



Tioga County Worksession Minutes **October 21, 2021 – 10:00 a.m.**

Legislators Present:

Legislator Balliet
Legislator Hollenbeck
Legislator Monell
Legislator Mullen
Chair/Legislator Sauerbrey
Legislator Standinger
Legislator Sullivan

Legislators Absent:

Legislator Roberts
Legislator Weston

Guests:

None

Staff present:

Peter DeWind, County Attorney
Cathy Haskell, Clerk of Legislature
Amy Eiklor, Deputy Clerk of Legislature
Jackson Bailey, Budget Officer
Kevin Humes, Paralegal (*departed at 11:07 a.m.*)
James McFadden, Treasurer
Katie Chandler, Deputy Treasurer
Stephanie Jerzak, Chief Accountant

Call Meeting to Order: Chair Sauerbrey opened the meeting at 10:01 a.m.

2022 Budget Discussion – Budget Officer Bailey: Budget Officer, Jackson Bailey, reported the 2022 Budget will roll to Level 4, the Tentative Level, following the Worksession. The 2022 Tentative Budget Hearing is November 9, 2021 at 9:30 a.m. Mr. Bailey distributed a Budget Update packet to the Legislators and presented the following Preliminary 2022 Budget by Fund:

Summary of Preliminary Budgets by Fund - 2022 Budget Level 3:

FUND	FUND DESCRIPT.	APPROPRIATION	LESS: ESTIMATED REVENUES	LESS: REAL PROP. TAX	LESS: APP. RESERVE	LESS: AMERICAN RECOVERY FUND	LESS: APPROPRIAT
A	General Fund (Proposed)	\$77,298,145	\$(49,921,083)	\$(25,358,754)			\$(2,018,308)
B	Solid Waste						
CD	Federal Employment Programs	\$319,444	\$(319,444)				
CE	Community Develop.	\$231,250	\$(231,250)				
CI	Liability Insurance Fund	\$607,465	\$(607,465)				
D	County Road Fund	\$2,514,539	\$(2,514,539)				
DM	Road Machinery	\$697,543	\$(697,543)				
H	Capital Fund (Proposed)	\$12,288,195	\$(2,738,170)		\$(1,635,000)	\$(5,850,000)	\$(2,065,025)
K	Fixed Assets						
S	Workman's Comp Fund	\$1,016,384	\$(1,016,384)				0
TOTAL		\$94,972,966	\$(58,045,878)	\$(25,358,754)	\$(1,635,000)	\$(5,850,000)	\$(4,083,332)

Mr. Bailey went over the Budget Update packet and highlighted the following:

- Estimated General Fund Balance by 12/31/2021 is expected to be \$29,242,599.71
- Estimated Capital Fund Balance by 12/31/2021 is expected to be \$11,668,010.64

Mr. Bailey reported the Total General and Capital Fund Balances are expected to be over the maximum 28% allowable. Chair Sauerbrey asked Mr. Bailey what he would suggest Tioga County do to reduce the overage. Mr. Bailey replied he will make a proposal to fund the Reserve Accounts by the end of the year.

- Estimated General Fund Balance by 12/31/2022 is expected to be \$22,624,282.91
- Estimated Capital Fund Balance by 12/31/2022 is expected to be \$9,162,985.64

Legislator Sullivan inquired about the tax cap and what the proposed increase would be. Mr. Bailey replied the proposed tax levy increase is 1.66%. Mr. Bailey stated the proposed increase

is \$410,033 higher than prior tax year. Legislator Sullivan asked if the 1.66% increase stays within the 2% tax cap. Mr. Bailey responded yes, once the apportionment process is complete, the tax cap will remain below 2%. Legislator Sullivan asked what would happen if the tax levy is reduced. Mr. Bailey responded it would cause a carryover and under New York State Law, the carryover limit is 1.5%.

Mr. Bailey asked the Legislature if he could move forward with the proposed 1.66% increase in the tax cap for 2022. On a straw poll vote, Legislators Balliet, Hollenbeck, Monell, Mullen, Sauerbrey, Standinger, and Sullivan, were in favor of leaving the increase at 1.66% with Legislators Roberts and Weston being absent.

At the conclusion of the Worksession, Mr. Bailey will forward the \$25,358,754 figure to Real Property for apportionment analysis. At the November 4, 2021 Legislative Worksession, Mr. Bailey will review the 2022 Budget Letter and present the 2022 Budget.

Chair of the Legislature Salary Discussion: Legislative Clerk, Cathy Haskell, reported she must publish a legal notice on October 25, 2021 that includes Legislator salaries. The Legislature previously approved the salary increase for the Chair of the Legislature to \$50,000 per year. Ms. Haskell will verify the salaries of the Legislators with Mr. Bailey and send the legal notice for publication.

American Rescue Plan Update: Chair Sauerbrey reported she and Mr. Bailey had a conference call with consultants from Bonadio regarding the American Rescue Plan Act (ARPA) funds. Mr. Bailey stated the next step is to create a generic application or form for potential fund recipients. All agencies will receive the same form to complete and return to Tioga County.

Legislator Sullivan asked if Tioga County is bound to the previously approved ARPA project list. She was under the impression the list was still in the preliminary stage and there was still flexibility. Chair Sauerbrey stated the list was approved, but the flexibility component comes from the dollar amounts. For example, the Ortho mapping project was estimated to cost \$200,000, but came in lower at \$194,000. The leftover funds will allow Tioga County more flexibility to use them for additional projects. Also, it's possible some projects may fall through and the Legislature will have to decide other uses for the funds. Chair Sauerbrey will keep the Legislature apprised of the ARPA funds projects as they progress.

