

FINANCE COMMITTEE

May 10th, 2016

8:30 a.m.

Members: Marini, Smith, Miller, Crane, Pagano

8:30 a.m. Approval of previous meeting minutes

8:30 a.m. Resolutions Referred to Committee

9:00 a.m. County Attorney, Dan Connors

TRANSMITTAL:

- Authorizing County Treasurer to Reinstate Real Property on the Tax Roll
[CA05RES1.doc](#)

9:10 a.m. IT Director, Matt Ury

REPORTS:

[IT Monthly Report May 2016.pdf](#)

[IT Activity plan 2016-.pdf](#)

9:20 a.m. Auditor/ Management Asst. Patrick Schmitt

MONTHLY REPORT:

[Audit05RPT1.doc](#)

DISCUSSION:

[Wayne County Multi Year Budgeting.ppt](#)

TRANSMITTAL:

- Adopting Mortgage Tax Report and Authorizing County Treasurer to Make Payment to Towns and Villages
[COTB05RES00.MayMortgageTax.doc](#)

9:40 a.m. Deputy Treasurer, Jody Bornheimer

REPORT:

[TRE April 2016.docx](#)

9:45 a.m. Real Property Tax, Karen Ambroz

REPORT:

[RPT Report.doc](#)

TRANSMITTAL:

- Amending Resolution 590-15 Establishing Assistance Program for Complex Commercial/Industrial Appraisals and Setting Standards for County Participation with Municipalities in the Cost of Such Services
[RPT01RES01CCAppraiser Standards Revised.doc](#)

RESOLUTION TRANSMITTAL

Committee No: 1

Date: 5/10/16

**Committee Chair: Patti Marini
Department Head: Daniel C. Connors, Esq.**

Transmittal Title: AUTHORIZING COUNTY TREASURER TO REINSTATE REAL PROPERTY ON THE TAX ROLL

WHEREAS, pursuant to Resolution No. 482-10 duly adopted by the Wayne County Board of Supervisors on July 20, 2010, said Board of Supervisors determined that there was no practical method to enforce the collection of delinquent tax liens on property owned by Phillip Kline, Tax ID #68111-00-408850 and 68110-00-432848, located at Route 88 North, in the Town of Arcadia and that supplementary proceeding to collect said tax would not be effective; and

WHEREAS, pursuant to said resolution a Certificate of Cancellation was issued by the Wayne County Treasurer on July 29, 2010 which had the effect of canceling the outstanding delinquent tax liens; and

WHEREAS, the Wayne County Treasurer issued a Certificate of Prospective Cancellation on July 29, 2010 and said certificate was filed with the assessor of the assessing unit in which the parcel was located and the Director of Real Property Tax Services; and

WHEREAS, Phillip Kline transferred title to these parcels of real property on or about March 28, 2016; and

WHEREAS, the Wayne County Board of Supervisors has now received written verification of environmental clean-up done by NYS DEC on the subject property indicating necessary cleanup and removal actions have been completed and that no further remedial activities are necessary; now, therefore be it

RESOLVED, that the Wayne County Board of Supervisors makes the following determination: the property formerly owned by Phillip Kline, Tax ID #68111-00-408850 and 68111-00-432848, located at and known as 1619 and 1629 Route 88 North, in the Town of Arcadia shall be restored to the taxable assessment roll for the reason that if the County of Wayne should acquire said parcel, there would be no significant risk that it might be exposed to liability substantially in excess of the amount that could be recovered by enforcing the tax lien; and be it further

RESOLVED, that the Wayne County Treasurer shall file a Certificate of Restoration setting forth relevant facts with the assessor of the assessing unit of the town in which said parcel is located and the Director of Real Property Tax Services.

