

REAL PROPERTY TAX COMMITTEE

December 19, 1991

The Real Property Tax Committee met in regular session on Thursday, December 19, 1991, at 9:00 AM. Present were Chairman Boyce, Mr. Wentworth, Mr. Watson, Mrs. Cross, Treasurer Mulholland and Tax Director Wilkins.

Motion by Mr. Watson, seconded by Mr. Wentworth and carried to approve the minutes of the November meeting.

Motion by Mr. Watson, seconded by Mr. Wentworth and carried to approve the audit.

Mr. Mulholland presented a tax sale property in the Town of Amity, Parcel #158.-1-3.1 and requested the County retain this property for the Public Works Department. Motion by Mr. Watson, seconded by Mr. Wentworth and carried for the County to retain title to this property by tax sale.

Motion by Mr. Wentworth, seconded by Mr. Watson and carried to transfer \$150 from account A1355.429 to A1355.401 and \$600 from account A1355.421 to A1355.407 to cover year end expenses.

Mr. Wilkins reported that all tax rolls and bills are done and a meeting with all tax collectors is scheduled for December 23, 1991.

The RPS program has been put on the Mainframe. The maintenance of assessment programs are working fine. The first part of January the programs will be tested and then all the Towns in the County will be loaded. Eight Towns have been put on P.C.'s in the assessor's offices. Three more are planned for early 1992 and then 3 to 4 more in 1993.

Mr. Wilkins reported that Tax Map Technician Jerry Jones has been on sick leave for a month and will not be back until January.

PREPARED RESOLUTIONS:

Motion made by Mr. Watson, seconded by Mr. Wentworth and carried for the following resolutions:

REBILL of Taxes, Town of Andover, Edward Derowitsch, Parcel #215.-1-11, Correct Tax Amount: \$1,012.01.

REBILL of Taxes, Town of Andover, Unimart, Parcel #216.15-3-9, Correct Tax Amount: \$811.04.

REBILL of Taxes, Town of Andover, Unimart, Parcel #216.15-3-2, Correct Tax Amount: \$811.04.

PREPARED RESOLUTIONS: (cont.)

REBILL of Taxes, Town of Andover, John & Denise Billings, Parcel #203.-1-19.22, Correct Tax Amount: \$1,099.26.

REBILL of Taxes, Town of Andover, Douglas D. & Nancy Miller, Parcel #216.10-1-30, Correct Tax Amount: \$576.07.

REBILL of Taxes, Town of Angelica, Joe & Phyllis Herdman, Parcel #133.-1-9, Correct Tax Amount: \$150.80

REBILL of Taxes, Town of Belfast, Armand & Mary Orians, Parcel #118.-1-9.1, Correct Tax Amount: \$307.42.

REBILL of Taxes, Town of Caneadea, Houghton College, Parcel #52.-1-26.1, Correct Tax Amount: \$754.04.

REBILL of Taxes, Town of Centerville, Richard & Susan Wood, Parcel #14.-1-4, Correct Tax Amount: \$1,557.65.

REBILL of Taxes, Town of Clarksville, Dona Reiss, c/o Crans, Parcel #218.-2-4, Correct Tax Amount: \$421.33.

REBILL of Taxes, Town of Clarksville, Richard F. Reilly, Parcel #218.23-2-13.11, Correct Tax Amount: \$33.26.

REBILL of Taxes, Town of Clarksville, Alice Rogers, Parcel #219.-1-22.1, Correct Tax Amount: \$182.95.

REBILL of Taxes, Town of Cuba, Burtchael Baker, Parcel #153.19-1-6, Correct Tax Amount: \$1,299.21.

REBILL of Taxes, Town of Cuba, Brian Baker, Parcel #193.-1-33, Correct Tax Amount: \$768.66.

REBILL of Taxes, Town of Cuba, Kirby W. & Luanne Perry, Parcel #179.6-1-9, Correct Tax Amount: \$1,022.73.

REBILL of Taxes, Town of Cuba, Empire Cheese, Inc., Parcel #179.19-1-24.2, Correct Tax Amount: \$6,514.10.

REBILL of Taxes, Town of Cuba, Farnsworth Cookies, Parcel #193.-1-14.212, Correct Tax Amount: \$1,494.08.

REBILL of Taxes, Town of Friendship, Carl V. & E. Sue Clark, Parcel #169.-1-7.22, Correct Tax Amount: \$977.26.

REBILL of Taxes, Town of Friendship, Randall & Debra Crane, Parcel #182.19-1-14, Correct Tax Amount: \$678.63.

PREPARED RESOLUTIONS (cont.):

REBILL of Taxes, Town of Friendship, Mona Forsythe Wilhelm, Parcel #169.-1-7.21, Correct Tax Amount: \$40.43.

REBILL of Taxes, Town of Friendship, New York Telephone, Parcel #600.-1-992.1, Correct Tax Amount: \$1,160.47.

REBILL of Taxes, Town of Friendship, William & Margaret Ritter, Parcel #182.12-2-68, Correct Tax Amount: \$670.81.

REBILL of Taxes, Town of Friendship, Stop 69, Inc., Parcel #182.11-2-21, Correct Tax Amount: \$422.58.

REBILL of Taxes, Town of Independence, Eileen Payne, Parcel #295.-1-16, Correct Tax Amount: \$338.88.

REBILL of Taxes, Town of Rushford, Richard & Patricia Clapp, Parcel #77.5-1-8.21, Correct Tax Amount: \$132.84.

REBILL of Taxes, Town of Scio, George & E. Avon Crist, Parcel #237.1-27.2, Correct Tax Amount: \$395.89.

REBILL of Taxes, Town of Scio, Vandermark Exploration Inc., Parcel #188.-1-994, Correct Tax Amount: \$2,815.11.

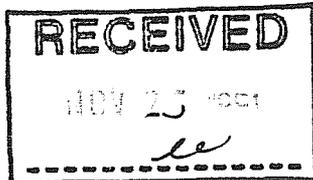
REBILL of Taxes, Town of Wirt, Walter Babbitt, Parcel #221.-1-14.11, Correct Tax Amount: \$166.55.

