

REAL PROPERTY TAX COMMITTEE

DEC 29 1989

December 20, 1989

The Real Property Tax Committee met in regular session at 9:00 AM on Wednesday December 20, 1989. Present were N. Keith Palmiter, Chairman, James E. Gallman, Clair Wentworth, and James Raptis.

Also present was Robert Wilkins, Director of the Real Property Tax Service Agency.

The motion was made by Mr. Gallman and seconded by Mr. Wentworth and carried to approve the minutes of the November 30, 1989 meeting.

A motion was made by Mr. Wentworth, seconded by Mr. Gallman and carried to approve the audit.

Mr. Wilkins asked about taking pictures of improvements to tax sole properties. After discussing, it was decided not to do it.

Mr. Wilkins brought up an application from Mr. Zimmerman, of New Hudson, that was denied in April. Mr. Zimmerman was sent a letter telling him this and asking him to withdraw his application. The letter was vague and Mr. Zimmerman was in and stated he did not wish to withdraw his application. Mr. Wilkins was directed to send Mr. Zimmerman another letter denying his request for a refund.

REPAIRED RESOLUTIONS:

The motion was made by Mr. Gallman and seconded by Mr. Wentworth to approve rebilling of the following 24 parcels:

- Rebill of Taxes, Town of Alfred, Jeffrey Morris, Parcel #152.10-1-2.2
Amount of 1990 Taxes Due - \$252.69
- Rebill of Taxes, Town of Alfred, N.Y. Telephone Company, Parcel #600-1-974
Amount of 1990 Taxes Due - \$255.65
- Rebill of Taxes, Town of Alma, Forestlands, Inc. (now David Hillman), Parcel #275-1-20.1
Amount of 1990 Taxes Due - \$368.66
- Rebill of Taxes, Town of Allen, Olga Cieplielia, Parcel #67-1-31
Amount of 1990 Taxes Due - \$206.47
- Rebill of Taxes, Town of Amity, Herbert E. & Wife, Parcel #159-1-25.2
Amount of 1990 Taxes Due - \$1,048.57
- Rebill of Taxes, Town of Andover, Etta L. Ratliff (was Etta Corcoran)
Amount of 1990 Taxes Due - \$218.75
- Rebill of Taxes, Town of Angelica, Robert A. & Evelyn A. Koons, Parcel #120.18-2-89
Amount of 1990 Taxes Due - \$476.99
- Rebill of Taxes, Town of Angelica, Alice Stevens, Parcel #132-1-22.1
Amount of 1990 Taxes Due - \$361.78
- Rebill of Taxes, Town of Burns, Frank S. Lyttle, Parcel #34.19-1-2
Amount of 1990 Taxes Due - \$266.16
- Rebill of Taxes, Town of Caneadea, Rickey L. Hoeft, Parcel #77.15-1-24
Amount of 1990 Taxes Due - \$449.03
- Rebill of Taxes, Town of Friendship, Paul Calhoun, Parcel #195.19-1-31.2
Amount of 1990 Taxes Due - \$396.10
- Rebill of Taxes, Town of Genesee, Wayne & Lorie Ingram, Parcel #284.-1-7.1
Amount of 1990 Taxes Due - \$377.47

PREPARED RESOLUTIONS: (cont.)

- Rebill of Taxes, Town of Genesee, Herbert C. Cassavaugh, Parcel #296-1-59.2
Amount of 1990 Taxes Due - \$654.37
- Rebill of Taxes, Town of Rushford, Douglas & Lori Maloy, Parcels #50-1-12.1; #50-1-16;
#51-1-19 & #64-1-23.5, Amount of Total Taxes Due - \$5,751.73
- Rebill of Taxes, Town of Scio, Eugene Smith, Parcel #223-1-17.2
Amount of 1990 Taxes Due - \$101.31
- Rebill of Taxes, Town of Scio, Richard & Wanda Fanton, Parcel #212-1-25.1
Amount of 1990 Taxes Due - \$1,390.62
- Rebill of Taxes, Town of Wellsville, Sweet, R & P/Flurschutz, Ed, Parcel #253-1-26
Amount of 1990 Taxes Due - \$223.57
- Rebill of Taxes, Town of Wellsville, Eleanor Weinman, Parcel #239-2-9
Amount of 1990 Taxes Due - \$372.62
- Rebill of Taxes, Town of Wellsville, Phoebe Estate Pfuntner, Parcel #238.6-1-5
Amount of 1990 Taxes Due - \$2,086.69
- Rebill of Taxes, Town of Wellsville, Lyle & Onalee Hunt, Parcel #240-1-16
Amount of 1990 Taxes Due - \$1,788.59
- Rebill of Taxes, Village of Wellsville, Beverly Inferrera, Parcel #259.5-3-32
Amount of 1990 Taxes Due - \$1,063.37
- Rebill of Taxes, Village of Wellsville, Roberta Corcoran, Parcel #239.14-1-4
Amount of 1990 Taxes Due - \$265.85
- Rebill of Taxes, Village of Wellsville, Dorothy & Carl Rahr, Parcel #238.7-3-60
Amount of 1990 Taxes Due - \$6.04

PROPOSED RESOLUTION:

The motion was made by Mr. Gallman and seconded by Mr. Wentworth to approve the following for a refund for an error in essential fact.