In Rem Policy Discussion – County Attorney DeWind: County Attorney, Peter DeWind, reported Tioga County recently held an in rem property tax auction. Mr. DeWind explained his office receives numerous calls from delinquent property owners. Many callers state they did not receive tax bills or notices and were not aware their property was to be sold at auction. Mr. DeWind suggests looking at the auction process to ensure it's working as efficiently as possible in accordance with Real Property Law.

Mr. DeWind explained Article 11 of New York State Real Property Law allows municipalities to take certain steps to collect delinquent taxes. Tioga County currently follows Article 11 for the collection of delinquent property taxes. Most counties follow New York State Law, but there are six that don't. Those counties created their own tax laws and taxpayers have the opportunity to pay taxes last minute before their property is sold at auction. Article 11 has a

specific process that shall be followed. Mr. DeWind described the following process to collect back taxes under Article 11:

Year 1:

- Town & County tax bills go out January 1st
- Taxes are due in May or June of Year 1
- 10 months after the lien date (date taxes are due), county must file a list of delinquent taxes
- Delinquent tax list is published in 3 local newspapers, typically in November

Year 2:

- 21 months after lien date, a petition of foreclosure is filed for delinquent properties with the County Clerk
- Before the date of first publication, county must post petition in its office and any place provided for the posting of public notice at the courthouse
- Petition should be sent to any person or lien holder whose right, title or interest was a matter of public record
- Notice of foreclosure is published in 3 newspapers for 3 non-consecutive weeks in a 2 month period
- Redemption period ends 3 months from date of first publication

Year 3:

- Payments to enforcing officer must be made *on or before* the expiration of the date of redemption
- If a parcel is subject to more than one tax lien, the tax liens need not be redeemed simultaneously, but the newest taxes must be paid first
- County may only remove property from the foreclosure process for a specific reason such as bankruptcy, pollution, or error
- Default Judgment if anyone with interest fails to redeem or file an Answer. This results in the parcel owner being forever barred and foreclosed of all right, title and interest and equity of redemption in the parcel
- Judgement should contain a direction to the enforcing officer of the tax district to prepare, execute and cause to be recorded a deed conveying to such tax district full and complete title to such parcel

Mr. DeWind reported Tioga County sends out numerous unpaid tax notices in Year 2 and also attempts to find alternate addresses for returned mail. Title and lien searches are completed and owners are notified of additional fees for title searches.

On January 1 of Year 3, Tioga County sends out a notice and petition of foreclosure via first class & certified mail with final redemption date set 3 months later in April. On March 1 of Year 3, Tioga County sends one final reminder notice that the redemption date is approaching and the owner should contact the Treasurer. Mr. DeWind explained Tioga County also physically posts a copy of the petition of foreclosure on the subject property on the front door, mailbox, or any vertical structure that is visible to the road and at eye level with the final warning letter. Order of foreclosure is signed in mid-June, transferring the remaining parcels with unpaid taxes to Tioga County. After the redemption date has passed, Article 11 states there is nothing further the property owner can do to prevent the parcel from going up for auction. The redemption

date should not be modified as court proceedings have begun. Once Tioga County takes possession of the title, liens are extinguished and the title is clean. There should be no action taken in the time period between expiration of redemption date and title acquisition by the County. Legally, there is nothing further Mr. DeWind can do to prevent the sale. Mr. DeWind stated there have been a few owners that have extenuating circumstances that presented their case before the Legislature. Real Property Law lists certain circumstances in which parcels can be pulled from auction.

Legislator Sullivan stated there needs to be a consistent process for all. Mr. DeWind recommended the Legislature devise a strict, across-the-board policy. One of the options is to pass a State Law, which is a lengthy process. Legislator Mullen suggested allowing the property owner a one-time redemption up to 24 hours before the auction.

Ms. Haskell stated Tioga County's policies are internal only and are not published on the website for public access. Mr. DeWind suggested putting a copy of the policy in the original notice and adding it to the public website. Ms. Haskell asked when the next mailing will occur in order to ensure the policy is drafted and adopted in time. Mr. McFadden replied foreclosure notices will go out via certified mail in January 2022. Legislator Balliet recommended the policy go into effect January 1, 2022.

Chair Sauerbrey noted the difference in opinions of the Legislators and recommended the topic be tabled to a later date. Mr. DeWind and Mr. Humes will come back with a proposal at a future Worksession.

Approval of Worksession Minutes: On motion of Legislator Monell, seconded by Legislator Hollenbeck and unanimously carried, the October 7, 2021 Legislative Worksession minutes were approved.

Action Items: Currently, there are no action items.

Other:

Accountant Salary Discussion: Tioga County Treasurer, James McFadden, reported his office has selected a candidate out of a pool of seven resumes to fill the Accounting position that was vacated in September. However, the salary of the candidate needs to be set before she starts working for Tioga County in November. Mr. McFadden stated the recommended salary range is \$40,000-\$42,500 per year. The candidate has numerous years of experience and Mr. McFadden proposed setting the salary at \$42,300. Mr. McFadden reported the candidate will have to take a Civil Service Exam and score in the top 3. On a straw poll vote, Legislators Balliet, Hollenbeck, Monell, Mullen, Sauerbrey, Standing, and Sullivan, were in favor of setting the salary at \$42,300 with Legislators Roberts and Weston being absent.

Executive Session: Motion by Legislator Standing, seconded by Legislator Monell to move into Executive Session to discuss a personnel matter. Motion carried unanimously to go into Executive Session at 11:24 a.m. with County Attorney DeWind remaining in attendance. Executive Session adjourned at 11:36 a.m.

Meeting adjourned at 11:36 a.m.

Next Worksession scheduled for Thursday, November 4, 2021, at 1:00 p.m.

Respectfully submitted,

Amy Eiklor

Deputy Legislative Clerk