REBILL of Taxes, Town of Wirt, Gerald E. Wightman, Parcel #234.-1-2, Correct Tax Amount: \$413.26.

Motion by Mr. Wentworth, seconded by Mr. Watson and carried to close meeting.

DISTRIBUTION:

County Attorney
County Treasurer



REAL PROPERTY TAX COMMITTEE

J. Morgan
November 22, 1991

The Real Property Tax Committee Met in regular session on Friday, November 22, 1991 at 9:00 AM. Present were Chairman Boyce, Mr. Wentworth, Mr. Watson, Mr. Gallman, Mr. Walchli, and Tax Director Wilkins.

Motion by Mr. Watson, seconded by Mr. Wentworth and carried to approve the minutes of the October meeting.

Motion by Mr. Wentworth, seconded by Mr. Watson and carried to approve the audit.

Mr. Wilkins reports that the additional \$1,000 for the RPS program will be passed by the State Board.

Mr. Wilkins reported that the resolution we passed last month to charge \$10 for approving EA 5217's is illegal. When the State passed the \$25 filing fee and required the clerk to return \$22 to the State, they made a provision that we couldn't charge more than the \$3.00. Also, on the sub-division charge, you can only charge for sub-division as specified in the Health Law. Selling 5 lots or more, consisting of 5 acres or less, sold, or offered for sale, within a 3 year period. Mr. Wilkins is going to try to persuade they State Directors Association to sponsor a bill to be able to charge for any sub-division of a parcel.

Motion by Mr. Watson, seconded by Mr. Wentworth and carried to close meeting at 9:25 AM.

DISTRIBUTION:
County Attorney

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OCT 25 1991

REAL PROPERTY TAX COMMITTEE

J. Margeson
October 24, 1991

The Real Property Tax Committee Met in regular session on Thursday, October 24, 1992, at 9:00 AM. Present were Chairman Boyce, Mr. Wentworth, Mr. Gallman, Mr. Watson, Mr. Walchli and Tax Director Wilkins.

Motion by Mr. Gallman, seconded by Mr. Wentworth and carried to approve the minutes of the September meeting.

Motion by Mr. Gallman, seconded by Mr. Wentworth and carried to approve the Audit.

Mr. Wilkins reported that the State is trying to charge an extra \$1,000 for the RPS computer system and he didn't budget enough money. Currently, he believes the State will charge only the original amount of \$6,250.

Mr. Wilkins presented the new format for the Equalization and Apportionment Table for the County Taxes. He now includes the total assessed value, the total exempt value and the taxable value. It, also, has been computerized and rates can be figured in minutes.

Mr. Wilkins reported that the tentative Equalization rates for 1992-93 have been released and all Towns dropped dramatically. However, the rate is based on a 1989 survey vs. 1986 for the current rate.

An RPS program for the Town of Cuba has been put on a P.C., if anyone wishes to see how the new system works. The State has set October 28, 1991 as a release date of the program for the AS-400 Mainframe and hopefully everything will be "on line" by December 1, 1991.

Four report forms were presented and Mr. Wilkins wishes not to do them anymore. They are all useless information that no-one uses. The committee agreed and the following four forms will no longer be produced:

Full Value Tax Rate
Recapitulation
Form & Footing
Apportionment Among Towns

PREPARED RESOLUTIONS:

Motion by Mr. Gallman, seconded by Mr. Watson and carried to adopt the new sliding scale aged exemption to include 15% and 10% off the Taxes. The new scale will be income

		under \$ 6,500	-	50% off
		6,500 - 7,100	-	45%
		7,100 - 7,700	-	40%
		7,700 - 8,300	-	35%
		8,300 - 8,900	-	30%
		8,900 - 9,500	-	25%
		9,500 - 10,100	-	20%
New	*	10,100 - 10,700	-	15%
New	*	10,700 - 11,300	-	10%

Motion by Mr. Gallman, seconded by Mr. Walchli and carried to adopt the new State Law fixing a fee for lot sub-divisions. Such fee to be \$25.00 for 1 thru 3 division maps, \$50.00 for a 4 to 9 lot divisions and \$100 for a 10 or more lot divisions. To take effect January 1, 1991.

Also, a motion by Mr. Gallman, seconded by Mr. Walchli and carried to adopt a resolution for a local law to require all deeds and EA5217 to be approved by the Tax Map Department before the deed can be filed with the County Clerk. The Map Department will correct any EA5217 and check the deed for accuracy. If inaccurate, it will be given back to the attorney with a letter of the inaccuracies for correction before it can be filed with the County Clerk. The Real Property Tax Department will collect a \$10.00 fee for approving such deeds.

Motion by Mr. Watson, seconded by Mr. Wentworth and carried to adjourn the meeting at 10:15 AM.

DISTRIBUTION:

County Attorney
County Treasurer

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SEP 26 1991

REAL PROPERTY TAX COMMITTEE

J. Mergerson
September 24, 1991

The Real Property Tax Committee met in regular session on Tuesday, September 24, 1991 at 9:00 AM. Present were Chairman Boyce, Mr. Gallman, Mr. Wentworth, Mr. Watson, Mr. Walchli and Tax Director Wilkins.

Motion by Mr. Gallman, seconded by Mr. Wentworth and carried to approve the minutes of the August meeting.

Motion by Mr. Watson, seconded by Mr. Gallman and carried to approve the audit.

Mr. Wilkins, reported the RPS computer system will be programmed in mid October.

Mr. Wilkins reported a new law, local option, whereby the Tax Map Department can charge for "mapping of new parcels". When he receives a copy of the new law, he will present a proposal.

There was a motion by Mr. Wentworth, seconded by Mr. Walchli and carried to transfer \$76.20 from account A1355.421 to account A1355.403 for repairs to the map copying machine.

