

**FINANCE/TAX REDUCTION/MANDATE RELIEF COMMITTEE**

Monday, April 17, 2023 - 10:30 AM

Thomas Scozzafava, Chairperson  
Noel Merrihew, Vice-Chairperson

Chairman Scozzafava called this Finance Meeting to order at 10:50 am with the following Supervisors in attendance: Clayton Barber, Robin DeLoria, Stephanie DeZalia, Derek Doty, Charlie Harrington, Roy Holzer, Ken Hughes, Steve McNally, Noel Merrihew, James Monty, Tom Scozzafava, Matt Stanley, Ike Tyler, Joe Pete Wilson, Davina Winemiller, Margaret Wood and Mark Wright. Shaun Gilliland was excused.

Department Heads present: Michael Diskin, Jim Dougan, Judy Garrison, David Wainwright and Michael Mascarenas.

Deputies present: Laurie DeZalia

Also present: Joe Keegan, North Country Community College and Hannah Carson

Media present: Sun News - Alana Penny

SCOZZAFAVA: Good morning. We'll call the Finance committee meeting to order. First on the agenda, our County Clerk, Chelsea.

C. MERRIHEW: Good morning. You have my report from April. We collected \$616,040.00, and sent \$372,049.00 to the Treasurer for local retention. I submitted the semi-annual mortgage tax report to State Tax and Finance it covers the period of October 2022 through March 2023. I included the tentative report here for your reference once I receive approval back from the State I will forward this to Dave Wainwright in Real Property so he can apportion out North Elba and it should be good to go. I have resolution request for your consideration. I'm looking for approval to observe summer hours of 8:00 to 4:00 from May 29 through September 1<sup>st</sup>. County law allows me to do that for July and August but I do need approval for the additional month.

**RESOLUTION AUTHORIZING THE CHANGE IN HOURS IN THE COUNTY CLERK'S OFFICE AND DEPARTMENT OF MOTOR VEHICLES TO BE OPEN 8:00 A.M. TO 4:00 P.M. FROM MAY 29, 2023 THROUGH SEPTEMBER 1, 2023. Wilson, Barber**

SCOZZAFAVA: Any discussion? All in favor, opposed – carried.

C. MERRIHEW: And that's all I have for today.

SCOZZAFAVA: Any questions for Chelsea?

DOTY: Any new applicants for DMV?

C. MERRIHEW: No but we do have two training right now so we're hoping by the end of April we will at least be open through the lunch at the main office that's our goal.

DOTY: Thanks Chelsea.

SCOZZAFAVA: Okay, Auditor Laurie.

L. DEZALIA: Good morning. On Laura's report we have the department head expense report, Coroners have responded to 36 calls and funeral homes handled 9 removals this year based on vouchers that were submitted.

You have your supervisor's expense report. Invoice data collection summary. February we processed 2,689 invoices and noted 246 errors. I will tell you February is one of our busiest months doing a lot of clean up. YTD overpays we caught \$6,968.42 and YTD duplicate payments \$19,712.74. We also have included the Auditors YTD budget report. Assigned Counsel monthly summary and yearly comparison report we received 127 vouchers to process and we paid 111 totaling \$48,372.88. Assigned Counsel YTD budget for 2022 and also for 2023 are also included and last but not least the tax roll corrections for the month. Any questions?

SCOZZAFAVA: I guess not.

L. DEZALIA: Thank you.

SCOZZAFAVA: Dave, Real Property.

WAINWRIGHT: Good morning. The 2023 tentative rolls need to be filed in town, as you are well where by May 1<sup>st</sup>. The assessment notices are going to start going out in the next two weeks so you may start hearing some phone calls from some people, calling up and wondering what that's all about. There are seven towns that are maintaining, that's it. Only two of those are doing a full re assessment project that's Schroon and Willsboro. Because the majority of towns are not doing much this year that's kind of good in a way as far as complaints go you're not going to have a lot of people on Grievance Day this year you won't have a lot of people calling and complaining about change in assessment notices but everybody's eq. rate does fall off at that point.

Grievance Day I think we covered this last month but just as a reminder, Grievance Day is the fourth Tuesday, which is May 23<sup>rd</sup> this year unless your Assessor does multiple towns.

We have BAR training right in this room on Tuesday, April 26 from 6 to 9. I think a couple of the towns got new BAR members, we just need to make sure we get something from the Town Clerk so we know you've got a member, we can report that to the State and you can get the training manual and have them trained here or if they can't make it on that day we can give them alternate days in neighboring counties. They can go to Clinton County or Franklin County depending on where you live it is convenient or not.

