tax of \$317.55 would be added to his 1987 tax bill. He nor his attorney apparently did not notify Mr. Smith of this forthcoming obligation when Mr. Smith purchased the property on August 1, 1986. The Committee felt that Mr. Smith should collect from the prior owner and that the Director should consult the County Attorney. The Director did consult the County Attorney and he agreed that proper notice was sent to the prior owner regarding a forthcoming tax and he or his attorney should have notified Mr. Smith of this.

Mention was made of the Broome County letter regarding the County following Article 10 or Article 11 of the Law regarding tax sales. Allegany County did decide to continue as it has been.

Distribution: Committee
County Attorney ✓

NOT APPROVED JUN 7 1988 J. Margison

REAL PROPERTY TAX COMMITTEE

May 24, 1988

The Real Property Tax Committee met in regular session at 9:00 A.M. Tuesday, May 24, 1988. Present were: Robert O. Hitchcock, Chairman, J. Charles Shine, Arnold L. Loucks, Frances S. Barnes and Patrick J. Barry. Also present were James F. Mulholland, County Treasurer and John J. McGranaghan, Director.

The motion was made by Mr. Barry, seconded by Mr. Loucks and carried to approve the minutes of the regular meeting held April 22, 1988.

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

Mr. Mulholland brought up two tax sale items:

TOWN OF BOLIVAR: Donovan, Virginia C. etal Certificate 218-84
Parcel 260.17-3-54

The motion was made by Mr. Loucks, seconded by Mrs. Barnes and carried to accept the bid of \$400.00 from Margaret C. Johnson plus the current year's taxes. The second bid of \$108.95 plus current taxes was accepted from John and Rita Common, should the first bid not materialize.

TOWN OF BOLIVAR: Howe, Robert J. & R. Oil Certificate 260-84
Parcel 188-1-877

The motion was made by Mr. Loucks, seconded by Mr. Shine and carried to accept the bid of \$3,600 plus current year's taxes from Janoil, Inc.

TOWN OF AMITY: Burdick, H. Philos Certificate 81-84
Parcel 172-1-47

The motion was made by Mr. Barry, seconded by Mr. Hitchcock and carried to accept the bid of \$500 from Terrance A. Dhen plus the current year's taxes.

PREPARE RESOLUTIONS: The following correction of error matters

Town of Amity: Middaugh, Ralph & Ruth Parcel 197-1-5.3
Refund of taxes 1986 and 1987 taxes in the amount of \$685.25 as they were assessed for a house that burned down seven years ago. This is to be treated as a clerical error. The 1988 taxes have not been paid as yet and will be treated separately. Motion was made by Mrs. Barnes, seconded by Mr. Barry and carried to approve the above refund.

Town of Amity: Francisco, Miles N. Parcel 185-1-11.1
Refund of 1988 taxes \$170.00. Mr. Francisco was assessed 91.90 acres which included 26.50 acres that were on parcel 185-1-71 for 1988 taxes. Motion was made by Mr. Barry, seconded by Mrs. Barnes and carried to approve the refund.

Two other matters were put on "Hold" until the next time the Committee could reconvene for another meeting which may be before or after the next board meeting.

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Real Property Tax
Committee

One item is the matter of a second trailer on a parcel of Ralph Middaugh. The other was on 1987 taxes paid by Mary Faulkner on a well that has not produced oil in years. This item was charged back for 1988 taxes, and deleted for the future.

Distribution: Committee
County Attorney
County Treasurer

REAL PROPERTY TAX COMMITTEE

March 23, 1988

APR 21 1988

The Real Property Tax Committee met in regular session on March 23, 1988. Present were Frances S. Barnes, Acting Chairman, Arnold L. Loucks, J. Charles Shine and Michael A. Mogavero. Also present were Steven G. Presutti Tax Map Technician, Leonard M. Watson, Board Chairman and John J. McGranaghan, Director. In addition there were three bidders present for the annual tax sale bid opening.

The motion was made by Mr. Mogavero, seconded by Mrs. Barnes and carried to approve the minutes of the meeting of February 24, 1988.

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

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

PREPARE RESOLUTIONS:

Town of Amity: Refund Homer R. & Karol Doty \$85.00 as they were assessed for a trailer that has been off this property since 1982. The refund is limited to this past year for this Error in Essential Fact.

Town of Bolivar: Refund Charles J. Vaccaro and Jeanette Hildebrand \$50.63 for over payment of this past years taxes as an instrument survey showed less land than they were assessed for and the Assessor adjusted this assessment.

