

GOVERNMENT OPERATIONS COMMITTEE MEETING MINUTES
MAY 23, 2016

GOVERNMENT OPERATIONS COMMITTEE MEMBERS PRESENT: O'Brien, Armstrong, Campbell, Gang, Shaw, Skellie, Hogan

GOVERNMENT OPERATIONS COMMITTEE MEMBERS ABSENT: None.

SUPERVISORS: Henke, Hicks, Moore, Suprenant, Haff, LaPointe, Pitts

Debra Prehoda, Clerk of the Board

Chris DeBolt, County Administrator

Roger Wickes, County Attorney

Al Nolette, County Treasurer

Harrison Steves, Supt. Bldgs. & Grnds

Melissa Moulthrop, Personnel Director

Laura Chadwick, Real Property Director
Public

Mike Trackey, Deputy Director IT

AGENDA AS PRESENTED IN COMMITTEE NOTICE:

- 1) Call to Order
- 2) Accept Minutes – April 18, 2016
- 3) Presentation – Robert Schulz
- 4) Department Requests/Reports:
 - A. Buildings & Grounds
 1. Stair Chair
 2. Lauderdale – Floating Docks for Swim Program
 3. Law Center – Cleaning Floors
 4. Monthly Updates
 - B. Real Property
 1. Solar Exemption
 2. STAR Changes
 3. Auction Update
 - C. Information Technology- Department Update
 - D. County Administration
 1. Purchase/Rental of AEDs
 2. Hudson Falls CSD Request for Public Bulletin Board
 3. Purchasing Policy Update
- 5) Ethics Law Update
- 6) Other Business
- 7) Adjournment

Chairman O'Brien called the meeting to order at 10:00 A.M.

A motion to accept the minutes of the April 18, 2016 meeting was moved by Mr. Shaw, seconded by Mr. Gang and adopted.

PRESENTATION – Robert Schulz – Not available for today's meeting.

DEPARTMENT REQUESTS/REPORTS:

BUILDINGS & GROUNDS – Harrison Steves, Superintendent, addressed the following items with the committee:

- April Monthly Updates: handout on file.
 - Replaced sidewalk at Annex I
 - Replaced steps and sidewalk at St. Paul's Head Start
 - Parks were cleaned by Alternative Sentencing and will be ready for opening on May 28, 2016
 - Veteran's office has been painted and carpeted.
 - Steve Haskins, DPW, asked him about paving small parking lot in front of the DPW Shop. It is starting to break up and would like to fix so the water runs to the drain. The Sheriff has also spoken to him about paving the area in front of the Law Center

carports. The cost would be \$17,583.80; cost for material with DPW doing the work. The County Administrator stated there is money in a capital project toward paving the entire parking lot. Brian Campbell, Budget Officer, would like a plan, staged plan for the entire parking lot paving project. DPW would like the opportunity to perform this work which is quite different from paving roads. Mr. Hicks stated without getting quotes, do we know this is the best price. The Treasurer recommends charging this small amount to the paving line in the County Road fund. A motion to pave the two parking lots and use County Road funds was moved by Mr. Armstrong and seconded by Mr. Gang. Discussion. Mr. Campbell stated now you are taking money out of paving roads to pave parking lots and that is a problem because we have been trying to put more money back into paving roads. The County Attorney questioned using County Highway funds for paving parking lots and was reviewing Highway Law 114 and he does not see any reference to paving parking lots. Mr. Campbell stated using funds designated for paving county roads for something other than that is a change in philosophy. A motion to amend to send this to the Public Works committee for consideration was moved by Mr. Armstrong, seconded by Mr. Skellie and adopted. The motion to pave the two parking lots and use County Road funds was moved by Mr. Armstrong, seconded by Mr. Gang and adopted as amended.

- Eastern has started wiring St. Paul's Head Start for the new system.
- Pump bids have been opened and the bid results are attached. He had estimated around \$65,000 to \$70,000; noting quite a difference between the two bids submitted. A motion to accept Colonie Mechanical HVAC pump purchase and install bid in the amount of \$53,800 was moved by Mr. Campbell, seconded by Mr. Gang and adopted. Chairman O'Brien stated this goes to Finance.
- Stair Chair – Proposing to purchase a stair chair to have available to assist handicapped individuals exiting the building in an emergency situation. The cost is \$876 each and recommends purchasing two (2); one (1) in Municipal Center Building and one (1) in Building C – Court House. A motion to approve purchase of two stair chairs was moved by Mr. Gang, seconded by Mr. Armstrong and adopted.
- Lauderdale Park – Floating Docks for Swim Program – Received a request from the Cambridge Youth Group for plastic floating platforms in the corners of the swimming area. The cost is \$2000 each. He doesn't like the idea and if he was to do something like this, he would rather discuss this at budget time. This would be a \$4,000 expenditure for one swim program. He stated if we were going to do anything down there, we might want to start thinking about harvesting the weeds. The State can shut us down for weeds in the swim area. These are not permanent docks, taken in and out for each swim lesson. Recommends tabling this request until budget time.
- Law Center – Cleaning Floors – The Sheriff forwarded to him an email and he talked to North Country Janitorial to clean, strip, seal and re-wax 6500 square feet of vinyl floor at the Law Enforcement Center. Harrison stated we can do it in house. He believes he can do it but it puts a big crunch on the night crew because it is a lot of area to clean. He stated he is at the point where is he going to have to add more people to the night crew. They have been short since 2008 and with the longevity of the staff on the crew it is rare to have an entire night crew every night due to use of benefit time. Another person on the night crew would be helpful. The Sheriff is looking to contract out this service which was previously done by trustees. No objections expressed to having Harrison's staff perform this work.
- Personnel – Requesting one (1) additional employee for the night crew and stated that he has

discussed this request with the Personnel Director. This request will be considered next month with information on what this will cost.

REAL PROPERTY – Laura Chadwick, Director, addressed the following items with the committee:

- Solar Exemption – handouts attached: Department of Taxation and Finance, and two (2) Cornell University Cooperative Extension. Throughout the county several teleconferences and seminars were held on the solar exemptions. She has shared this information with the local assessors. Included in the handouts is a list of municipalities that are allowing for the solar exemption unless they have opted out. If a municipality opts out of the exemption it must do so for all properties, commercial and residential. Per the Department of Taxation and Finance handout under local option No. 5 - “May a municipal opt out of the exemption for commercial property while leaving it in place for residential property? No. It cannot allow the exemption for one type of property while disallowing it for another.” Discussed how these commercial solar projects impact the assessment and taxes. They are taxable for special districts.
- STAR Changes – handouts attached: proposed letter to new property owners, summary of 2016 STAR Transition Legislation and questions and answers about the program. New property owners, who have applied for a STAR exemption, no longer receive a STAR exemption on their school tax bill but will be issued a check on or about the beginning of September. Once they register with the state for the STAR exemption, they will now receive a check in the mail to offset the amount of the STAR exemption that would have been on their school tax bill. Real Property is printing the STAR letters for the majority of the town assessors to mail out.
- Auction Update – Distributed the Treasurer’s Office list of tax sale parcels, handout attached. The auctioneer has not signed the properties yet but the Real Property Director has gone out and viewed the properties. The Treasurer stated this is pretty early to be providing the list as there are four weeks to go before the auction and this list will change drastically.
- BAR (Board of Assessment and Review) Training – A BAR training was held at SUNY Adirondack. She held a small training here for those that could not make the prior training.
- Image Mate – Mentioned approximately 127,000 hits on the Image Mate program on her department’s website.

INFORMATION TECHNOLOGY - Mike Trackey, Deputy Director, addressed the following items with the committee:

- Work In Progress handout attached. Only two projects, DPW Shop and Financial Management, on the Work In Progress on 2016-2017 IT Improvement Plan section of the handout have been funded.
- On the Goals and Objectives handout under Departmental Projects Identified for 2016, four new projects have been added:
 - Analyze email usage and encryption of such
 - Implementation of Public Safety Access Control/Perimeter Security
 - Connect pc for DMV employee access to email and other County access
 - Connect DPW Car Pool Building, provide wireless within
- Workload on Internal Support Staff (Microcomputer Specialists) – Chairman O’Brien would like an update on current workload and response/completion; is there a backlog.
- Six projects to outsource and they have been working on the following: Amicus Attorney and updating cars – Sheriff’s Department. The County Administrator is working with the IT Director on a list of projects; can they be accomplished this year and how much it would cost.
- Microcomputer Specialist position – considering a possible provisional appointment.

- Chairman O'Brien, County Administrator, IT Director and IT Deputy Director will meet in the next two weeks to discuss and list out projects.
- Cushing project (CAD Project) – Chairman O'Brien followed up on the specification for an audit of the project and quotes for potential hardware. The Deputy Director stated that have done some preliminary information gathering but nothing to report today.

COUNTY ADMINISTRATION – Chris DeBolt, Administrator, addressed the following items with the committee:

- Purchase/Rental of AEDs (Automatic External Defibrillator) – Currently, the County rents the required AEDs for the County parks but there are none in the Municipal Center; courthouse does have an AED. The AEDs at the parks are only needed for a specific amount of time but AEDs for the County complex should be purchased. The estimated cost for an AED with a ten year warranty is \$750.00. The company that we rent these AEDs from provides a service to ensure you are in compliance with any mandates associated with these AEDs (properly reporting any usage) and he has requested a quote for that service. The County pays approximately \$700 per year to rent the two AEDs for the parks. A motion to purchase AED for County Complex was moved by Mr. Armstrong and seconded by Mr. Skellie. Discussion. Not mandated to have in building but once we do have an AED there are mandates on record keeping and training. A motion to amend to buy one for each floor (including basement) and purchase one for each park was moved by Mr. Hogan and seconded by Mr. Armstrong. Discussion. Mr. Shaw asked for the total cost and asked why we are not waiting until budget time. The County Administrator stated the funds will come from the Contingency account. The motion to amend to buy one for each floor (including basement) and purchase one for each park was moved by Mr. Hogan, seconded by Mr. Armstrong and adopted. Mr. Shaw opposed. The motion to purchase AED for County Complex was moved by Mr. Armstrong, seconded by Mr. Skellie and adopted as amended. Mr. Shaw opposed. Mr. Shaw stated he is not opposed to the purchase but feels that expenditure should be at budget time.
- Hudson Falls CSD Request for Public Bulletin Board – The school has some smart school bond act monies and they want to use it to put a public bulletin board here in the County Complex, B Lobby. It would show community information and they would be responsible for putting the appropriate content on it. The purpose of the grant was to tie the community to the school. He advised the contact at the school that the County Attorney has significant concerns about providing public forums. If the committee has any interest in pursuing this then he will invite the Hudson Falls school contact in to a committee meeting. The County Attorney stated the problem with providing any kind of public forum, either we provide or by the school, is you cannot not view point discriminate. It is all or nothing. If you provide a public forum then it is everyone's public forum as long as it is not disruptive. Mr. Henke stated that the Town of Argyle had a bad experience with a public bulletin board which they removed. The committee expressed no interest in pursuing this request and the County Administrator will relay that message to the school.
- Purchasing Policy Update – no update for this meeting.

ETHICS LAW UPDATE, attached – This law discusses your possible conflicts of interest not behavior. The disclosure form being used is the one in State statute. The changes include the elimination of one form and the power to deny requests for extensions has been removed from the Ethics Board and assigned to the Chairman of the Board. A motion to forward Ethics Law to the full Board for approval was moved by Mr. Campbell, seconded by Mr. Gang and adopted.

OTHER BUSINESS:

Archival Framing of 123rd Regiment NY Volunteer Infantry in the Civil War Flag – Chairman O'Brien recommends forwarding this request for archival framing of the 123rd Regiment flag to Building and Grounds for a quote. Mr. Pitts stated the Salem Historian already has all that information; one quote for \$3,170. Mr. Haff feels a Merchant Marine flag should be on display. The committee concurred that they do want to display this flag. A motion to archival frame the flag per the quote or if Harrison Steves, Superintendent of Buildings and Grounds can find the same archival framing for less was moved by Mr. Campbell and seconded by Mr. Armstrong. Discussion. Mr. Shaw asked where the money is coming from. Mr. Hicks suggested possibly having the towns each contribute \$200. The motion to archival frame the flag per the quote or if Harrison Steves, Superintendent of Buildings and Grounds can find the same archival framing for less was moved by Mr. Campbell, seconded by Mr. Armstrong and adopted.

The meeting adjourned at 12:04 P.M.