Budgeted: yes ___ no ___ Proposed Cost: _____ Reimbursed Amount _____ County cost

Departmental transfer \$ _____ from Account No. _____ to Account No. _____

County Administrator's Review \$ Approval: yes ___ no ___ by: _____

Personnel Office Review & Approval: yes ___ no ___ by: _____

Standing Committee: Ayes _____ Nays _____ Date: _____ Signature: _____

Signature/Date Rec'd: _____ Clerk, Board of Supervisors

Referred to:
Committee: _____ Ayes _____ Nays _____ Date: _____ Signature: _____

Committee: _____ Ayes _____ Nays _____ Date: _____ Signature: _____

Wayne County Information Technology Monthly Report

Prepared by Matt Ury

May 3, 2016

Activity:

- 334 tickets were submitted to the help desk in the month of April.
- Budgeted hardware purchasing continued.
- Upgraded Citrix secure remote access software to latest version. Citrix is used for tax collection and remote access for departments.
- 16 computers and 1 printer were installed.
- Reviewed cell phone hardware county wide and replaced hardware as needed with free upgrades.
- Upgraded the password management software to maintain password compliance.
- Filled open position - Application Support Analyst. One position remains vacant and should be filled by end of May.
- Finalized tax files, assisted the Treasurer's office with final processing and updated paid and unpaid reports.
- Completed various reports for the Mental Health Dept. - Licensing certifications, accounting revenue and unapplied payments to improve reimbursement efficiency.

Current projects:

- 911, Office of the Sheriff- CAD, RMS and Mobile software.
- 911 relocation.
- Network load balancing between data centers.
- Cell phone signal amplification -Health Services Building, Public Safety Building.
- Network switch replacement.
- Disaster recovery planning.
- New jail camera system.
- Internet installation backup 911 center.
- Relocation of cable and phone services for building demolition.
- Create secure connection with the state police through the shared "onenet" connection for CAD, Mobile.
- Create software program for the purchasing and tracking of paper purchasing.
- Create county wide training curriculum for the Munis financial system.
- Expansion of security platform.



5/5/16

Finance Committee Meeting:

Resolution:

Discussion Items:

Monthly Report:

Approved: 1,937 invoices totaling \$5,715,170.10

Savings: \$1,087.96

Contract payments withheld: \$7,855.00

Worked on Purchasing Card Roll out

Non-Audit Report Work Completed:

-Multi Year budgeting presentation

Patrick Schmitt
County Auditor
5/5/16

Committee No. 1 Date: May 2016

Committee Chairperson: Patti Marini
 Department: Clerk - Sandy Sloane

ADOPTING MORTGAGE TAX REPORT AND AUTHORIZING COUNTY TREASURER TO MAKE PAYMENT TO TOWNS AND VILLAGES

WHEREAS, the Finance Committee of the Wayne County Board of Supervisors has filed a report showing the mortgage tax monies received by the Wayne County Treasurer during October 1, 2015 to March 31, 2016, and recommend payment to the Villages and Towns as apportioned in such report as follows:

TOWN	TOWN SHARE	VILLAGE	VILLAGE SHARE	TOTAL
Arcadia	54,011.06	Newark	22,617.13	76,628.19
Butler	10,556.46	Wolcott	574.36	11,130.82
Galen	14,754.86	Clyde	3,258.60	18,013.46
Huron	17,032.19		0.00	17,032.19
Lyons	15,928.68	Lyons	6,059.23	21,987.91
Macedon	77,572.75	Macedon	5,168.83	82,741.58
Marion	28,553.74		0.00	28,553.74
Ontario	110,999.02		0.00	110,999.02
Palmyra	36,616.45	Palmyra	4,640.74	41,257.19
Rose	6,949.34		0.00	6,949.34
Savannah	5,437.17		0.00	5,437.17
Sodus	52,937.47	Sodus	3,696.59	64,926.25
		Sodus Pt.	8,292.19	
Walworth	75,865.25		0.00	75,865.25
Williamson	63,568.91		0.00	63,568.91
Wolcott	18,870.68	Red Creek	919.14	21,866.20
		Wolcott	2,076.38	
TOTAL	589,654.02		57,303.20	646,957.22

now, therefore, be it

RESOLVED, that the Mortgage Tax Report submitted by the Finance Committee is hereby accepted, the recommendation for payments to the Villages and Towns contained in such report is hereby adopted, and the County Treasurer is hereby authorized and directed to make such payments pursuant to the report.