Mr. Mulholland, County Treasurer, then presented the tax sale bids. Action was taken upon them as follows:

Town of Alma: Lamphier, Delilah Certificate 37-84

Motion was made by Mr. Loucks, seconded by Mr. Mogavero and carried to accept the bid of Keith T. Manning for \$2,626.00 plus the current year's taxes. Second and third bids \$2,600 and \$2,413 plus the current year's taxes are accepted should the preceding high bidder not act.

Town of Alma: Lamphier, Harley D. etal Certificate 40-84

Motion was made by Mr. Mogavero, seconded by Mr. Shine and carried to accept the bid of Forestlands, Inc. of \$4,900 and second and third bidders of \$3,000 and \$2,386. as outlined in the first item above.

Town of Alma: Lamphier, Harley D. etal Certificate 41-84

Motion was made by Mr. Shine, seconded by Mr. Loucks and carried to accept the bid of Forestlands, Inc. for \$7,550.00 and second and third bids of \$2,700 and \$2,650.

Town of Alma: Schram, Alfred E. & Mary E. Certificate 37-83

There was a bid of \$25.00 on this but Mr. McGranaghan asked that this item be tabled until the next meeting as there were extenuating circumstances concerning this item.

Town of Almond: Jeffords, Robert Certificate 47-83

Motion was made by Mr. Loucks, seconded by Mr. Mogavero and carried to accept the bid of Terrance A. Dhen of \$5,000 and second and third bids of \$1,664. and \$585.00.

Town of Almond: Norton, Gary L. & Kim Certificate 49-84

Motion was made by Mr. Loucks, seconded by Mr. Shine and carried to accept the bid of \$7,456.53 from the Mortgage holder who presented a certified check for this amount which is the tax owing.

Town of Almond: Stranburg Association Certificate 50-84

Motion was made by Mr. Loucks, seconded by Mr. Mogavero and carried to accept the bid of \$25.00 from Awesome Inc.

Town of Amity: Burdick, H. Philos & Margaret Certificate 81-84

Motion was made by Mr. Shine, seconded by Mr. Mogavero and carried to accept a bid of \$500.00 from Mr. Dhen. However, prior to notifying the bidder, Mr. McGranaghan, after consultation with the County Treasurer, asked the Committee to reverse the above motion during a special Committee meeting on 3/31/88. He asked that it be tabled temporarily as he felt that the owners who currently live in this property may not really understand the pending loss of their property. The motion was made by Mr. Loucks, seconded by Mr. Shine and carried to reverse the prior motion. It was felt that they should be given a little more time to produce the taxes due.

Town of Amity: Dicmar Construction Corp. Certificate 67-84

Motion was made by Mr. Mogavero, seconded by Mr. Shine and carried to accept the bid of \$1,001.00 from Thomas F. Smith and second and third bids of \$300. and \$100.00.

Town of Amity: Jeffords, Robert & Colleen Certificate 87-84

Motion was made by Mr. Loucks, seconded by Mr. Shine and carried to accept the bid of \$29,500. from Forestlands, Inc. and second and third bids of \$17,000 and \$15,002.00.

Town of Andover: Boyle, Virginia Certificate 64-80

Motion was made by Mr. Mogavero, seconded by Mr. Loucks and carried to accept the bid of \$500.00 from Scott A. Teller.

Town of Andover: Fairbanks, Alan and July Certificate 118-84

Motion was made by Mr. Loucks, seconded by Mr. Mogavero and carried to accept the bid of \$2,862.30 from Donald E. King and second and third bids of \$2,157.30 and \$1,851.00.

Town of Andover: Lehman, Charles E. & Delores Certificate 90-83

Motion was made by Mr. Loucks, seconded by Mr. Mogavero and carried to accept the bid of \$407.80 from Merle F. Brown and Venecia L. Brown and second bid of \$100.00.

Town of Andover: Ordiway, Charles D. & Diane C. Certificate 95-81

Motion was made by Mr. Shine, seconded by Mr. Mogavero and carried to accept the bid of \$600.00 from Max B. & Edna L. Baker.

Town of Angelica: McCarthy, Forrest W. & Verna W. Certificate 136-84
Motion was made by Mr. Mogavero, seconded by Mr. Loucks and carried to accept the bid of \$1,600.00 from Don R. Sikau and second and third bids of \$1,000. and \$100.00.