Refund of Taxes, Town of Alma, Mrs. Glenn Williams, Parcel #304-1-921
Amount of Taxes Paid - \$221.50

The motion was made by Mr. Gallman and seconded by Mr. Wentworth to grant a 3 year refund for a clerical error.

Refund of Taxes, Town of Alma, Harold Richardson Estate, Parcel #304-1-934
Amount of Taxes Paid - \$1,397.44

DISTRIBUTION: Committee
County Attorney

REAL PROPERTY TAX COMMITTEE

DEC 11 1989

November 30, 1989

The Real Property Tax Committee met in regular session at 9:00 AM on Thursday, November 30, 1989. Present were N. Keith Palmiter, Chairman, Leonard M. Watson, J. Charles Shine and James E. Gallman.

Also present were John J. McGranaghan, Director and Robert Wilkins, the Committee's choice to become Director after Mr. McGranaghan's retirement.

The motion was made by Mr. Watson, seconded by Mr. Gallman and carried to approve the minutes of the meetings of October 24, 1989 and November 20, 1989.

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

Committee action was moved by Mr. Gallman, seconded by Mr. Shine and carried to approve the transfer of \$93.00 from the Office Supply account to the Maintenance account.

Committee action was moved by Mr. Gallman, seconded by Mr. Watson and carried to approve the transfer of \$5,400 from the Unit account to the Directors' account.

PREPARED RESOLUTIONS:

Refund of Taxes, Town of ALMA

The motion was made by Mr. Shine seconded by Mr. Gallman and carried to refund the Harold Richardson Estate \$475.63 for 1989 taxes. This tax was for oil production when there was none.

The motion was made by Mr. Watson, seconded by Mr. Gallman and carried to approve the annual resolution required for purposes of annual Budgets of the Towns of Allegany County. This is an annual resolution offered by both the Real Property Tax Committee and the Ways, Means and Finance Committee.

DISTRIBUTION: Committee
County Attorney

J. Mangese

REAL PROPERTY TAX COMMITTEE

NOV 21 1989

November 20, 1989

Present: Palmiter; Watson; Shine; Gallman; Wentworth;

The committee met to discuss interviews which were held on November 17, 1989 with prospective candidates for the position of Director of the Real Property Tax Service Agency. Following discussion, a motion was made by Gallman, seconded by Wentworth and carried, that Robert Wilkins of Andover, New York, be appointed Director of the Real Property Tax Service Agency, effective December 5, 1989 at a salary of \$27,000. (Voting No: Shine).
County Attorney is requested to prepare resolution.

Meeting adjourned.

OCT 27 1989

REAL PROPERTY TAX COMMITTEE

NOT
McGranaghan
APPROVED

October 24, 1989

The Real Property Tax Committee met in regular session on Tuesday, October 24, 1989 at 9:00AM. Present were: N. Keith Palmiter, Chairman, Clair Wentworth, J. Charles Shine, James E. Gallman and Leonard M. Watson. Also present were James G. Raptis, Board Chairman and John J. McGranaghan, Director.

Mr. Palmiter opened the meeting and called for a motion on the minutes of the meeting of September 22nd, 1989 and upon the audit.

The motion was made by Mr. Gallman, seconded by Mr. Wentworth and carried to approve the minutes of the meeting of September 22, 1989.

The motion was made by Mr. Gallman, seconded by Mr. Wentworth and carried to approve the audit.

The Director, John J. McGranaghan made the announcement that he plans to retire effective December 2, 1989. He said he has sent in his application forms for that date and added that he could push that date on til December 31, 1989 if necessary.

The Personnel Director, Jack Rosell, was called into the meeting to make plans for advertising for a replacement. It was decided to advertise October 28, 1989 and have a special committee meeting in the afternoon of November 17, 1989 to interview.

The matter of the "Over 65" exemption was discussed in that the State approved \$600 increments on the sliding scale instead of the present \$500 increments. This is a matter for the local municipality but it was decided by the Committee not to adopt as the change was so small.

The matter of upgrading the positions of the Real Property Tax Service Aides was discussed. It was decided to have a "Desk Audit" for the Committee only by a motion made by Mr. Watson and seconded by Mr. Wentworth and carried.

DISTRIBUTION: Committee
County Attorney
Personnel Officer

OCT 13 1989

NOT
APPROVED

REAL PROPERTY TAX COMMITTEE

J. Mangerson
September 22, 1989

The Real Property Tax Committee met in regular session at 9:00 AM on Friday, September 22, 1989. Present were N. Keith Palmiter, Chairman, Clair Wentworth, J. Charles Shine, James E. Gallman and Leonard M. Watson. Also present were James G. Raptis, Board Chairman and John J. McGranaghan, Director.