PREPARED RESOLUTION:

Motion by Mr. Gallman, seconded by Mr. Wentworth to deny the following:

REFUND of Taxes, Town of Andover, Timothy & Deborah Clair, Parcel #216.15-2-48.

Motion by Mr. Watson, seconded by Mr. Walchli and carried to adjourn the meeting at 10:15 AM.

DISTRIBUTION:

County Attorney
County Treasurer

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REAL PROPERTY TAX COMMITTEE

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August 23, 1991

The Real Property Tax Committee met in *J. Margason* regular session on Friday, August 23, 1991 at 9:00 AM. Present were Chairman Boyce, Mr. Wentworth, Mr. Gallman, Mr. Watson, and Mrs. Cross. Also, present was Tax Director Wilkins.

Motion by Mr. Gallman, seconded by Mr. Wentworth and carried to approve the minutes of the July meeting.

Motion by Mr. Wentworth, seconded by Mr. Gallman and carried to approve the audit.

Mr. Wilkins brought up that he feels we should charge the Town \$1.00 per parcel for assessment rolls and bills. This is an increase from the \$.90 that has been charged, the State charges \$1.10.

Mr. Wilkins also suggested we charge \$.50 per parcel for inventory data maintenance. The Towns, who are currently contracting with the State for this service are being charged \$.60 per parcel.

He would also like to raise the School charge in 1992 from \$.35 per parcel to \$.50. We currently charge the Villages \$1.00, and that charge would remain the same.

Motion by Mr. Gallman, seconded by Mr. Watson and carried to adopt the above charges.

The budget proposal for 1992 was submitted by Mr. Wilkins and discussed. Motion by Mr. Gallman, seconded by Mr. Watson and carried to approve Budget except for A-1355.101.

Motion by Gallman that the committee recommend \$29,820 for A-1355.101 with further review by the whole legislative body, seconded by Mr. Watson. Roll call vote:

Mr. Gallman - Yes	Mr. Boyce - No
Mr. Wentworth - No	Mrs. Cross - No
Mr. Watson - Yes	

Motion was not carried

Mr. Wentworth makes a motion that the committee recommends a salary be set at \$31,240 for A-1355.101 account, seconded by Mrs. Cross. Roll call vote:

Mr. Gallman - No	Mr. Wentworth - Yes
Mr. Boyce - Yes	Mrs. Cross - Yes
Mr. Watson - No	

Motion was carried.

This decision was made with the committee's feeling that it is the committee's responsibility to recommend a salary for department heads.

Incinerator was discussed informally.

PREPARED RESOLUTION:

Motion by Mr. Watson, seconded by Mr. Wentworth and carried to approve the following:

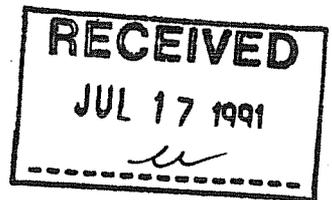
REFUND of Taxes, Town of Friendship, Craig A. Zilker, Parcel #182.12-1-10, Amount of Refund \$130.43.

Motion by Mr. Watson, seconded by Mr. Wentworth and carried to adjourn the meeting at 11:05 AM.

DISTRIBUTION:

County Attorney
County Treasurer

REAL PROPERTY TAX COMMITTEE



J. Mangerson
July 17, 1991

The Real Property Tax Committee met in regular session on Wednesday, July 17, 1991, at 11:00 AM. Present were Chairman Boyce, Mr. Walchli and Mrs. Cross. Also present was Tax Director Wilkins.

Motion by Mr. Walchli, seconded by Mrs. Cross, and carried to approve the minutes of the June meeting.

Motion by Mr. Walchli, seconded by Mrs. Cross, and carried to approve the audit.

The budget proposal submitted by Mr. Wilkins for 1992 was informally discussed. It was decided to postpone the budget proposal until next month.

PREPARED RESOLUTION:

Motion by Mr. Walchli, seconded by Mrs. Cross and carried to approve the following:

CORRECTION to Resolution #157-91, Town of Rushford, Clarence Bogardus, Sr., c/o Eleanor Ryan, Parcel #77.6-1-22.

Motion by Mr. Walchli, seconded by Mrs. Cross and carried to adjourn the meeting at 11:45 AM.

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DISTRIBUTION:

County Attorney
County Treasurer

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June 25, 1991

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in regular session on Tuesday, June 25, 1991, at 9:00 AM. Present were Chairman Boyce, Mr. Watson, Mr. Wentworth, Mr. Gallman and Mr. Walchli. Also, present was Tax Director Wilkins.

Motion by Mr. Watson, seconded by Mr. Gallman and carried to approve the minutes of the May meeting.

Motion by Mr. Gallman, seconded by Mr. Wentworth and carried to approve the audit.

Motion by Mr. Watson, seconded by Mr. Wentworth for Mr. Wilkins to write Alfred University Computer Center and cancel the contract for computer services after December 31, 1991.

Motion by Mr. Wentworth, seconded by Mr. Gallman and carried for Mr. Wilkins to attend the New York State Real Property Tax Directors Conference and Training Session from August 18, thru August 22, 1991.

Motion by Mr. Gallman, seconded by Mr. Wentworth and carried for the following resolutions to go to Ways & Means.

Transfer of \$3,700 from Contingency to Tax Department Account #A1355.430 to cover the expense of processing Village Tax Rolls and Bills.

PREPARED RESOLUTIONS:

Motion by Mr. Walchli, seconded by Mr. Watson and carried for the following Resolutions:

CORRECTION to Resolution #32-91, Town of New Hudson, Audrey Kacz, Parcel #103.-1-23.

Motion by Mr. Wentworth, seconded by Mr. Gallman and carried for the following resolutions:

REBILL of Taxes, Town of Rushford, Rushford Central School, Brian Thorn, Parcel #77.13-1-5.2, Correct Tax Amount \$1,504.67.

