



Real Property Tax Committee

Wednesday, October 30, 2024 4:30PM

40 McMaster Street, Ballston Spa, NY

Chair: Eric Connolly

Members: JD Arnold, Jesse Fish, Sandra Winney VC, Cynthia Young

Agenda

- I. Welcome and Attendance
- II. Approval of the minutes of the July 2, 2024 meeting
- III. Auditors Reports – Adjustments to Real Property Tax Assessments for Q2 and Q3 – Julie Bosley, County Auditor
- IV. Approving the 2025 Tax Bill Flyer in accordance with Local Law No. 1 of 2012 establishing truth in taxation in Saratoga County – Steve Bulger, County Administrator
- V. Other Business
- VI. Adjournment



SARATOGA COUNTY AGENDA ITEM REQUEST

TO: Steve Bulger, County Administrator
Ridge Harris, Deputy County Administrator
George Conway, County Attorney
Therese Connolly, Clerk of the Board
Stephanie Hodgson, Director of Budget

CC: John Warmt, Director of Purchasing
Jason Kemper, Director of Planning and Economic Development
Bridget Rider, Deputy Clerk of the Board
Matt Rose, Management Analyst
Audra Hedden, County Administrator's Office
Samantha Kupferman, County Attorney's Office

DEPARTMENT: County Auditor

DATE: 07/12/2024

COMMITTEE: Real Property Tax

1. Is a Resolution Required:

No, Other

2. Proposed Resolution Title:

N/A

3. Specific Details on what the resolution will authorize:

N/A

This column must be completed
prior to submission of the request.

County Attorney's Office
Consulted No

4. Is a Budget Amendment needed: YES or NO
If yes, budget lines and impact must be provided.
Any budget amendments must have equal and offsetting entries.

County Administrator's Office
Consulted No

Please see attachments for impacted budget lines.
(Use ONLY when more than four lines are impacted.)

Revenue

Account Number	Account Name	Amount

Expense

Account Number	Account Name	Amount

Fund Balance (if applicable): (Increase = additional revenue, Decrease = additional expenses)

Amount:

5. Identify Budget Impact (**Required**):

No Budget Impact

- a. G/L line impacted
- b. Budget year impacted
- c. Details

6. Are there Amendments to the Compensation Schedule?

YES or NO (If yes, provide details)

a. Is a new position being created? Y N

Effective date

Salary and grade

b. Is a new employee being hired? Y N

Effective date of employment

Salary and grade

Appointed position:

Term

c. Is this a reclassification? Y N

Is this position currently vacant? Y N

Is this position in the current year compensation plan? Y N

7. Does this item require the awarding of a contract: Y N

a. Type of Solicitation

b. Specification # (BID/RFP/RFQ/OTHER CONTRACT #)

c. If a sole source, appropriate documentation, including an updated letter, has been submitted and approved by Purchasing Department? Y N N/A

d. Vendor information (including contact name):

e. Is the vendor/contractor an LLC, PLLC, or partnership:

f. State of vendor/contractor organization:

g. Commencement date of contract term:

h. Termination of contract date:

i. Contract renewal date and term:

k. Is this a renewal agreement: Y N

l. Vendor/Contractor comment/remarks:

Human Resources Consulted
N/A

Purchasing Office Consulted
N/A

County Administrator's Office
Consulted No

8. Is a grant being accepted: YES or NO

- a. Source of grant funding:
- b. Agency granting funds:
- c. Amount of grant:
- d. Purpose grant will be used for:
- e. Equipment and/or services being purchased with the grant:
- f. Time period grant covers:
- g. Amount of county matching funds:
- h. Administrative fee to County:

9. Supporting Documentation:

- Marked-up previous resolution
- No Markup, per consultation with County Attorney
- Information summary memo
- Copy of proposal or estimate
- Copy of grant award notification and information
- Other Auditor's Office Quarterly Report - 2024 Q2

10. Remarks:

Quarterly report of the corrections and refunds processed by the Auditors Office during the second quarter of 2024. The Auditors Office is required to submit the quarterly report for review by the RPT Committee.



