

**FINANCE COMMITTEE**

**April 14<sup>th</sup>, 2020**

**8:30 a.m.**

Members: Bender, Groat, Verkey, Robusto, Emmel

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

8:30 a.m. Resolutions Referred to Committee

8:40 a.m. Auditor, Kristen Scott

NO BUSINESS

8:40 a.m. Real Property Tax, Karen Ambroz

REPORT: [RPT 03 20 Monthly Report.doc](#)

TRANSMITTAL:

- Opposing FY 2021 NYS Executive Budget Revenue Article VII Legislation, Part O, Disallowing Star Benefits to Tax Delinquent Property Owners [RPT01RES1OpposingPartO.doc](#) [STAR.pdf](#)

8:50 a.m. Treasurer, Patrick Schmitt

TRANSMITTAL:

- Authorization to Extend Date of Redemption for the 2018 In Rem Tax Foreclosure Proceedings [TRE04RES01.doc](#)

9:00 a.m. Information Technology, Matt Ury

NO BUSINESS

9:00 a.m. WC Land Bank

NO BUSINESS

Real Property Tax Services  
Activity Report  
March 2020

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 WCAA monthly meeting
- Information was mailed to the assessors explaining the procedure for running inventory cross edits prior to tentative roll.
- Exemption Impact notices for school purposes were prepared and mailed to the appropriate school districts to assist in their budget preparation.
- Worked with State on fixing the RPTS program
- Equalized the Special Franchise values in preparation for Tentative Roll
- Checklists were mailed to the assessors outlining procedures that needed to be completed prior to tentative roll.
- Tax Map Technicians have completed the tax map print run and prepared digital tax maps for the entire county to be distributed
- Drawing clean up is done for each town completed
- Parcel shape file extraction is underway
- Processed 197 transfers of real property

The department is currently staffed with 3; and 4 are furloughed. We are trying to keep all aspects of the department current.

Respectfully submitted

Karen Ambroz, CCD

**RESOLUTION TRANSMITTAL**

Committee No. 1

Date: April 21, 2020

Committee Chair: Supervisor Bender

Department Head: Karen Ambroz

**OPPOSING FY 2021 NYS EXECUTIVE BUDGET REVENUE ARTICLE VII LEGISLATION, PART O, DISALLOWING STAR BENEFITS TO TAX DELINQUENT PROPERTY OWNERS**

WHEREAS, the County of Wayne, New York (the "County") enforces real property taxes pursuant to Article 11 of New York State Real Property Tax Law ("Article 11"); and

WHEREAS, under Article 11, the County is responsible for enforcing school, village, town and County taxes on all parcels, as well as responsible for guaranteeing or "making whole" the towns, school districts and villages on those taxes.

WHEREAS, Executive Budget Revenue Bill (the "Bill"), contains a component, Part O, proposing to disallow STAR benefits to tax delinquent property owners; and

WHEREAS, the Bill proposes a property owner whose primary residence is subject to past-due property taxes shall not be allowed to receive a STAR credit or STAR exemption, which would have a detrimental impact on both tax payers and tax enforcing municipalities like the County; and

WHEREAS, the Bill would place additional financial burden on already struggling tax payers and likely increase the number of tax foreclosures on primary residences; and

WHEREAS, the removal of STAR exemptions will increase the total unpaid school tax, an amount which the County is responsible to make whole for each school district, increasing the financial burden to the County; and

WHEREAS, the Bill would further result in the County expending additional resources to meet reporting requirements set forth in the proposed legislation; and

WHEREAS, ADDITIONAL STRAIN WILL BE PLACED ON County Real Property staff and local Assessors to remove STAR exemptions; and

WHEREAS, the Finance Committee recommends adoption of this resolution; now, therefore, be it

RESOLVED, that the Wayne County Board of Supervisors opposes the Execution Budget Revenue Bill component to deny STAR benefits to tax delinquent property owners; and be it further

RESOLVED, that certified copies of this resolution be sent by the Clerk of the Board of Supervisors to Governor Andrew Cuomo, Senate Majority Leader Andrea Stewart-Cousins, Assembly Speaker Carl Heastie, Assembly Minority Leader William Barclay, Senator Pam Helming, Assemblyman Brian Manktelow, Town Supervisors, County School Superintendents, County Village Mayors and the New York State Association of Counties.

Budgeted: yes \_\_\_ no \_\_\_ Proposed Cost: \_\_\_0\_\_\_ Reimbursed Amount \_\_\_\_\_ County cost \_\_\_0\_\_\_

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

County Administrator's Review: \_\_\_\_\_ Date: \_\_\_\_\_

Human Resources Office Review: yes \_\_\_ no \_\_\_ N/A \_\_\_ Signature: \_\_\_\_\_

County Attorney Review: yes \_\_\_ no \_\_\_ N/A \_\_\_ Signature: \_\_\_\_\_

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: \_\_\_\_\_

- **School Tax Relief (STAR) Program Reforms:** The Revenue Bill for Fiscal Year 2021 includes several provisions designed to make the STAR program more efficient and effective. STAR was enacted in 1997 to assist homeowners with their local property tax burden. The Basic STAR exemption applies to any household earning under \$500,000 per year who owns their primary residence. The program compensates eligible homeowners for a certain portion of their property tax bill. The amount depends on the amount of the tax bill, the percentage of fair market value that is reflected in the assessment, and property values in that county relative to the state.