Budgeted: yes no Proposed Cost: _____ Reimbursed Amount _____ County cost _____

County Administrator Approval: yes no by: _____

Fiscal Manager Approval: yes no by: _____

Standing Committee: Ayes _____ Nays _____ Date: _____ Signature: _____

Signature/Date Rec'd: _____ Clerk, Board of Supervisors

Committees referred to:

Committee: _____ Ayes _____ Nays _____ Date: _____ Signature: _____

Wayne County Treasurer
Report
April 2016

The County Treasurer is responsible for the collection of delinquent property taxes, financial accounting and reporting, payroll and accounts payable disbursement functions, cash and investment management, bank reconciliations, and working with other county departments solving departmental accounting issues.

As of May 3rd there are 120 properties on the foreclosure list.

Letters are being sent out in May notifying 2016 Town and County Tax Payers of possible Contract eligibility for their delinquent taxes.

The Annual Update Document has been filed with the state.

Documents were sent to Jack Venesky for the Cost Allocation Plan

Have provided assistance to the Nursing Home with their external auditors with obtaining documents that were needed and answering questions.

Sales tax checks will be issued on May 16th to the Towns, Villages, and Schools. The schools will only be receiving a portion of this sales tax as they will be reaching the maximum amount of 5.4 million that they can receive. The amount above the 5.4 million for this quarter is \$1,228,436.65 which the county will be keeping.

Mortgage tax checks will be done and mailed out after the resolution is passed at the Board meeting on the 17th.

Jody Bornheimer
Deputy Treasurer

Real Property Tax Services
Activity Report
April 2016

The Real Property Tax Service Agency maintains and updates tax maps for Wayne County, advises assessors on the preparation and maintenance of assessment rolls, investigates applications for correction of assessment errors and refunds, apportions the county levy among the assessing jurisdictions, calculates tax rates on behalf of the towns, special benefit districts, and various special or delinquent charges and prepares the applicable tax warrant, processes title changes, serves as a member of the Wayne County Agricultural Development Board and provides annual training, administrative support, cooperation and assistance to acting Board of Assessment Review in Wayne County. RPTS works closely with local school business officials as well as village officials in addition to the town officials.

- Attended the Wayne County Assessor's monthly meeting
- Attended derelict property ad hoc committee meeting
- Attended BOS meeting
- Attended Wayne County Agricultural Development meeting
- Attended Western Region RPT Director's meeting
- Attended Article 7 Negotiation meeting for Wal-Mart (Town of Macedon)

We requested that assessors submit their V4 back-up for processing of the Tentative Roll by Friday April 15. Due to changes made in the approval of the NYS Budget to the STAR program, the processing and running of the Tentative Rolls were approximately a week behind.

At the April meeting of the Wayne County Assessor's Association there was discussion about the GAR Complex Commercial/Industrial services.

One suggestion the Assessor's Association made was to have a request deadline of July 1 for valuation assistance of parcels to be included for a revaluation the next year. After the July 1 deadline, any budgeted monies remaining would be distributed based on requests made. The Real Property Tax Director would approve requests submitted.

Another suggestion was to not limit the dollar amount for each opinion of value to \$500. Instead, make the entire \$2,500 available with the maximum of 5 requests. If the assessor wanted to use the entire \$2,500 on one opinion of value, that would be the only opinion they would be eligible for during that calendar year. Several assessors voiced the opinion that if they were not in a position to request an opinion of value they would like other towns to be able to request opinions and use the outstanding budgeted monies.