REBILL of Taxes, Town of Rushford, Rushford Central School, Joseph Aramini, Parcel #77.13-2-25, Correct Tax Amount \$48.54.

REFUND of Taxes, Town of Rushford, Clarence Bogardus, Sr., Parcel #77.6-1-22, Amount of Refund \$145.62.

REFUND of Taxes, Town of Rushford, Rushford Central School, Theodore Lohr, Parcel #77.18-1-8, Amount of Refund \$633.73.

REFUND of Taxes, Town of Rushford, Rushford Central School, Robert Swiatkowski, Parcel #77.18-1-77, Amount of Refund \$46.94.

REFUND of Taxes, Town of Rushford, Rushford Central School, Edward Rybarczyk, Parcel #77.9-1-26, Amount of Refund \$798.02.

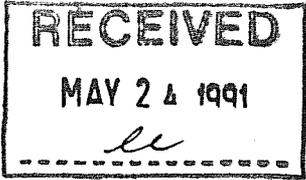
REFUND of Taxes, Town of New Hudson, Rushford Central School, Arthur Golden, Parcel #101.-1-9, Amount of Refund \$583.77.

REFUND of Taxes, Town of Caneadea, Rushford Central School, Elizabeth Crossen, Parcel #77.19-1-72.2, Amount of Refund \$48.46.

Motion by Mr. Watson, seconded by Mr. Wentworth to adjourn the meeting at 9:55 AM.

DISTRIBUTION:

County Attorney
County Treasurer



REAL PROPERTY TAX COMMITTEE

May 23, 1991

The Real Property Tax Committee met in regular session on Thursday, May 23, 1991, at 9:00 AM. Present were Chairman Boyce, Mr. Watson, Mr. Wentworth, Mr. Walchli and Mr. Gallman. Also present was County Treasurer Mulholland and Tax Director Wilkins.

Motion by Mr. Watson, seconded by Mr. Wentworth and carried to approve the minutes of the April meeting.

Motion by Mr. Watson, seconded by Mr. Wentworth and carried to approve the audit.

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

ALMOND: Phillips, Herman Certificate 56-87
The first three bidders rejected their bids. Motion by Mr. Gallman, seconded by Mr. Wentworth and carried to offer the property to the fourth and fifth bidders.

SCIO: Moshier, Connie Certificate 548-87
This property was re-advertised and the first bidder was William Barry. Motion by Mr. Gallman, seconded by Mr. Wentworth to accept only the first bidder, William Barry.

AMITY: Discussion took place regarding the Gallman-Harding property being used by public works to store gravel. This property will not be sold for back taxes. It will be kept for County use by the Public Works Department.

Mr. Wilkins reported that the processing for Village rolls and bills is complete. The State charges will be approximately \$3,300 and the Villages are being charged \$6,500 by the Real Property Tax Department.

Mr. Wilkins reported that he has become a State Certified Director and filed the certificate with the Personnel Department.

The State Equalization and Assessment has asked Mr. Wilkins to serve on a committee to design a public relations course to educate the public in the Real Property Tax System. Motion by Mr. Wentworth, seconded by Mr. Gallman and approved for Mr. Wilkins to serve on the committee as the Western New York Representative.

Mr. Wilkins also reported he is assisting Southern Tier West and Cornell University in developing a course for government officials and high school seniors, explaining the Real Property Tax System.

Mr. Wilkins reported that the Real Property Tax System has been programmed, tested and is ready to be used on the AS400 computer we purchased. Everything is ahead of schedule and we will be processing by January 1, 1992.

PREPARED RESOLUTIONS:

Motion by Mr. Wentworth, seconded by Mr. Watson and carried to approve the following resolutions.

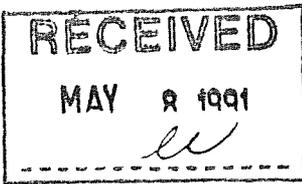
Transferring \$1,250 from contingency to the A1355.430 to cover added State Equalization and Assessment charges for the RPS Program.

REFUND of Taxes, Town of Scio, George Crist, Parcel #273.-1-27.2, Amount of Refund \$496.57.

Motion by Mr. Gallman, seconded by Mr. Walchli and carried to adjourn the meeting at 9:55 AM.

DISTRIBUTION:

County Attorney
County Treasurer



NOT

REAL PROPERTY TAX COMMITTEE

Continuation of March 26, 1991 Minutes

J. Margison

Mr. Mulholland presented the following Owner Bid Backs:

- CLARKSVILLE: Doxey, Robert M. Jr. Certificate 283-87
& Paula J. Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid back of \$332.49 from
Robert M. & Paula J. Doxey.
- CLARKSVILLE: Doxey, Robert M. Jr. Certificate 285-87
& Paula J. Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid back of \$2,386.59 from
Robert M. & Paula J. Doxey.
- GENESEE: Doxey, Robert M. Jr. Certificate 420-87
& Paula J. Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid back of \$4,879.50 from
Robert M. & Paula J. Doxey.
- RUSHFORD: Capodagli, Janet L. Certificate 511-87
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid back of \$1,309.12 from
Janet L. Capodagli.
- RUSHFORD: Capodagli, Janet L. Certificate 512-87
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid back of \$2,575.63 from
Janet L. Capodagli.
- RUSHFORD: Capodagli, Janet L. Certificate 513-87
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid back of \$1,021.71 from
Janet L. Capodagli.
- WELLSVILLE: Kuzara, Lois J. Certificate 584-87
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid back of \$3,799.79 from
Lois J. Kuzara.

DISTRIBUTION:
Committee
County Treasurer
County Attorney

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April 23, 1991

REAL PROPERTY TAX COMMITTEE

The Real Property Tax Committee met in regular session on Tuesday, April 13, 1991 at 9:00 AM. Present were Chairman Boyce, Mr. Wentworth, Mr. Walchli and Mr. Watson. Also present was Mr. Wilkins, Real Property Tax Director.