**OFFICE OF THE
COUNTY AUDITOR**

518.884.4745

SARATOGACOUNTY.NY.GOV

40 MC MASTER ST, BALLSTON SPA, NY 12020

TO: Real Property Tax Committee
Supervisor Eric Connolly, Chairman

FROM: Julie Bosley, Deputy Chief Auditor

DATE: July 12, 2024

RE: Q2 2024 Adjustments to Real Property Tax Assessments

Attached are the adjustments to the Real Property Tax assessments processed and approved by the Auditor's office during the second quarter of 2024. A summary of this quarter's approvals is provided below:

Saratoga County Real Property Tax Adjustments, Not to Exceed \$2,500 – Q2 2024			
	Corrections	Refunds	Total
April	\$0.00	\$0.00	\$0.00
May	\$0.00	\$730.03	\$0.00
June	\$0.00	\$0.00	\$0.00
Q2 Total	\$0.00	\$730.03	\$730.03

Of the amounts stated above, there are 2 refunds totaling \$730.03. These refunds are attributable to clerical errors resulting in misapplied Sewer Charges.

Corrections to Tax Roll

April

Town	SBL#	Name	Original Tax	Corrected Tax	Difference	Reason
			\$0.00	\$0.00	\$0.00	
April Totals			\$0.00	\$0.00	\$0.00	

May

Town	SBL#	Name	Original Tax	Corrected Tax	Difference	Reason
			\$0.00	\$0.00	\$0.00	
May Totals			\$0.00	\$0.00	\$0.00	

June

Town	SBL#	Name	Original Tax	Corrected Tax	Difference	Reason
			\$0.00	\$0.00	\$0.00	
June Totals			\$0.00	\$0.00	\$0.00	

Quarter Two Corrections Totals

\$0.00 \$0.00 \$0.00

Refunds To Tax Roll

April

Town	SBL#	Name	Original Tax	Corrected Tax	Refund	Reason
			\$0.00	\$0.00	\$0.00	
April Totals			\$0.00	\$0.00	\$0.00	

May

Town	SBL#	Name	Original Tax	Corrected Tax	Refund	Reason
Wilton	153.11-1-2	Precision Risk Solutions, LLC	\$ 558.35	\$ 215.85	\$ 342.50	This property was not connected to the sewer and the SCSD Commission authorized these charges to be refunded.
Wilton	153.11-1-2	Capitol Development Corp.	\$ 543.70	\$ 211.20	\$ 387.53	This property was not connected to the sewer and the SCSD Commission authorized these charges to be refunded.
May Totals			\$1,102.05	\$427.05	\$730.03	

June

Town	SBL#	Name	Original Tax	Corrected Tax	Refund	Reason
			\$0.00	\$0.00	\$0.00	
June Totals			\$0.00	\$0.00	\$0.00	

Quarter Two Refunds Totals

\$1,102.05 \$427.05 \$730.03



SARATOGA COUNTY AGENDA ITEM REQUEST

TO: Steve Bulger, County Administrator
Ridge Harris, Deputy County Administrator
George Conway, County Attorney
Therese Connolly, Clerk of the Board
Stephanie Hodgson, Director of Budget

CC: John Warnt, Director of Purchasing
Jason Kemper, Director of Planning and Economic Development
Bridget Rider, Deputy Clerk of the Board
Matt Rose, Management Analyst
Audra Hedden, County Administrator's Office
Samantha Kupferman, County Attorney's Office

DEPARTMENT: County Auditor

DATE: 10/24/2024

COMMITTEE: Real Property Tax

This column must be completed
prior to submission of the request.

County Attorney's Office
Consulted **Yes**

1. Is a Resolution Required:
2. Proposed Resolution Title:
N/A
3. Specific Details on what the resolution will authorize:
N/A

4. Is a Budget Amendment needed: YES or NO
If yes, budget lines and impact must be provided.
Any budget amendments must have equal and offsetting entries.

County Administrator's Office
Consulted Yes

- Please see attachments for impacted budget lines.
(Use ONLY when more than four lines are impacted.)

