

**FINANCE WAYS & MEANS COMMITTEE**  
**Meeting Agenda – Tuesday, April 8, 2014 @ 1:00 p.m.**  
**(Chambers)**

1:00 p.m. Call meeting to order

1:05 p.m. Resolutions:

Res. #42 on Board Agenda – Approval of Demand for Refund of Real Property Taxes in Accordance with Section 727 of the Real Property Tax Law.

Res. #45 on Board Agenda – Authorizing Cancellation of Delinquent Tax Liens on Nation Land.

Res. #46 on Board Agenda – Resolution Stating Support for E23 Casino Project Located in the City of Albany in Albany County.

Any other business

Next Meeting

Adjourn

**RESOLUTION NO. 42**

**APPROVAL OF DEMAND FOR REFUND  
OF REAL PROPERTY TAXES IN ACCORDANCE WITH  
SECTION 727 OF THE REAL PROPERTY TAX LAW**

**WHEREAS**, Silver Hamilton LLC, commenced a tax certiorari proceeding against the Town of Hamilton Assessor, the Town of Hamilton, and Madison County for a parcel of property in the Village of Hamilton identified by MAP# 153.20-1-1.1 located at 102 Utica Street; and

**WHEREAS**, the Madison County Treasurer has received a Demand for Refund from Sidney Devorsetz, PLLC, attorney for the Petitioner, dated January 16, 2014; and

**WHEREAS**, Honorable Eugene D Faughnan, Supreme Court Justice, signed a Stipulation of Settlement Order on March 13, 2014, prescribing the agreement by all parties to grant a reduction in assessment from \$1,704,500 to \$1,200,000 for the taxable status dates of March 1, 2012 and March 1, 2013; and

**WHEREAS**, Madison County is ordered to issue refunds to Sidney Devorsetz, PLLC, on behalf of the petitioner for the difference in County taxes only; and

**WHEREAS**, Madison County must make payment within 30 days of the receipt of the Demand for Refund to avoid accruing interest on the refunded amount.

**NOW, THEREFORE, BE IT RESOLVED** that the Madison County Treasurer be and is hereby directed to refund \$3,929.91 for the 2013 County tax which was paid on January 14, 2013 and \$4,206.36 for the 2014 County tax which was paid on January 21, 2014, for a total amount of \$8,136.27 in accordance with the Stipulation of Settlement and Order of the Madison County Supreme Court.

Dated: April 8, 2014

---

John A Reinhardt, Chairman  
Finance, Ways and Means Committee

## RESOLUTION NO. 45

### AUTHORIZING CANCELLATION OF DELINQUENT TAX LIENS ON NATION LAND

**WHEREAS**, New York State negotiated and structured a settlement of various Oneida Indian Nation of New York ("OIN") related litigation and contested matters, which settlement has taken the form of a Settlement Agreement among the OIN, the State of New York, the County of Madison, & the County of Oneida ("Settlement Agreement") as approved by Resolution No. 157-13 of the Madison County Board of Supervisors on May 30, 2013, and as approved by the other parties to that Agreement, with Madison County acting pursuant to the related state legislation implementing the Settlement Agreement (Chapters 174 and 175 of the Laws of 2013, Executive Law Section 11 and Indian Law Section 16).

**WHEREAS**, Section V(E) of the Settlement Agreement, labeled "Nation Land Not Taxable," provides in subsection (1), in pertinent part, as follows:

Without regard to whether land has been (or has not been) and is now (or is not now) exempt from property taxation or otherwise non-taxable, Nation Land shall be non-taxable, and the Nation shall not be liable to the State or any municipal subdivision of the State for any past, present or future property tax payment with regard to Nation Land, and no bill for such tax shall be issued....