Other than that, I'd just like to take a minute and introduce Hannah Carson, our new Assistant Director. Could you stand please Hannah?

SCOZZAFAVA: Good morning. Welcome.

WAINWRIGHT: Hannah is a tremendous asset to our office. We are very lucky to have her. For those of you who have not worked with her now you have a face to put with the name.

SCOZZAFAVA: The equalization rates did we get the, I don't recall ever receiving it, the equalization rates yet?

WAINWRIGHT: No not yet. Once the rolls are out and the state does their analysis then they will come up with their rates.

SCOZZAFAVA: So are there many townships that are going to fall under the 96%?

WAINWRIGHT: Yes.

SCOZZAFAVA: There is? So, that seems to be the magic number they give you 100% but if you're at 96%, you get below that then you –

WAINWRIGHT: Then you are where you're at.

SCOZZAFAVA: And just briefly explain the impact again it has on your budget. So if you're at 94% you're going to take 6% off that taxable value, correct? So it's going to push you right up?

WAINWRIGHT: Yeah, I don't know if it's exactly one to one like that, your assessment is now only say 94% it's only 94% of full market value so you'll see on the tentative roll your assessed value and then you'll see market value and that will be higher. When your equalization rate comes out it's going to be less which then in turn causes your tax rate to increase so if you've got multiple towns say whether it be for county purposes or the school everybody else is at 100% say for a school for example and your down at 90%, 85% your tax rate is going to go up to make up that difference.

SCOZZAFAVA: So if I'm at 94% in Moriah and I'm assessed for \$100,000, I'm going to pay tax on \$106,000? Is that a simple way to explain it?

WAINWRIGHT: For your assessment?

SCOZZAFAVA: Yes.

WAINWRIGHT: It does kind of work that way, yes you pay on that full market value.

SCOZZAFAVA: Right.

MONTY: At a higher rate.

SCOZZAFAVA: Well, it's going to put your rate up because you lost all that taxable value.

MONTY: Right so you're going to pay at a higher rate that \$106,000.

WAINWRIGHT: You'll pay your assessed value but you're going to pay it at that higher rate.

SCOZZAFAVA: At the higher rate, correct.

DELORIA: David question, you don't have to answer this today because I don't understand it but if we just went through a reval, spent all these hours and time coming up with these new values how on earth can that equate to 94% when we just did the market value assessment when we did the reval?

WAINWRIGHT: Because the State's trend numbers for your market area –

SCOZZAFAVA: Sales.

WAINWRIGHT: Sales are up 14% and so your town really only needed to come up in the residential portion 5%.

DELORIA: I think we came up with about 15% didn't we at the last reval?

WAINWRIGHT: Yes. Every year is a new year. Every year is like a clean slate, the state looks at sales, they look at assessments and do their analysis.

DELORIA: So if the numbers are the same or what happens if these sales drop are they going to decrease in the market value and what does that do to your market value assessment, does that add to it without having to bump from the 94% to the 100% or does that automatically add to it? Because they have just taken 6% away from us after doing a revaluation and we've lost 6% of what we probably have determined to be probably what the assessors are doing their job you know setting the market value of homes and then our beloved New York Government down there decides well, that's not enough add more. Where do you add it? Can you add it to State land?

WAINWRIGHT: State land did go up 10%. If your assessor didn't do their work this year to maintain 100% then they don't get their benefit of that.

DELORIA: Well, that's my point because I think they did their job. I think they used whatever marketing tools they had to come up with those values and all of sudden the State, oh, by the way it's a little higher than that.

WAINWRIGHT: That was last year where the sales came in high. This market is driving sales through the roof and it's not stopping. It will eventually catch up. You can only assume that the trends will go down eventually but it takes a couple of years before we start to see them come down.

DELORIA: Historically have they ever notified towns that hey, you're above?

SCOZZAFAVA: Oh yeah absolutely. Yes. The report that I get out of your office which is a great report on sales because it shows not only the sales price but also shows what the assessed value was at the time of that sale and I can tell you that in my community, 95% of those sales are way above what the property was assessed for so it's a tough argument to make that, but to answer your question, I've seen towns come in at 110% so he had a good question, how does that impact us on your levy, not on the levy but on the rate?

WAINWRIGHT: If you're over assessing then you'll see your rate change as well and you still get the same issue, you'll have an assessed value, a market value that's actually lower.

MASCARENAS: But would your rate be less?

WAINWRIGHT: Your rate would.

DELORIA: I don't know if my constituents in Newcomb would agree that the Assessor has underestimated the market value because we had people scream over the prices of it.