Revenue

Account Number	Account Name	Amount
----------------	--------------	--------

Expense

Account Number	Account Name	Amount
----------------	--------------	--------

Fund Balance (if applicable): (Increase = additional revenue, Decrease = additional expenses)

Amount:

5. Identify Budget Impact (**Required**):

No Budget Impact

- a. G/L line impacted
- b. Budget year impacted
- c. Details

6. Are there Amendments to the Compensation Schedule?

YES or NO (If yes, provide details)

a. Is a new position being created? Y N

Effective date

Salary and grade

b. Is a new employee being hired? Y N

Effective date of employment

Salary and grade

Appointed position:

Term

c. Is this a reclassification? Y N

Is this position currently vacant? Y N

Is this position in the current year compensation plan? Y N

7. Does this item require the awarding of a contract: Y N

a. Type of Solicitation

b. Specification # (BID/RFP/RFQ/OTHER CONTRACT #)

c. If a sole source, appropriate documentation, including an updated letter, has been submitted and approved by Purchasing Department? Y N N/A

d. Vendor information (including contact name):

e. Is the vendor/contractor an LLC, PLLC, or partnership:

f. State of vendor/contractor organization:

g. Commencement date of contract term:

h. Termination of contract date:

i. Contract renewal date and term:

k. Is this a renewal agreement: Y N

l. Vendor/Contractor comment/remarks:

Human Resources Consulted
N/A

Purchasing Office Consulted
N/A

County Administrator's Office
Consulted NO

8. Is a grant being accepted: YES or NO

- a. Source of grant funding:
- b. Agency granting funds:
- c. Amount of grant:
- d. Purpose grant will be used for:
- e. Equipment and/or services being purchased with the grant:
- f. Time period grant covers:
- g. Amount of county matching funds:
- h. Administrative fee to County:

9. Supporting Documentation:

- Marked-up previous resolution
- No Markup, per consultation with County Attorney
- Information summary memo
- Copy of proposal or estimate
- Copy of grant award notification and information
- Other Auditors Office Quarterly Report - 2024 Q3

10. Remarks:

Quarterly report of the corrections and refunds processed by the Auditors Office during the third quarter of 2024. The Auditors Office is required to submit the quarterly report for review by the RPT Committee. There were no adjustments during the third quarter.



**OFFICE OF THE
COUNTY AUDITOR**

518.884.4745

SARATOGACOUNTYNY.GOV

40 MC MASTER ST, BALLSTON SPA, NY 12020

TO: Real Property Tax Committee
Supervisor Eric Connolly, Chairman

FROM: Julie Bosley, Deputy Chief Auditor

DATE: October 21, 2024

RE: Q3 2024 Adjustments to Real Property Tax Assessments

There were no adjustments to the Real Property Tax assessments during the third quarter of 2024. A summary of this quarter is provided below:

Saratoga County Real Property Tax Adjustments, Not to Exceed \$2,500 – Q3 2024			
	Corrections	Refunds	Total
July	\$0.00	\$0.00	\$0.00
August	\$0.00	\$0.00	\$0.00
September	\$0.00	\$0.00	\$0.00
Q3 Total	\$0.00	\$0.00	\$0.00

No Corrections to Tax Roll

Credits to Tax Roll

July

<u>Town</u>	<u>SBL#</u>	<u>Name</u>	<u>Original Tax</u>	<u>Corrected Tax</u>	<u>Difference</u>	<u>Reason</u>
July Totals			\$0.00	\$0.00	\$0.00	

August

<u>Town</u>	<u>SBL#</u>	<u>Name</u>	<u>Original Tax</u>	<u>Corrected Tax</u>	<u>Difference</u>	<u>Reason</u>
August Totals			\$0.00	\$0.00	\$0.00	

September

<u>Town</u>	<u>SBL#</u>	<u>Name</u>	<u>Original Tax</u>	<u>Corrected Tax</u>	<u>Difference</u>	<u>Reason</u>
September Totals			\$0.00	\$0.00	\$0.00	

Third Quarter Credits Total

\$0.00 \$0.00 \$0.00

Refunds To Tax Roll

July

<u>Town</u>	<u>SBL#</u>	<u>Name</u>	<u>Original Tax</u>	<u>Corrected Tax</u>	<u>Refund</u>	<u>Reason</u>
July Totals			\$0.00	\$0.00	\$0.00	

August

<u>Town</u>	<u>SBL#</u>	<u>Name</u>	<u>Original Tax</u>	<u>Corrected Tax</u>	<u>Refund</u>	<u>Reason</u>
August Totals			\$0.00	\$0.00	\$0.00	

September

<u>Town</u>	<u>SBL#</u>	<u>Name</u>	<u>Original Tax</u>	<u>Corrected Tax</u>	<u>Refund</u>	<u>Reason</u>
September Totals			\$0.00	\$0.00	\$0.00	