The motion was made by Mr. Wentworth, seconded by Mr. Shine and carried to approve the minutes of the regular meeting held August 23, 1989.

The motion was made by Mr. Shine, seconded by Mr. Wentworth and carried to accept the audit.

Mr. McGranaghan announced that he does not wish to be considered for another six year term. Mr. Shine felt that he should be kept on until August. However, the Director felt that he could be helpful if he could see the rest of the year out being a busy time and handle the correction of error matters in January. Mr. Gallman made the motion that the position be advertised before the October 24th meeting with a salary range of \$25,000 to \$28,000. Mr. Watson seconded the motion but it was turned down by no votes from Mr. Shine, Mr. Wentworth and Mr. Palmiter. Instead it was decided to have the Personnel Director attend the October 24th meeting.

There was a discussion on the matter of computer services that arose from the meeting of Central Services.

PREPARE RESOLUTION: The motion was made by Mr. Gallman, seconded by Mr. Wentworth and carried to approve the refund to Etta L. (Corcoran) Ratliff due to an improvement that was not on her property.

Distribution: Committee
County Attorney

NOT

APPROVED



August 23, 1989

AUG 23 1989

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in regular session at 9:00 AM on Wednesday, August 23, 1989. Present were N. Keith Palmiter, Chairman; Clair Wentworth, James E. Gallman, J. Charles Shine and John McGranaghan, Director Real Property Tax Service Agency.

The motion was made by Mr. Gallman, seconded by Mr. Wentworth and carried to approve the minutes of the regular meeting held July 25, 1989.

The motion was made by Mr. Gallman, seconded by Mr. Wentworth and carried to approve the audit.

The Director presented the Budget Request for 1990. Each of the items were discussed. The motion was made by Mr. Shine, seconded by Mr. Wentworth and carried to approve the budget as presented.

An invitation from UNISYS was directed to the Director to attend a presentation at Batavia on August 31, 1989 at either 10:00 AM or 2:00 PM. Mr. Palmiter and the Director plan on attending and there may be others.

PREPARE RESOLUTION:

Town of Angelica: Refund Alice A. Stevens \$224.31 for 1989 taxes as she was assessed for a mobile home that has been gone for years.

Distribution: Committee
County Attorney

NOT
APPROVED

REAL PROPERTY TAX COMMITTEE

JUL 26 1989
J. Morgan

July 25, 1989

The Real Property Tax Committee met in regular session at 9:00 AM Tuesday, July 25, 1989. Present were N. Keith Palmiter, Chairman, J. Charles Shine, Clair Wentworth and James E. Gallman. Also present were Terri Ross, Deputy County Treasurer and John J. McGranaghan, Director.

PREPARE RESOLUTION:

Town of Centerville: Balcom, Dean E., Parcel 25.-1-41
Certificate 329-84

The motion was made by Mr. Wentworth, seconded by Mr. Gallman and carried to accept the bid of \$1.00 plus the current years taxes from Ellen Steinberg. The current years taxes are in excess of \$550.

The motion was made by Mr. Wentworth, seconded by Mr. Shine and carried to approve the minutes of the meeting of June 23, 1989.

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

The motion was made by Mr. Wentworth, seconded by Mr. Gallman and carried to approve the transfer of \$549.00 from the point A1355.103 to A1355.105 account.

A discussion was held on the matter of the \$5,000 charge from the State regarding the use of their computer software.

DISTRIBUTION: Committee
County Attorney
County Treasurer ✓

JUN 27 1989

J. Margeson

APPROVED

June 23, 1989

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in regular session at 9:00 A.M. on Friday, June 23, 1989. Present were N. Keith Palmiter, Chairman, J. Charles Shine, Clair Wentworth and James E. Gallman. Also present were James G. Raptis, Board Chairman, James F. Mulholland, County Treasurer and John J. McGranaghan, Director. Also present was William C. Greene, Jr. who has a property that was up for tax sale.

The matter of the tax sale item was then discussed. It was noted that Mr. Greene had asked for a six month extension at the March meeting. Although not granted a six month extension, he was granted a three month extension and the three months have passed. There was considerable discussion between Mr. Greene, the County Treasurer and the Committee regarding this matter. A decision was reached.

PREPARE RESOLUTIONS:

Town of Amity: Greene, William C. Jr.; Parcel 171.16-2-43
The motion was made by Mr. Wentworth, seconded by Mr. Gallman and carried to accept the bid of Robert E. Sherwood for \$750 plus the current year's taxes. If he did not act upon the bid, the bids of \$600 by Douglas A. Crawford and \$501 of B&F Housing respectively plus the current year's taxes were accepted.

Town of Alma: Turtle Oil Co.; Parcel 304.-1-931
The motion was made by Mr. Gallman, seconded by Mr. Wentworth and carried to accept the bid of \$1,200 from Janoil, Inc. plus the current year's taxes.