With the department down to 1 tax map technician the remaining tax map technician, Mike Kunzer, has put in an additional 14 hours over the past two weeks to keep that part of the department running smoothly. I would like to thank the Finance Committee and the Board of Supervisors for your consideration with assisting me with this situation. I have reached out to Nelson Claeysen, former tax map technician, to inquire if he would be interested in helping out in Neil's absence; Nelson is not interested.

To date, there are 122 parcels included in the foreclosure process. The department is preparing information packets, which includes a tax map, title search, deed and current picture of the property, for the public to review starting in May. Graham Weeks took pictures the week of April 18 and had all photos completed by the end of the week for all parcels still part of the foreclosure. The Real Property Tax Auction is scheduled for June 15, 2016.

On April 28 I taught the annual Board of Assessment Review training. There were 16 people in attendance; representing 13 towns. Upon completion of the training every person in attendance received a certificate. A copy of the certificate was mailed to all applicable town clerks.

Within the normal scope of our monthly duties the office processed over 223 transfers of real property.

Respectfully submitted

Karen Ambroz, CCD

RESOLUTION TRANSMITTAL

Committee No. 1

Date: May 17, 2016

Committee Chair: Supervisor Marini

Department Head: Karen Ambroz

AMENDING RESOLUTION 590-15 ESTABLISHING ASSISTANCE PROGRAM FOR COMPLEX COMMERCIAL/INDUSTRIAL APPRAISALS AND SETTING STANDARDS FOR COUNTY PARTICIPATION WITH MUNICIPALITIES IN THE COST OF SUCH SERVICES

WHEREAS, Resolution 590-15 established minimum standards for County participation with municipalities in the cost of an assistance program for Complex Commercial/Industrial appraisals; and

WHEREAS, being this was a newly developed program, it was anticipated the minimum standards would require amendments; and

WHEREAS, Opinion of Value estimates received from GAR were in excess of the anticipated amount when the minimum standards were established; now therefore be it

RESOLVED, that the Assistance Program for Complex Commercial Industrial Appraisals be amended effective June 1, 2016; and be it further

RESOLVED, that in order for Wayne County to participate in cost-sharing, the following guidelines is established:

1. The maximum number of reviews per calendar year per individual municipality will be limited to five (5) for County financial participation.
2. The revaluation municipalities will have priority over non-revaluation municipalities. All revaluation municipality requests should be submitted on or before July 1 in the year preceding the revaluation year.
3. Any requests received after the July 1 deadline will be considered on a first come, first serve basis with remaining budgeted funds.
4. Requests for participation must be in writing and submitted via regular USPS mail, prior to contacting the consultant, to the Wayne County Real Property Tax Director.
5. The Wayne County Real Property Tax Director will review the request and, if approved, will notify the municipality and the consultant in writing of said approval.
6. The Real Property Tax Director will notify the Finance Committee at its next scheduled meeting of the number of new approvals by municipality
7. The program will be administered by the Wayne County Real Property Tax Office and the funds for County participation shall be budgeted annually in **A1355 Assessment-Real Property Tax**.

And be it further,

RESOLVED, the Director of Real Property Tax Services will forward a copy of this resolution to all of the Town Supervisors and Assessors.

Budgeted: yes ___ no ___ Proposed Cost: _____ Reimbursed Amount _____ County cost _____

Departmental transfer \$ _____ from Account No. _____ to Account No. _____

County Administrator's Review \$ Approval: yes ___ no ___ by: _____

Human Resources Office Review & Approval: yes ___ no ___ by: _____

Standing Committee: Ayes _____ Nays _____ Date: _____ Signature: _____

Signature/Date Rec'd: _____ Clerk, Board of Supervisors

Referred to:

Committee: _____ Ayes _____ Nays _____ Date: _____ Signature: _____

Committee: _____ Ayes _____ Nays _____ Date: _____ Signature: _____

Revised 1/2008