Third Quarter Refunds Total

\$0.00 \$0.00 \$0.00



SARATOGA COUNTY AGENDA ITEM REQUEST

TO: Steve Bulger, County Administrator
Ridge Harris, Deputy County Administrator
George Conway, County Attorney
Therese Connolly, Clerk of the Board
Stephanie Hodgson, Director of Budget

CC: John Warnt, Director of Purchasing
Jason Kemper, Director of Planning and Economic Development
Bridget Rider, Deputy Clerk of the Board
Matt Rose, Management Analyst
Audra Hedden, County Administrator's Office
Samantha Kupferman, County Attorney's Office

DEPARTMENT: County Administrator

DATE: 10/22/2024

COMMITTEE: Real Property Tax

1. Is a Resolution Required:

Yes, Other

2. Proposed Resolution Title:

APPROVING THE 2025 TAX BILL FLIER IN ACCORDANCE
WITH LOCAL LAW NO 1 OF 2012 ESTABLISHING TRUTH IN
TAXATION IN SARATOGA COUNTY

3. Specific Details on what the resolution will authorize:

In accordance with Local Law No. 1 of 2012, the Board of Supervisors approves the 2025 Tax Bill Flier and the 2025 Tax Bill Flier shall be included as an enclosure with each 2025 Saratoga County property tax bill when mailed, and shall be posted on the County of Saratoga's website at www.saratogacountyny.gov by no later than January 1, 2025.

This column must be completed prior to submission of the request.

County Attorney's Office
Consulted

4. Is a Budget Amendment needed: YES or NO
If yes, budget lines and impact must be provided.
Any budget amendments must have equal and offsetting entries.

County Administrator's Office
Consulted Yes

Please see attachments for impacted budget lines.
(Use ONLY when more than four lines are impacted.)

Revenue

Account Number	Account Name	Amount
----------------	--------------	--------

Expense

Account Number	Account Name	Amount
----------------	--------------	--------

Fund Balance (if applicable): (Increase = additional revenue, Decrease = additional expenses)

Amount:

5. Identify Budget Impact (**Required**):

No Budget Impact

- a. G/L line impacted
- b. Budget year impacted
- c. Details

6. Are there Amendments to the Compensation Schedule?

YES or NO (If yes, provide details)

a. Is a new position being created? Y N

Effective date

Salary and grade

b. Is a new employee being hired? Y N

Effective date of employment

Salary and grade

Appointed position:

Term

c. Is this a reclassification? Y N

Is this position currently vacant? Y N

Is this position in the current year compensation plan? Y N

Human Resources Consulted
N/A

7. Does this item require the awarding of a contract: Y N

a. Type of Solicitation

b. Specification # (BID/RFP/RFQ/OTHER CONTRACT #)

c. If a sole source, appropriate documentation, including an updated letter, has been submitted and approved by Purchasing Department? Y N N/A

d. Vendor information (including contact name):

e. Is the vendor/contractor an LLC, PLLC, or partnership:

f. State of vendor/contractor organization:

g. Commencement date of contract term:

h. Termination of contract date:

i. Contract renewal date and term:

k. Is this a renewal agreement: Y N

l. Vendor/Contractor comment/remarks:

Purchasing Office Consulted
N/A

County Administrator's Office
Consulted NO

8. Is a grant being accepted: YES or NO

- a. Source of grant funding:
- b. Agency granting funds:
- c. Amount of grant:
- d. Purpose grant will be used for:
- e. Equipment and/or services being purchased with the grant:
- f. Time period grant covers:
- g. Amount of county matching funds:
- h. Administrative fee to County:

9. Supporting Documentation:

- Marked-up previous resolution
- No Markup, per consultation with County Attorney
- Information summary memo
- Copy of proposal or estimate
- Copy of grant award notification and information
- Other _____

10. Remarks:

Local Law #1 of 2012 (attached) states its intended to provide a legal mechanism to communicate with property owners, accurate information in regards to their County Tax bill and the County budget. This information should include local tax rates and the taxing jurisdictions. It may explain unfunded mandates to taxpayers. This form is printed out and mailed to taxpayers either in tax bills or in their receipts with bills are paid by escrow companies. We have attached a sample of this years form and we are in the process of updating it. We will have a final version for the Law and Finance committee meeting on November 13th.