Town of Amity: Dorvit, Geneva; Parcel 172.13-2-40
The motion was made by Mr. Shine, seconded by Mr. Gallman and carried to refund Geneva Dorvit \$14.39 as she paid on a parcel that was a duplicate assessment.

The motion was made by Mr. Shine, seconded by Mr. Gallman and carried to approve the minutes of the meeting of May 23, 1989.

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

The motion was made by Mr. Gallman, seconded by Mr. Shine and carried to refer the bill of \$5,000 from the N.Y. State Division of Equalization and Assessment for use of the State's software to Ways and Means Committee. The bill is dated June 1, 1989 and was received June 8, 1989 for the period April, 1989 through March, 1990.

The motion was made by Mr. Shine, seconded by Mr. Wentworth and carried to approve the attendance of the Director at the annual summer conference being held in Cooperstown in August.

The motion was made by Mr. Gallman, seconded by Mr. Wentworth and carried to approve the meetings of Mr. Palmiter with the Assessor's Association on March 21, 1989 and May 23, 1989 as Committee Days.

Mr. McGranaghan announced that he had been contacted by Mrs. Beckman of the Alfred University Computer Center who stated that they can complete the second year of the contract with the county being the calendar year 1990. There had been a slight reservation.

Distribution: Committee
County Attorney ✓
County Treasurer ✓

MAY 25 1989

J. Naugesson
NOT

APPROVED

May 23, 1989

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in regular session at 9:00 A.M. on Tuesday, May 23, 1989. Present were N. Keith Palmiter, Chairman; J. Charles Shine, Leonard M. Watson, Clair Wentworth and James E. Gallman. Also present was John J. McGranaghan, Director.

The motion was made by Mr. Watson, seconded by Mr. Wentworth and carried to approve the minutes of the regular meeting of April 25, 1989.

The motion was made by Mr. Wentworth, seconded by Mr. Gallman and carried to approve the audit.

The motion was made by Mr. Shine, seconded by Mr. Wentworth and carried to approve the hiring of one person as temporary help for about 10 weeks to do inking in the Tax Map Department.

PREPARE RESOLUTION: The motion was made by Mr. Wentworth, seconded by Mr. Shine and carried to approve the following refund:

Town of Centerville: Refund Robert S. Martinec \$88.23 as the Board of Assessment Review indicated they had made no change on a Grievance they had lowered by \$300. They had shown the prior assessment as the same amount they had lowered it to.

A discussion was held regarding the County's contract with Alfred University for the maintenance of our assessment rolls and tax rolls. The State office in Batavia may be doing the processing eventually but it was noted that our present contract runs through 1990. More investigation has to be accomplished before we can look at our alternatives.

Mention was made of the disposition of the matter of Town and County taxes levied on a Helen Norton for a mobile home separately assessed in the Town of Friendship. Prior to the finalizing of these minutes, new light was placed on this matter so the matter is temporarily on hold.

The motion was made by Mr. Gallman, seconded by Mr. Wentworth and carried to go into Executive Session. The Director was included in the session and then the Committee went out of session.

Distribution: Committee
County Attorney

MAY 4 1989

April 1989



REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in regular session at 9:00 A.M. on Tuesday, April 25, 1989. Present were N. Keith Palmiter, Chairman; Leonard M. Watson, Clair Wentworth, J. Charles Shine and James E. Gallman. Also present were James Raptis, Board Chairman; James F. Mulholland, County Treasurer and John J. McGranaghan, Director.

The motion was made by Mr. Watson, seconded by Mr. Gallman and carried to approve the minutes of the regular meeting held March 24, 1989.

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

Mr. Mulholland presented the following three tax sale items upon which he received bids.

BELFAST: Wargo, Edward H. & Alene Certificate 194-85

A bid was accepted last month from William and Margaret Austin but they forfeited this \$25 and withdrew.

The motion was made by Mr. Gallman, seconded by Mr. Wentworth and carried to accept the bid of \$200 from Downey and Faulkner plus the current year's taxes.

BELFAST: Wargo, Edward H. & Alene Certificate 195-85

A bid was accepted last month from William and Margaret Austin but they withdrew and forfeited their \$25.

The motion was made by Mr. Watson, seconded by Mr. Gallman and carried to accept the bid of \$360 plus the current year's taxes from Downey and Faulkner.

NEW HUDSON: Wargo, Edward & Alene Certificate 545-85

No bid was received on this parcel last month. The motion was made by Mr. Gallman, seconded by Mr. Shine and carried to accept the bid of \$201 plus the current year's taxes from Downey and Faulkner.

The Director brought up the matter of the letter received from Albany March 22, 1989 wherein the State said they would be billing users of their computerized system. The charge was to be \$200 per municipality per year. The charge would be a maximum of \$5000 for those counties that coordinate the Real Property Service processing. It was the Director's thought that the \$5000 referred to counties that went to full value using the State's specs. However, he was mistaken. The State will be billing such counties. The other counties are billing this expense back to the towns. We will be billing the Towns \$.17 per parcel bringing the total town processing chargeback to \$.89.