Town of Angelica: Cline, Ronnie & Deborah Certificate 147-84
Motion was made by Mr. Loucks, seconded by Mr. Mogavero and carried to accept the bid of \$50.00 from Raymond E. & Mary E. Hoffman.

Town of Belfast: Guile, Myron J. Certificate 182-84
Motion was made by Mr. Shine, seconded by Mr. Loucks and carried to accept the bid of \$496.57 the amount owing, from the owner, Myron J. Guile.

Town of Belfast: Hotchkiss, Mary Certificate 184-84
Motion was made by Mr. Loucks, seconded by Mr. Shine and carried to accept the bid of \$3,300. from Donald Collins and second and third bids of \$1,388.00 and \$411.00.

Town of Bolivar: Buell, Frank D. Certificate 250-84
Motion was made by Mr. Mogavero, seconded by Mr. Loucks and carried to accept the bid of \$100.00 from Robert Genovese and second bid of \$85.00.

Town of Bolivar: Derrick Properties, Inc. Certificate 217-84
Motion was made by Mr. Loucks, seconded by Mr. Shine and carried to accept the bid of \$350.00 from James W. Reynolds.

Town of Bolivar: Emerson, Elsie Certificate 187-82
Motion was made by Mr. Mogavero, seconded by Mr. Loucks and carried to accept the bid of \$200.00 from James W. Reynolds.

Town of Bolivar: Gach, Siegfried Certificate 182-83
Motion was made by Mr. Shine, seconded by Mr. Mogavero and carried to accept the bid of \$1,026.00 from James C. Graves and second and third bids of \$1,000 and fourth bid of \$850.00.

Town of Bolivar: Cady, Edgar W. Est. Certificate 251-81
Motion was made by Mr. Mogavero, seconded by Mr. Loucks to table this item until next meeting as there may have been a misunderstanding as to the acreage. The motion was carried.

Town of Bolivar: Ingalls, William Certificate 185-83
Motion was made by Mr. Loucks, seconded by Mr. Mogavero and carried to accept the bid of \$810.00 by B.C.R. Development, Inc.

Town of Bolivar: Sekoll, Ferd R. & June L. Certificate 136-84
Motion was made by Mr. Mogavero, seconded by Mr. Loucks and carried to accept the bid of \$1,000. from Darleen A. Lindstrom and second and third bids of \$900.00 and \$750.00.

Town of Bolivar: Stives, Lawrence H. & Darla Certificate 238-84
Motion made by Mr. Mogavero, seconded by Mr. Shine and carried to accept the bid of \$110. from B.C.R. Development, Inc.

Town of Bolivar: Studley, Leonard C. & Karen J. Certificate 239-84
Motion was made by Mr. Loucks, seconded by Mr. Mogavero and carried to accept the bid of \$2001.00 from C. Karl Erwin and second and third bids of \$2,000. and \$500.00.

Town of Bolivar: Tiger, David B. & Beatrice Certificate 240-84
Motion was made by Mr. Loucks, seconded by Mr. Mogavero and carried to accept the bid of \$1.00 from the Town of Bolivar along with the current tax of \$2,045.82.

Town of Bolivar: Seager, Kenneth L. Certificate 246-84
Motion made by Mr. Mogavero, seconded by Mr. Loucks and carried to accept the bid of \$50.00 from James W. Reynolds.

Town of Bolivar: Howe, Robert L. Certificate 260-84
Motion was made by Mr. Mogavero, seconded by Mr. Loucks and carried to accept the bid of \$25.00 from Awesome, Inc.

Town of Bolivar: Leseur, Cypus E. Est. Certificate 261-84
Motion made by Mr. Loucks, seconded by Mr. Mogavero and carried to accept the bid of \$300. from Vern A. Baldwin and a second bid of \$100.00.

Town of Burns: Acomb, Andy J. Certificate 157-77
Motion made by Mr. Loucks, seconded by Mr. Shine and carried to accept the bid of \$100. from Dale R. Whitehead.

Town of Burns: Bassett, Gerald Certificate 271-84
Motion made by Mr. Shine, seconded by Mr. Loucks and carried to accept the bid of Beryl F. Bird for \$1,700.00.

Town of Burns: Bird, Victor C. Certificate 272-84
Motion made by Mr. Loucks, seconded by Mr. Shine and carried to accept the bid of \$610.00 from Gerald Steffen.