SARATOGA COUNTY BOARD OF SUPERVISORS

RESOLUTION - 2024

Introduced by Real Property

APPROVING THE 2025 TAX BILL FLYER IN ACCORDANCE WITH LOCAL LAW NO. 1 OF 2012 ESTABLISHING TRUTH IN TAXATION IN SARATOGA COUNTY

WHEREAS, pursuant to Resolution 151-12 this Board adopted Local Law No. 1 of 2012 establishing Truth in Taxation in Saratoga County to provide a legal mechanism by which Saratoga County property owners would receive accurate County property tax bill information and County budget information on an annual basis; and

WHEREAS, Section 3 of Local Law No. 1 of 2012 directs the County Administrator and County Director of Real Property Tax Services to prepare a Tax Bill Flyer summarizing financial information regarding the portion of each annual County property tax bill resulting from State and Federal mandates, and to present said Tax Bill Flyer to the Board of Supervisors concurrently with the presentation of the tentative budget for the following year; and

WHEREAS, Section 3 of Local Law No. 1 of 2012 further requires this Board of Supervisors to annually approve the contents of said Tax Bill Flyer at the Board's regular meeting during the month of November, and to authorize by resolution the manner by which said Tax Bill Flyer will be disseminated to Saratoga County property owners and the public; and

WHEREAS, the County Administrator and County Director of Real Property Tax Services have submitted to this Board for approval the Tax Bill Flyer for 2025 attached hereto; and

WHEREAS, our Law and Finance Committee has recommended the approval of the attached 2025 Tax Bill Flyer; now, therefore, be it

RESOLVED, in accordance with Local Law No. 1 of 2012, this Board of Supervisors hereby approves the 2025 Tax Bill Flyer; and, be it further

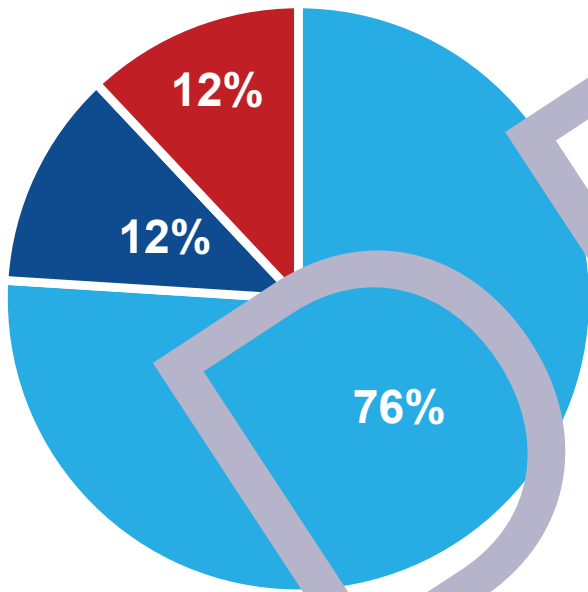
RESOLVED, that said 2025 Tax Bill Flyer shall be included as an enclosure with each 2025 Saratoga County property tax bill when mailed, and shall be posted on the County of Saratoga's website at www.saratogacountyny.gov by no later than January 1, 2025.

BUDGET IMPACT STATEMENT: No budget impact.



PROPERTY TAX BREAKDOWN

The following chart represents where your tax dollars go, based on the average annual residential tax bill in Saratoga County.



- **County 12%**
- **Local 12%**
- **School 76%**

UNFUNDED MANDATES

Unfunded mandates are New York State and federal laws, regulations, or rules that impose obligations on county government without including the funding or resources required for compliance. Unfunded mandates shift the financial burden to the local taxpayer.

In 2025, unfunded state and federal mandates will cost Saratoga County more than \$72 million- this is more than the county’s share of the tax levy. Meaning, 100% of the County tax levy will pay for these unfunded mandates.

This notice is provided to you in accordance with Saratoga County Local Law 1 of 2012.

The intent of this law is to ensure citizens receive accurate information about their County property tax bill and the County budget annually.