SCOZZAFAVA: Well, let me tell you the way I see it over the years everybody is over assessed until it comes time to sell it. Right? It's the truth.

DOTY: Dave could you respond to the variants around the county and assessed values like in North Elba we're expecting 18% this year, I believe we are at 100% valuation but across the county how does it vary? I think Robin just eluded to 15% that he's looking at. What is the variants?

WAINWRIGHT: The State has our county and all counties set up in market areas. North Elba and Keene are in their own market area they command and they do command higher sale prices. It's an attractive area. It's where people want to be. Certain other areas maybe down in the southern part of the county they are in a different market area than that. Generally their trend numbers are down, this year their trend numbers are higher 14%. The area around here Elizabethtown, Lewis, Westport they've got about 10% trend this year.

DOTY: And you're speaking residential not commercial?

WAINWRIGHT: Residential. The commercial other than North Elba, nobody really has, possibly Ti, nobody really has enough commercial to make a huge difference so when the state gives the trend values for vacant land usually it's a straight number for all towns within that market area commercial is about the same, state owned land as I say this was a big year they are coming up 10% which is a lot for them. Some towns like Newcomb for instance that place over \$5 million dollars in taxable value not to mention transition and aggregate assessments which tend to come in but to answer your question, yes it is all done by market area, areas in light in value.

DOTY: Thank you.

SCOZZAFAVA: Further questions? If not, thank you. Mr. Diskin.

DISKIN: I just want to say, before Hannah leaves she's been a terrific asset to the Treasurer's office too whenever I call up there for anything whether it is a duplicate tax receipt or anything I need it's like, within seconds she has it back to me so I appreciate her as well. And for the Chairman other than give reference to Mr. Poland it kind of gives away how long you've been here not too many people would know that reference. And also, before I start this report I do want to let you know you're talking about personnel and how many vacancies we have. I have two people leaving my office. It's the first time I've had people leaving for some other place and it's going to be difficult to replace in this market. It's probably the first time in the 28 plus years I've been there, it's going to be difficult to replace them.

SCOZZAFAVA: Leaving for the private sector?

DISKIN: No one is leaving for another municipality and the other one is going into the private sector. One of the other is going to another local municipality. Well, let's start with the sales tax and we did just get a report this morning and I didn't have time to put it on this list but I haven't had time to analysis it but the second payment came in. You'll see that the first one is down and that's not unusual sometimes midyear you'll see some adjustments made before a downward trend what they'll do is they reconcile and find out they over paid or someone paid more than they should have and they get a refund. Also, these are March trends so some of the weather that we had last month may have had something to do with what happened with the sales tax so it's not a lot. It's still, we are still running well over a million dollars over last year at this time. Occupancy, if you don't have any questions on sales tax, occupancy is about even it's just about even from last year so we're still trending okay on that.

Mr. Doty had asked me for some information which I gave to him and when I was doing that I happened to pull out the information on what we've taken in on occupancy tax since we started and this is our, we just finished our 23<sup>rd</sup> year, we're in our 24<sup>th</sup> year of taking occupancy in and in that time we've taken in almost \$53 million dollars in occupancy. That's taken in, that's not counting what we gave to ROOST they take 95% of that basically over \$50 million of that went to ROOST and about \$2.9 million stayed with the county as revenue until this year, this year the numbers will be different.

Then I also gave you my department revenues through the end of March and I do have one resolution and I have something else I want to discuss with you. The resolution is to authorize our summer hours which run from May 1<sup>st</sup> through September 1<sup>st</sup> from 8:00 to 4:00.

**RESOLUTION AUTHORIZING THE CHANGE IN HOURS IN THE OFFICE OF THE ESSEX COUNTY TREASURER TO BE OPEN 8:00 A.M. TO 4:00 P.M. FROM MAY 1, 2023 THROUGH SEPTEMBER 1, 2023. Hughes, Tyler**

SCOZZAFAVA: Discussion? All in favor, opposed – carried.

DISKIN: I had one item that came up after I did the agenda and we have two properties down in the Town of Schroon that we've owned for a while. They were in a tax foreclosure several years ago, several foreclosures ago I should say and the Town of Schroon had indicated they want them and we never really finished the project and I don't ever remember getting a resolution to sell them. At one time, these properties the previous supervisor had said these were vital to their snowmobile trail through the town, we had done a resolution here that said if we sell them we will put a right of way in there for snowmobile trails. In talking with Ms. Wood she would like us now to give the properties to the town, they really, looking at the properties there they are swampy, they are down over a bank, they are not much value, they are not buildable lots, they are probably not much you would get for these when you sold them so I would like to suggest to the county that we give these to the town and I have the tax map number and account numbers.