Town of Centerville: Balcom, Dean E. Certificate 329-84
Motion made by Mr. Shine, seconded by Mr. Mogavero and carried to accept the bid of \$125.00 from Brian D. Hinz.

Town of Clarksville: Hale, Lyda Certificate 357-84
Motion made by Mr. Mogavero, seconded by Mr. Shine and carried to accept the bid of Robert Sherwood for \$475.00.

Town of Clarksville: Love, Joe II Certificate 361-84
Motion made by Mr. Loucks, seconded by Mr. Shine and carried to accept the bid of Harlan J. and Audrey A. Smith for \$1,040.00 and the second bid of \$625.00.

Town of Friendship: Dunn Bros. Certificate 359-83
Motion made by Mr. Loucks, seconded by Mr. Mogavero and carried to accept the bid of Kenneth G. Reiss for \$10,100 and second and third bids of \$9,366.00 and \$8,100.00.

Town of Genesee: Rummell, Allen J. Estate Certificate 417-83
Motion made by Mr. Loucks, seconded by Mr. Mogavero and carried to accept the bid of \$466.00 from William F. Thomas and second bid of Robert E. Sherwood for \$175.00.

Town of Genesee: Shaner, Alyn Certificate 418-83
Motion made by Mr. Mogavero, seconded by Mr. Loucks and carried to accept the bid of \$600.00 from Forestlands, Inc. and a second bid of \$525.00.

Town of Granger: Barnes, Walter Certificate 426-83
Motion made by Mr. Shine, seconded by Mr. Mogavero and carried to accept the bid of \$2,000.00 from Garold L. Prentice and a second bid of \$720.

Town of New Hudson: Manners, Theodore & 1 Certificate 512-83
Motion made by Mr. Mogavero, seconded by Mr. Shine and carried to accept the bid of Don R. Sikau for \$183.00 and a second bid of \$82.00.

Town of Scio: Forkey, Richard & Gladys Certificate 609-84
Motion made by Mr. Loucks, seconded by Mr. Shine and carried to accept the bid of \$1,100.00 from Wilfred W. Washer and second and third bids of \$1,000.00 and \$300.00.

Town of Scio: Shaw, Fred and Cora Certificate 626-84
Motion made by Mr. Shine, seconded by Mr. Mogavero and carried to accept the bid of \$1,250.00 from Forestlands, Inc.

Town of Wellsville: Bierman, Mark Certificate 584-83
Motion made by Mr. Mogavero, seconded by Mr. Shine and carried to accept the bid of Timothy C. Aiken for \$700.00 and second, third and fourth bids all of \$500.00.

Town of Wellsville: Deutsch, Margaret T. Certificate 655-84
Motion made by Mr. Shine, seconded by Mr. Mogavero and carried to accept the bid of \$250.00 from Thorold B. Thompson and second and third bids of \$100. and \$25.00.

Town of Wellsville: Hurd, Elnora Certificate 705-84
Motion made by Mr. Mogavero, seconded by Mr. Loucks and carried to accept the bid of \$5,100.00 from Carl S. & Sherry L. Childs.

Town of Willing: Cook, Elizabeth Certificate 558-82
Motion by Mr. Mogavero, seconded by Mr. Loucks and carried to accept the bid of \$25.00 from Awesome, Inc.

Town of Willing: Coyle, Dortna & Walker, Margaret Certificate 725-84
Motion by Mr. Loucks, seconded by Mr. Mogavero and carried to accept the bid of \$5,100.00 from Dennis R. Fridman and second and third bids of \$1,950.00 and \$1,800.00.

Town of Willing: Dedrick, Herbert D. & Dorothy L. Certificate 726-84
Motion by Mr. Shine, seconded by Mr. Mogavero and carried to accept the bid of \$500.00 from Thomas F. & Ruth A. Smith and a second bid of \$101.00.

Town of Willing: Dedrick, Herbert D. & Dorothy L. Certificate 727-84
Motion made by Mr. Shine, seconded by Mr. Mogavero and carried
to accept the bid of \$306.00 from Thomas F. & Ruth A. Smith and a second bid
of \$102.00.

Town of Willing: Ellsworth, Edna Certificate 729-84
Motion made by Mr. Loucks, seconded by Mr. Mogavero and
carried to accept the bid of \$50.00 from John F. McNulty Jr.

Town of Wirt: Johnston, Clifford W. Certificate 673-83
Motion made by Mr. Loucks, seconded by Mr. Mogavero and carried to
accept the bid of \$10.00 from Awesome Inc.