J. Margeson

Motion by Mr. Wentworth, seconded by Mr. Walchli and carried to approve the minutes of the March meeting.

Motion by Mr. Wentworth, seconded by Mr. Walchli and carried to approve the audit.

Mr. Wilkins presented a copy of a contract with villages to process their rolls and bills for a \$1.00 per parcel fee. Motion by Mr. Walchli, seconded by Mr. Wentworth and carried to approve the contract.

Mr. Wilkins asked about the normal summer help hired each year and wanted permission to hire someone for this summer.

Motion by Mr. Wentworth, seconded by Mr. Watson and carried to hire summer help as usual.

Treasurer Mulholland joined the meeting concerning Tax Sale Properties.

Motion by Mr. Wentworth, seconded by Mr. Watson and approved to accept a bid of \$1.00 from the Town of Alma for the Clark property, Tax Map #262.6-1-25, certificate #19-87, located in the Town of Alma.

Motion by Mr. Wentworth, seconded by Mr. Watson and approved to accept a bid of \$1.00 each from James W. Reynolds for the Allegro Oil & Gas, Inc. properties, Map #188.-1-891, certificate #388-87 and Map #188.-1-893, certificate #389-87, located in the Town of Genesee.

Motion by Mr. Watson, seconded by Mr. Wentworth and approved to notify the seven original bidders of property #210.-1-10.8, certificate #548-87 and they can re-bid for the land only. Mr. Mulholland is to notify the bidders.

PREPARED RESOLUTIONS:

A motion by Mr. Walchli, seconded by Mr. Wentworth and carried to approve the following resolutions.

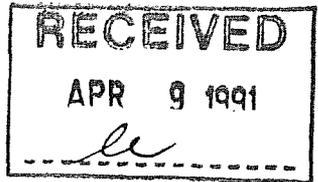
Contract with villages for Data Processing of Tax Rolls and Bills.

Refund of Taxes, Town of Granger, Janet St. Amour, Parcel
#6-3-19.1, Amount of Refund \$288.45.

Refund of Taxes, Town of Granger, Janet St. Amour, Parcel
#6-3-19.2, Amount of Refund \$7.84.

Motion by Mr. Walchli, seconded by Mr. Wentworth to adjourn
the meeting at 9:00 AM.

DISTRIBUTION:
Committee
County Attorney
County Treasurer



REAL PROPERTY TAX COMMITTEE

J. Margeson
April 8, 1991

The Real Property Tax Committee met in special session on April 8, 1991 at 10:00 AM. Present were Chairman Boyce, Mr. Wentworth and Mrs. Cross. Also, present were Treasurer Mulholland and Tax Director Wilkins.

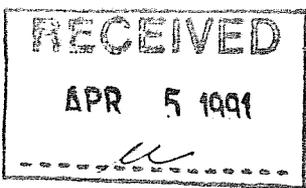
Mr. Mulholland explained a problem with the Tax Sale Property, Certificate #331-87, assessed to Frederick Schenfield Estate, Tax Map #153.3-1-17 in the Town of Cuba. Motion by Mr. Wentworth, seconded by Mrs. Cross and carried to recind all bids.

Motion by Mr. Wentworth, seconded by Mrs. Cross and carried to accept a buy back from Fay and Barbara Cary for \$506.51, plus current years taxes.

Meeting was adjourned at 10:30 AM.

DISTRIBUTION:

Committee
County Treasurer
County Attorney



REAL PROPERTY TAX COMMITTEE

March 26, 1991

The Real Property Tax Committee met *J. Margess* in regular session on Tuesday, March 26, 1991 at 9:00 AM. Present were Chairman Boyce, Mr. Walchli and Mr. Wentworth. Also, present were County Treasurer Mulholland, Tax Director Wilkins and Abstractor Presutti.

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

- ALMOND: Phillips, Herman Certificate 56-87
Motion by Mr. Walchli, seconded by Mr. Wentworth and carried to accept the bid of \$3,116.50 from Theodore W. Janise, plus the current year's taxes. Second and Third bids of \$3,001.00 and \$3,001.00 plus the current year's taxes are accepted should the accepted bidder not act.
- ALLEN: Turner, Joseph Certificate 121-87
Motion by Mr. Wentworth, seconded by Mr. Walchli and carried to accept the bid of \$11,503.00 from John O. Barnett, Jr., plus the current year's taxes. Second and Third bids of \$9,386.00 and \$9,115.00, plus the current year's taxes are accepted should the accepted bidder not act.
- BELFAST: Fagan D. formerly
County of Allegany Certificate 144-87
Motion by Mr. Walchli, seconded by Mr. Wentworth and carried to accept the bid of \$3,200.00 from Norman Denny, plus current year's taxes. Second and Third bids of \$1,251.50 and \$1,207.00, plus the current year's taxes are accepted should the accepted bidder not act.
- BOLIVAR: Lananger, Thomas & Mary Certificate 180-87
Motion by Mr. Walchli, seconded by Mr. Wentworth and carried to accept the bid of \$27.00 from William R. Shannon, plus the current year's taxes.
- BOLIVAR: Morton, Robert & Elizabeth Certificate 185-87
Motion by Mr. Wentworth, seconded by Mr. Walchli and carried to accept the bid of \$7,001.00 from William J. Barry, plus the current year's taxes. Second and Third bids of \$5,802.00 and \$3,500.00, plus the current year's taxes are accepted should the accepted bidder not act.

BOLIVAR: Sexton, Melanie A. Certificate 189-87
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid of \$2,150.00 from Gerald
F. Wight, plus the current year's taxes. Second and
Third bids of \$700.00 and \$601.00, plus the current
year's taxes are accepted should the accepted bidder
not act.

BOLIVAR: Goodwill, Ronald R. Etal Certificate 200-87
Motion by Mr. Walchli, seconded by Mr. Wentworth and
carried to accept the bid of \$1,507.00 from William
J. Barry, plus the current year's taxes. Second and
Third bids of \$516.00 and \$453.00, plus the current
year's taxes are accepted should the accepted bidder
not act.