SCOZZAFAVA: So these have already been foreclosed on?

DISKIN: Yes, we own them so it's not an issue waiting for that it's just a matter if the county approves it to do the deed work.

**RESOLUTION AUTHORIZING THE TRANSFER OF TWO (2) PIECES OF PROPERTY TO THE TOWN OF SCHROON. Tyler, Wilson**

DOTY: Is there much money owed the county on these parcels?

DISKIN: I haven't looked at it but I can't image there's much it's pretty swampy, they aren't of much value and I would have to look at it. I didn't think to look at it to be honest with you.

DOTY: And Meg could they be, they are not properties that would be attractive to the land bank with the right of way?

WOOD: Not at all. These are on a 90 degree turn of a road so building there would be tough.

DISKIN: I don't think anything could ever be built on them.

DOTY: So really the only question might be, would the county relieve what is owed but give the

property to Meg?

DISKIN: That is typically what we do, yeah.

DOTY: Okay sounds like a good idea.

DISKIN: And it would be beneficial to the town too to have those. They just need them, correct me if I'm wrong but part of your snowmobile trail?

WOOD: It started in 2015.

DOTY: Time to take care of it, good.

SCOZZAFAVA: Okay all in favor, opposed – carried.

DISKIN: That's all I have.

SCOZZAFAVA: Any questions for Mr. Diskin? If not, thank you.

DISKIN: I have one thing I just want to mention, this is an interesting chart that I saw that came out and to nobody's surprise this is an estimated tax burden by state and to nobody's surprise New York was the highest tax burden in the country. Where almost 14% of your income goes to taxes.

SCOZZAFAVA: California number two?

DISKIN: No actually number two is Florida, no I'm sorry, Nevada. I can send you a copy of these it's just the print is so small on them I can't read it. I'm going to have to enlarge it to see what they are. I just thought it was kind of interesting when I saw that chart. It's something that we already knew.

SCOZZAFAVA: That's why you have millions leaving the state.

DISKIN: Yes.

SCOZZAFAVA: Thank you. Mr. Mascarenas.

MASCARENAS: I've got nothing.

SCOZZAFAVA: Any questions? Joe, North Country.

KEEGAN: Good morning everyone, nice to see you all. Just a few updates I want to as always, thank you for your support. We are getting down to the wire of the 22-23 year commencement is a little over four weeks away and the building projects follow four days afterward so that's exciting. I wanted to thank JoePete for joining us with the Chancellors visit back at the end of March we had Dr. Kind on campus. It was a really nice experience. I think he heard about what makes North Country tick and it was a nice group of students, external workforce partners, faculty and staff and elected officials and it really I think painted a picture about the value of community colleges and North Country in particular so thank you for that. This is the time of the season where we do advisory boards. We do program advisory boards.

You'll probably all familiar with that so our nursing program, our rad tech program, we have these advisory boards, we get workforce, we get students, we get other in to help us to see how we're doing and where we have opportunities for improvement. Since Covid we have not had the opportunity to have our campus advisory boards so two weeks ago we had the Malone campus advisory board for the first time in four years and then this Friday we will have the Ticonderoga campus advisory board review and I know a number of you are planning to join us for that and we look forward to that discussion. It really helps us to get a temperature on how we're doing and more importantly how we can improve what we're doing. Saranac Lake, we are going to hold off on doing that one until the fall because so many of them are back in the spring and we also want to have an opportunity for a robust conversation around the college as we emerge from Covid so that's really exciting.

Related to Covid and I mentioned this a few times, it's really been good to see students and families come back on campus and visit. Where there was a couple of years when we were doing all visits virtually remotely. You know this past week I saw a number of students and their families it was just nice to be able to greet them, walk them through campus and engage them about the value proposition for North Country so it was really exciting.

I have mentioned this to Chairman Gilliland and I think I mentioned it to you Mike but we've got our Board Chair Steve Reed who has done really an outstanding job leaving the Board of Trustees at the college. He's retiring at the end of his term which is June 30<sup>th</sup> it ends and he is an Essex County appointee so we are going to need another appointee from the county. We are happy to work with you in any way we can. I think you all know we've been having challenges with a quorum. We've got a couple of Governor appointment vacancies our counties are full at this point with the exception of one county appointment from Franklin but we are expecting that to be filled but the Governor's appointments have been vacant for a while now. We just got some word that SUNEY has moved our appointments back up so hopefully we will be able to close them. We are a small board, we are ten members and you know, if there's not six it's hard for that board to do business and I think that that's everything.