Town of Wirt: Stonemetz, Earl Est. Certificates 659-83 & 660-83
Motion made by Mr. Shine, seconded by Mr. Loucks and carried to
accept the bid of G & W Investors of \$255.00 and second and third bids of
\$101.00 and \$50.00.

Town of Almond: Stranburg Associates Certificate 50-84
Motion made by Mr. Shine, seconded by Mr. Loucks and carried to
accept the bid of \$25.00 from Awesome Inc. This item had been previously tabled.

Mr. Mulholland brought up the matter of Lien Searches that should be done
on the Tax Sale that occurs the first year of delinquency. He cited the Supreme
Court decision known as the Mennonite case and two New York State court cases
in Nassau County. He called for a special Real Property Tax Meeting on March 31,
1988 to include himself and the County Attorney.

Distribution: Committee
County Attorney
County Treasurer

J. Margeson
MAR 31 1988

REAL PROPERTY TAX COMMITTEE

March 31, 1988

NOT
APPROVED

Members present: Barnes; Barry; Loucks, Shine; Watson;

A motion was made by Loucks, seconded by Shine and Barry, that the County Treasurer and the Real Property Tax Director go to the Ways, Means and Finance Committee with estimated figures on the costs and revenues of searching records to determine persons who have a real property interest in the properties to be sold at the annual tax sale. This information to be presented to Ways, Means and Finance at a special meeting to be scheduled following the next regular session of the board on April 11, 1988.

Meeting adjourned.

J. Margison
NOT
APPROVED

REAL PROPERTY TAX COMMITTEE

FEB 24 1988

The Real Property Tax Committee met in regular session at 9:00 A.M. on Tuesday, February 23, 1988. Present were Robert O. Hitchcock, Chairman, J. Charles Shine, Frances S. Barnes and Arnold L. Loucks. Also present were Board Chairman, Leonard M. Watson and John J. McGranaghan, Director.

The motion was made by Mr. Shine, seconded by Mr. Loucks and carried to approve the minutes of the regular meeting held on January 27, 1988 and the special meeting held on Board day, February 8, 1988.

PREPARE RESOLUTION:

One tax sale matter was presented for consideration:

TOWN OF CANEADEA: Kruse, Ronald; Parcel 78.-1-954.8

The motion was made by Mrs. Barnes, seconded by Mr. Loucks and carried to accept the bid of \$2,334.33 from Ronald W. Kruse. This is the amount owing for back taxes. It does not include the 1988 taxes.

PREPARE RESOLUTION:

One Correction of Error matter was presented for consideration:

TOWN OF FRIENDSHIP: Strahan, Edna c/o Wayne Rees; Parcel 182.12-1-66

The motion was made by Mr. Shine, seconded by Mrs. Barnes and carried to approve the following:

Rebill Wayne Rees for \$848.71 instead of \$1,104.20 as the assessment of \$16,100 had been reduced to \$12,375 but this information was not relayed to the County to change the assessment for taxing purposes.

Audit: The motion was made by Mr. Shine, seconded by Mrs. Barnes and carried to approve the monthly audit.

The motion was made by Mr. Shine, seconded by Mr. Loucks and carried to approve the attendance of Mr. McGranaghan at the spring training seminar held in Albany in March.

Mr. McGranaghan brought up the rebilling of Richter and Schmitt that was a correction of error matter at the February 8, 1988 meeting. He noted that the entire charge is a Town charge. This was brought to

FEB 9 1988

NOT *J. Margeson*
APPROVED

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in special session on Board day, February 8, 1988. Present were Robert O. Hitchcock, Chairman, Frances S. Barnes and Arnold L. Loucks. Also present was John J. McGranaghan, Director.

PREPARE RESOLUTIONS: The motion was made by Mr. Loucks, seconded by Mrs. Barnes and carried to approve the following Correction of Error items:

TOWN OF ALMA: Refund Ernest E. and Aurelia W. Jandrew \$28.10 for 1987 taxes as they were assessed for a parcel in Allentown they did not own nor ever did own.

TOWN OF GENESEE: Rebill Edward J. Richter and Richard A. Schmitt for \$3,144.28 instead of \$4,458.66 as a court decision was made upon petition under Article 7 of the Real Property Tax Law by Acting Supreme Court Justice, Hon. Peter R. Sprague on January 26, 1988.

TOWN OF SCIO: Rebill Henry & Gladys Thornton for \$33.59 instead of \$201.55 as they were assessed for a mobile home that was removed prior to their purchase in October, 1986.