BOLIVAR: Smith, Dennis R. Certificate 203-87
Smith, Janna L.
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid of \$1,000.00 from William
J. Foster, plus the current year's taxes. Second
and Third bids of \$335.00 and \$176.00, plus the
current year's taxes are accepted should the
accepted bidder not act.

BURNS: Ellis, Williard & 1 Certificate 213-87
Motion by Mr. Walchli, seconded by Mr. Wentworth and
carried to accept the bid of \$2,177.75 from Norman
Ringelberg, plus the current year's taxes. Second
and Third bids of \$1,177.75 and \$526.00, plus the
current year's taxes are accepted should the
accepted bidder not act.

BURNS: Snyder, Donald L. Certificate 232-87
& Audretta M.
Motion by Mr. Wentworth, seconded by Mr. Walchli
and carried to accept the bid of \$6,500.00 from
Engineers Joint Training Fund, plus the current
year's taxes. Second and Third bids of \$6,333.00
and \$4,802.00, plus the current year's taxes are
accepted should the accepted bidder not act.

CLARKSVILLE: Doxey, Robert M. Jr Certificate 284-87
& Paula J.
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept th bid of \$1,000.00 from Allegany
Leisurelands, Inc., plus the current year's taxes.
Second bid of \$1.00, plus the current year's taxes
is accepted should the accepted bidder not act.

CLARKSVILLE: Doxey, Robert M., Jr. & Paula J. Certificate 286-87
Motion by Mr. Walchli, seconded by Mr. Wentworth and carried to accept the bid of \$1,107.00 from James S. Totten, Sr., plus the current year's taxes. Second and Third bids of \$604.00 and \$500.00, plus the current year's taxes are accepted should the accepted bidder not act.

CUBA: Schenfield, Frederick G. Est. Certificate 331-87
Motion by Mr. Wentworth, seconded by Mr. Walchli and carried to accept the bid of \$7,604.00 from James S. Totten, Sr., plus the current year's taxes. Second and Third bids of \$5,202.00 and \$1,300.00, plus the current year's taxes are accepted should the accepted bidder not act.

FRIENDSHIP: Allen, Rose Est. formerly Allen, Rose, Mrs. Certificate 333-87
Motion by Mr. Wentworth, seconded by Mr. Walchli and carried to accept the bid of \$6,301.00 from William J. Barry, plus the current year's taxes. Second and Third bids of \$3,103.00 and \$2,000.00, plus the current year's taxes are accepted should the accepted bidder not act.

FRIENDSHIP: Dunn, Van S. & John R. Certificate 358-87
Motion by Mr. Walchli, seconded by Mr. Wentworth and carried to accept the bid of \$2,204.00 from John O. Barnett, Jr., plus the current year's taxes. Second and Third bids of \$841.00 and \$555.00, plus the current year's taxes are accepted should the accepted bidder not act.

FRIENDSHIP: Fagan, D. M. Certificate 359-87
Motion by Mr. Walchli, seconded by Mr. Wentworth and carried to accept the bid of \$76.00 from Carl Deleo, plus the current year's taxes. Second and Third bids of \$50.00 and 1.99, plus the current year's taxes are accepted should the accepted bidder not act.

FRIENDSHIP: Gordon, Ben F. Certificate 399-87
Motion by Mr. Walchli, seconded by Mr. Wentworth and carried to accept the bid of \$150.00 from Barry Monies, plus the current year's taxes. Second and Third bids of \$101.00 and \$1.99, plus the current year's taxes are accepted should the accepted bidder not act.

GENESEEE: Allegro Oil & Gas, Inc. Certificate 388-87
Motion by Mr. Wentworth, seconded by Mr. Walchli and carried to accept the bid of \$720.00 from James W. Reynolds, plus the current year's taxes.

GENESEEE: Allegro Oil & Gas, Inc. Certificate 389-87
Motion by Mr. Walchli, seconded by Mr. Wentworth and
carried to accept the bid of \$500.00 from James W.
Reynolds, plus the current year's taxes.

GENESEEE: Doxey, Robert M. Jr. Certificate 420-87
& Paula V. Motion by Mr. Walchli, seconded by Mr. Wentworth and
carried to accept the bid of \$16,897.00 from
Lawrence A. Douglas, plus the current year's taxes.
Second and Third bids of \$5,001.00 and \$2,647.00,
plus the current year's taxes are accepted should
the accepted bidder not act.

GENESEEE: Williams, Roger R. Certificate 428-87
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid of \$1,335.00 from Lawrence
A. Douglas, plus the current year's taxes. Second
and Third bids of \$1,119.00 and \$562.00, plus the
current year's taxes are accepted should the
accepted bidder not act.

INDEPENDENCE: Dunning, Susan Certificate 486-87
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid of \$3,000.00 from Barbara
Gates, plus the current year's taxes. Second and
Third bids of \$2,025.00 and \$1,238.00, plus the
current year's taxes are accepted should the
accepted bidder not act.

INDEPENDENCE: Renz, Othmer & Rose Certificate 489-87
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid of \$16,333.00 from James
S. Totten, Sr., plus the current year's taxes.
Second and Third bids of \$14,487.00 and \$12,505.00,
plus the current year's taxes are accepted should
the accepted bidder not act.

RUSHFORD: Bridenbaker, Donald R., Jr. Certificate 508-87
& Lorraine Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid of \$6,301.00 from John O.
Barnett, Jr., plus the current year's taxes. Second
and Third bids of \$3,104.00 and \$3,103.00, plus the
current year's taxes are accepted should the
accepted bidder not act.

RUSHFORD: Burke, Bruce E. Certificate 508-87
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid of \$2,642.00 from William
J. Barry, plus the current year's taxes. Second and
Third bids of \$1,120.00 and \$1,050.00, plus the
current year's taxes are accepted should the
accepted bidder not act.