Continues Page 2

REAL PROPERTY TAX COMMITTEE

Mr. McGranaghan brought up the matter of the two year contract with Alfred University as they apparently wish to go on to new computers and when accomplished will not be able to process Allegany County as before. The State office in Batavia states they can transfer Allegany and Wyoming Counties next January. The Director said there was no immediate emergency but he will pursue the aspects and keep the committee informed.

Mr. Mulholland brought up the matter of the new state legislation in regard to tax enforcement procedures. He mentioned the meeting of April 18, 1989 with the County Attorney, Assistant County Attorney and Tax Director regarding this matter. Basically the counties will all be going into in rem procedure and he discussed this procedure.

PREPARE RESOLUTION: The motion was made by Mr. Gallman, seconded by Mr. Wentworth and carried to approve the following three refunds:

ALMA: Refund Monte J. and Theresa A. Ives \$298.00 as they paid for property with improvements when there were none.

BIRDSALL: Refund Duane & Terry Gelser \$263.17 as they paid taxes on improvements that belonged to a neighbor.

NEW HUDSON: Refund Leon Payne \$10.09 as he paid tax on 2.5 acres that were not on his instrument survey.

Mr. McGranaghan mentioned to the Committee that the County Attorney questioned the refund recommended last month for Signe Harriger in Bolivar. The taxpayer made an error in stating her income but the County Attorney noted there was no error on the part of the Assessor. Mr. McGranaghan said he sent her a letter explaining this.

The Director noted that a Mr. William Zimmerman from New Hudson was being denied a refund as his application was after the statute allows. He said he sent the applicant a letter to this effect and said if he wishes to withdraw to let us know. He said he has not received any response.

DISTRIBUTION: Committee
County Attorney
County Treasurer

J. Morgan
APR 5 1989

March 24, 1989 NOT

REAL PROPERTY TAX COMMITTEE

APPROVED

The Real Property Tax Committee met in regular session Friday, March 24, 1989 at 9:00 A.M. Present were N. Keith Palmiter Chairman, J. Charles Shine, Clair Wentworth, James E. Gallman and Leonard M. Watson. Also present were John J. McGranaghan, Director; James F. Mulholland, Treasurer; Steven G. Presutti, Real Property Tax Service Agency and several persons interested in the Annual Tax Sale bid opening.

Mr. Mulholland presented the bids and the following actions were taken:

PREPARE RESOLUTIONS:

- ALMA: Ives, Norman Certificate 34-85
Motion by Mr. Wentworth, seconded by Mr. Watson and carried to accept the bid of \$100 from Monte J. Ives and Theresa A. Ives plus the current year's taxes.
- ALMA: Lembo, Salvatore F.; Peters, Nancy Lou Certificate 32-85
Motion by Mr. Watson, seconded by Mr. Gallman and carried to accept the bid of \$305 from Thomas F. and Ruth A. Smith plus the current year's taxes. The second bid of \$261 by Gerald E. Steffen plus the current year's taxes is accepted should the accepted bidder not act.
- ALMA: Lembo, Salvatore F.; Peters, Nancy Lou Certificate 33-85
Motion by Mr. Wentworth, seconded by Mr. Watson and carried to accept the bid of Thomas F. and Ruth A. Smith for \$201 plus the current year's taxes.
- ALMA: Smith, Myrtle M. Certificate 41-85
Motion made by Mr. Watson, seconded by Mr. Gallman and carried to accept the bid of Gerald E. Steffen for \$626 plus the current year's taxes.
Opposed to the above motion was J. Charles Shine.
- ALMA: Turtle Oil Co. Certificate 43-85
Motion by Mr. Shine, seconded by Mr. Gallman and carried to accept the bid of Donald F. Kent plus the current year's taxes.
- AMITY: Greene, William C. Jr. Certificate 58-85
Motion by Mr. Watson, seconded by Mr. Shine and carried to accept the check of \$5021.95 presented by Attorney Leslie Haggstrom on behalf of William C. Greene Jr.
- AMITY: Green, William C., Jr. Certificate 59-85
Motion made by Mr. Shine, seconded by Mr. Gallman and carried to grant an extension of three months to raise the back taxes due. Mr. Greene, who was present at the tax sale, asked for a six month extension.