**WHEREAS**, Section V(E)(3) of the Settlement Agreement provides in pertinent part as follows:

Any tax lien or tax sale based upon any failure of the Nation to pay any property tax, penalty, interest or assessment that has been asserted against the Nation or Nation Land shall be withdrawn or terminated, and shall be deemed void *ab initio*. The State and Counties hereby release and waive all claims for payment of any such property tax, penalty, interest or assessment.

**WHEREAS**, Real Property Tax Law Section 1138(6) provides a statutory mechanism for Madison County to cancel delinquent tax liens "if it determines that there is no practical method to enforce the collection of the delinquent tax lien and that a supplementary proceeding to enforce collection of the tax would not be effective."

**WHEREAS**, the Settlement Agreement and implementing state legislation have effected a change in the taxable status of Nation Land (as defined in the Settlement Agreement), rendering the properties not subject to property tax retroactively and prospectively.

**WHEREAS**, pursuant to the Settlement Agreement and implementing state legislation, Madison County has withdrawn its foreclosure proceedings pertaining to Nation Land in Madison County, as identified on the attached list of Nation-owned properties.

**WHEREAS**, Madison County, under the Settlement Agreement and implementing state legislation, finds that it has no practical method to collect the delinquent taxes on Nation Land and that a supplementary proceeding to enforce collection of the tax would not be effective.

**WHEREAS**, while Madison County has for many years credited or guaranteed the delinquent taxes to the Towns, School Districts and Village and, under Real Property Tax Law Section 1138(6)(c), has the authority to charge back to each of such entities the amount of any delinquent tax that it has heretofore credited or guaranteed, Madison County hereby finds that it is in the best interest of the tax payers of Madison County and such Towns, School Districts and Village not to do so.

**NOW, THEREFORE BE IT RESOLVED**, that the Madison County Board of Supervisors hereby cancels the delinquent tax liens on the Nation Land identified on the attached list of Nation-owned properties, pursuant to RPTL Section 1138(6); and be it

**FURTHER RESOLVED**, that for such parcels the County shall not charge back to and seek to recoup from (1) the Towns, the tax amounts retained by the Towns for tax year 2014 (and prior years) and (2) the Schools and Village, the tax amounts paid over to such Schools and Village for the tax year 2013-2014 (and prior years).

DATED: APRIL 8, 2014

---

John A. Reinhardt, Chairman  
Finance, Ways and Means

## Schedule A

### Town of Fenner

70.-1-17

### Village of Canastota

27.20-1-6

35.8-1-5

35.8-1-6

36.5-1-7.5

36.5-1-20

36.6-1-1

36.6-1-3

36.6-1-4

36.38-1-32

36.38-1-33

36.38-1-34

36.38-1-36

36.62-2-21

### Town of Lenox

7.79-1-61.1

7.79-1-61.2

12.-2-25.12

13.-1-37

13.-2-1.11 f/k/a 13.-1-1.11

13.-2-1.13 f/k/a 13.-1-1.13

13.-2-1.14 f/k/a 13.-1-1.14

13.6-1-10

13.6-1-12

13.22-1-3

13.22-1-6

13.22-1-7

13.22-1-8

13.22-1-9

13.22-1-11

13.22-1-12

13.23-1-5

13.23-1-6

13.23-1-7

19.-1-25

19.-1-27

27.-3-20

27.-3-21

27.-3-22

27.-3-23

28.-2-13.2

28.-2-13.11

28.-2-13.12

28.-2-14

28.-3-77.1 f/k/a 28.-1-77.1

28.-3-77.2 f/k/a 28.-1-77.2

35.-1-26

35.-1-28.1

36.-3-2 f/k/a 36.-1-2

**Town of Lincoln**

54.-3-4  
54.-3-5.11  
54.-3-8  
54.-3-11  
61.-1-10.2  
61.-1-27  
61.-1-28  
63.-2-2