Respectfully submitted,

Debra Prehoda, Clerk
Washington County Board of Supervisors



Department of Taxation and Finance

OFFICE OF COUNSEL

Issue #2

January 25, 2016

RECENTLY ASKED QUESTIONS ABOUT THE REAL PROPERTY TAX LAW on the topic of SOLAR ENERGY SYSTEMS

*This is the second in a series of Recently Asked Questions (RAQs) from local officials about the Real Property Tax Law. In this edition, we will focus on the taxability of **solar energy systems** (i.e., solar panels and associated equipment), since we have received more questions on that general topic than any other over the last several months. We must emphasize, however, that the observations offered on the following pages are purely advisory, should not be equated to formal Opinions of Counsel, and should not be construed as binding in any way. Assessors and other local officials seeking definitive legal advice, or seeking guidance on how the law applies to a specific set of facts, are advised to consult their municipal attorneys.*

Introduction

A solar energy system is "real property" once it has been permanently affixed to land or a structure (Real Property Tax Law § 102(12)(b); see also, Metromedia, Inc. v. Tax Commission of the City of New York, 60 N.Y.2d 85, 468 N.Y.S.2d 457 (1983); 8 Op. Counsel SBEA No. 3). As such, it is taxable unless it qualifies for an exemption (Real Property Tax Law § 300).

There is an exemption statute that applies specifically to solar energy systems: Section 487 of the Real Property Tax Law (RPTL). Section 487, which also covers wind power systems and farm waste energy systems, generally provides a 15-year exemption from real property taxation for the increase in value resulting from the installation of a qualifying system. A number of questions have recently arisen concerning the application of this exemption statute.

Local Option

1. Must every municipality offer the § 487 exemption?

A: No. Each municipality may decide for itself whether to offer the exemption. Unlike most other local option exemptions, however, this exemption applies within a municipality unless the municipality has taken action to disallow it.

2. How does the local option feature work?

A: The local option that's attached to the § 487 exemption is structured as an opt-out, not an opt-in. That means that the exemption is automatically in effect within a municipality unless it has adopted a local law, ordinance or resolution providing that the exemption shall not be available therein. In municipalities that have taken no action one way or the other, the exemption is in effect. If a local law, ordinance or resolution opting out of the exemption is adopted, a copy must be filed with the New York State Department of Taxation and Finance and the New York State Energy Research and Development Authority (NYSERDA).

3. May an opt-out be made retroactive?

A: No. If a municipality opts out, it is effectively disallowing the exemption to solar energy systems where construction had *not* begun by the effective date of the applicable local law, ordinance or resolution (or by 1/1/1991, if later). See § 487(8)(a). Where a system's construction *had* begun by that date, it is not impacted by the opt-out and is entitled to the exemption if otherwise qualified (though it may be obligated to make PILOTs under certain circumstances; see Q. 6-10, below).

Note that for purposes of the § 487 exemption, the construction of a solar energy system is deemed to have begun upon the execution of a contract or interconnection agreement with a utility or, if applicable, upon the payment of a deposit thereunder. The owner or developer must give written notice to the appropriate municipalities when such a contract or agreement is executed. See § 487(8)(b).

4. If a municipality has opted out, may it restore the exemption later?

A: Yes. If a municipality that had opted out wishes to begin offering the exemption later, we believe it may do so by repealing the local law, ordinance or resolution that opted out. This is not stated explicitly in the law, but we believe such authority is implicit in statutes of this nature, absent language to the contrary. A copy of any local law, ordinance or resolution restoring the exemption should be filed with both the Department of Taxation and Finance and NYSEEDA.

5. May a municipal opt out of the exemption for commercial property while leaving it in place for residential property?

A: No. If a municipality *does* opt out – i.e., if it adopts a local law disallowing the exemption – it must do so for *all* properties. It cannot allow the exemption for one type of property while disallowing it for another, because § 487(8) states that once a municipality has opted out, “*no* exemption under this section shall be applicable within its jurisdiction” (emphasis added). If a municipality does *not* opt out, however, the law *may* allow it to treat commercial and residential properties differently when deciding what their PILOT obligations should be; see Q. 8, below.

PILOTs

If a municipality does *not* opt out – i.e., if it leaves the exemption in place – then qualifying solar energy systems constructed in the municipality will be exempt from taxation for a period of 15 years. However, the municipality then has the option to require the owners of such systems to enter into contracts to make payments in lieu of taxes, which are generally referred to as “PILOTs.”

6. If a municipality leaves the exemption in place and requires owners to pay PILOTs, how much should those payments be?

A: That is largely a local decision, except that the statute sets limits on how large these PILOTs may be, and on how long they may last. Specifically, it provides that the PILOTs may not exceed the taxes that would have been payable if the property were not exempt under § 487. It also provides that the period over which the PILOTs are to be paid may not exceed 15 years. See § 487(9)(a). In effect, then, if a municipality leaves the exemption in place and imposes the maximum allowable PILOT obligation, then the owner will be making payments to the municipality in the same amount as if the property were fully taxable. The primary difference is that those payments will have the legal status of PILOTs rather than taxes.

7. What is the maximum PILOT for a solar farm built on vacant land?

A: We have heard it suggested that if a solar farm is built on vacant land, the PILOT may not exceed the amount of taxes that were payable on the vacant land immediately before the solar farm was built. In our view, that is not correct. The limit on the PILOTs in such an instance is the amount of taxes that would have been levied on the parcel as it now exists – that is, the land *with* the panels – if the municipality had opted out of the exemption.

8. May different PILOT requirements be imposed upon commercial and residential systems?

A: While it is clear that a municipality may not opt out of the § 487 exemption for one type of property while leaving the exemption in place for another type (see Q. 5, above), it is less clear whether it may impose different PILOT requirements on different property types. RPTL § 487(9)(a) states simply that the municipality may require “*the owner of a property*” that qualifies for the exemption “to enter into a contract” to make PILOTs (emphasis added). This wording, which arguably frames the PILOT question as an individualized determination rather than a collective one, provides no guidance as to how owners should be treated relative to one another. While principles of equal protection would clearly preclude a municipality from drawing arbitrary distinctions between similarly-situated owners when setting their PILOT requirements, we believe the law may reasonably be read as leaving open the possibility of treating owners of different types of property differently, as long as there is a rational basis for doing so. Accordingly, if differential treatment is desired, we suggest that the issue be directed to the municipal attorney, who would have to be satisfied that any such differentiation could successfully be defended in the event of litigation.

9. May a municipality enter into a PILOT agreement that requires the owner of a solar energy system to provide the municipality with energy at a discounted rate, or that bases the PILOT payments upon the amount of energy produced by the system or the value of the system?

A: Nothing in § 487 prohibits a municipality from structuring a PILOT as described above. However, as noted above (see Q. 6-7), § 487(9)(a) states that PILOT agreements may require annual payments in an amount *not to exceed* the amounts that would have been payable if not for the exemption. Therefore, no matter how the arrangement is structured, the PILOT obligation imposed upon the owner must comply with this limitation.

10. Our municipality received a notice stating that the sender of the notice intends to construct a solar energy system within our municipality. What is the significance of this notice?

A: In some cases, a municipality that has not opted out of the § 487 exemption may need to take action to preserve its rights to collect PILOTs on exempt property. The law now provides that the owner or developer of a solar energy system may notify a municipality in writing that it intends to construct such a system. If an owner or developer does so, and the municipality wishes to collect PILOTs on that system, then within 60 days of receiving the notice of intent, the municipality must notify that owner or developer that it intends to require it to enter into a PILOT contract. See § 487(9)(a). Note that the law does not require an owner or developer to use a specific form or include specific language when giving a municipality notice of its intent to construct a solar energy system.

Ownership

11. May solar panels receive the § 487 exemption if they are not owned by the owner of the underlying land or building?

A: Yes. There is no ownership requirement in § 487, so solar panels that otherwise qualify are entitled to the § 487 exemption even if they are owned by a third party.

12. Solar panels will be installed on property that is owned either by a municipality or by a public or private college. The panels themselves will be owned by a private entity, which will sell the electricity to the municipality or college at a discounted rate. Due to the 15-year limit on the § 487 exemption, it has been suggested that the panels may be granted a permanent exemption under the exemption statutes that apply to municipal corporations or non-profit educational organizations, rather than under § 487. Is this permissible?

A: No. The real property tax exemptions that apply to municipalities and non-profit educational organizations are embodied in RPTL §§ 406 and 420-a, respectively. Each statute provides that in order to qualify for the exemption real property must be both (1) "owned by" the eligible owner (i.e., the municipality or educational organization) and (2) used for qualifying purposes. Since these panels will be used to generate low-cost electricity for the municipality or college, it may reasonably be argued that these panels will be used for qualifying purposes.

However, the use requirement is just *one* of the requirements that must be satisfied to qualify for exemption under § 406 and § 420-a. In each case, the property must *also* be *owned* by the exempt entity in order to qualify for exemption. Where the panels are also owned by a third party, they may not properly be granted a § 406 or § 420-a exemption. We understand there are policy arguments in favor of extending those exemptions to panels in these cases, but doing so would require a change in the wording of the statutes. Under current law, only the § 487 exemption is applicable to such systems.

Note that this analysis does not require the removal of the § 406 or § 420-a exemption from the land or buildings to which the panels will be attached. If that land or those buildings will remain under the ownership of the municipality or college, we see no reason why the § 406 or § 420-a exemption should be removed from the land or buildings in these cases.

Residential conservation improvements

13. There is a separate exemption statute for "residential conservation improvements," namely, RPTL § 487-a. Do solar energy systems qualify for this exemption?

A: No. RPTL § 487-a states in its entirety:

Insulation and other energy conservation measures hereafter added to one, two, three or four family homes, which qualify for (a) financing under a home conservation plan pursuant to article VII-A of the public service law, or (b) any conservation related state or federal tax credit or deduction heretofore or hereafter enacted, shall be exempt from real property taxation and special ad valorem levies to the extent of any increase in value of such homes by reason of such addition.

It is undeniable that solar systems offer many benefits, but energy "conservation" is not among them. A conservation measure leads to the use of *less* energy. Examples include installing better insulation or upgraded thermostats, replacing leaky windows or inefficient furnaces, etc. Those are the types of improvements that § 487-a was enacted to exempt, as the legislative history indicates (see, e.g., L.1977, c.858, § 1, "Legislative Findings").

Solar systems are in a different category: They lead to the use of clean, renewable energy in place of energy generated from fossil fuels, but they do not necessarily lead to the use of less energy overall. In fact, solar systems may actually lead to the use of *more* energy, since beyond the fixed cost of installation, the electricity they produce is essentially free.

Moreover, it is a broadly-accepted principle of statutory construction that specific legislative language takes precedence over general language. While § 487-a generally applies to

"insulation and energy conservation measures," § 487 specifically applies to solar energy systems (as well as wind and farm waste energy systems). In fact, both statutes were enacted in the same year, just a few weeks apart (L.1977, c.322 and c.858). It only stands to reason that § 487-a must have been intended to apply to improvements *other than* solar energy systems.

We are aware that in 1980, three years after § 487-a was enacted, solar energy systems were added to the list of improvements that could qualify for financing under a home conservation plan pursuant to Article VII-A of the Public Service Law (L.1980, c.557). An indirect effect of that amendment was to render solar energy systems eligible for the § 487-a exemption for as long as that financing was available. However, the Article VII-A home conservation financing program was terminated on June 1, 1986 by § 135-c(1) of the Public Service Law. That being so, we believe the 1980 amendment that briefly extended this financing program to solar energy systems has no legal significance today.

Accordingly, we do not believe that the § 487-a exemption may properly be extended to solar energy systems.

Real Property Tax Law § 487

§ 487. Exemption from taxation for certain solar or wind energy systems or farm waste energy systems. 1. As used in this section:

(a) "Solar or wind energy equipment" means collectors, controls, energy storage devices, heat pumps and pumps, heat exchangers, windmills, and other materials, hardware or equipment necessary to the process by which solar radiation or wind is (i) collected, (ii) converted into another form of energy such as thermal, electrical, mechanical or chemical, (iii) stored, (iv) protected from unnecessary dissipation and (v) distributed. It does not include pipes, controls, insulation or other equipment which are part of the normal heating, cooling, or insulation system of a building. It does include insulated glazing or insulation to the extent that such materials exceed the energy efficiency standards required by law.

(b) "Solar or wind energy system" means an arrangement or combination of solar or wind energy equipment designed to provide heating, cooling, hot water, or mechanical, chemical, or electrical energy by the collection of solar or wind energy and its conversion, storage, protection and distribution.

(c) "Authority" means the New York state energy research and development authority.

(d) "Incremental cost" means the increased cost of a solar or wind energy system or farm waste energy system or component thereof which also serves as part of the building structure, above that for similar conventional construction, which enables its use as a solar or wind energy or farm waste energy system or component.

