

**FINANCE AND RULES COMMITTEE MEETING**  
**January 15, 2019**

Present: Legislators Bryan Moser, Ron Burns, Richard Chartrand, John Lehman and Tom Osborne. Also Chairman Larry Dolhof, Jerry King, Greg Kulzer, Randy LaChausse and Andrea Moroughan.

Others Present: County Manager Ryan Piche, Treasurer Patty O'Brien, Atty. Joan McNichol, County Clerk Linda Hoskins, Information Technology Director Adam Zehr, HR Director Chris Boulio, Real Property Tax Director Candy Akin, Planning Director Frank Pace and reporter Nick Altmire

Committee Chairman Bryan Moser called the meeting at 5:34 p.m.

Atty. McNichol and Patty made a power point presentation about Tax Foreclosure Procedures (attached). The Treasurer is the Tax Enforcement Officer.

The Towns and Villages are kept whole by the County for delinquent property taxes within their jurisdictions. Proceeds from the Delinquent Tax Auction are collected and remain County revenue, whether the amount is below or above that paid to the municipalities.

Pursuant to Real Property Tax Law Article XI, a property owner must pay the most current taxes due before prior year delinquent taxes are paid and all taxes owed must be paid by the deadline date, otherwise the property remains subject to foreclosure and auction.

The Real Property Tax Director and a Code Enforcement Officer are responsible to post all properties to be auctioned. They take pictures and attempt to determine if there are environmental issues. All known circumstances for properties are considered by Advisory Board members, being the Treasurer, Director of Real Property and County Attorney, to determine whether a certain property should be removed from foreclosure.

---

Linda Hoskins reviewed the proposed new DMV location through a lease agreement for property located on the corner of East State and River Street in Lowville at a monthly fee of \$1,900.00. DMV would occupy 1,475 sq. ft. of the total 2,100 sq. ft., with the remaining office and conference room available for discretionary County use. The building encompasses 2.5 acres of the total 6-acre lot.

The space allows for ample examiner work stations, test area, waiting room and required secure license plate storage. The site is entirely handicapped accessible and easily accessible for vehicles of all sizes. Estimated operational costs are about \$200 above current expenses, for double the space and improved broadband connections. Required building renovations would be below \$5,000.

Chairman Dolhof posed the possibility of installing LED lights to reduce electric energy costs; while also citing the additional available space may possibly accommodate another County need.

Legislator Kulzer expressed support for a 3-year lease with a 60-90 day out-clause, recognizing it would be 2 years before any new County building construction would occur.

Legislator Chartrand referenced the Board's plan to conduct a County holistic real property analysis and establish a plan. However, he recognizes the viable lease opportunity that would include a 90-180 day out clause, if, indeed, a new structure was built.

Legislator Lehman took exception to installing LED lights or any other renovations that would increase the value of a leased property. Chairman Dolhof responded his thoughts were to invoke savings that would be recouped during the term of the lease.

---

Patty O'Brien reported the balances of the Special Legislative Contingency Fund - \$70,637.08; Contingency Fund-\$222,790.73; Capital Data Processing Fund- \$73,956.25 and Capital Equipment Fund - \$304,206,71, of which \$10,551.78 is the Highway portion. There were sales tax receipts of \$11,269,573.46 through 11/30/2019, well above the budgeted level. The Internal Service Fund has a balance of \$4,180,425.54 effective 11/30/18.

In response to Legislator Moser, Patty explained where the aggregate \$6.75 million for the JCC Education Center project came from: \$4,000,000 had been previously set aside, \$2,500,000 of the debt repayment by the Hospital, and \$250,000 grant through Senator Joseph Griffo.