**Town of Smithfield**

72.-1-1.21  
72.-1-1.22  
72.-1-38  
89.-1-5

**Town of Stockbridge**

54.-2-2  
54.-2-3.12  
54.-2-3.13  
54.-2-3.62  
54.-2-5  
54.-2-6.1  
54.-2-6.22  
54.-2-8.12  
55.-2-5.11  
55.-2-5.12  
55.-2-7  
55.-2-8.1  
55.-2-9  
55.-2-21.11  
55.-2-21.12  
55.-2-22  
63.-1-2.1  
63.-1-2.2  
63.-1-3  
64.-1-1  
64.-1-2  
64.-1-3.1  
64.-1-3.2  
64.-1-6  
64.-1-13.1  
64.-1-15.2  
64.-1-17  
64.-1-18  
64.-1-24.1  
64.-2-24.31 f/k/a 64.-1-24.31  
64.-2-35 f/k/a 64.-1-35  
65.-1-6  
65.-1-10  
73.-1-4  
74.-1-9  
74.-1-16.1  
74.-1-16.5  
74.-1-17

74.-1-18  
74.-1-19  
74.-1-26  
83.-1-6.1  
83.-1-10  
83.-1-14.1  
83.-1-18  
91.-1-51  
92.-1-15.1  
92.-1-15.2  
92.-1-16

**Town of Sullivan**

18.-1-9.1  
18.-1-14  
18.-2-1  
18.-2-1.-1 (2001 only)  
18.-2-4  
18.-2-4.-1 (2001 only)

**RESOLUTION NO. 46**

**RESOLUTION STATING SUPPORT FOR E23 CASINO PROJECT LOCATED IN THE CITY OF ALBANY IN ALBANY COUNTY**

**WHEREAS**, the Madison County Board of Supervisors has long endeavored to protect and promote the economic vitality of our county; and

**WHEREAS**, on November 5<sup>th</sup>, in a referendum as part of the 2013 general election, state voters approved the development of seven commercial casinos to be located throughout New York State; and

**WHEREAS**, sighting for the commercial casinos approved by state voters is now underway across New York State; and

**WHEREAS**, Madison County is a participant in Off-Track Betting, more specifically, a participating member of the Capital District Regional Off-Track Betting Corporation and receives revenue from such entity; and

**WHEREAS**, the Capital District Regional Off-Track Betting Corporation in partnership with Flaum Management Company, Inc., has proposed the building of a casino, the E23 Casino Project, in the City of Albany in Albany County; and

**WHEREAS**, the E23 Casino Project will generate revenue to the Capital District Regional Off-Track Betting Corporation; and

**WHEREAS**, the Capital District Regional Off-Track Betting Corporation would provide such revenues generated from such E23 Casino Project to its participating County and municipal members; and

**WHEREAS**, under the Capital District Regional Off-Track Betting Corporation E23 Casino Project, financial benefits would be provided to 19 upstate New York counties and 2 cities which is 12 more municipalities than would receive financial benefit from the Capital Region casino; and

**WHEREAS**, there would be no other way for these additional counties to receive any financial benefit from the building of a casino in the Capital District Region; and

**WHEREAS**, these counties would not otherwise be able to receive any positive economic benefits from any casino's built in New York State; and

**WHEREAS**, in recognition of the potential economic benefits, the Board of Supervisors is supportive of a commercial casino, the E23 Casino Project, being located in the City of Albany in Albany County, based on the positive economic and fiscal benefits, provided there is stated support from the host municipality;

**NOW, THEREFORE BE IT RESOVLED**, that the Board of Supervisors does hereby declare support for the sighting of a commercial casino, the E23 Casino Project, in the City of Albany in Albany County, based on the positive economic and fiscal benefits, provide there is stated support from the host municipality in Rensselaer County; and

**BE IT FURTHER RESOLVED**, that the Clerk of the Board of Supervisors is hereby directed to transmit certified copies of this resolution to Governor Andrew Cuomo, State Senator David Valesky, Assemblyman William Magee and all others deemed necessary.

Dated: April 8, 2014

---

John A. Reinhardt, Chairman  
Finance, Ways and Means Committee