(e) "Farm waste electric generating equipment" means equipment that generates electric energy from biogas produced by the anaerobic digestion of agricultural waste, such as livestock manure, farming waste and food processing wastes with a rated capacity of not more than one thousand kilowatts that is (i) manufactured, installed and operated in accordance with applicable government and industry standards, (ii) connected to the electric system and operated in conjunction with an electric corporation's transmission and distribution facilities, (iii) operated in compliance with the provisions of section sixty-six-j of the public service law, (iv) fueled at a minimum of ninety percent on an annual basis by biogas produced from the anaerobic digestion of agricultural waste such as livestock manure materials, crop residues and food processing wastes, and (v) fueled by biogas generated by anaerobic digestion with at least fifty percent by weight of its feedstock being livestock manure materials on an annual basis.

(f) "Farm waste energy system" means an arrangement or combination of farm waste electric generating equipment or other materials, hardware or equipment necessary to the process by which agricultural waste biogas is produced, collected, stored, cleaned, and converted into forms of energy such as thermal, electrical, mechanical or chemical and by which the biogas and converted energy are distributed on-site. It does not include pipes, controls, insulation or other equipment which are part of the normal heating, cooling or insulation system of a building.

2. Real property which includes a solar or wind energy system or farm waste energy system approved in accordance with the provisions of this section shall be exempt from taxation to the extent of any increase in the value thereof by reason of the inclusion of such solar or wind energy system or farm waste energy system for a period of fifteen years. When a solar or wind energy system or components thereof or farm waste energy system also serve as part of the building structure, the increase in value which shall be exempt from taxation shall be equal to the assessed value attributable to such system or components multiplied by the ratio of the incremental cost of such system or components to the total cost of such system or components.

3. The president of the authority shall provide definitions and guidelines for the eligibility for exemption of the solar and wind energy equipment and systems and farm waste energy equipment and systems described in paragraphs (a) and (b) of subdivision one of this section.

4. No solar or wind energy system or farm waste energy system shall be entitled to any exemption from taxation under this section unless such system meets the guidelines set by the president of the authority and all other applicable provisions of law.

5. The exemption granted pursuant to this section shall only be applicable to solar or wind energy systems or farm waste energy systems which are (a) existing or constructed prior to July first, nineteen hundred eighty-eight or (b) constructed subsequent to January first, nineteen hundred ninety-one and prior to January first, two thousand twenty-five.

6. Such exemption shall be granted only upon application by the owner of the real property on a form prescribed and made available by the commissioner in cooperation with the authority. The applicant shall furnish such information as the commissioner shall require. The application shall be filed with the assessor of the appropriate county, city, town or village on or before the taxable status date of such county, city, town or village. A copy of such application shall be filed with the authority.

7. If the assessor is satisfied that the applicant is entitled to an exemption pursuant to this section, he or she shall approve the application and enter the taxable assessed value of the parcel for which an exemption has been granted pursuant to this section on the assessment roll with the taxable property, with the amount of the exemption as computed pursuant to subdivision two of this section in a separate column. In the event that real property granted an exemption pursuant to this section ceases to be used primarily for eligible purposes, the exemption granted pursuant to this section shall cease.

8. (a) Notwithstanding the provisions of subdivision two of this section, a county, city, town or village may by local law or a school district, other than a school district to which article fifty-two of the education law applies, may by resolution provide that no exemption under this section shall be applicable within its jurisdiction with respect to any solar or wind energy system or farm waste energy system which began construction subsequent to January first, nineteen hundred ninety-one or the effective date of such local law, ordinance or resolution, whichever is later. A copy of any such local law or resolution shall be filed with the commissioner and with the president of the authority.

(b) Construction of a solar or wind energy system or a farm waste energy system shall be deemed to have begun upon the full execution of a contract or interconnection agreement with a utility; provided however, that if such contract or interconnection agreement requires a deposit to be made, then construction shall be deemed to have begun when the contract or interconnection agreement is fully executed and the deposit is made. The owner or developer of such a system shall provide written notification to the appropriate local jurisdiction or jurisdictions upon execution of the contract or the interconnection agreement.

9. (a) A county, city, town, village or school district, except a school district under article fifty-two of the education law, that has not acted to remove the exemption under this section may require the owner of a property which includes a solar or wind energy system which meets the requirements of subdivision four of this section, to enter into a contract for payments in lieu of taxes. Such contract may require annual payments in an amount not to exceed the amounts which would otherwise be payable but for the exemption under this section. If the owner or developer of such a system provides written notification to a taxing jurisdiction of its intent to construct such a system, then in order to require the owner or developer of such system to enter into a contract for payments in lieu of taxes, such taxing jurisdiction must notify such owner or developer of its intent to require a contract for payments in lieu of taxes within sixty days of receiving the written notification.

(b) The payment in lieu of a tax agreement shall not operate for a period of more than fifteen years, commencing in each instance from the date on which the benefits of such exemption first become available and effective.

RP-487 Solar Exemption

Applies :

Countywide

Towns:

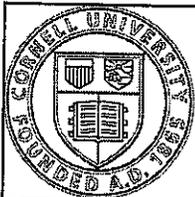
All Towns

Schools:

All Schools; except Fort Ann, Granville, Putnam and Salem they opted out.

Villages:

All villages; except Argyle, Fort Ann, Fort Edward, and Hudson Falls they opted out.



Cornell University
Cooperative Extension

Capital Area Agriculture &
Horticulture Program

Serving Albany, Columbia, Greene, Rensselaer,
Schenectady and Washington Counties

Key Points to Take Away from: “Don’t Get Shocked: Renting Land for Land-Based Solar Arrays”

Bob Somers, Manager, Farmland Protection Unit, Department of Agriculture and Markets, 10B
Airline Drive, Albany, NY 12235 (518) 457-8887 bob.somers@agriculture.ny.gov

- Installing a solar array on land enrolled in the State’s Agricultural Assessment Program may be considered a conversion under the Agriculture and Markets Law if the energy produced is not used to meet the energy needs of the farm. A penalty may be assessed by the Town Assessor for converting land that is subject to an agricultural assessment to a non-agricultural use. Only the land converted is assessed a fee. The remaining land may still be eligible for an agricultural assessment if acreage and income requirements are met.
- Land that has been converted from agriculture to a different category (solar array) may be able to return to agriculture at the end of the project if the solar array is decommissioned and the land is able to be farmed once again.
- The Contributory Value of the installed equipment may impact the overall assessment of the parcel. Such assessment may affect special benefit district taxes and other taxes such as highway, fire, ambulance, water, library and other types of taxes found on your property tax bills.
- Section 487 of the Real Property Tax Law generally provides a 15-year tax exemption from school, town, village and county taxes on the contributory value of solar arrays. Such units of government may opt-out of this exemption. It is prudent to determine if your school/municipality has opted out of this tax program.

Maureen Leddy, Project Manager - NY Sun, NYSERDA,
Maureen.Leddy@nyserdera.ny.gov

1. What is NYSERDA & What is NY Sun
2. Large scale solar in NY State
 - Remote Net Metering
 - Community Distributed Generation
 - Large Scale Renewables and the Clean Energy Standard
3. Desirable site characteristics
4. Property Tax Implications
5. Local Zoning and Planning
6. Construction, Maintenance, Removal

Cornell Cooperative Extension is an employer and educator recognized for valuing AA/EEO, Protected Veterans, and Individuals with Disabilities and provides equal program and employment opportunities. Please contact the Cornell Cooperative Extension Albany County office (518-765-3500) if you have any special needs.

Catherine M Hamlin, Land Use Training Specialist 1, Division of Local Government Services,
New York Department of State, One Commerce Plaza, 99 Washington Avenue, Albany, NY 12231-
0001 O: 518-486-4681 | Catherine.Hamlin@dos.ny.gov

- Overview of land use tools are available to municipalities to plan for and regulate energy projects
- Include solar energy as part of your comprehensive planning
- Regulatory options include zoning, site plan review, special use permits and subdivision controls
- As part of a review, municipalities may require the submission of a decommissioning plan
- Municipalities may offer general guidance regarding solar project lease agreements

Fiona Farrell, attorney, *legal counsel for horsepeople*, 184 LOHNES RD, STILLWATER, NY
12170 (518) 583-7272 ffarrellesq@earthlink.net

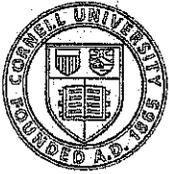
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- Why are farmers and landowners receiving these contracts now?
- What are the dangerous provisions in the contract and why?
 - the specific content based problems with the contract and
 - the “what if “and open questions raised by the contract.
- Basics of how contracts are interpreted and dealt with in the courts – ambiguity, conflicting language, verbal statements outside the contract, arbitration instead of the courts, etc.
- Ways to avoid the pitfalls of the contracts:
 - You don’t have to sign the exact document you have been offered, nor follow their time lines.
 - Suggested changes to the contract starting from fundamental down to smaller details.

Other resources are available at Cornell Cooperative Extension’s Capital Area Ag & Horticulture Program’s webpage at: http://bit.ly/NYS_Rural_Solar

Please look for other information and resources at:
<http://blogs.cornell.edu/capitalareaagandhortprogram>

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Cooperative Extension
Sullivan County

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Education Center
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Liberty, NY 12754
p: 845-292-6180
f: 845-292-4946
e: sullivan@cornell.edu
w: www.sullivanccce.org

Solar Farm Leases Q & A

Source: CCE Sullivan, Sullivan Alliance for Sustainable Development, Sullivan County Real Property Department, and NY-Sun*

*The information provided is for educational purposes only. Please seek the advice of your own legal, financial, or other professional and/or check with your local tax assessor.

There are many options for homeowners and businesses to participate in solar programs for both their own personal use, for community distributed generation solar or to permit a solar farm on one's property, which may involve signing a lease. Before signing any solar farm lease, it is important to understand one's options and ask important questions. Below are helpful Q & As for landowners, regarding solar farm leases.

Q. What is solar?

A. Solar is "of the sun", and is used to define energy (electricity) or heat generated by a device that is exposed to the sun. Solar thermal refers to a method to heat water, using collectors or panels that transfer the sun's energy to a liquid. Solar electric (i.e., photovoltaic energy) uses the light of the sun to create electricity.

Q. What are the different types of solar options?

A. Solar Array for Residential and Business Use: This is a system sized to the electricity needs of a specific home, business, farm, or public site or use (e.g., street lights). These are relatively small systems and, in New York State, are sized to produce no more than 110% of annual average electric use.

Solar Farms (Utility Scale Generation Facility):

Lease Option: Typically, a solar developer who has secured an investment portfolio to build a utility scale power plant will seek out prime property to lease for the life of the system (20 -25 years).

Community Distributed Generation (Community DG) Option: Developing micro grids for community resiliency (i.e., Shared Renewables) allows customers who cannot site solar, small wind, or other DG on their own property to participate directly in off-site projects through net metering. This is a very new possibility in NYS, and has the capability of bringing clean, locally produced electricity to home and business owners, and to municipal governments and schools. Community Distributed Generation is an important element in strengthening the electric grid.

Q. What are watts, kilowatts, and kilowatt hours?

A. The size of a solar electric system is often described in watts (W) or kilowatts (kW). One kW = 1,000 W. Watts are a unit of power, just like the horsepower of an engine. They express the maximum possible output of energy the system can produce at any point in time. When sunlight strikes solar electric panels, they produce electricity that is measured in kilowatt hours (kWh) when it is used. Kilowatt hours are the units of energy you buy from your utility and use in your home to run appliances, lighting, and electronics.

Building Strong and Vibrant New York Communities

Cornell Cooperative Extension in Sullivan County is an employer and educator recognized for valuing AA/ EEO, Protected Veterans, and Individuals with Disabilities and provides equal program and employment opportunities. Please contact the Cornell Cooperative Extension Sullivan County office if you have any special needs.

A 100 watt light will require 100 watts of electricity to illuminate. If the light is on for one hour, it consumes 100 watts or .1 kilowatt hours of electricity.

Q. Where can solar panels be located?

- A. Solar panels need to face south to be most productive. Typically, solar panels are mounted on south facing roofs, or in the case of the typical flat roof of a school, factory, or office building, the solar panels will be oriented to face south. Solar panels can also be mounted on poles which elevate the array (the combination of solar panels) above the ground, or close to the ground on specially designed racks. The placement of solar panels on mounting systems to cover parking lots is rapidly gaining acceptance. The overarching rule for placement is that they must face the sun and be located in such a way that nothing shades them. A new trend is to face arrays to the west, to take advantage of the afternoon sun and to generate additional power at a time when grid load is high.

Q. What are solar panels made of and when is current technology outdated?

- A. A solar panel consists of two materials sandwiched together, called a semiconductor. The materials are made out of millions of atoms, which produce both a negative and a positive charge. The material used to produce the positively/negatively charged stimuli is silicon. Silicon is a widely available semi-metallic element. Silicon can come in three forms: mono-crystalline, polycrystalline, and amorphous silicon. Mono-crystalline is the most efficient of the three silicon bases, but more expensive too. The "current" technology will see certain improvements over time, but the technology being used today is the same technology used to create the solar cells that powered the first satellites. Improvements will come in the form of production efficiencies and some creative applications such as Prism Solar's bi-facial technology.