---

The following dockets were approved:

#### **Dockets**

1. Resolution authorizing Amendment No. 1 to the Agreement between the County and NCA Comp, Inc. for administration of workers' compensation claims for the Lewis County Self-Insurance Plan, specifically ARTICLE 11, Subd. 19: for notification to the Excess Liability Carrier, Safety National Casualty Corporation for any claim occurrence effective January 1, 2019.
2. Resolution directing Lewis County General Hospital to reimburse penalties imposed upon the Lewis County Self-Insurance Plan for late submission of reports in the amount of \$550.00 for late payment to claimant and late submission of electronic reports pertaining to (3) LCGH workers' compensation claims.
3. Resolution authorizing purchase option between the Village of Copenhagen and the County of Lewis acting on behalf of the Lewis County General Hospital, for the purchase of the Copenhagen Health Center property. In December, 2010, the County of Lewis, acting by and through the Lewis County General Hospital (LCGH) (öPurchaserö), entered into a Lease-Purchase Agreement with the Village of Copenhagen (öSellerö) for the purpose of using the property located at 9732 State Route 12, Copenhagen, New York 13626, Tax Map No. 123-16-01-09.000, approximately 0.4 acres in size, including the buildings, fixtures and improvements thereon, and more particularly referred to as the Copenhagen Health Center (öPropertyö). December 1, 2010, and continuing through January 1, 2019, the LCGH has paid the total sum of \$49,000.00 (\$500.00 per month) as

rent in accordance with the terms of the Lease-Purchase Agreement. Upon the closing of title on such purchase/sale, all of the rental payments made shall be applied toward the purchase price. County wishes to exercise its purchase option for the Property to continue its use and operation by LCGH as the Copenhagen Health Center, pursuant to the terms and provisions of the Lease-Purchase Agreement.

4. Resolution authorizing transfer of funds from Special Legislative Contingency to Municipal Dues account to fund the increase in NYSAC dues in the amount of \$58.00.
  5. Resolution authorizing the creation of a Temporary Part-Time Social Services Program Examiner from March 4, 2019 through June 28, 2019 and the rate of pay shall be \$18.63/hr.
- 

Legislator Moser had spoken with Cooperative Extension Board of Directors President Andrew Reed, relating concerns about moving into the JCC building with only 2,000 sq. ft., when they now occupy 2,500 sq. ft. at Outer Stowe Street. They are concerned that a specific room at the JCC Center has not been designated for 4-H group meetings and other classes which are already scheduled. Moreover, there is no money in the Cooperative Extension budget to pay for a meeting room elsewhere. The Memorandum of Understanding between the Lewis County, JCC, BOCES and Cooperative Extension calls for community shared space, he declared.

Ryan Piche stated that he has devoted a great deal of time with Executive Director Michele Ledoux explaining details and assuring her that space is available for all their needs. The only discrepancy is that she requests instant notification of a specific room number for classes scheduled a year from now. JCC is unable to determine a specific room number a year in advance, instead, assuring a 30-day notice of the room number. Ryan submits that farmers, as well as all other class participants be informed of the JCC location and upon arrival a sign could direct them to the appropriate room number.

The doors of the building must be locked, because BOCES must comply with strict security regulations for students pursuant to NYS Education Department regulations. However, there will be a person stationed at the front door for controlled access to be financed by JCC during 9 a.m.-5 p.m. classroom hours.

Chairman Dolhof invoked that representatives of Cooperative Extension, JCC and BOCES had a joint meeting yesterday with County officials, at which everyone had indicated willingness to work together. It was specifically confirmed that Cooperative Extension would receive a 30-day advance notice of room numbers for their classes.

Legislator Chartrand made a motion at 6:47 p.m. to enter executive session to discuss proposed contractual terms and specific personnel issues, seconded by Legislator Osborne and carried. Non-committee Legislators were invited to remain for the session, as well as County Attorney Joan McNichol and HR Director Chris Boulio.

At 7:40 p.m. Legislator Burns made a motion to re-enter to the regular meeting, seconded by Legislator Chartrand and carried.

Chris Boulio informed Legislators of the regulatory requirement for sexual harassment training. The Hospital Board of Managers has planned a consultant training session on 2/27/19 at 4:30 p.m. in their conference room and has invited the Legislators to join them. Any Legislator unable to attend that session may join employee sessions scheduled for 4/3/19 in the Legislative board room at 2 p.m.

Mr. Boulio announced that an Account Clerk in the Treasurer's office has just given notice of their intent to transfer to Social Services. Treasurer Patty O'Brien requests permission to refill the Account Clerk position. Legislator Osborne so moved, seconded by Legislator Burns and carried.