PROPERTY TAX RATE PER \$1,000 OF ASSESSED VALUE

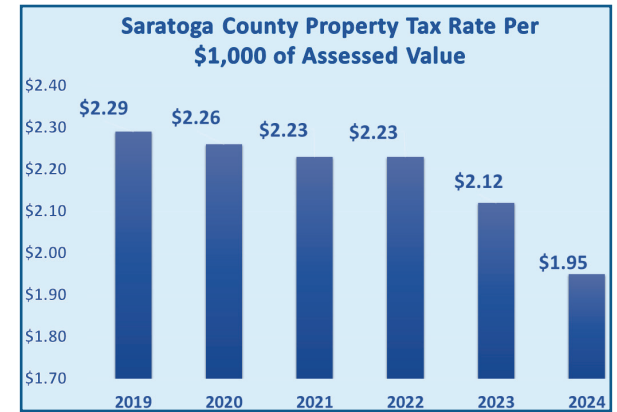


CHART TO BE UPDATED FOR 2025

For the fourth consecutive year, the property tax rate will be reduced. This reduction maintains Saratoga County’s standing as having the lowest property tax rate out of all 62 counties statewide.

For more information, visit the Real Property Tax Service Agency page at SaratogaCountyNY.gov.

SARATOGA COUNTY ELECTED OFFICIALS QUICK REFERENCE GUIDE

COUNTY ELECTED OFFICIALS:

County Sheriff
Michael Zurlo

County Clerk
Craig A. Hayner

District Attorney
Karen Heggen

Acting County Treasurer
JoAnn Kupferman

County Coroner
Susan Hayes-Masa

County Coroner
David DeCelle

Learn more about
your county government &
view career opportunities at
www.SaratogaCountyNY.gov



**SARATOGA
COUNTY**

NEW YORK

Revolutionary. By Nature

2025 SARATOGA COUNTY BOARD OF SUPERVISORS:

Town of Ballston
Supervisor Eric Connolly

Town of Charlton
Supervisor Joseph Grasso

Town of Clifton Park
Supervisor Phil Barrett

Town of Clifton Park
Supervisor Angela Thompson

Town of Corinth
Supervisor C. Eric Butler

Town of Day
Supervisor Diana Edwards

Town of Edinburg
Supervisor Robert D. Anderson

Town of Galway
Supervisor JD Arnold

Town of Greenfield
Supervisor Kevin Veitch

Town of Hadley
Supervisor Arthur Wright

Town of Halfmoon
Supervisor Kevin Tollisen

Town of Malta
Supervisor Cynthia C. Young

City of Mechanicville
Supervisor Thomas Richardson

Town of Milton
Supervisor Scott Ostrander

Town of Moreau
Supervisor Jesse A. Fish, Jr.

Town of Northumberland
Supervisor Willard Peck

Town of Providence
Supervisor Sandra Winney

Town of Saratoga
Supervisor Ian Murray

City of Saratoga Springs
Supervisor Michele Madigan

City of Saratoga Springs
Supervisor Matthew Veitch

Town of Stillwater
Supervisor Edward Kinowski

Town of Waterford
Supervisor David F. Ball

Town of Wilton
Supervisor John Lant

Saratoga County Board of Supervisors
40 McMaster Street
Ballston Spa, NY 12020
518.885.2240

6/19/12

RESOLUTION 124 - 12

Introduced by Supervisors Sausville, Daly, Lewza, Raymond, Richardson, Rowland and Yepsen

INTRODUCING A PROPOSED LOCAL LAW IDENTIFIED AS
INTRODUCTORY NO. 1, PRINT NO. 1 OF 2012, ENTITLED
“A LOCAL LAW ESTABLISHING TRUTH IN TAXATION
IN SARATOGA COUNTY” AND SETTING A DATE
FOR A PUBLIC HEARING THEREON

WHEREAS, this Board of Supervisors desires to implement a legal mechanism by which Saratoga County property owners receive accurate County tax bill and County budget information delineating the true relationship between New York State mandates and County property taxes; and

WHEREAS, there exists a statewide movement to encourage counties to adopt “Truth in Taxation” local laws with the intention of creating a standard system to deliver property tax information to every taxpayer in the State of New York; and

WHEREAS, in addition to educating taxpayers as to how State and Federal mandates affect their annual County property tax bills, such Truth in Taxation local laws also seek to promote communications between taxpayers and the state officials responsible for a substantial portion of their property tax bills; and