RUSHFORD: Ryan, Floyd W. Certificate 536-87
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid of \$1,526.50 from Theodore
W. Janese, plus the current year's taxes. Second
and Third bids of \$675.00 and \$200.00, plus the
current year's taxes are accepted should the
accepted bidder not act.

RUSHFORD: S T T R, Inc. Certificate 537-87
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid of \$2,551.50 from Theodore
W. Janese, plus the current year's taxes. Second
and Third bids of \$1,500.00 and \$425.00, plus the
current year's taxes are accepted should the
accepted bidder not act.

SCIO: Moshier, Connie formerly
Davenport, Ronald & Faith Certificate 548-87
Tabled any action until further investigation.

WELLSVILLE: Dillie, Donald Certificate 671-86
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid of \$25.00 from Roger C.
Wesche, plus the current year's taxes.

WELLSVILLE: Dillie, Donald Certificate 672-86
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid of \$25.00 from Roger C.
Wesche, plus the current year's taxes.

WELLSVILLE: Dillie, Donald Certificate 673-86
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid of \$25.00 from Roger C.
Wesche, plus the current year's taxes.

WELLSVILLE: Dillie, Donald Certificate 674-86
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid of \$25.00 from Roger C.
Wesche, plus the current year's taxes.

WELLSVILLE: Dillie, Donald Certificate 675-86
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid of \$25.00 from Roger C.
Wesche, plus the current year's taxes.

WELLSVILLE: Dillie, Donald Certificate 676-86
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid of \$25.00 from Roger C.
Wesche, plus the current year's taxes.

WELLSVILLE: Dillie, Donald Certificate 677-86
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid of \$25.00 from Roger C.
Wesche, plus the current year's taxes.

WELLSVILLE: Garthwait Torpedo Co. Inc. Certificate 578-87
Motion by Mr. Walchli, seconded by Mr. Wentworth and
carried to accept the bid of \$4,001.00 from Henry
Bauer, plus the current year's taxes. Second and
Third bids of \$2,200.00 and \$1,001.00, plus the
current year's taxes are accepted should the
accepted bidder not act.

WELLSVILLE: Lewis, Chas A. & Jane Certificate 586-87
Motion by Mr. Walchli, seconded by Mr. Wentworth and
carried to accept the bid of \$18,101.01 from George
Brightman, plus the current year's taxes. Second
bid of \$14,376.00 is accepted should the accepted
bidder not act.

WILLING: Brown, Robert H. & Patricia Certificate 623-87
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid of \$1.00 from Brenda L.
Milkeris, plus the current year's taxes.

WILLING: Cornish, Stanley E. Certificate 625-87
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid of \$10,500.00 from Susan
M. Jones, plus the current year's taxes. Second and
Third bids of \$7,301.00 and \$4,010.00, plus the
current year's taxes are accepted should the
accepted bidder not act.

WIRT: Morton, Elizabeth Certificate 647-87
Motion by Mr. Wentworth, seconded by Mr. Walchli and
carried to accept the bid of \$507.00 from William
J. Barry, plus the current year's taxes. Second and
Third bids of \$251.00 and \$151.99, plus the current
year's taxes are accepted should the accepted bidder
not act.

Motion by Mr. Wentworth, seconded by Mr. Walchli, and carried
to approve the minutes of the February meeting.

Motion by Mr. Wentworth, seconded by Mr. Walchli and carried
to approve the audit.

Mr. Wilkins presented a sample resolution he would like passed
objecting to the abolishment of Certification & Training Division
of Equalization and Assessment. It would cost the Towns and County
approximately \$600 for every course an assessor takes, if the
Division is abolished.

PREPARED RESOLUTION:

OPOSITION TO ABOLISHING NYS/DEA TRAINING PROGRAM

WHEREAS, The NYS/DEA response to the Governor's 1991 cost-
cutting proposals includes nearly total abolishment of their

Certification and Training Bureau, it's staff of experienced, qualified instructors and otherwise mandatory training programs for local assessors and Director of Real Property Tax Services; and

WHEREAS, If such Bureau is abolished and statutory training is contracted to independent organizations or private enterprise, the costs to local government will accelerate 200% due to 100% of new costs incurred and 100% removal of current reimbursement monies: and

WHEREAS, Allegany County experiences a normal attrition of assessors who each require considerable technical and formal training with NYS Real Property Tax Law, it's promulgated rules, regulation and mandatory provisions; and

RESOLVED, The Allegany County Board of Legislators is strongly opposed to the anticipated massive reduction of professional, certification and training minimal-cost services to its twenty-nine (29) municipalities and County Agency for Real Property Tax Services; and, further

RESOLVED, That copies of this resolution be provided to: Governor Cuomo, the Chairman, NYS Board of Equalization and Assessment, David Gaskell, Executive Director of the NYS Division of Equalization and Assessment, NYS Senator Jess Present, Assemblyman John Hasper, all Allegany County Town Supervisors and Assessors, and the Allegany County Agency for Real Property Tax Services.

PREPARED RESOLUTION:

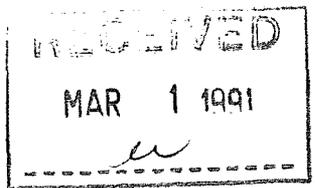
A motion by Mr. Walchli, seconded by Mr. Wentworth and carried to approve the following resolution.

REBILL of Taxes, Town of Andover, Michael & Elizabeth Henner, Parcel #204.-1-10, Correct amount of Taxes Due \$163.06.

Motion by Mr. Wentworth, seconded by Mr. Walchli to adjourn the meeting at 11:00 AM.

DISTRIBUTION:

Committee
County Treasurer
County Attorney



REAL PROPERTY TAX COMMITTEE

J. Morgan
February 22, 1991

The Real Property Tax Committee met in regular session on February 22, 1991, at 9:00 AM. Present were Chairman Boyce, Mr. Wentworth, Mr. Gallman, Mr. Watson, Mr. Walchli, Mr. Mulholland, County Treasurer, and Mr. Wilkins, Director of the Real Property Tax Service Agency.