- AMITY: Burdick, H. Philos & Margaret Certificate 81-84
Motion by Mr. Shine, seconded by Mr. Wentworth and carried
to accept the bid of \$900 from Robert V. Bogan plus the
current year's taxes.
- ANGELICA: Swick, Andrew S. & Dawn D. Certificate 124-85
Motion was made by Mr. Watson, seconded by Mr. Shine
and carried to accept the bid of \$151 plus the current
year's taxes from Donald and Elaine Schiffer.
- BELFAST: Newbould, Marguerite Certificate 189-85
Motion made by Mr. Wentworth, seconded by Mr. Shine
and carried to accept the bid of \$2613 plus the current
year's taxes from Dennis C. & Deborah A. Leavitt. Second
and third bids of \$1900 and \$810 plus the current year's
taxes are accepted should the accepted bidder not act.
- BELFAST: Steffen, Gerald E.; Steffen, Raphael F. Certificate 191-85
Motion made by Mr. Gallman, seconded by Mr. Wentworth and
carried to accept the bid of Jacquie L. O'Grady for \$506
plus the current year's taxes. The second bid of \$302
is accepted should the accepted bidder not act.
- BELFAST: Wargo, Edward H. & Alene Certificate 194-85
Motion by Mr. Shine, seconded by Mr. Wentworth and
carried to accept the first bid only being \$355 by William
and Margaret Austin plus the current year's taxes.
- BELFAST: Wargo, Edward H. & Alene Certificate 195-85
Motion by Mr. Gallman, seconded by Mr. Wentworth and
carried to accept the bid of \$355 plus the current year's
taxes from William and Margaret Austin.
- BOLIVAR: Emerson, Eslie Certificate 187-82
Motion by Mr. Watson, seconded by Mr. Shine and carried
to accept the first bid only being \$502 plus the current
year's taxes from Craig R. Blaske.
- BURNS: Bassett, Gerald Certificate 271-84
Mr. Shine made a motion to table this item. There was only
one bid being for \$101.00. It was suggested that although
this was a low bid that it should be put back on the Tax
Roll so that the County could stop paying out money to the
town and to the school each year. Motion was made by
Mr. Wentworth, seconded by Mr. Watson and carried to accept
the bid of \$101 plus the current year's taxes from B & F
Housing. Opposing was Mr. Shine.

- CANEADEA: Liguori, John Certificate 284-85
Motion by Mr. Shine, seconded by Mr. Gallman and carried to accept the bid of John Liguori as he submitted a certified check for \$267.60 which included the current year's taxes.
- CANEADEA: Urban, Edward J. & Dolores B. Certificate 287-85
Motion was made by Mr. Shine, seconded by Mr. Watson and carried to accept the bid of \$375 from G & W Investors plus the current year's taxes.
- CLARKSVILLE: Hamilton, William E. & Nancy I. Certificate 316-85
Motion by Mr. Gallman, seconded by Mr. Shine and carried to accept the first bid only being \$501 plus the current year's taxes from B & F Housing.
- GENESEE: Chadwick, William A. Certificate 332-81
Motion by Mr. Gallman, seconded by Mr. Wentworth and carried to accept the bid of \$101 plus the current year's taxes from John O. Barnett Jr.
- GENESEE: Griswold, Joseph J. & Linda L. Certificate 463-84
Motion by Mr. Watson, seconded by Mr. Gallman and carried to accept the bid of \$1200 plus the current year's taxes from Samuel J. Calkins and Laurence W. Calkins Sr. Second, third and fourth bids of \$1001, \$501, and \$500 respectively are accepted should the first accepted bid not materialize.
- GENESEE: Kinney, Henry; Richard, Terry & Wedge, Lois Certificate 433-85
Motion by Mr. Gallman, seconded by Mr. Wentworth and carried to accept the first bid only being \$1001 plus the current year's taxes from B & F Housing.
- GENESEE: Randolph, Larry B. & Helen Certificate 441-85
Motion by Mr. Wentworth, seconded by Mr. Shine and carried to accept the bid of \$536 plus the current year's taxes from Rita E. Fischer.
- HUME: Farnsworth, Vera Certificate 494-85
Motion was made by Mr. Gallman, seconded by Mr. Wentworth and carried to accept the bid of \$250 from Donald F. Kent plus the current year's taxes. Second, third and fourth bids of \$226, \$210, and \$151 plus the current year's taxes are respectively accepted should the accepted bidder not act.

- HUME: Wolfer, Frederick Certificate 510-85
Motion by Mr. Wentworth, seconded by Mr. Watson and
carried to accept the bid of \$179 plus the current
year's taxes from Marie Steffen. The second bid of
\$160 plus the current year's taxes from G & W Investors
is accepted if the accepted bidder, Marie Steffen does
not act.
- INDEPENDENCE: Johnson, Byrne & Wife Certificate 517-85
Motion made by Mr. Gallman, seconded by Mr. Watson
and carried to accept the bid of Dennis R. Fridman
and Joseph Kazielski for \$4456.54 plus the current year's
taxes. Second and third bids of \$4200.00 and \$4013.00
plus the current year's taxes are accepted should the
accepted bidder not act.
- RUSHFORD: Buchanan, Fred Certificate 548-85
Motion by Mr. Watson, seconded by Mr. Wentworth and
carried to accept the bid of \$2500 plus the current year's
taxes from Gregory and Maureen Gattie.
Second and third bids of \$2000 and \$1000 plus the current
year's taxes are respectively accepted should the accepted
bidder not act.
- RUSHFORD: Greil, Robert J. Certificate 553-85
Motion by Mr. Gallman, seconded by Mr. Shine and carried
to accept the bid of \$2502.00 plus the current year's
taxes from Malcolm and Marjorie Bliss. Second and third
bids of \$2012.12 and \$1205.00 plus the current year's
taxes are respectively accepted should the first accepted
bidder not act.
- SCIO: Webster, Elmer Certificate 586-85
Motion by Mr. Gallman, seconded by Mr. Watson and carried
to accept the bid of \$1506 plus the current year's taxes
from William G. Chapman. Second and third bids of \$1117
and \$1000 plus the current year's taxes are respectively
accepted should the initial accepted bidder not act.
- WARD: Pendleton, Patricia Certificate 596½-85
Motion by Mr. Gallman, seconded by Mr. Wentworth and
carried to accept the bid of \$250 plus the current year's
taxes from Donald F. Kent.
- WELLSVILLE: Plummer, Frank, Estate Certificate 533-82
Motion made by Mr. Gallman, seconded by Mr. Shine and
carried to accept the bid of \$310 plus the current
year's taxes from James L. Randall.

