Equalization and Assessment Committee Minutes October 2, 2017 – 3:30 p.m.

Present: Chairman Dan Pemrick; Supervisors John Collyer, Gardner Congdon, Peter Martin, Matt Veitch and Tom Wood; Spencer Hellwig, County Administrator; Steve Dorsey, County Attorney; Joanne Bosley, Christine Aldrich, Real Property; Brian O'Conor, Auditor; Cynthia Baker, Treasurer.

Chairman Pemrick called the meeting to order and welcomed all in attendance.

On a motion made by Mr. Martin, seconded by Mr. Wood, the minutes of the September 19, 2017 meeting were approved unanimously.

A motion was made by Mr. Martin, seconded by Mr. Veitch, to authorize extension of the Cold War Veterans exemption beyond 2017. The motion passed, Mr. Congdon was opposed.

Mrs. Bosley distributed a handout and went over some recent changes made at the State to the Cold War Veterans Exemption. Some local options were added and it's up to the county if they would like to enact the options or not. Historically, the exemption was adopted by a county local law in 2008 and state law basic maximum was chosen, which was a 15% exemption not to exceed \$12K and a disability exemption not to exceed \$40K. The two limits are adjusted by the municipalities equalization rate. A cold war veteran is defined as a person who has served on active duty between the dates September 2, 1945 and December 26, 1991 and to get an exemption they must have an honorable discharge. Property must be owned by the veteran, veterans spouse or an un-remarried surviving spouse. Property must be the primary residence of the veteran and used exclusively for residential purposes. The exemption was a 10-year exemption.

The local option on the updated exemption would allow the county to disregard the 10-year limitation. Mrs. Bosley said that there are currently 605 Cold War Veterans exemptions.

Mr. Congdon asked if the exemption was applicable to the Town of Moreau and Mrs. Bosley confirmed that it was. Mr. Congdon confirmed with Mrs. Bosley that the forms should be available for those interested in applying.

Mr. Dorsey said that if the committee approves, he will a draft local law to amend the current local law to extend the exemption beyond the end of this year. A public hearing would then need to be set next month in anticipation of a December board vote.

Mr. Congdon said that he would have liked to have also increased the exemption.

A motion was made by Mr. Wood, seconded by Mr. Veitch, to approve and confirm Auction Sale of County-Owned Lands acquired for unpaid taxes. Unanimous.

Mrs. Baker distributed a handout. There were 10 successful bids from the 14 parcels that were eligible for auction, there were 3 parcels not sold and 1 parcel is in the process of having the deposit refunded as the former owner filed for bankruptcy on September 14, however the County did not receive notification of this until two days after the auction.

A motion was made by Mr. Collyer, seconded by Mr. Martin, to approve the 2017 Third Quarter Report by the County Auditor. Unanimous.

Mr. O'Conor distributed a handout and reported that for the third quarter of 2017 his office approved seven refunds totaling \$1,827.53. These refunds were attributed to misapplied sewer charges and an unapplied veterans tax credit. There were no refunds in the third quarter of 2016 or 2015.

A motion was made by Mr. Collyer, seconded by Mr. Veitch, to approve the proposed revisions to the name, duties and functions of the E&A committee for 2018. Unanimous.

Mr. Dorsey distributed a handout and went over the proposed revisions. Mr. Dorsey said that he conferred with the Treasurer's office, Auditors office and Real Property Department on some of the revisions. It was decided that the name would be changed to the Real Property Tax Committee. Mr. Dorsey said that the recommendations would be forwarded to the Chairman of the Board for 2018 and the changes would be incorporated into the Rules of the Board which are adopted at the organizational meeting in January.

On a motion made by Mr. Martin, seconded by Mr. Veitch, the meeting was adjourned unanimously.

Respectfully submitted, Therese Connolly Deputy Clerk of the Board