A docket was approved for a Resolution authorizing lease by and between the County of Lewis and V.S. Virkler & Son Inc., for rental of the approximate 6-acre property and building located at 7513 East State Street, Lowville, New York 13367, for a term of thirty-six (36) months, at a monthly rental of one-thousand nine hundred dollars (\$1,900.00), plus utilities, plowing & mowing, commencing on or after February 15, 2019, with a first option to purchase the property in the event the Owner received an offer to purchase from a third party during the term of the Lease of any extension thereto.

Legislator Lehman relayed speaking with a Walmart employee whom had talked with several Legislators, to request the Board to adopt a Local Law that would require store owners to site company financed AED's at their location. Chairman Dolhof had reviewed the provided materials that would also require store owners to finance employee CPR training, one of which would be required to be on-site at all times during open hours. This would impose a financial burden and liability upon store owners for any sort of complication that may occur.

Mr. Boulio informed of the death of a local correction officer, Keith Boardman.

Legislator Chartrand made a motion to adjourn at 7:48 p.m., seconded by Legislator Burns and carried.

Respectfully submitted,  
Terry Clark, Clerk of the Board

# LEWIS COUNTY TAX FORECLOSURE PROCEEDINGS From Start to Finish

*Everything you always wanted to know about tax foreclosure, but were afraid to ask*

Presented by County Treasurer and County Attorney



# Legal Basis for Property Tax Foreclosure



▶ Real Property Tax Law (RPTL) - Article 11 \*\*\*\*

Sets forth the State Procedures for Enforcement of Collection of Delinquent Taxes

▶ Lewis County Local Law No. 6 -2004

- County procedure for sale of parcels not redeemed for delinquent property taxes
- Designates County Treasurer as Tax Enforcement Officer
- Designates Real Property Advisory Board (RPAB) as Treasurer, Director of Real Property, County Attorney - to hear and advise Taxation Committee on tax foreclosures

\*\*\*\* All Article 11 tax foreclosure court filings now required to be filed electronically

# CHRONOLOGICAL SUMMARY OF THE PROCESS

Sample - 2017 Taxes due 1/1/2017 - Year 1	
January 1, 2017	(March 1, 2016 assessment) Bill 1/1/2017 - 12/31/2017 taxes due. (Commencing Feb 1, interest at 1%/month assessed until paid)
April	Second notice sent by Town Tax Collector
June	All unpaid taxes from Towns are returned to Treasurer's office.
July	Notice to Property Owner - Taxes due in Treasurer's office and will be advertised in local paper if not paid by 8/25/2017.
September 6 - October 11, 2017	Notice of Taxes owing advertised in Journal and Boonville Herald
November	Notice of Pendency (List of delinquent taxes) filed in County Clerk's Office, index numbers assigned.
December 2017 - January 2018	Letters sent to owners who paid most current bill but still owe another year in foreclosure period - must pay all.

# CHRONOLOGICAL SUMMARY OF THE PROCESS

Sample - 2017 Taxes due 1/1/2017 - Year 2	
March, 2018	Notice sent to delinquent property taxpayers of title search on property if taxes not paid by May 18.
May 19, 2018	Title searches commence - property taxpayer assessed \$150.
October 4, 2018	Notice of Petition & Foreclosure pursuant to RPTL filed in County Clerk's Office.
October 5, 2018	Certified & regular mailings sent to delinquent property owners, lien holders, and others.
October 17 - November 21, 2018	List of delinquent taxes by parcel advertised in Journal and Boonville Herald (required under RPTL)
November 13, 14, 15, & 19	Real Property Tax and Code office personnel personally serve and/or post delinquent properties.