- WELLSVILLE: Lynch, George Certificate 474-80
Motion made by Mr. Gallman, seconded by Mr. Wentworth
and carried to accept the bid of James L. Randall
of \$2721 plus the current year's taxes.
- WILLING: Gordon, Ben F. Certificate 672-85
Motion by Mr. Wentworth, seconded by Mr. Watson and
carried to accept the bid of Thomas and Ruth Smith
for \$150 plus the current year's taxes.
- WIRT: Stives, Darla Jean Certificate 701-85
Motion by Mr. Wentworth, seconded by Mr. Watson and
carried to accept the bid of John V. Tope for
\$3507.50 plus the current year's taxes. Second, third
and fourth bids of \$1501.00, \$1410.00 and \$1400.00
respectively plus the current year's taxes are accepted
should the accepted bidder not act.

There were ten (10) properties for tax sale that were not bid.
The motion was made by Mr. Gallman, seconded by Mr. Shine and
carried to re-advertise the properties not sold.

Mr. Raptis requested that a copy of the Tax Sale items be dis-
tributed to the entire Committee in the future.

The motion was made by Mr. Wentworth, seconded by Mr. Shine and
carried to approve the regular meeting of February 24, 1989 and the
special meeting regarding a Tax Sale item held on March 2, 1989.

The motion was made by Mr. Watson, seconded by Mr. Gallman and
carried to approve the audit.

The matter of a deputy for the department was tabled after discussion.

PREPARE RESOLUTIONS:

Town of Bolivar: The motion was made by Mr. Shine, seconded by
Mr. Gallman and carried to refund Signe J. Harriger
\$122.21 as an error was made on her application for
an over 65 exemption for the 1989 Town & County tax.

Town of New Hudson: Mr. McGranaghan brought up the matter of an application
for refund from William Zimmerman. The Director
brought this to the attention of the Committee at the
February meeting and stated at that time that he
wanted to consult the County Attorney and possibly an
attorney in the E & A office in Albany as application
was made over a year after the annexation of the
Warrant. An "Error in Essential Fact" is restricted
to one year. Application for refund due to a

"Clerical Error" can be made up to three years after the annexation of the Warrant.

Mr. McGranaghan reported that after discussion with the County Attorney, it was decided that this definitely was an "Error in Essential Fact" by definition.

The motion was made by Mr. Wentworth, seconded by Mr. Shine and carried to recommend denial of the application for refund.

Mr. McGranaghan said he would contact Mr. Zimmerman to see if he wanted to withdraw his application before the resolution was actually prepared.

Mr. Gallman said the Director is to attach a "Memorandum of Understanding" to his write-up on this matter.

Distribution: Committee
County Attorney
County Treasurer

NOT
APPROVED

J. Neugebauer

MARCH 2, 1989

REAL PROPERTY TAX COMMITTEE

MAR 6 1989

A special meeting of the Real Property Tax Committee was held on Thursday, March 2, 1989 at 1:20 P.M. Present were Clair Wentworth, Chairman; James Gallman, J. Charles Shine, and James Mulholland, Allegany County Treasurer.

The motion was made by Mr. Shine, seconded by Mr. Gallman to accept the bid by William C. Green, Jr. on parcel 121-1-7.5 Town of Angelica in the amount of \$1376.68, also noting that Mr. Green is responsible for the current 1989 taxes. The motion was unanimous.

Meeting adjourned.

DISTRIBUTION: Committee
County Attorney
County Treasurer

NOT

APPROVED

Margeson
FEB 27 1989

FEBRUARY 24, 1989

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in regular session at 9:00 A.M. on Friday, February 24, 1989. Present were Robert O. Hitchcock, Chairman; Clair Wentworth, J. Charles Shine and Leonard M. Watson. Also present were Assistant County Attorney Daniel J. Guiney, Jack Rosell, Personnel Director and John J. McGranaghan, Director of the Real Property Tax Service Agency.