The following tax sale items were presented by Mr. McGranaghan as Mr. Mulholland, County Treasurer, was unable to attend. The motion was made by Mr. Loucks, seconded by Mrs. Barnes and carried to accept the following bids from John Liguori:

TOWN OF CANEADEA: JOHN LIGUORI; PARCEL 53.-1-1
Amount Bid: \$553.19, Cash, representing the back taxes with interest and penalties through January 31, 1988. This amount does not include the 1988 Town and County taxes.

TOWN OF CANEADEA: JOHN LIGUORI; PARCEL 64.-3-8
Amount bid: \$353.45, Cash, representing the back taxes with interest and penalties through January 31, 1988. This amount does not include the 1988 Town and County taxes.

TOWN OF HUME: LIGUORI DEVELOPMENT; Parcel 40.-1-998
Amount bid: \$229.87, Cash, representing the back taxes with interest and penalties through January 31, 1988. This amount does not include the 1988 Town and County taxes.

The motion was made by Mrs. Barnes, seconded by Mr. Loucks and carried to accept the following two bids by the W.G. Nichols Est. :

TOWN OF BOLIVAR: W.G. Nichols, Lot 47, Olean St., 50.00' x 90.00'
Parcel No. 260.17-5-30; Assessment: \$1,000
County Certificate No. 231-84
Amount bid: \$1,738.36. This amount is for back taxes
through 11/30/87.

TOWN OF BOLIVAR: W.G. Nichols, Lot 47, Wellsville St., 62.0 x 150'
Parcel 260.17-5-40; Assessment: \$4,300
County Certificate 232-84
Amount bid: \$6,530.45. This amount is for back taxes
through 11/30/87.

Also brought up was a letter from the Town Supervisor for the Town of Bolivar, indicating their wish to bid \$1.00 plus the current years' taxes of \$2,045.82 for the following property:

"The Spang Building"
David B. and Beatrice Tiger; Certificate 240-84
GL 55; RR St.
273' x 200'; Parcel 259.20-1-61
Assessed Value: \$6,135
Back taxes as of 11/30/87: \$10,326.54

Mr. McGranaghan said this matter needs investigation by the County Treasurer before any action is taken.

Distribution: Committee
County Attorney
County Treasurer

NOT
APPROVED

REAL PROPERTY TAX COMMITTEE

J. Margeson

FEB 8 1988

February 8, 1988

The Real Property Tax Committee met in regular session at 9:00 AM on January 27, 1988. Present were Robert O. Hitchcock, Chairman, Frances S. Barnes, Arnold L. Loucks and Michael A. Mogavero. 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 minutes of the regular meeting of December 22, 1987.

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

PREPARE RESOLUTIONS:

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

TOWN OF AMITY: Whitney, Clifford: To rebill him for \$22.00 instead of \$440.28 as he was assessed for improvements on this parcel of vacant land.

TOWN OF AMITY: Whitney, Clifford Sr.; To rebill this parcel for \$318.79 instead of \$7.32 as the above improvements were on this parcel and also the Veterans Exemption applicable to the Clifford Whitney Sr. property was mistakenly removed.

TOWN OF FRIENDSHIP: Plummer, Salvatrice; To rebill her for \$379.44 instead of \$453.96 as a Veterans Exemption of \$2,200 was mistakenly removed. She is the unmarried widow of Ralph Plummer and therefore eligible for his exemption.

TOWN OF ALMOND: Bossie, Michael J. & Debra F.; To rebill them as their Village tax that they had paid was mistakenly relieved upon their Town and County tax bill. The correct rebilling is for \$285.92 instead of \$431.16.

The Director was instructed to contact the Deputy Treasurer to have her pull off the following three items from the current tax sale list:

Town of Alma: Perry, Clinton and Marilyn

Town of Wellsville: Hubbard, Hazel E.

Town of Wirt: County of Allegany now: Inavale Nursery.

Bids on these three items have been accepted as noted in the Committee minutes for the December 22, 1987 meeting.

Correction to minutes of the December 22, 1987 meeting. In regard to the correction of error matters, Town of Wirt: This should read;

TOWN OF WIRT: Rebill Ronald Smith \$427.66 instead of \$726.68 as a Richburg Village tax bill of \$299.02 was relieved upon this parcel when it was the result of an illegal assessment.

DISTRIBUTION: Committee
County Attorney
County Treasurer