Q. What is a single phase and three phase transmission line?

- A. Transmission lines are either single phase or three phase. If you look at the top of the utility pole that serves your home and see only two wires, that is single phase. Single phase systems have two circuits, each carrying 120 volts, which is sufficient to power residential needs and medical facilities. Three phase circuits have three 120 volt lines, and are used to power larger loads like schools, stores, and factories.

Q. How many acres are needed to support a two megawatt (MG) system?

- A. The typical acreage that solar developers require for a two MG system is ten acres. This may or may not include access roads.

Q. Are solar farms noisy?

- A. Solar farms (i.e., utility scale power generators) have no moving parts, therefore there is no mechanical noise. It might be possible to hear a low "hum" from a large array, if you are very close to it.

Q. Are solar farms considered commercial or residential?

- A. Solar farms (i.e., utility scale power generators) are considered a commercial use of the land. The exception is if the electricity produced by the array is used solely to power a farm. In that case, the solar array is considered farm equipment.

Q. Are solar panels considered real property?

A. Yes. Real Property is defined in Section 102 (12) of the Real Property Tax Law. Included in this definition are *buildings and other structures... erected under or above the land, or affixed thereto*. This includes solar panels.

Q. How could a solar farm lease affect your assessment and property tax?

A. Your assessor will assign a value to the solar panels that are erected on your property. This increase in value will increase the overall assessment of the property.

Q. Are there tax exemptions for solar panels? How does this apply to solar farms?

A. Yes. Section 487 of the Real Property Tax Law allows for a solar exemption. This exemption is for 15 years and the amount of the exemption would be to the extent of any increase in the value attributed to the solar energy system. However, special district and special ad valorem taxes are not exempt.

Q. How are my taxes affected if I consolidate several properties that I own?

A. With many parcels, there is a primary and a residual acreage for assessment purposes. The primary acreage is assessed at a higher rate than the residual. Combining parcels where each has a primary acreage for assessment purposes can often result in a lower property tax bill.

Q. Can I subdivide a parcel just for the solar farm? If so, how will this affect my taxes?

A. The parcel of land used for the solar array can be subdivided from the larger tract of land. Any subdivision would have to meet the zoning requirements of the town having jurisdiction in regards to area, road frontage, and setbacks from property lines. The zoning laws would also have to allow for the use of the land as a commercial (utility scale) power plant. If your local town board approves a subdivision plan, you may subdivide your parcel in accordance with that plan. Please be aware that separating a solar array for tax purposes may or may not be in conformity with the contract that you enter into with a solar company. If you subdivide a parcel for the solar array and do not convey the parcel, you are still the owner and are ultimately responsible for the tax on that parcel.

Q. Why are solar farms being valued on the income of what they produce when "real property" is valued on the building's value, not the success of the operation?

A. Real Property can be valued using one of three different approaches; the comparable sales, income, or cost approach. Solar arrays can be assessed using either the cost or income approach, and this determination is made by your assessor. The income approach is a preferred method used for income producing property.

Q. If I place a solar farm on my property, will it affect my agricultural assessment?

A. Yes. If the placement of the solar array is on land that presently receives an agricultural assessment, any acreage no longer being used for agricultural purposes would not be eligible for an agricultural assessment. In addition, a penalty for conversion would apply.

Q. If a herd can graze under the solar farm panels, will my taxes still increase and I'll be forced to pay penalties?

A. This would be determined by the tax assessor and/or the town board which has jurisdiction over land use changes. The principal use of the land that the solar array occupies, unless it is an on-site system (all of the electricity is used on-site to power the farm), is commercial power production.

Q. If I am a farm operation located in an agricultural district, do I have protection from NYS Department of Agriculture and Markets if I were to place a solar farm on my property?

A. If the solar array is sized to meet the electric needs of the farm and if the electricity produced by the array is used solely for farm use (not exceeding 110% of the farm's anticipated demand), then the array is considered farming equipment according to current NYS Agriculture and Markets guidance documents. The term "solar farm" is a euphemism that does not speak to the purpose of solar arrays of utility scale proportion, and is not used solely for farm use. Therefore, solar farms do not receive protection under NYS Agriculture and Markets' law. To learn more on this, visit: agriculture.ny.gov.

Q. If I am going to sign a lease for a solar farm on my property, what questions should I ask?

A. Recommended questions are as follows:

- What is the term of the lease? Can it be extended, and under what conditions?
- Who is responsible for the potential increase in taxes as a result of the solar farm?
- Who is responsible for maintenance of the solar farm?
- Is the solar farm location designated prior to signing a lease?
- Who is responsible for any liability as a result of the solar farm?
- Is there a right of way to the solar farm? How big is it, and where?
- How does the solar farm lease affect my farm operation? Can I perform my regular farm practices or will it restrict it?
- If I sign a solar lease, will I be able to sell my property?
- If I sign a solar lease, will I be able to place a mortgage on my property?
- Who is responsible for the approvals and permits from the local municipality? Who covers these expenses?
- Can this lease be transferred to another company?
- Am I responsible for insurance for the solar farm?
- Who is responsible for removing the solar panels when they are no longer in use?
- Does the solar farm company have the right to the land beneath the solar panels?
- When is the solar farm allowed to access their solar leases?

- What other rights does the solar farm have over my property?
- Will I have any say as to where the solar farm is situated on my property?
- What kind of alterations can the solar farm company make to my land, or any neighboring parcels I may own?
- At the end of the lease, will the solar farm company restore my land to how it was before? At whose cost?
- Can I terminate the lease? If so, under what conditions?
- What if there is a disagreement between the parties? How is any disagreement handled and decided?

For additional information on the material provided above, please contact:

Cornell Cooperative Extension Sullivan County

Phone: 845-292-6180

E-mail: sullivan@cornell.edu

Website: sullivan.cce.org

Sullivan Alliance for Sustainable Development

Phone: 845-701-9126

E-mail: sasdonline@gmail.com

Website: sullivanalliance.org

Sullivan County Department of Real Property and Taxation

Phone: 845-807-0221

Website: co.sullivan.ny.us

5/17/2016

Municipal Name: Sampletown

Parcel ID: 1-2-3

Owner Name

Mailing Address

City/Town, State Zip

Dear Property Owner:

You applied for the STAR property tax exemption beginning this year. As a result of recent law changes, the STAR program is being restructured. New STAR recipients will receive a check directly from New York State instead of receiving a school property tax exemption. The amount of the benefit will be the same.

What to do next

To be eligible for a STAR check, you must register with the New York State Tax Department by:

- Visiting www.tax.ny.gov
- Calling 518-457-2036

Register by July 1 to receive a STAR check this fall.

ONLY CASH OR GUARANTEED FUNDS ACCEPTED ON DAY OF PUBLIC LAND SALE

AUCTION OF WASHINGTON COUNTY-OWNED PROPERTIES

KINGSBURY VOLUNTEER HOSE CO. NO. 1

3715 BURGOYNE AVE.; HUDSON FALLS, NY 12839

Parcels to be Auctioned, Saturday, June 18, 2016

10:00 A.M. ITEM #'s 1-144

Registration for bidder number to begin at 8:30 A.M.

LIST IS SUBJECT TO CHANGE

UNTIL JUNE 10, 2016 AND ALSO SUBJECT TO

ADDITIONS & DELETIONS

SIZE & TYPE PROVIDED BY REAL PROPERTY TAX SERVICES

ACTUAL SIZE & TYPE OF PROPERTY MAY VARY

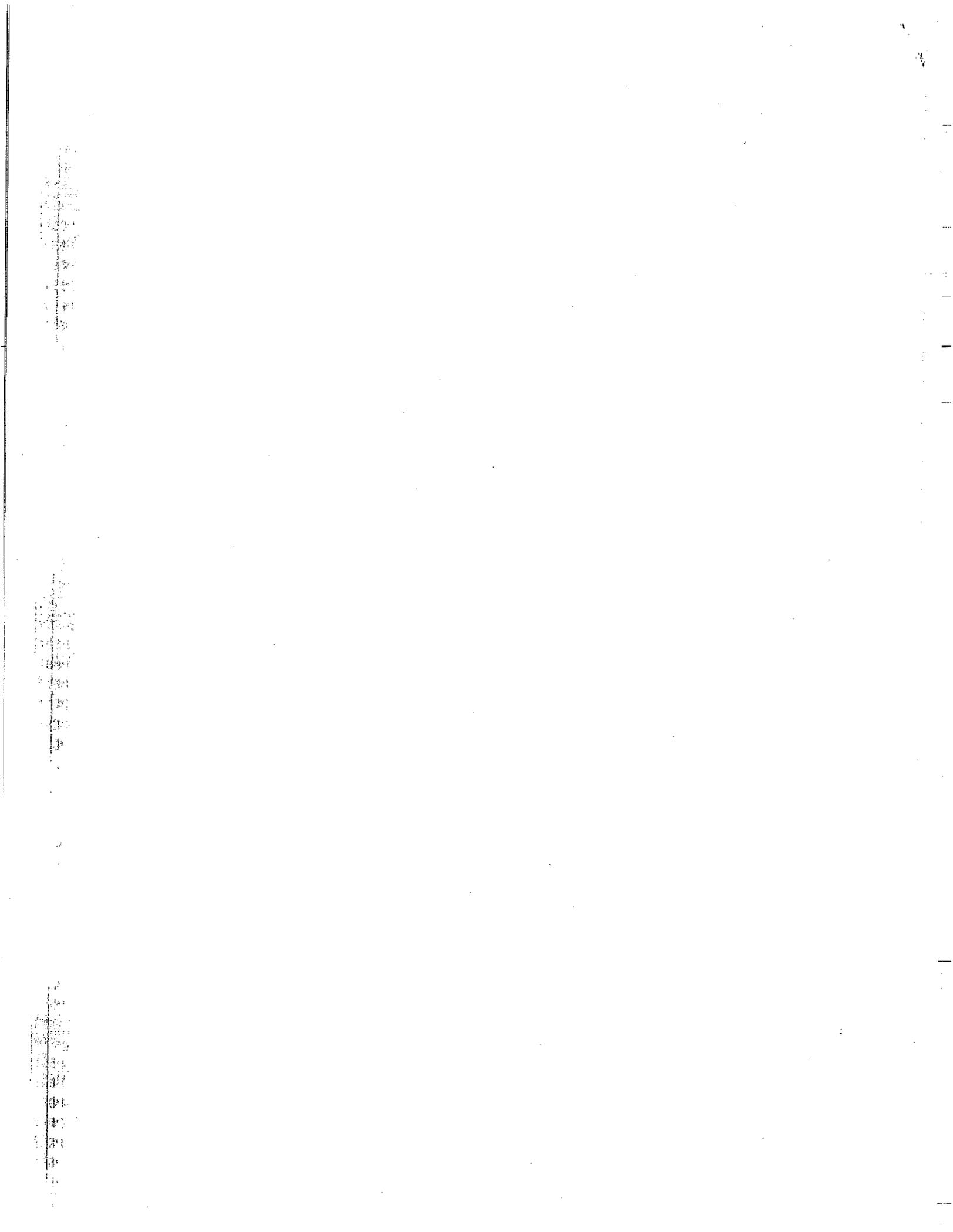
| ITEM # | TOWN | LAST KNOWN OWNER | TAX MAP SECTION | LOCATION | APRX.SZ. | TYPE | YR |
|------------------------------|------|-------------------------------------|-----------------|-------------------------|-----------|-------------------|----|
| WHITEHALL: | | | | | | | |
| Village of Whitehall: | | | | | | | |
| 1 | | Malone Paul J/ Malone Emily A | 50.-1-33 | 218 Death Rock Way | 2 Ac | 260 Seasonal res | 14 |
| 2 | | Sullivan Kenneth C | 51.13-1-49 | 27 Neddo St | 66 x 129 | 210 1 Family Res | 14 |
| 3 | | Ball David J | 51.14-2-15 | 163 North Williams St | 61 x 165 | 210 1 Family Res | 14 |
| 4 | | Woodard William L | 51.14-2-24 | 143 North Williams St | 50 x 172 | 311 Res vac land | 14 |
| 5 | | Woodard William L | 51.14-2-24.1 | Benjamin St | 50 x 145 | 311 Res vac land | 14 |
| 6 | | Sullivan Kenneth | 51.17-2-7 | 36 Bellamy St | 125 x 165 | 220 2 Family Res | 14 |
| 7 | | Billewicz Michael W | 51.17-2-37 | 1 Blount St | 1.9 Ac | 210 1 Family Res | 14 |
| 8 | | Longtin Scott/ Longtin Lisa | 51.17-2-39 | 43 Saunders St | 65 x 180 | 210 1 Family Res | 14 |
| 9 | | Sheuchenko Nicholas | 51.17-6-9 | 56 Broadway | 33 x 175 | 210 1 Family Res | 14 |
| 10 | | Longtin Scott/ Longtin Lisa | 51.17-7-4 | 40 Saunders St | 76 x 160 | 210 1 Family Res | 14 |
| 11 | | Pease Duane C/ Pease Kimberly A | 51.17-7-25 | 7 School St | 66 x 59 | 220 2 Family Res | 14 |
| 12 | | Prout- O Connell Joann H | 51.18-2-8 | 37-41 North Williams St | 109 x 50 | 311 Res vac land | 14 |
| 13 | | Prout- O Connell Joann H | 51.18-2-9 | 33-35 North Williams St | 46 x 50 | 330 Vacant comm | 14 |
| 14 | | Osborn William D | 51.18-2-35 | 31 Williams St | 33 x 173 | 210 1 Family Res | 14 |
| 15 | | McCoy-Jacien Phyllis R | 60.5-4-15.2 | 167 Broadway | 66 x 165 | 482 Det row bldg | 14 |
| 16 | | Enny William J | 60.6-2-15 | 53 Poultney St | 33 x 114 | 210 1 Family Res | 14 |
| 17 | | Billewicz Michael W | 60.6-4-16 | 13 Potter St | 66 x 126 | 220 2 Family Res | 14 |
| 18 | | Billewicz Michael W | 60.9-1-49 | 5 First Ave | 66 x 115 | 210 1 Family Res | 14 |
| 19 | | Covino James T/ Covino Thomas R | 60.10-1-43.1 | South Williams St | 94 x 170 | 411 Apartment | 14 |
| Town of Whitehall: | | | | | | | |
| 20 | | Im Martha | 43.-1-14 | Dodge Rd | 24.19 Ac | 322 Rural vac >10 | 14 |
| 21 | | McLaughlin Myles/ McLaughlin Louise | 77.-1-6 | State Route 4 | 1 Ac | 314 Rural vac <10 | 14 |
| WHITE CREEK: | | | | | | | |
| Village of Cambridge: | | | | | | | |
| 22 | | Bryer Bert/ Bryer Dianne | 256.13-1-11.3 | 19 Spring Valley Ln | 125 x 170 | 270 Mfg housing | 14 |
| 23 | | Watkins Edward W | 256.17-2-18 | 1 Franklin Ave | 50 x 107 | 311 Res vac land | 14 |
| Town of White Creek: | | | | | | | |
| 24 | | Coon Donald James | 263.-3-8 | 103 County Route 71 | .97 Ac | 210 1 Family Res | 13 |
| 25 | | Watkins Patrick | 264.-1-37 | 1134 State Route 22 | 100 x 200 | 270 Mfg housing | 14 |
| 26 | | Roach Richard | 274.-1-18 | Lincoln Hill Rd | 2.8 Ac | 322 Rural vac >10 | 14 |
| 27 | | Browe Darlene S | 275.-1-30.1 | Mertons Lane Way | 1.55 Ac | 314 Rural vac <10 | 14 |
| 28 | | Browe Darlene S | 275.-1-30.2 | Mertons Lane Way | 1.55 Ac | 314 Rural vac <10 | 14 |
| 29 | | Matteson Michael P | 283.-2-39 | 1054 County Route 68 | 1.6 Ac | 271 Mfg housings | 14 |
| 30 | | Fed National Mortgage Assoc | 290.2-1-38.5 | 172 State Route 67 | 200 x 208 | 210 1 Family Res | 14 |
| SALEM: | | | | | | | |