# Chronological Summary of the Process

## Sample - 2017 Taxes due 1/1/2017 - Year 3

February 4, 2019	Last day to pay (4:30pm) - 1%/month interest from 2/1/2017
February 5, 2019	All additional penalties and fees assessed (5% of current FMV: county fee; 10% of taxes due: auction fee; 1.5% of taxes due: advertising fee; title abstract fee) plus 1%/month interest
February	RPAB meets to review all parcels, service, other legal issues on particular delinquent properties: environmental concerns, estates, other known relatives, etc.; Decision to withdraw parcels, if any.
February - April	County Attorney's office works with Treasurer's office - prepares motion, affidavits and exhibits for filing for Judgment of Foreclosure
Mid-March	Auction date set. Treasurer's office sends "last chance" letters to owners - how much owed and absolute last day to pay before auction.
April	Await Court decision; Auction company makes information available online and prepares the auction brochure.
May 3, 2019	Last day for taxes to be paid (5 days before auction date)
May 4, 2019	County Attorney files for Order to Vacate Parcels from Judgment of Foreclosure which have been redeemed.
May 8, 2019	Auction held at Elks Lodge - Treas office processes paperwork at auction

## Other Tidbits:

### Post auction:

Treasurer tallies parcels sold, parcels remaining, amount collected vs taxes owing, hoping County has at least broke even. (In one prior year when collections were greater than taxes owing, the BOL established a fund for legal costs associated with analyzing contamination issues on foreclosure properties).

### Legal presumptions:

Notice Received: Address for taxpayer & Mailing - 45 days no return

Validity of Proceeding & Sale: 2 yrs from deed recording as per judgment

Transfer of Title : Quitclaim Deed - "As Is"- No representations

Auction Ethics : Prohibited from Bidding: Legislators, RPAB, BAR (Local Law)

Delinquent tax owers may not bid - no relative/officer

**PATTY TO CELEBRATE - HER LAST AUCTION AS COUNTY TREASURER!!!!**



Is there an ethical issue here?



Auctioneers and Treasurer's Office working hard at the auction.

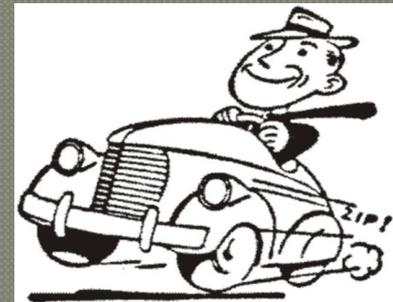
Bidders receive notice of parcels removed from the auction.