A discussion was held in regard to establishing the position of a deputy or an assistant to the Director. The motion was made by Mr. Shine, seconded by Mr. Wentworth and carried to make recommendation to the Personnel Committee that a Deputy Director position be established.

Mr. McGranaghan requested permission to hire a temporary employee as a Real Property Tax Service Aide. He stated that one present employee is off on compensation for at least four weeks and that work piles up. He was asked if there was money in the budget and he said there was money in it for temporary help.

The motion was made by Mr. Wentworth, seconded by Mr. Watson and carried to authorize the Director to hire such a person.

The motion was made by Mr. Wentworth, seconded by Mr. Watson and carried to approve the minutes of the regular meeting held January 27, 1989.

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

PREPARE RESOLUTIONS:

The motion was made by Mr. Wentworth, seconded by Mr. Shine and carried to approve the following two refunds of taxes paid:

Town of Bolivar: Refund Joseph Murawski, etal. \$31.06 as an error was made in calculating his acreage.

Town of Granger: Refund Harold and Nancy Murphy \$231.48 of the \$443.70 he paid as the Assessor assessed a trailer on this property when there was none.

The Director brought up the matter of a request for refund in the Town of New Hudson regarding improvements believed to be one or more trailers that were assessed when it was reported that there were none. The request was by the present owner, William Zimmerman who paid the 1988 taxes on November 14, 1988. As the request was made over a year after annexation of the Warrant, he wishes to consult with the County Attorney and NYS E & A attorneys before finalizing.

Distribution: Committee
County Attorney

NOI

J. Margeson

APPROVED

REAL PROPERTY TAX COMMITTEE

January 27, 1989

JAN 31 1989

The Real Property Tax Committee met in regular session at 9:00 AM on Friday January 27, 1989. Present were Robert O. Hitchcock, Chairman, J. Charles Shine, James E. Gallman, Leonard M. Watson and Clair Wentworth. Also present was Board Chairman, James Raptis and John J. McGranaghan, Director.

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

The motion was made by Mr. Watson, seconded by Mr. Wentworth and carried to approve the minutes of the regular meeting held December 23, 1989 and the special meeting held before the Board meeting on Monday, January 23, 1989.

The motion was made by Mr. Shine, seconded by Mr. Wentworth and carried to approve the following correction of error items.

PREPARE RESOLUTIONS:

Town of Allen: Rebill Joe Klein for \$99.10 instead of \$233.35 as he was assessed for all the improvements that he had sold off along with 10 acres of land.

Town of Alma: Rebill Timothy M. Quaintance for \$7.89 instead of \$75.57 as the wrong oil production figure was used for assessing purposes.

Town of Caneadea: Rebill Melody A. Sellers c/o Herbert Hollen \$238.82 instead of \$709.28 as his Veterans Exemption was not transferred when he changed property.

Town of Caneadea: Rebill John and Arlene Woods \$519.56 instead of \$1,140.88 as most of the improvements were destroyed by fire prior to taxable status date, March 1, 1988.

Town of Clarksville: Rebill Donald E. & Joanne Sosnowski \$634.93 instead of \$728.29 as the Assessor mistakenly transferred the figure of \$7,800 instead of \$6,800 from his field notes to the roll.

Town of Genesee: Rebill Lanoil Exploration Co. \$627.43 instead of \$914.09 as they were assessed for improvements when there were none.

Town of Genesee: Rebill Pringle Powder Co. for \$119.56 instead of \$184.71 as there were no improvements on this parcel but they were assessed for some.

Town of Scio: Refund Ebenezer Oil Co. \$575.29 as they were incorrectly billed on oil production on five parcels. They paid \$2,418.38 on 1/18/89.

Town of Scio: Rebill Leigh F. Bledsoe & Kathleen Bledsoe \$48.24 instead of \$616.84 as a Veterans Exemption of \$3,500 covering the assessment was granted but not relayed to the County.

Town of Wellsville: Rebill Thomas Delap and Virginia Delap \$50.38 instead of \$100.76 as they were assessed for a camper that was personal property.

Town of Wellsville: Rebill Howard E. & Frances I. Derby \$731.84 instead of \$906.87 as an \$1,800 Veterans Exemption was mistakenly removed.

Distribution: Committee
County Attorney

JAN 23 1989

J. Margison
NOT

APPROVED

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in special session prior to the Board of Legislators meeting on Monday, January 23, 1989.

Present were Robert O. Hitchcock, Chairman; Clair Wentworth, James E. Gallman and Leonard M. Watson. Also present was James F. Mulholland, County Treasurer who presented a tax sale item for consideration.

The motion was made by Mr. Wentworth, seconded by Mr. Gallman and carried to accept the bid of \$176.47 from Rayshel and Ethel Rockefeller for the following tax sale item.

TOWN OF BOLIVAR: Cady, Edgar W. Est.
Tax Map No. 286-1-58
Certificate 251-84

Distribution: Committee
County Attorney
County Treasurer