| Village of Salem: | | | | | | |
|---------------------------------|---|---------------|-------------------------|-----------|-------------------|----|
| 31 | Cooney Estate Irene | 208.8-3-15 | 246 Main St | 75 x 118 | 220 2 Family Res | 14 |
| 32 | Rock Estate Theresa/ Getty Sally | 208.12-4-13 | 139 South Main St | 100 x 163 | 210 1 Family Res | 14 |
| Town of Salem: | | | | | | |
| 33 | Beggs Adelia/ Robinson Adelbert/ David K. Beggs | 193.-1-16 | 543 Quarry Rd | 1 Ac | 210 1 Family Res | 14 |
| PUTNAM: | | | | | | |
| Town of Putnam: | | | | | | |
| 34 | Eliopoulos Thomas/ Eliopoulos Mary Ellen | 4.-1-1 | Black Point Rd | 5.3 Ac | 910 Priv forest | 14 |
| 35 | Eliopoulos Thomas/ Eliopoulos Mary Ellen | 4.-1-16.1 | Schwerdtfeger Rd | 48.83 Ac | 322 Rural vac >10 | 14 |
| 36 | Eliopoulos Thomas/ Eliopoulos Mary Ellen | 7.12-1-18 | Northern Lights Way | 188 x 202 | 260 Seasonal res | 14 |
| 37 | Eliopoulos Thomas/ Eliopoulos Mary Ellen | 7.12-1-21.1 | Lake George Way | 257 x 134 | 314 Rural vac <10 | 14 |
| 38 | Eliopoulos Thomas/ Eliopoulos Mary Ellen | 7.12-1-21.2 | Lake George Way | 12 x 35 | 314 Rural vac <10 | 14 |
| 39 | Eliopoulos Thomas/ Eliopoulos Mary Ellen | 8.-1-1.3 | County Route 1 | 1.97 Ac | 314 Rural vac <10 | 14 |
| 40 | Eliopoulos Thomas/ Eliopoulos Mary Ellen | 8.-1-2 | County Route 1 | 2.2 Ac | 314 Rural vac <10 | 14 |
| 41 | Eliopoulos Thomas/ Eliopoulos Mary Ellen | 8.-2-7.5 | County Route 1 | 93.21 Ac | 322 Rural vac >10 | 14 |
| 42 | McClave Damien/ McClave Sandra A | 11.8-5-18 | Royal Anchorage Way | 125 x 131 | 314 Rural vac <10 | 14 |
| 43 | Eliopoulos Thomas/ Eliopoulos Mary Ellen | 11.20-4-33 | Gull Bay Rd | 139 x 106 | 314 Rural vac <10 | 14 |
| 44 | REDEEMED | | | | | |
| 45 | Panshi Joseph | 15.-1-12 | 16180 State Route 22 | 295.3 Ac | 312 Vac w/imprv | 14 |
| 46 | Enides Fred | 16.-1-7 | 1901 Railroad Way South | 50 x 30 | 310 Res vac land | 14 |
| KINGSBURY: | | | | | | |
| Village of Hudson Falls: | | | | | | |
| 47 | Wright Charles A Jr | 146.17-7-39 | 22 Boulevard | 50 x 138 | 210 1 Family Res | 14 |
| 48 | LeFaucheur Crystal | 154.6-4-29 | Notre Dame St N/Off | 63 x 151 | 311 Res vac land | 14 |
| 49 | LeFaucheur Crystal | 154.6-4-30 | 13 Notre Dame St | 60 x 100 | 210 1 Family Res | 14 |
| 50 | Caprood William | 154.9-5-5 | 241 Main St | 80 x 314 | 210 1 Family Res | 14 |
| 51 | Dumas Rowland LE/ Dumas Julie Marie | 154.9-5-17 | 9 Walnut St | 50 x 128 | 210 1 Family Res | 14 |
| 52 | Young Stanley | 154.14-7-12 | 71 Oak St | 65 x 123 | 220 2 Family Res | 14 |
| 53 | Yando Nathan | 154.14-7-63.2 | Depot St | 140 x 86 | 311 Res vac land | 14 |
| 54 | Powers Edward | 154.18-7-30 | 11-17 Poplar St | 1.1 Ac | 210 1 Family Res | 14 |
| Town of Kingsbury: | | | | | | |
| 55 | Moynihan David | 129.-2-4.28 | 3913 State Route 4 | 2.17 Ac | 210 1 Family Res | 14 |
| 56 | Sullivan Kenneth | 138.-1-20 | 1790 Towpath Rd | 2 Ac | 210 1 Family Res | 14 |
| 57 | Congdon R Gardner | 139.-1-13 | 1044 County Route 41 | 1.9 Ac | 210 1 Family Res | 14 |
| 58 | Kilmartin Phillip E/ Kilmartin Joyce M | 147.-1-10 | 9 New Swamp Rd | 105 x 85 | 210 1 Family Res | 14 |
| 59 | Boyer Jeffrey/ Boyer Lisa | 154.-1-21 | Burgoyne Ave E/Off | 2.6 Ac | 314 Rural vac <10 | 14 |
| JACKSON: | | | | | | |
| Town of Jackson: | | | | | | |
| 60 | Equity Holding Corporation | 239.-2-62.11 | 410 Colfax Rd | 5 Ac | 210 1 Family Res | 14 |

| HEBRON: | | | | | | |
|------------------------------|--------------------------------------|----------------|-------------------------|------------|-------------------|----|
| Town of Hebron: | | | | | | |
| 61 | Zorn Robert E | 159.-1-1 | 116 James Rd | 1.3 Ac | 314 Rural vac <10 | 14 |
| 62 | Martelle Phillip | 161.-2-10.8 | 114 Higgins Rd | 3 Ac | 270 Mfg housing | 14 |
| 63 | Martelle Phillip/ Martelle Melinda | 161.-2-10.22 | 108 Higgins Rd | 1.22 Ac | 270 Mfg housing | 14 |
| 64 | Martelle Philip | 161.-2-10.24 | Higgins Rd | 3 Ac | 314 Rural vac <10 | 14 |
| 65 | Chainao Robert Jr | 161.-2-10.25 | 132 Higgins Rd | 1.72 Ac | 210 1 Family Res | 14 |
| 66 | Gero Richard Lee Jr | 169.-1-18.25 | 36 Clark Way | 1.07 Ac | 260 Seasonal res | 14 |
| 67 | Koutrakos Steven | 169.-1-19 | 6859 State Route 22 | 6.7 Ac | 210 1 Family Res | 14 |
| 68 | REDEEMED | | | | | |
| HARTFORD: | | | | | | |
| Town of Hartford: | | | | | | |
| 69 | Milne Lisa King | 132.-1-21.3 | 7 Kittie Mae Way | 102 x 215 | 311 Res vac land | 14 |
| 70 | Milne Robert J/ Milne Lisa E | 132.-1-21.8 | State Route 40 | 1.07 Ac | 314 Rural vac <10 | 14 |
| 71 | Norman Andrew | 132.-4-4.6 | Blood St Ext | .98 Ac | 311 Res vac land | 14 |
| 72 | Howk Phyllis/ Howk Elroy | 141.-1-12 | 2 Townsend Rd | 3.09 Ac | 210 1 Family Res | 14 |
| 73 | U.S. Bank Trust, NA | 141.-3-16 | 192 Marlboro Country Rd | 1.06 Ac | 210 1 Family Res | 14 |
| 74 | Maynard Thomas E/ Harrington Daryl A | 142.-1-31 | 88 Blood St | 1.62 Ac | 210 1 Family Res | 14 |
| HAMPTON: | | | | | | |
| Town of Hampton: | | | | | | |
| 75 | REDEEMED | | | | | |
| 76 | Parsons David | 71.-1-21.1 | Hills Pond Rd OFF | 3 Ac | 314 Rural vac <10 | 14 |
| GREENWICH: | | | | | | |
| Town of Greenwich: | | | | | | |
| 77 | Parker Paul M Jr/ Parker Vanessa W | 213.-1-15 | 14 North Greenwich Rd | 193 x 220 | 210 1 Family Res | 14 |
| 78 | Wells Raymond LE/ Neer Lynda | 213.-1-51 | 433 Cottrel Rd | 1.5 Ac | 312 Vac w/imprv | 14 |
| 79 | Kapper Wesley | 220.10-1-12 | 130 Lowber Rd | 100 x 240 | 270 Mfg housing | 14 |
| 80 | Bullard Robert | 220.10-1-14 | 122 Lowber Rd | 1.1 Ac | 270 Mfg housing | 14 |
| 81 | Amzallag Tristan | 228.-3-12.2 | 1100 State Route 29 | 185 x 130 | 464 Office bldg. | 14 |
| 82 | McDonald Bernard C | 228.11-1-10.1 | Fiddlers Elbow Rd | 20 x 237 | 314 Rural vac <10 | 14 |
| 83 | Perkins Cynthia D | 228.15-4-19 | State Route 29 | 148 x 175 | 311 Res vac land | 14 |
| GRANVILLE: | | | | | | |
| Village of Granville: | | | | | | |
| 84 | Diffee Sandra/ Diffee Robert | 117.10-1-11 | 16 Prospect St | 84 x 138 | 220 2 Family Res | 14 |
| 85 | Russell Scott/ Russell Julie | 117.14-2-46 | 4 Elm St | 65 x 156 | 210 1 Family Res | 14 |
| 86 | Smilansky Lisa A | 117.14-3-13 | 8 South Maple St | 85 x 114 | 210 1 Family Res | 14 |
| 87 | Granville Police Benevolent | 117.14-8-40 | 61-67 Main St | 54 x 118 | 482 Det row bldg | 14 |
| 88 | RPM Builders | 117.14-13-23.2 | 4 Bulkley Ave | 50 x 122 | 210 1 Family Res | 14 |
| 89 | Bernard Erik | 117.18-2-20.1 | 40 Potter Ave | 68 x 107.5 | 210 1 Family Res | 14 |
| 90 | Warner Wendy | 117.18-2-38 | 9 East Quaker St | 112 x 123 | 210 1 Family Res | 14 |
| 91 | Granville Forum LLC | 117.18-3-14 | 47 East Potter Ave | 1.1 Ac | 421 Restaurant | 14 |
| 92 | REDEEMED | | | | | |
| Town of Granville: | | | | | | |
| 93 | Martin Fred L | 88.-1-2 | County Route 12 | 36.4 Ac | 322 Rural vac >10 | 14 |
| 94 | Vermont Red Slate Quarries Inc | 89.-1-5.1 | Holcombville Rd | 44.5 Ac | 312 Vac w/imprv | 14 |
| 95 | 3 D Property Management | 97.-2-21 | 2633 County Route 17 | 72 x 152 | 210 1 Family Res | 14 |
| 96 | Cody Ronald L LE/ Cody Dawn | 97.-3-4.2 | 56 Upper Turnpike Rd | 100 x 175 | 210 1 Family Res | 14 |
| 97 | Lehoisky Pamela Jean | 97.14-1-2 | State Route 22 | 100 x 150 | 314 Rural vac <10 | 14 |