# *Lewis County*



Proposed New Location



# 7513 East State Street





Water St

E State St

River St

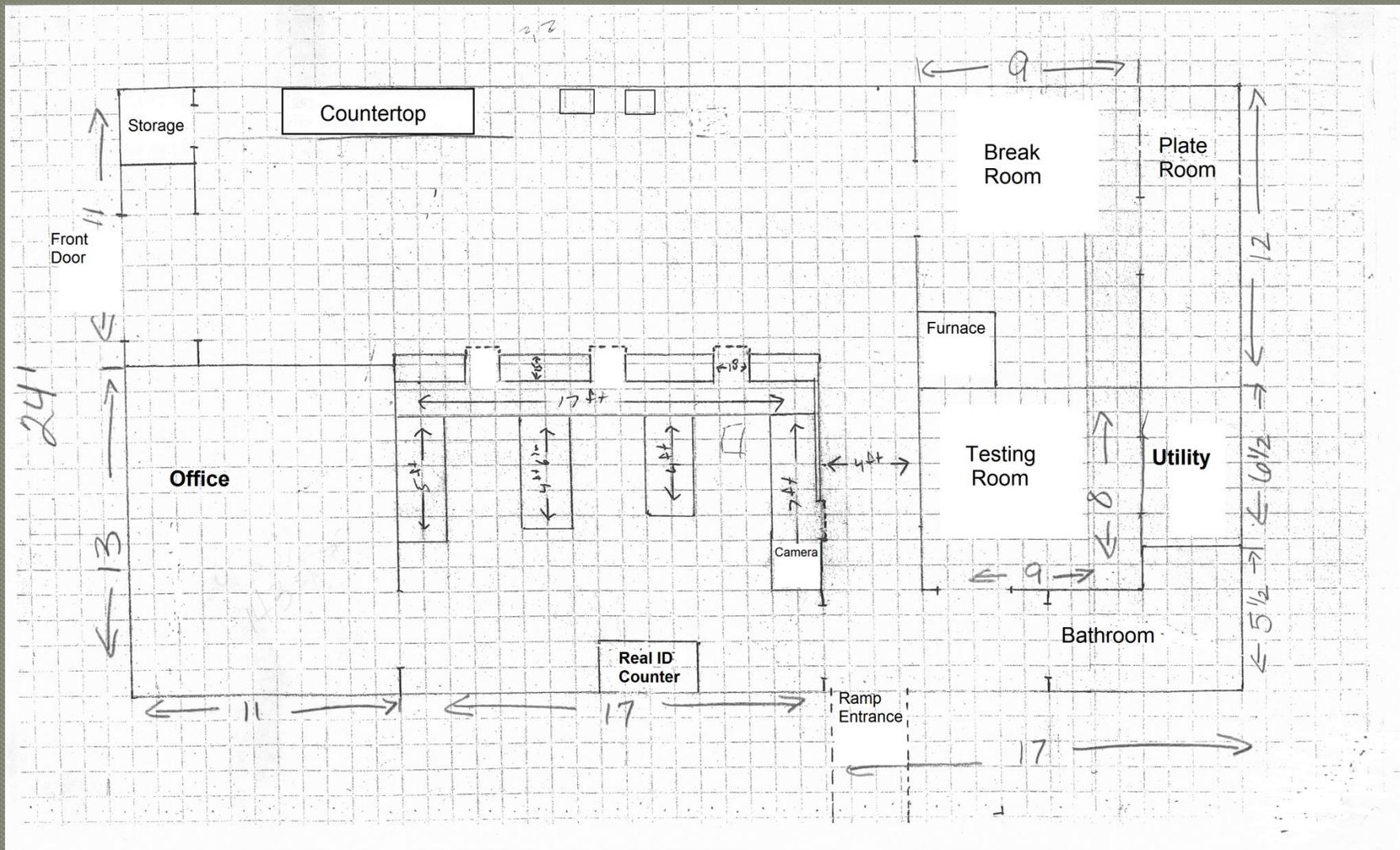
Hemlock Dr

No Four Rd CR 26

Ross Rd

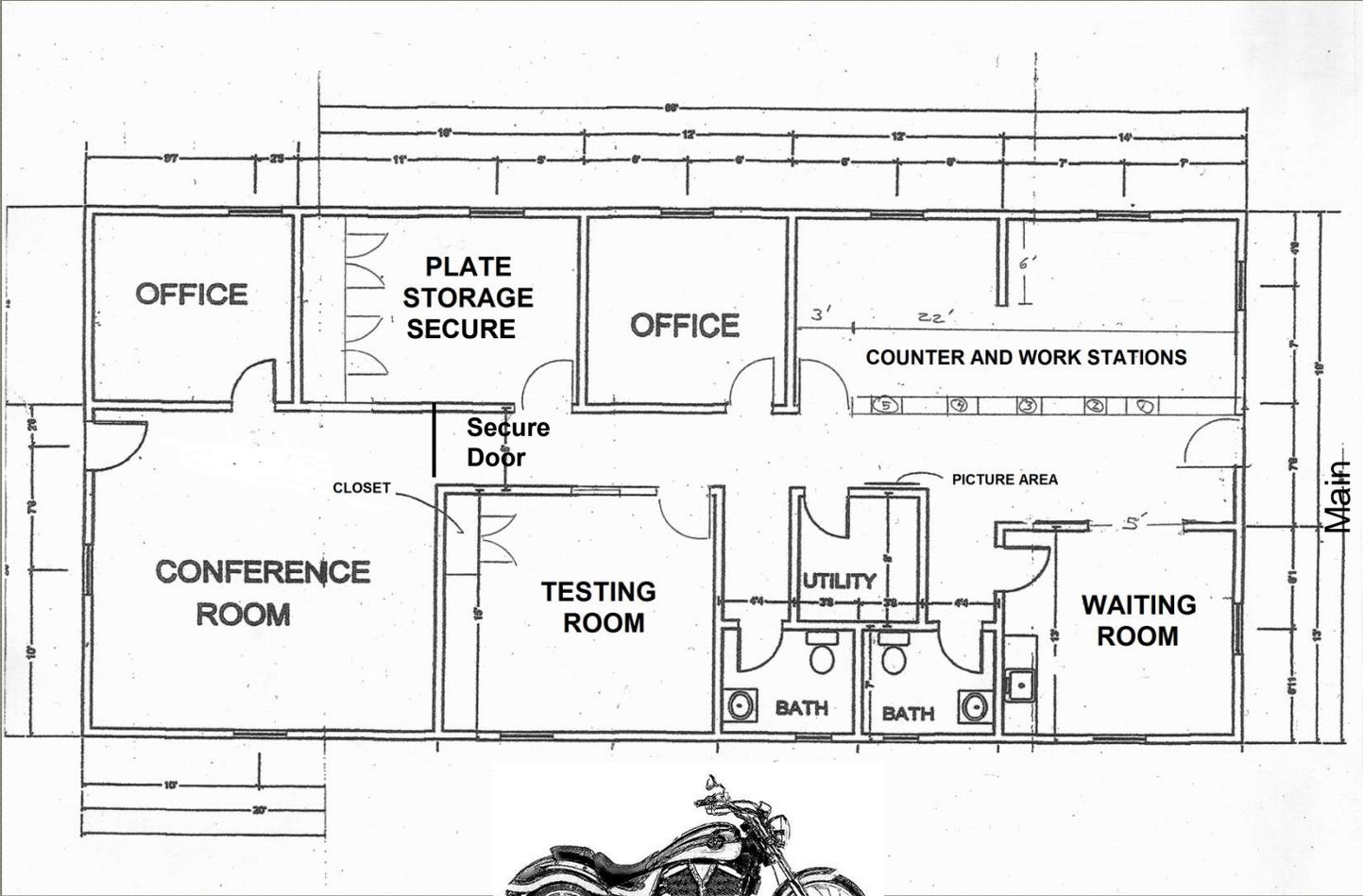
# Current Location Floor Plan

## 1080 sq ft



# Proposed Floor Plan

## 2100 sq ft



Main Entrance



## DMV SITE COMPARISON

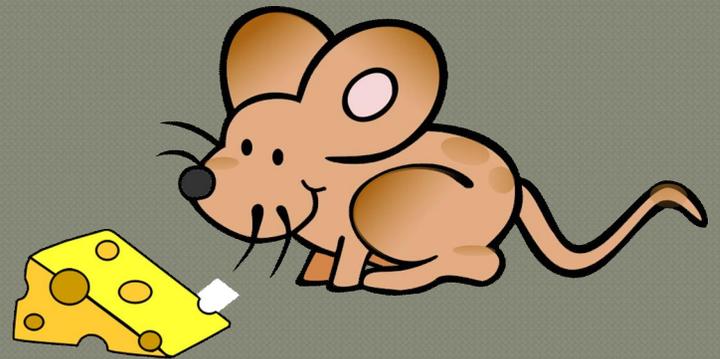


	Current	Proposed	Difference
Rent--Month	\$1,750	\$1,900	\$150
Heat--Avg. Mo.	\$104	\$55	( \$49)
Water & Sewer--Mo	\$10	\$22	\$12
Electric--Avg. Mo	\$145	\$255	\$110
Square Footage	1080	2100	+1020
Spectrum Cable	No	Yes	Improved Broadband connections

Renovation costs less than \$5,000 per Matt O'Connor, Maintenance Supervisor

# Location Benefits

- 2100 sq. ft. of usable space. A conference room and office space (625 sq. ft) that can be utilized by another county agency for additional savings.
- Four workstations and picture area at the counter.
- Energy efficient, climate controlled facility.
- Separate waiting area for customers.
- Staff and public restrooms.
- Handicapped accessible.
- Large parking area.
- Accessible from two different roadways.
- Improved building and work environment
- Current building – rodents (large and small)
- New building – no known issues



# Approx 2.5 acre leased site



# THANK YOU

---

- In closing, I would like to express my appreciation to those that have helped to gather information to make this presentation possible.
- I ask for the support from this committee when the Resolution is presented to the full Board for consideration to ensure a more efficient DMV Office for our constituents.
- Thank you