Motion by Mr. Gallman, seconded by Mr. Wentworth and carried to approve the minutes of the January meeting.

Motion by Mr. Gallman, seconded by Mr. Wentworth and carried to approve the audit.

Mr. Wilkins reported that a Board Resolution is needed to process the Village Tax Rolls and Bills for a charge of \$1.00 per parcel. Motion by Mr. Wentworth, seconded by Mr. Walchli and carried to process for the Villages.

The Map Copying Machine purchased did not get presented to Central Services Committee. Motion by Mr. Gallman, seconded by Mr. Wentworth and carried to purchase the machine and send the request to Central Service Committee.

Mr. Wilkins reported he will not attend the Albany Conference in March, but will attend a course in Canandaigua instead. It is the only course he needs for State Certification.

A discussion took place about the effect of State budget cuts of Equalization and Assessment. Also, about the computers.

Mr. Mulholland presented three parcels that the owners sent money for the back taxes and wanted the parcels removed from the Tax Sale List:

Motion by Mr. Gallman, seconded by Mr. Wentworth and approved to accept payment of \$805.77 for back taxes on Janet L. Capodagli property #89.-1-26 in the Town of Rushford.

Motion by Mr. Wentworth, seconded by Mr. Watson and carried to accept payment of \$445.85 for back taxes on Janet L. Capodagli property #89.-1-29 in the Town of Rushford.

Motion by Mr. Walchli, seconded by Mr. Wentworth and carried to accept payment of \$5,344.37 for back taxes on Janet L. Capodagli property #102.-1-10 in the Town of New Hudson.

PREPARED RESOLUTIONS:

A motion by Mr. Gallman, seconded by Mr. Watson and carried to approve the following resolutions.

Rebill of Taxes, Town of Rushford, Francis Green, Parcel #76.5-1-71.1,
Correct Amount of Taxes Due \$533.91

Rebill of Taxes, Town of Willing, Timothy G. Fitch, Parcel #265.7-2-11.4,
Correct Amount of Taxes Due \$223.95

Refund of Taxes, Town of Belfast, Lewis Strawser, Parcel #117.3-1-10,
Amount of Refund \$146.83

Motion by Mr. Watson, seconded by Mr. Walchli to adjourn the meeting
at 9:50 AM.

DISTRIBUTION:

Committee
County Attorney
County Treasurer

REAL PROPERTY TAX COMMITTEE

JAN 26 1991
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January 25, 1991

J. Margeson
The Real Property Tax Committee met in regular session on January 25, 1991, at 9:00 AM. Present were Chairman Boyce, Mr. Watson, Mr. Wentworth and Mr. Gallman. Also present was Mr. Wilkins, Director, of the Real Property Tax Service Agency.

Motion by Mr. Watson, seconded by Mr. Gallman, and carried to approve the minutes of the December 17, 1990 meeting.

Motion by Mr. Gallman, seconded by Mr. Wentworth and carried to approve the audit.

Mr. Wilkins reported on the new law requiring Tax Collectors to send a second notice for unpaid taxes. He, also, reported that the office received an extensive cleaning and several truck loads of old, obsolete records thrown out. The computers are in-house but not hooked up yet. He, also, reported 5 employees are taking a Computer Course, one took the Assessment Administration Course, 2 will be taking an Exemption Course in February while 2 others will take part of the course. The committee approved training for employees as long as it doesn't cost the County money.

The yearly service contract for the new map copying machine cost \$1,056. It was decided not to sign a contract for 1991.

The Committee approved Mr. Wilkins to attend a hearing, in Almond, held by the I.D.A. concerning a project funding Skuba Contracting. The County wishes full payment in lieu of taxes for this project.

Mr. Wilkins reported that the County will process Village Tax Rolls and Bills for \$1.00 per parcel. The County will realize a net revenue of approximately \$4,000. None of the revenue or expenses was budgeted for 1991.

Motion by Mr. Wentworth, seconded by Mr. Gallman approving Mr. Wilkins attending the State Directors Conference in Albany, March 10 thru March 14.

PREPARED RESOLUTIONS:

The motion was made by Mr. Gallman, seconded by Mr. Wentworth to approve the following resolutions.

Rebill of Taxes, Town of Andover, Leo DeRemer, Parcel #216.14-1-36,
Correct Amount of Taxes Due \$28.27

Rebill of Taxes, Town of Angelica, Joseph & Elaine Herdman, Parcel #134.-1-2,
Correct Amount of Taxes Due \$295.00

Rebill of Taxes, Town of Belfast, Tim Atherton, Parcel #105.9-1-28,
Correct Amount of Taxes Due \$605.06

Rebill of Taxes, Town of Bolivar, Sam R. Russo, Parcel #299.-1-37.1
Correct Amount of Taxes Due \$321.36

Rebill of Taxes, Town of Cuba, Cattaraugus County, Parcel #179.-1-32.21,
Correct Amount of Taxes Due \$466,315.54

Rebill of Taxes, Town of Friendship, Betty Cappella, Parcel #170.-1-27,
Correct Amount of Taxes Due \$867.13

Rebill of Taxes, Town of Friendship, Raymond Ernst, Parcel #194.-1-18,
Correct Amount of Taxes Due \$167.65

Rebill of Taxes, Town of Granger, DeGroot, Ryan & Peggy, Parcel #41.-3-17.2,
Correct Amount of Taxes Due \$734.94

Rebill of Taxes, Town of Rushford, John Bialecki, Jr., Parcel #90.-1-5.11,
Correct Amount of Taxes Due \$330.70

Rebill of Taxes, Town of Wellsville, Dale & Kimberly Waters, Parcel #214.-1-20.4,
Correct Amount of Taxes Due \$33.31

Motion by Mr. Watson, seconded by Mr. Gallman and approved to adjourn the meeting at 10:00 AM.

DISTRIBUTION:

Committee
County Attorney
County Treasurer