| | | | | | | |
|--------------------------------|--|---------------|----------------------------|-----------|-------------------|----|
| 98 | Burkin John E | 98.-1-24.4 | Gillespie Rd | 1.6 Ac | 314 Rural vac <10 | 14 |
| 99 | Vadnais Goodspeed Bonnie Ray/ Vadnais Ronald | 106.-1-7.4 | 370 Dublin Rd | 3.7 Ac | 210 1 Family Res | 14 |
| 100 | Lehoisky Pamela Jean | 106.-1-17 | Hicks Rd/w Off | 72.1 Ac | 322 Rural vac>10 | 14 |
| 101 | Forsbach Christopher/ Forsbach Patricia | 107.12-1-25 | 43 Riverside Dr | 100 x 207 | 210 1 Family Res | 14 |
| 102 | Armer Joseph L | 107.12-1-72 | 58 Dayton Hill Rd | 70 x 236 | 210 1 Family Res | 14 |
| 103 | Wetherby Jensie M | 108.13-2-1 | 1372 County Route 24 | 81 x 185 | 210 1 Family Res | 14 |
| 104 | Brown Steven S/ Brown Tammy L | 116.-1-2 | 1732 County Route 23 | 115 x 115 | 311 Res vac land | 14 |
| 105 | Mattison John V Jr/ Mattison Penny M | 116.-1-26.3 | 613 Lee Rd | 305 x 150 | 270 Mfg housing | 14 |
| 106 | Rockwell Philip | 133.-2-31 | 691 Lily Pond Rd | 10.14 Ac | 240 Rural Res | 14 |
| 107 | Powers Karen M/ Towslee Carmen J | 135.-1-23.2 | 92 County Route 29 | 53 x 136 | 210 1 Family Res | 14 |
| FORT EDWARD: | | | | | | |
| Village of Fort Edward: | | | | | | |
| 108 | Stone Cast Inc | 163.15-1-7 | 284 Towpath Ln | 3 Ac | 449 Warehouse | 14 |
| 109 | Williams Judy A | 163.17-1-32 | 10 Frank St | 63 x 150 | 210 1 Family Res | 14 |
| 110 | Jesse Howard LLC | 163.18-1-52.2 | 182 Broadway | 58 x 106 | 220 2 Family Res | 13 |
| 111 | Silvernail Properties INC | 171.6-1-28.1 | Broadway | 58 x 149 | 330 Vacant comm | 14 |
| 112 | Silvernail Properties INC | 171.6-1-28.3 | Canal St | 72 x 164 | 449 Other Storage | 14 |
| 113 | Silvernail Properties INC | 171.6-1-30 | 100-102 Broadway | 50 x 103 | 330 Vacant comm | 14 |
| 114 | Silvernail Properties INC | 171.6-1-31 | 104 Broadway | 26 x 42 | 330 Vacant comm | 14 |
| 115 | Silvernail Properties INC | 171.6-1-32 | 106-108 Broadway | 47 x 100 | 330 Vacant comm | 14 |
| 116 | Chase Gina L/ Allen Craig | 171.6-3-8 | 24 Notre Dame St | 131 x 133 | 210 1 Family Res | 14 |
| 117 | Rourke Enterprises Inc | 171.11-1-3.1 | State Route 197 | 58 Ac | 322 Rural vac>10 | 14 |
| Town of Fort Edward: | | | | | | |
| 118 | Bedell Michael/ Magee Edith | 163.5-2-26 | 7 Olive St | 59 x 121 | 230 3 Family Res | 14 |
| 119 | Russell Alice K | 171.-2-15.1 | State Route 4 | 106 x 183 | 312 Vac w/imprv | 14 |
| FORT ANN: | | | | | | |
| Town of Fort Ann: | | | | | | |
| 120 | Denardo Frank J Jr/ Denardo Joanna | 91.-1-14 | Barthel Ln | 6.1 Ac | 311 Res vac land | 14 |
| 121 | Denardo Frank J Jr/ Denardo Joanna | 91.-1-17.1 | Barthel Ln | 8.5 Ac | 314 Rural vac<10 | 14 |
| 122 | Maliarakis George | 96.-1-11 | Thomas Rd | 247.6 Ac | 322 Rural vac>10 | 14 |
| 123 | Bush Steve/ Bush Theresa E | 96.-1-48.10 | Hawk Rd | 10.4 Ac | 322 Rural vac>10 | 14 |
| 124 | Stein Michael | 96.-1-49 | Hawk Rd/e Off | 120 x 60 | 323 Vacan rural | 14 |
| 125 | Dadian Nishan | 101.-2-13 | LOT 5 Artillery Pat | 27.63 Ac | 323 Vacan rural | 14 |
| 126 | Yellen Patrick/ Mammone Gina L | 101.-2-49.2 | 40 Lake Nebo Rd | .44 Ac | 210 1 Family Res | 14 |
| 127 | Arno James Mitchell | 101.15-2-21 | 33 South Copeland Pond Way | .26 Ac | 260 Seasonal res | 14 |
| 128 | Woodard William | 103.-1-12.1 | LOT 47 Artillery Pat | 7.5 Ac | 910 Priv forest | 14 |
| 129 | Kocsis Richard L/ Kocsis Holly A | 110.10-1-37 | 5615 Pavilion Way | .24 Ac | 210 1 Family Res | 14 |
| 130 | Davis Lynn A | 110.14-2-1 | Joe Green Rd | 15 Ac | 322 Rural vac>10 | 14 |
| 131 | Evens Leon W/ Evens Avis M | 110.18-1-7 | 54 Hadlock Pond Rd | 7.3 Ac | 210 1 Family Res | 14 |
| EASTON: | | | | | | |
| Village of Greenwich: | | | | | | |
| 132 | Lynn Daniel/ Lynn Kathleen | 237.10-2-9 | 54 Eddy St | 93 x 112 | 210 1 Family Res | 14 |
| Town of Easton: | | | | | | |
| 133 | Sprague Terry/ Sprague Karen | 269.-2-9 | 334 Meeting House Rd | 2.4 Ac | 210 1 Family Res | 14 |

| DRESDEN: | | | | | | |
|---|--|-------------|------------------------|-----------|-------------------|----|
| Town of Dresden: | | | | | | |
| 134 | Hemerlein Daniel/ Hemerlein Jeri-Marie | 26.8-5-1.1 | 2761 Sheep Meadow Way | 245 x 218 | 310 Res vac land | 14 |
| 135 | Hemerlein Daniel J/ Hemerlein Jeri-Marie | 26.8-5-1.3 | Sheep Meadow Ln | 45 x 85 | 312 Vac w/imprv | 14 |
| 136 | Hemerlein Daniel J/ Hemerlein Jeri-Marie | 26.8-5-1.5 | Sheep Meadow Ln | 24 x 54 | 310 Res vac land | 14 |
| 137 | Huntington Thomas P/ Huntington Brenda S | 28.-2-39 | 61 Clemons Center Rd | 120 x 112 | 210 1 Family Res | 14 |
| 138 | Ruby Michael | 28.-2-42 | 43 Clemons Center Rd | 76 x 185 | 210 1 Family Res | 14 |
| CAMBRIDGE: | | | | | | |
| Town of Cambridge: | | | | | | |
| 139 | Oldham Angela L | 288.-1-3.1 | Lees Crossing Rd | 92.1 Ac | 105 Vac farmland | 14 |
| 140 | Oldham Angela L | 288.-1-3.2 | Lees Crossing Rd/n Off | 18 Ac | 322 Rural vac >10 | 14 |
| ARGYLE: | | | | | | |
| Town of Argyle: | | | | | | |
| 141 | Pollock Marion | 166.-1-22 | 272 County Route 45 | 1.5 Ac | 210 1 Family Res | 14 |
| 142 | Seiz-Guyett Rebecca Ann | 182.-2-1.2 | 736 County Route 47 | 10.2 Ac | 210 1 Family Res | 14 |
| 143 | Zayachek Sharon | 197.-1-35.1 | 1612 County Route 49 | 3.9 Ac | 210 1 Family Res | 14 |
| 144 | Zayachek Sharon | 197.-1-35.6 | County Route 49 | 7.91 Ac | 314 Rural vac <10 | 14 |
| q:\taxenforcement\2014taxenforcement\2016\auctionlist.xls | | | | | | |



May 23, 2016

The Information Technology Department is charged with the responsibility to efficiently manage computer services supporting the business needs of Washington County departments. This includes analyzing business practices and recommending solution as it relates to technology, specification, purchase and maintenance of equipment, planning and maintenance of county network infrastructure and remote connections, development, training and support of computer applications and use of computer equipment..

Work In Progress on 2015 IT Improvement Plan

| Project Title | Estimated Completion |
|--|------------------------------------|
| Firewall Replacement | Completed August 7, 2015 |
| Internal Intranet Site Redesign | Q2 16 (June 23, 2016) |
| Wireless Expansion | Q4 15 – Q3 16(September 30, 2016) |
| DPW Connectivity to County Barns and Parks | Q4 15 – Q3 16(July 30, 2016) |
| Server Operating System Updates | Completed December 29, 2015 |
| Amicus Attorney Upgrade | Q2 16 (June 24, 2016) |
| Core Switch Assessment/Replacement (Phase I Core/Phase 2 Campus) | Q4 15 – Q4 16(July 31,2016) |
| Upgrade Veteran Record System (agency budget) | Q3 15 – Q3 16 (September 30 ,2016) |
| Public Health Medent (agency budget) | Q4 15 - Q4 16 (December 31, 2016) |
| Sheriff Mobile Replacements (agency budget) | Completed December 15, 2015 |
| Disaster Recovery | Q4 15 – Q416 (December 31, 2016) |

Work in Progress on 2016-2017 IT Improvement Plan

| Project Title | Estimated Completion |
|---|---------------------------|
| Storage Upgrade (backend infrastructure) | Q4 2016 |
| Kronos Updates, Consulting, Mobile Manager, Absence Manager | Q2 2017 |
| Security Assessment/Risk Management/Awareness Training | Q4 2016 |
| Video Software/Storage (2 yr cost) | 2017 |
| DPW Shop | Q3 2016 (July 29, 2016) |
| DPW Project Tracking | 2017 |
| Always On Meeting Room/Workflow Analysis | Q4 2016 |
| Financial Management | Q3 2016 (August 12, 2016) |
| Agisent Expansion to Local Police Departments (agency budget) | Q4 2016 |