The SFY 2020-21 Executive Budget continues efforts to move taxpayers from the STAR exemption program to the STAR credit program. Under the exemption program, homeowners receive a deduction on the local property tax, and the State compensates the locality for the lost revenue (this is an expenditure for the State). Under the credit program, the eligibility and benefits are identical to the exemption program, but it differs in administration: homeowners pay the full tax bill (eliminating the need for localities to be reimbursed) and homeowners receive the benefit in the form of a check from the State. Technically, this reduces tax revenue, as opposed to an expenditure with the exemption program.

- **Deny STAR Benefit to Delinquent Property Owners (Part O):** The Executive proposes to eliminate the STAR benefits for homeowners that do not pay their property taxes. Localities would provide DTF with information on homeowners who were delinquent on paying property taxes for more than a year. DTF would send these taxpayers a notice requiring them to pay their tax debt within 30 days or then lose their STAR benefit, whether it be the exemption or credit. Taxpayers would not be able to receive STAR benefits again until the locality affirmed that they had paid off their debt. At that point, STAR benefits could be granted again, though only in the form of the credit. The Executive proposal requires DTF to set up a standard set of rules and regulations under which localities would report tax delinquents to DTF so that a STAR credit or exemption can be justifiably withheld until delinquent property taxes are paid. *State Fiscal Impact: This proposal does not impact the State Financial Plan.*
- **Remove References to the STAR Offset Program (Part S):** The Executive proposes to remove references to the obsolete STAR Offset Program. The STAR Offset Program, which applied to school years 2013-14 through 2015-16, permitted the Department of Taxation and Finance (DTF) to use a homeowner's STAR benefit to offset a past-due State tax liability. *State Fiscal Impact: This proposal does not impact the State Financial Plan.*
- **Make Exceptions for Late Enhanced STAR Filers (Part U):** The Executive proposes to re-open enrollment in the Income Verification Program (IVP) for Enhanced STAR recipients. Although the SFY 2018-19 Enacted Budget required all Enhanced STAR recipients to enroll in the IVP, some of these Enhanced STAR recipients failed to do so in time to receive their full STAR benefit. By reopening the enrollment period, these recipients will be allowed to retroactively verify their income, with the DTF providing enhanced STAR benefits to qualified late enrollees. *State Fiscal Impact: The estimated cost to the Financial Plan revenue will be approximately \$4 million in SFY 2020-21.*
- **Shift Basic STAR (School Tax Relief) Exemptions to the Credit Program (Part AA):** The Executive proposes to limit the Basic STAR Benefit for homeowners in the Exemption program who earn up to \$200,000. The SFY 2019-20 Enacted Budget limited the Basic STAR Benefit to homeowners in the Exemption program who earn up to \$250,000, down from \$500,000. In the SFY 2019-20 Enacted Budget, the income eligibility for the STAR Credit was unchanged at \$500,000. The Executive proposal also leaves the income eligibility for the STAR Credit unchanged. This proposal aims to continue the shift away from providing STAR benefits in the form of an exemption towards providing STAR benefits in the form of a tax credit while maintaining the level of relief. The Executive estimates this would move 80,000 more taxpayers from the STAR exemption to the credit. *State Fiscal Impact: This proposal would reduce General Fund spending by \$74 million in SFY 2020-21 and by \$68 million in SFY 2021-22. The proposal reduces revenue by an identical amount in both fiscal years, leaving no net impact to the Financial Plan.*

**RESOLUTION TRANSMITTAL**

Committee No. 1

Date:

Committee Chair: Supervisor Bender  
Department Head: Treasurer Schmitt

**AUTHORIZATION TO EXTEND DATE OF REDEMPTION FOR THE 2018 IN REM TAX FORECLOSURE PROCEEDINGS**

WHEREAS, the County Treasurer as Tax Enforcing Officer for the County of Wayne is in the process of tax foreclosure legal proceedings on unpaid 2018 Town and County Tax bills; and

WHEREAS, States of Emergency have been declared both locally and at the State level in response to the COVID 19 public health emergency; and

WHEREAS, currently Courts of jurisdiction are closed until May 1, 2020 by order of New York State; and

WHEREAS, Wayne County Board of Supervisors Resolution 174-13 sets the last day to redeem as the last day of May each year; and

WHEREAS, given current economic conditions and closure of County Office buildings to the public, significant barriers exist to prevent property owners from redeeming their parcels; and

WHEREAS, the County Treasurer in consultation with the County Attorney wants to extend the date of redemption to July, 31<sup>st</sup> 2020; now therefore be it

RESOLVED, the Wayne County Board of Supervisors allows an extension of the date to redeem to July 31<sup>st</sup>, 2020 for the 2018 in rem tax foreclosure proceedings, taking place in calendar year 2020, in response to the COVID 19 public health emergency only, and be it further

RESOLVED, the County Treasurer as Tax Enforcing Officer shall notify all affected parties by certified mailing of the date change by May 1<sup>st</sup>, 2020

Budgeted: yes no\_\_ Proposed Cost: \_ Reimbursed Amount \$0.00 \_ County cost \_

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

County Administrator's Review: \_\_\_\_\_ Date: \_\_\_\_\_

Human Resources Office Review: yes \_\_\_ no \_\_\_ N/A \_\_\_ Signature: \_\_\_\_\_

County Attorney Review: yes \_\_\_ no \_\_\_ N/A \_\_\_ Signature: \_\_\_\_\_

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: \_\_\_\_\_