WHEREAS, our Legislative and Research Committee has recommended that the County of Saratoga enact Truth in Taxation legislation in Saratoga County similar to that adopted by other counties in the State; now, therefore, be it

RESOLVED, that a proposed Local Law, identified as Introductory No. 1, Print No. 1 of 2012, entitled “A LOCAL LAW ESTABLISHING TRUTH IN TAXATION IN SARATOGA COUNTY”, is hereby introduced before this Saratoga County Board of Supervisors, and this Board of Supervisors shall hold a Public Hearing thereon on July 11, 2012 at 4:55 P.M. at the Meeting Room of the Saratoga County Board of Supervisors at 40 McMaster Street, Ballston Spa, New York, 12020, on the matter of the adoption of such proposed Local law, and the Clerk of the Board of Supervisors be and is hereby directed to give notice of such Public Hearing in the manner prescribed by law.

BUDGET IMPACT STATEMENT: No budget impact.

RES06-04-12LL

INTRODUCTORY NO. 1 OF 2012

PRINT NO. 1

INTRODUCED BY: Supervisors Sausville, Daly, Lewza, Raymond, Richardson,
Rowland, and Yepsen

COUNTY OF SARATOGA
LOCAL LAW - 2012

A LOCAL LAW ESTABLISHING TRUTH
IN TAXATION IN SARATOGA COUNTY

BE IT ENACTED by the Saratoga County Board of Supervisors as follows:

SECTION 1. Legislative Intent and Purpose.

- A. It is the intent of this law to provide a legal mechanism to ensure that citizens receive accurate County property tax bill information and County budget information on an annual basis.
- B. The provision of accurate County tax bill information should include information as to local tax rates and the taxing jurisdictions, as well as a summary of key financial impacts of State and Federal mandates included in the tax bill.

SECTION 2. Annual Property Tax Bill Data. The County Administrator and County Director of Real Property Tax Services are hereby directed to identify the portion of each annual property tax bill resulting from *State and Federal mandates, which may include, by way of example only, such mandates as* the NYS Medicaid Mandate, NYS Welfare Mandate, and NYS Mandates (other key or important mandates as determined by such officers) within *either* the taxing purpose section of each such bill *or at such other location on each such bill as the County Administrator and County Director of Real Property Tax Services shall deem appropriate.* The identification of such portion of the tax bill shall be done in a manner reasonably calculated to provide apportionment figures that are as accurate as possible.

SECTION 3. Tax Bill Flyer. The County Administrator and County Director of Real Property Tax Services are hereby authorized and directed to take any and all action necessary to cause a Tax Bill Flyer summarizing financial information regarding state and federal mandates to either: be included as an enclosure with each annual property tax bill; be posted on County's website; be distributed in sufficient quantity to local Town and City Tax Collectors who shall make said Flyers available for anyone wishing to pick-up a copy; be disseminated in any other manner authorized pursuant to resolution adopted by the Saratoga County Board of Supervisors; or be distributed by any combination of the foregoing.

The Tax Bill Flyer may include, but shall not be limited to, the following sections:

- a. Standard statement defining mandates included, which may include an explanation that some mandated amounts are approximate or qualified, and that all mandates may not be identified, if such be the case.
- b. Narrative summary of key financial impacts of State and Federal mandates.
- c. A chart illustrating mandated portions of the Saratoga County Budget.
- d. A list of all names, addresses and contact information of the Governor and federal and state legislators representing areas of the County of Saratoga.

Said Flyer shall be presented to the Board of Supervisors concurrently with the presentation of the tentative budget and shall be approved by the Board at a meeting of the Board during the month of November. Failure to approve the contents of said Flyer shall not affect the validity of the budget as approved or any assessments levied as a result of said budget. Failure to include such a flyer shall not act to invalidate any budget as duly adopted or affect any assessments levied as a result of said budget.

SECTION 4. Procedure. The procedures required by this local law shall be carried out in addition to, and in accordance with, other annual tax billing procedures existent within the County of Saratoga.

SECTION 5. Effective Date. This law shall take effect upon the filing thereof in the Office of the Secretary of State of the State of New York pursuant to Section 27 of Municipal Home Rule Law.

SECTION 6. Incorporation Into County Code. Upon its effective date as provided in Section 5 herein, this Local law shall become incorporated into the Code of Saratoga County and made a part thereof.