INFORMATION TECHNOLOGY

2016 GOALS AND OBJECTIVES

- Internal Intranet Site Redesign: Using our Content Management Software (CMS) our county internal site will be redesigned to enable departments to update their content providing an effective means to communicate information to Washington County employees.
- Upgrade connectivity at DPW Barns/B&G Parks: Upgrade highway barn time clock locations replacing modem clocks with network clocks in order to update the backend server infrastructure. Additional efficiency benefits include employee reference to email, MSDS material, training, culvert inventory, requests for service from public, payroll sheets, inventory (either FE or local)
- Upgrade Public Works Fleet Management/Shop System: Assist Public Works with migration to TMW Fleet Management System.
- Upgrade County Attorney Management System: Upgrade current practice management system.
- Core Switch Assessment/Replacement: Replacement of core switches (priority 1) and closet switches (priority 2) upgrading backend infrastructure to replace end of life equipment and improve data transport efficiencies. Replaced equipment will move to disaster site.
- Upgrade Veteran Record System: Upgrade current veteran claim record management system for efficient processing of veteran claims. Assist Veterans Agency with application/vendor selection, security, data migration.
- Upgrade Public Health Record Management System: Assist Public Health Department with migration of current patient record management system. Assist agency with security, data migration.
- Continue support of Cushing CAD/RMS application and related connections.
- Wireless Expansion: Continued wireless deployment in Buildings A, B, C, Law Enforcement Center, Annex I and Annex II. Enable various departmental wireless connectivity, as well as IT technician mobility.
- Disaster Recovery: Continue to build redundancies/ backup infrastructure and redundant internet connectivity as a critical service. With respect to the enterprise and the demand and expectations of computer connectivity, we need to be prepared to function with backup in the event a critical component fails.
- Storage upgrade: Evaluate the demand for additional storage, replacing current storage (moving to disaster/backup location) with additional tiers. Additionally, consider specifically video storage and efficient cataloging and retrieval of such..
- Upgrade Kronos Time and Attendance System/Review additional modules: Review/Assessment of functionality of Kronos Time and Attendance system with Administration/Personnel/Treasurer discussing need to take advantage of upgraded version as well as any other modules such as Mobile and Absence Manager.
- Training: Assist departments either individually or as a group, to identify training topics and departmental needs with respect to technology. Provide tool for self paced learning as well as facilitate group led sessions.
- Engage in Risk Management/Security Training for employees: As our systems become more and more complex and integrated, complete security assessment, risk management. Engage employees in security awareness training.
- Upgrade Public Works Project Management System: Assist Public Works with migration to Project Management System.
- Always on Meeting Room: Training room with wireless connection, at least 10 units for users, "always on" projector with computer connection and ample bandwidth for video training. Room shared by all departments, available for presentations and training initiatives.

- Cushing Rollout to Local Police Departments: Assist Sheriff Department/Public Safety with expansion of Cushing software to local police departments.
- Personal Computer Replacement/Printer Replacement or Redirect: Information Technology will recommend computer replacement where necessary. In addition, Information Technology will recommend printer replacement or recommend redirect of print jobs to network devices where applicable. Continued investment of endpoint devices, rather it end of life, insufficient, inefficient equipment, on a 4 - 5 year cycle depending upon the hardware.
- Software development: Focus on web based delivery, less client installations, enabling mobility. Enhanced data sharing among departments/users. Consider consolidated views, portals, data analytical tools. Enable IT staff with development tools. Enable users with self sufficiency.
- Virtual Technology: In 2014 we updated two of our physical "parent" server hosts, subsequently moving "children" virtual hosts to serve off from it. While there is not anticipation of new physical hosts in 2016, should any unanticipated server needs arise, Information Technology will continue to use virtual technology enabling efficient delivery, high availability and maintenance of infrastructure.

DEPARTMENTAL PROJECTS IDENTIFIED (COMPLETED & IN PROGRESS) FOR 2016

- Review of computer related policies.
- Consider Public Works and their needs to provide data and training information in the field. (Intranet via device in field)
- Possible expansion of Citrix connection for Real Property Assessors that are interested in using the technology.
- Procurement/Installation of Sheriff display(s) to show dispatching screens.
- Provide options for training room equipment Sheriff department
- Install/Assist WIC Office on appointment reminder software.
- Discussion with District Attorney on video conference feasibility/products
- Assist Public Safety with ECaTS, 3Si tracking, Mutualink installations/configurations
- Identify training needs for Civic Plus Content Management System (new employees, refresher)
- Printer installations County Attorney, Personnel
- Assess jail pc replacement needs/software review
- Assess camera installations Salem/Fort Edward
- Review and plan for any Sheriff mobile deployments 2016
- Installation of computer training notebooks for Sheriff department
- Installation of computer units for Public Defender Office
- Review Kronos/Payroll applications for any impact of new financial system
- Teaming with Hudson Valley Wireless and Public Safety connections/camera on tower
- Establish remote connection to Public Safety UPS equipment
- Analyze email usage and encryption of such
- Implementation of Public Safety Access Control/Perimeter Security
- Connect pc for DMV employee access to email and other County access
- Connect DPW Car Pool Building, provide wireless within

WordPerfect Document Compare Summary

Original document: Q:\ETHICS\Washington County Ethics Law 2012.wpd Revised document: Q:\ETHICS\Washington County Ethics Law 2016.wpd Deletions are shown with the following attributes and color: ~~Strikeout, Blue~~ RGB(0,0,255).

Deleted text is shown as full text.

Insertions are shown with the following attributes and color: Double Underline, Redline, Red RGB(255,0,0).

The document was marked with 10 Deletions, 9 Insertions, 0 Moves.

WASHINGTON COUNTY ETHICS LAW

I. PURPOSE

The purpose of this law is to create the Washington County Ethics and Disclosure Law in compliance with Article 18 of the New York State General Municipal Law. The citizenry of Washington County are entitled to the expectation of exemplary ethical behavior from their county officers, employees and appointed officials, and this law is intended to create the minimum standards which constitute that behavior. This legislation recognizes that varying degree of professional and governmental responsibility warrant equitable requirements of disclosure in pursuit of official integrity, which must be balanced against individual constitutional rights. Any particulars not determined in this law shall be construed within the provisions of General Municipal Law Article 18.

II. DEFINITIONS

Unless otherwise indicated, the following terms shall be defined such for the purpose of the Washington County Ethics Law:

- (a) "Agency" means any of the divisions of County government, referred to in subdivision (d) of this section except the legislature.
- (b) "Appropriate body" pursuant to Article 18 of General Municipal Law means the Board of Ethics of the County of Washington.
- (c) "Child" means any son, daughter, step-son or step-daughter of a County Officer, employee or appointed official if such child is under 18 or is a dependent of the officer, employee or appointed official as defined in the Internal Revenue Code Section 152 (a) (1) and (2) and any amendment thereto.
- (d) "County" means the County of Washington or any department, board, executive division, institution, office, branch, bureau, commission, agency, legislature or other division or part thereof.
- (e) "Interest" means a direct or indirect pecuniary or material benefit accruing to a County officer, employee or appointed official, his or her spouse, or child whether as the result of a contract with the County or otherwise. For the purpose of this chapter, a County Officer, employee or appointed official shall be deemed to have an interest in the contract of (i) his/her spouse and children, except a contract of employment with the County, (ii) a firm, partnership or association of which such officer, employee or appointed official or his/her spouse or child is a member or employee, (iii) a corporation of which such officer, employee or appointed

official, or his/her spouse or child is an officer or director; and (iv) the outstanding capital stock of a corporation which is owned by an officer, employee or appointed official, or his/her spouse or child.

(f) "Legislation" means a matter which appears upon the calendar or agenda of the Board of Supervisors of Washington County or upon a committee thereof which any official action has been taken and shall include adopted acts, local laws, ordinances or resolutions.

(g) "Officer" or "employee" means any officer or employee of the County of Washington and any elected officials, appointed officials and heads of any agency, institution, department, office, branch, division, council, commission, board or bureau of the County of Washington whether paid or unpaid.

(h) "County elected official" means a member of the County Board of Supervisors, the County Clerk, the District Attorney, the County Coroner, the County Treasurer or the Sheriff.

(i) "Appointed official" means any individual who is appointed by the Board of Supervisors to any agency, institution, department, office, branch, division, council, commission, board or bureau whether unpaid or paid.

(j) "Relative" means a spouse or child of a County officer, employee or appointed official.

(k) "Reporting officer, employee or appointed official" means an officer, employee or appointed official or a candidate for county elected office who is required to complete and file an annual statement of financial disclosure pursuant to this Resolution.

(l) "Spouse" means the husband or wife of an officer, employee or appointed official subject to the provisions of this Resolution unless legally separated from such officer, employee or appointed official.

(m) "Jurisdiction" shall mean having authority, capacity, power or right to act with regard to the management and administration of policy and supervision of personnel for the county agency (as defined above at II (3) (a) in which she/he is an officer, employee or appointed official (as defined above at II (1) (g)).

(n) "Reporting Category" for the purpose of completing the financial disclosure reports (Forms A, B and C; pursuant to Article IV, sections 3, 4 and 5 of this law) means the category of interest, income, value or worth of said reported items. No exact dollar amounts are to be included in the completion of the statements of financial disclosure; rather all amounts are to be indicated using the following categories:

| | |
|--------------------------|---------------------|
| "A". \$0 - \$5,000 | "E". \$50,001 - |
| "B". \$5,001 - \$10,000 | \$100,000 "F". Over |
| "C". \$10,001 - \$25,000 | \$100,001 |
| "D". \$25,001 - \$50,000 | |

"Chief Elected Official" means, for the purposes of interpreting this Resolution only, the Chairman of the Board of Supervisors of Washington County, or his or her designee.

III. CODE OF ETHICS

A. Prohibited Activities

It is the policy of the County Board of Supervisors that all officers and employees must avoid conflicts or potential conflicts of interest. A conflict or a potential conflict exists whenever an officer, employee or their relative as defined above in II (1) (j) has an interest, direct or indirect, which conflicts with their duty to the County or which could adversely affect an individual's judgment in the discharge of his or her responsibilities. No officer, employee or their relatives shall:

1. Take action or participate in anymanner whatsoever in his or her official capacity in the discussion, negotiation or awarding of any contract or in any business or professional dealings with the County of Washington or any agency thereof in which the official or employee has or will have an interest, direct or indirect, in such contract or professional dealings.
2. Engage in, solicit, negotiate for or promise to accept private employment or render services for his or her personal benefit when such employment or service creates a conflict or impairs the proper discharge of his or her official duties.
3. Solicit, directly or indirectly, any gift, or receive or accept any gift having the value of Seventy-five (\$75.00) Dollars, or more, whether in the form of money, services, loan, travel, entertainment, hospitality, thing or promise, or in any other form under circumstances in which it could be reasonably inferred that the gift was intended to influence him or her, or could reasonably be expected to influence him or her, in the performance of his or her official duties or was intended as a reward for any official action on his or her part.
4. Disclose confidential financial information acquired in the course of his or her official duties or use such information to further his or her personal interest.

5. Take action on a matter before the County or any instrumentality thereof when, to his or her knowledge, the performance of that action would provide a pecuniary or material benefit to himself for herself.

IV. DISCLOSURE ON INTEREST

1. Any officer or their relative who has, will have or intends to acquire a direct or indirect interest in any matter being considered by the Board of Supervisors of the County of Washington or by any other official, Board, Agency, officer or employee of the County of Washington, and who participates in the discussion before or who gives an opinion or gives advice to any Board, Agency or individual considering the same, shall publicly disclose on the official record the nature and the extent of such interest.

2. Any officer or employee of the County of Washington or their relative, who has knowledge of any matter being considered by any Board, Agency, officer or employee of the County of Washington in which matter he or she has will have or intends to acquire any direct or indirect interest, shall be required immediately to disclose, in writing, his or her interest to such Board, Agency, officer or employee, and the nature and the extent thereof, to the degree that such disclosure gives substantial notice any potential conflict of interest.

3. On or before January 31 of each year for which the employment is in effect, the "Chief Elected Official" shall promulgate ~~two lists, to be known as "Level A" and "Level B",~~ a list of all positions required to provide financial disclosure. Said ~~lists are~~ list is discretionary in nature, subject to the law as determined by this Resolution and to be construed within Article 18 of the New York State General Municipal Law.

4. ~~"Level A" f~~Financial disclosure shall be accomplished by the completion of a form substantially similar to that of the ~~"Level A"~~ form attached to this law, which is incorporated in substance by reference herein. ~~"Level A" financial disclosure shall be required through the discretionary designation of the "Chief Elected Official", as state din (IV) (3) above, and is applicable to those designated in Article II, sections g, h, and i, above. This statement shall be completed and returned to the Ethics Board on or before May 15 of the year for which the employment is in effect.~~

5. ~~"Level B" financial disclosure shall be accomplished by the completion of a form substantially similar to that of the "Level B" form attached to this law, which is incorporated in substance by reference herein. "Level B" financial disclosure shall be required through the discretionary designation of the "Chief Elected Official", as stated in (IV) (3) above, and is applicable to those who may not fall within the specific purview of (IV) (4), above, but are with proper discretion;~~

~~deemed to be "policymaking" within the construction of Article 18 of the New York State General Municipal Law. This statement shall be completed and returned to the Ethics Board~~Board of Supervisors on or before May 15 of the year for which the employment is in effect.