SCOZZAFAVA: Is that number mandated?

KEEGAN: Yes.

SCOZZAFAVA: Or could you go to a five member board?

KEEGAN: It is mandated and even the apportionment is mandated so four Governor's, five counties, and one student.

SCOZZAFAVA: Okay any questions?

McNALLY: I'm not sure but I heard something about Hudson Valley is offering free online courses for the summer?

KEEGAN: I will need to look into it. I'm not familiar with it.

McNALLY: Yeah, I believe my granddaughter is taking one at Hudson Valley just to get their grades online.

KEEGAN: I will get back to you on that Steve.

McNALLY: I'm not positive but I think, I'm looking at their website real quick.



WINEMILLER: I just had a question about your IT Department. I was asked recently to find out how your IT Department was doing, having trouble with your email?

KEEGAN: Is there a specific problem with the email that you're aware of?

WINEMILLER: Well, a resident reached out to me and questioned the faculty login process and just wondered if you had received any feedback on that or if you were having problems?

KEEGAN: So I do know that we had a recent conversion in our student management system which affects our faculty portal, which affects the faculty login that happened right after Easter break or right during spring break so we did it have a couple of day sort of shuffle as we move from a system people understood to the newer one that the update required and that's not unusual with the updates that come from the manufacturer. That's the only thing that I'm aware of on the email side.

WINEMILLER: Okay so your IT Department is well staffed?

KEEGAN: We are. We're at full staff right now with our IT not that we can't use more but it's a difficult market to keep people but if there are particulars from members of the community have them give me a call. Happy to address those.

WINEMILLER: Okay, thank you so much.

SCOZZAFAVA: Okay anything further for Joe? If not, thank you. Anything further to come before this committee?

MONTY: I just want to remind everyone that we have a public hearing at 11:30 as it pertains to residency requirements for position of assistant public defender and assistant conflict defender. Also, I would like to invite everyone next Monday to our Affordable Housing Task Force meeting. Essex County has been a recipient of an ESSHI grant that Behavioral Health Services North has acquired specifically for Essex County for a forty unit complex here in Essex County. Fourteen units specifically for victims of domestic violence and twenty-six units specifically for affordable housing and Laurel Polttila from Behavioral Health Services North is going to be at our meeting to give us more of the details.

SCOZZAFAVA: Is that a fully funded grant?

MONTY: I believe so Tom. They have already got a contractor out of Syracuse who is interested in this who has done this throughout New York State so I don't really know all the details so that is why I invited Laurel down to speak to us on Monday.

SCOZZAFAVA: Good. Thank you.

WINEMILLER: Do you have a location for that Jim?

MONTY: Right here, it's right after ways and means.

WINEMILLER: I meant for the complex.

MONTY: Oh, no right now the only requirements initially she said it has to have availability of

public transportation, a grocery store and a hospital but I did ask the question, once she got back to me, would a medical facility such as a health center classify as a hospital and she said, yes it would. So, realistically with it being a hospital that lead to only three locations North Elba, Elizabethtown or Ticonderoga with health centers that opens it up to several communities but again, you have to factor in availability and consistent public transportation, availability for them to get groceries. I have a thought that most of those people that seek services in that area maybe Elizabethtown is a central location I don't know that's just one thought, just my thought. I'd love to say Lewis but we don't really have the place and we don't have the facilities. Public transportation here with our buses is right here in Lewis and Elizabethtown I think that would make a good location.

SCOZZAFAVA: You might want to get a sewer system first.

MONTY: Understood.

SCOZZAFAVA: I mean I'm sure it is going to require infrastructure.

MONTY: Oh no there's going to be some other requirements that's why I want her to explain it because I'm just a dumb farmer that was a Correction Officer who was foolish enough to run for Supervisor. Thank you.

SCOZZAFAVA: Thank you. Anything further to come before the committee?

McNALLY: Yes, on your desks I handed out AATV Legislative agendas for you and your board. If you need more text me and I'll bring them up. Also, we are going to be having our meeting the 4<sup>th</sup> and 5<sup>th</sup> of June in Lake Placid again this year. We have some really good speakers so put that on your calendar. Also, I believe May 8 Adirondack Day at the Capital if you've never been down to that.

SCOZZAFAVA: Thank you. Okay we stand adjourned.

As there was no further discussion to come before this Finance meeting, it was adjourned at 11:20 a.m.

Respectfully submitted,

Judith Garrison, Clerk  
Board of Supervisors