5. A person who is subject to the filing requirements of this Resolution from more than one county may satisfy the requirement by filing only one annual statement of financial disclosure, and filing with the other(s) a notice that such filing has been made, inclusive of the date and place of the filing.

6. Any person who is subject to the reporting requirement of this Resolution and who has or shall timely file with the Internal Revenue Service an application for automatic extension of time in which to file his/her individual income tax return for the immediately preceding calendar or fiscal year which would extend filing with the IRS beyond May 15 of that year shall be required to submit notice of said application on or before March 31 of the year in which the employment is in effect. Such person shall file a completed disclosure form, absent only the portion stated within the application for automatic extension, on or before May 15 of the year for which the employment is in effect, and a supplementary statement is filed within fifteen (15) days of the expiration of the automatic extension.

7. Any person who is required to file an annual statement of financial disclosure may request, prior to May 1, of the year for which the employment is in effect, an extension of filing for an additional specific period of time. Such request shall be made in writing to the Chairman of the Board of Ethics Supervisors, with approval based upon substantiation of justifiable cause or undue hardship. The Chairman of the Board of Ethics Supervisors may grant or deny the request, ~~by vote of the membership,~~ and extensions shall be for the specific period of additional time requested.

8. Any person required to file an annual statement of financial disclosure who become so required, or experiences a change in reporting levels, or becomes a candidate for county elected office, after March 15 of the year for which the employment is in effect, shall file the appropriate annual statement within thirty (30) days.

V. ANNUAL CODE OF ETHICS REVIEW

1. Every official and employee is required to attest on an annual basis that he or she has reviewed the Code of Ethics of the County of Washington, to be made on or before March 31 of the year for which the employment is in effect. Said attestation is to be filed with the Washington County Ethics Board.

VI. ETHICS BOARD

(Note: The creation of a Board of Ethics is optional under Chapter 813 of the Laws of 1987. At implementing discretion, these requirements may also be fulfilled by filing with the Temporary State Commission on Local Government Ethics, pursuant to Article 18 of the General Municipal Law. Counties which must file need only to designate one or the other; no duplicate filing is necessary.)

1. Establishment

The Legislature of the County of Washington, pursuant to Article 18 of the New York General Municipal Law, hereby establishes the Washington County Board of Ethics, responsible for ensuring full compliance with this code of ethics and disclosure. The Ethics Board shall consist of five (5) members, a majority of whom shall not be officers or employee of Washington County and at least one of whom shall be an elected or appointed officer or employee of Washington County. Each member shall be approved by majority vote of the entire Board of Supervisors. Three (3) member of the Ethics Board shall constitute a quorum. Any action of the Board requires three affirmative votes.

2. Membership

Members of the Ethics Board shall serve without compensation, but shall be entitled to reimbursement of reasonable expenses and for mileage, in accordance with rules established by the Board of Supervisors. Members of the Ethics Board shall be construed under this Local Law as policymaking officials, and thus be subject to all of the appropriate ethic and disclosure requirements.

The members of the Ethic Boards shall serve at the pleasure of the Board of Supervisors. Members of the Ethics Board shall not serve more than four (4) consecutive years.

3. Removal

In addition to penalties defined specifically for violation of the Washington County Ethics Law, and other pertinent Sections of local, state and federal law, members of the Ethics Board may be removed for cause by the Chairman of the Board of Supervisors with the concurrence of the Board of Supervisors. Prior to removal, the Ethics Board member shall be given written notice of the grounds for removal and an opportunity to reply.

4. Powers and Duties

- a) The Board of Ethics shall possess all powers and duties authorized by Section 808 of General Municipal Law.
- b) The Board of Ethics shall be the repository for completed annual statements of financial disclosure, pursuant to section 808 (5) of the General Municipal Law and Article IV herein and such written instrument, affidavits, and disclosures as required under this Resolution.
- c) The Board of Ethics shall possess, exercise and enjoy all rights, powers and privileges necessary and proper to the enforcement of the Code of Ethics and completion and filing by reporting officers, employees and appointed officials of the County of annual statements of financial disclosure required by this act.
- d) The Board of Ethics shall promulgate rules and regulations in furtherance of its powers and duties enumerated herein. Said rules and regulations shall include rules governing the conduct of adjudicatory proceedings and appeals relating to the assessment of the civil penalties herein authorized. The Board of Supervisors may empower the Board of Ethics to subpoena any individual, whether or not a County officer, employee or appointed official, and any document or thing the Board of Ethics deems necessary to the resolution of any pending adjudicatory proceeding or matter.
- e) The Board of Ethics shall render advisory opinions in writing regarding specific matters pertaining to filing and reporting categories, to officers, employees and appointed officials of the County with respect to this Resolution and Article Eighteen of the General Municipal Law. Such opinions shall be rendered only upon written request by the officer, employee or appointed official concerning only the subject of the inquiry as it pertains to the requesting individual's own filing requirements.
- f) Such opinions shall not be made public or disclosed unless required by the Freedom of Information Law (Public Officers Law Article 6) or required for use in a disciplinary proceeding or proceeding under Article VI of this Resolution involving the officer, employee or appointed official who requested the advisory opinion. Whenever a request for access to an advisory opinion herein is received, the officer, employee or appointed official who requested the opinion shall be notified of the request within forty-eight (48) hours of the receipt of the request. Under no circumstances shall the "Reporting Categories" be disclosed to the public, as stated in New York State General Municipal Law Section 813.18(a)(1).
- g) The Chairman of the Board of Supervisors shall designate an attorney admitted to practice in the State of New York to serve as counsel to the Board of Ethics, who may be the County Attorney, and to fix his compensation for services which shall be payable to him in addition to his official compensation. The Ethics

Board shall be empowered to:

- 1) Retain and employ support staff within the limits of the amounts appropriated by the Board of Supervisors for the use of the Ethics Board, and
- 2) with the consent of the Chairman of the Board of Supervisors to use agents, employees and facilities of Washington County.

VII. APPEAL OF DESIGNATION OF POLICY MAKING POSITION

Appeal may be taken by the filing of written petition in opposition to such designation within thirty (30) days from the date that the designation was filed with the Washington County Board of Ethics. Upon receipt of the petition, the Board of Ethics shall make a determination upon the merits of the application within thirty (30) days.

VIII. PENALTIES

A reporting individual who knowingly and willfully fails to file an annual statement of financial disclosure or who knowingly and willfully with intent to deceive makes a false statement or gives information with such individual knows to be false on such statement of financial disclosure filed pursuant to this section shall be assessed a civil penalty in an amount not to exceed ten thousand dollars. Assessment of a civil penalty hereunder shall be made by the Washington County Board of Ethics. For a violation of this section, other than for conduct which constitutes a violation of subdivision twelve of section seventy-three of the Public Officers Law, the Washington County Board of Ethics may, in lieu of civil penalty, refer a violation to the appropriate prosecutor and upon such conviction, but only after such referral, such violation shall be punishable as a Class A misdemeanor. A civil penalty for false filing may not be imposed hereunder in the event a category of "value" or "amount" reported hereunder is incorrect unless such reported information is falsely understated. Upon an appropriate determination and vote, the Washington County Ethics Board may file a written recommendation with the Chief Elected Official or other disciplinary body, establishing grounds for removal for cause, in accordance with other provisions of the Washington County Law pertaining to officers, officials and employees and rules governing conduct. Notwithstanding any other provision of law to the contrary, no other penalty, civil or criminal may be imposed for a failure to file, or for a false filing, of such statement, except that the appointing authority may impose disciplinary action as otherwise provided by law. The Washington County Board of Ethics shall adopt rules governing the conduct of adjudicatory proceedings and appeals relating to the assessment of the civil penalties herein authorized. Such rules shall provide for due process procedural mechanisms substantially similar to those set forth in Article Three of the State Administrative Procedure Act but such mechanisms need not be identical in terms or scope. Assessment of a civil penalty shall be final unless modified, suspended or vacated within thirty days of imposition and upon becoming final shall be subject to review at the instance of the affected reporting individual in a proceeding commenced against the Washington County Board of Ethics pursuant to Article seventy-eight of the Civil Practice Law and Rules.

IX. ANNUAL STATEMENT OF FINANCIAL DISCLOSURE

The Washington County Board of Supervisors hereby designates Forms "Level A" and "Level B", as attached, as substantially incorporated by reference, as the annual statement of financial disclosure for the purpose of fulfilling the requirements of Article IV, sections 3, 4, and 5, respectively, of the Washington County Ethics and Disclosure Law.

X. SEVERABILITY

The various elements of the Washington County Ethics Law are explicitly intended to be construed within the application of Article 18 of the New York State General Municipal Law. Should any portion of this law be determined to be unconstitutional or improper, said determination shall be no baring on the severable remainder of this Resolution.



COUNTY OF WASHINGTON

ANNUAL STATEMENT OF FINANCIAL DISCLOSURE LEVEL "A" FOR YEAR 2012

1. Name and Address:

Name

Title

Department or Agency

County Address

County Telephone

2. Spouse and Children:

Provide the name of your spouse (if married) and the names of any dependent children.

Spouse

Child/Age

Child/Age

Child/Age

3. Financial Interest:

a. "Reporting Category" for the purpose of completing the financial disclosure reports. No exact dollar amounts are to be included in the completion of the statements of financial disclosure; rather all amounts are to be indicated using the following categories:

"A". \$ 0 - \$ 5,000

"B". \$ 5,001 - \$ 10,000

"C". \$10,001 - \$ 25,000

"D". \$25,001 - \$ 50,000

"E". \$50,001 - \$100,000

"F". Over \$100,001

b. Business Positions. List any office, trusteeship, directorship, partnership

or other position in any business, association, proprietary, or not-for-profit organization for you, your spouse, and your dependent children, if any, and indicate whether these businesses are involved with the County of Washington in any manner.

| Family Member | Position | Organization | County Department or Agency and Nature of Involvement | Reporting Category |
|---------------|----------|--------------|---|--------------------|
| _____ | _____ | _____ | | |
| _____ | _____ | _____ | | |
| _____ | _____ | _____ | | |

c. **Outside Employment.** Described any outside occupation, employment, trade, business, or profession held by you, your spouse, and your dependent children, if any, and indicate whether such activities are regulated by any State or local agency, as well as any contract, promise or agreement for future employment with respect to your present employment with Washington County.

| Family Member | Position | Organization | County Department or Agency and Nature of Involvement | Reporting Category |
|---------------|----------|--------------|---|--------------------|
| _____ | _____ | _____ | | |
| _____ | _____ | _____ | | |
| _____ | _____ | _____ | | |

d. **Investments.** Itemize and describe all investments or capital stock above a 5% share or ownership in any business, corporation or partnership, for you, your spouse, and your dependent children, if any. List the location of all real estate within the County, or within five (5) miles of the County, in which you, your spouse, or your dependent children, personally own or have an interest through those holdings listed above.

| Family Member Category | Name & Address of Business | Description of Investment | Reporting Category |
|------------------------|----------------------------|---------------------------|--------------------|
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

e. **Other Income.** Identify the source and nature of any other income from any source not described above, including teaching income, lecture fees, consultant fees, contractual income, or income which you continue to receive from past employment, or other income of any nature, for you, your spouse, and your dependent

children, if any.

| Family Member | Name & Address of Income Source | Nature of Income | Reporting Category |
|---------------|---------------------------------|------------------|--------------------|
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

4. Third-Party Reimbursements, Gifts and Honoraria

Identify and described the source of any third-party reimbursement for travel-related expenditures in excess of \$250.00 for any matter that relates to your official duties. The term "reimbursement" includes any travel-related expenses provided by anyone other than the County for speaking engagements, conference, or fact finding events that relate to your official duties. List the source of all gifts aggregating in excess of \$250.00 received during the last year by you, your spouse or dependent child, excluding gifts from a relative. Gifts include cash, property, personal items, honoraria, forgiveness of debt and any other payments not reportable as income.

| Source | Description |
|--------|-------------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

5. Interest in Contracts.

Described any interest of you, your spouse, or your dependent children, if any, in any contract involving the County, or any municipality within the County.

| Family Member | Contract Description | Reporting Category |
|---------------|----------------------|--------------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

6. Debts.

Describe all debts of you, your spouse and dependent children in excess of \$5,000.00.

Name of Debtor

Name of Creditor

Category of Amount

| | | |
|-------|-------|-------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

7. Political Parties.

List any position you held within the last five (5) years as an officer of any political party, political committee, or political organization. The term "political organization" includes any independent body or any organization that is affiliated with, or a subsidiary of, a political party.

I hereby certify, under penalty of perjury, that I have read and understand the Washington County Ethics Law and the information disclosed on this form is true and complete.

Signature

Date