

**MINUTES OF THE SPECIAL MEETING OF THE TOWN BOARD OF THE TOWN OF FORT ANN HELD ON FRIDAY, FEBRUARY 26, 2021 AT 9:00 A.M. AT THE FORT ANN TOWN HALL**

**PRESENT:** Supervisor Samuel J. Hall  
Councilwoman Gretchen Stark  
Councilman Michael Sexton  
Councilman George F. Smith  
Councilwoman Deborah Witherell

**OTHERS PRESENT:** Barbara Winchell, Town Clerk, Al Nolette, Washington County Treasurer, Attorney for the Town, Jeff Meyer, by phone

Meeting was called to order at 9:00 a.m. with the Pledge of Allegiance to the Flag.

Special Meeting was noticed in The Post Star February 23, 2021.

Purpose of the meeting is tax collection 2022 and beyond.

Supervisor Hall stated that the Tax Collector has decided not to run in the general election being held November 2021.

Supervisor Hall stated designated petitions have to be prepared and signatures obtained March 2 – 22, 2021 so there wasn't sufficient time to find someone to run for tax collector as this is a complicated position and you can't just throw someone into it. The Tax Collector's term doesn't expire until December 31, 2021 so if this is defeated at public referendum the Town Board would have Mrs. Klein through December 31, 2021; then have to appoint someone and then that position would be on the ballot and run November 2022.

Supervisor Hall stated he approached the Washington County Treasurer to see if this was something his office could do as they had been collecting Fort Ann Central School Taxes for the last two (2) years.

Supervisor Hall asked the Attorney for the Town to research the process and procedures that would be required to abolish the position of the Tax Collector in the Town of Fort Ann and enter into Inter-Municipal Agreement with Washington County for tax collection services.

Supervisor Hall asked Al Nolette, Washington County Treasurer, to speak about his office taking over the town & county tax collection and answer any questions the town board may have. Mr. Nolette stated that Fort Ann is in a unique position because the residents of Fort Ann have been dealing with the Treasurer's Office for the last two (2) years with regards to school tax collection. As well as when the tax collector closes out the tax season around the 1<sup>st</sup> week of April every year any questions that arise are referred to the Washington County Treasurer's Office April – December. Mr. Nolette said he priced out at approximately \$1.29 a parcel is just for tax collection only. Anyone that asks for a receipt gets one. He said there is a delinquent mailing and this would be passed onto the tax payer for the cost of letter, envelope and postage.

Supervisor Hall stated having tax collection performed by the Washington County Treasurer's Office could be a savings of \$12,000.00 to \$13,000.00 for the Town of Fort Ann.

Councilwoman Witherell was concerned about abolishing the tax collection position. Supervisor Hall asked the Attorney for the Town to explain this. The Attorney for the Town stated that if this position is abolished via resolution but down the road the town board could decide to reinstate it by adopting Local Law and recreating the position. Councilwoman Witherell felt better knowing the tax collection position could be reinstated as a future option.

Pursuant to Town Law S 36 the Town Board, may by resolution abolish the office of the tax collector. The resolution must be adopted at least one hundred fifty (150) days prior to the next biennial town election. The resolution would abolish the position, effective at the end of the then current tax collector's term.

Pursuant to Real Property Tax Law S 578, the Town Board may enter into a cooperative agreement with the County for the collection of taxes. Where the agreement authorizes the County Treasurer to collect taxes jointly and concurrently with the Town, this can be accomplished via resolution of the Town Board. Real Property Law S 578 (2)(b). If the agreement delegates to the County Treasurer, as the sole an exclusive authority to collect taxes it is subject to mandatory referendum. Real Property Law S 578 (2)(c). There is no requirement that a special election be held on this matter.

Real Property Law S 578 may also dictate the status of the Tax Collector position before and after an Intermunicipal Agreement with the County Treasurer. If the position of Tax Collector is abolished prior to entering into the IMA, at the expiration of the Agreement and alternatively, in the event the IMA is not ratified by the residents, then the role would revert back to the Town Clerk, acting as Tax Collector. If the position of the Tax Collector is not eliminated prior to the entering into the IMA, upon termination of the IMA, the position would be deemed reestablished as an appointive office. Real Property Law S 578 (2)(c).

Any agreement would need to be finalized prior to September 1, 2021 in order to be on the ballot at the general election. Municipal Home Rule Law S 23.

The Town Board had no further questions for Jeff Meyer so he left the meeting by phone.

Councilwoman Witherell asked if there will be a public hearing. Supervisor Hall stated there will be a public hearing. Supervisor Hall stated he prefers to abolish the position from a fiscal standpoint plus it frees up office space.

Al Nolette stated the state has a shared services program and the town could receive money as a reward for participating in the shared services program. He also ended it by saying so long as the program is in place. This is what the Town of Fort Ann is already participating in with the Assessing services.

Al also stated that the residents have built a rapport with Donna and people will miss her that are used to seeing her year after year. He is expecting a smooth transition if this is the way the town board decides to go.

Councilwoman Witherell also was concerned about the mail. She stated that she just received a piece of mail today that was mailed February 1st. Mr. Nolette said everything is processed by postmark.

#### **RESOLUTION #31-2021**

**AUTHORIZING THE SUPERVISOR TO NEGOTIATE AN INTERMUNICIPAL AGREEMENT WITH THE WASHINGTON COUNTY TREASURER TO SERVE AS THE TAX COLLECTOR**

On motion of Councilwoman Witherell, seconded by Councilman Smith to accept resolution entitled "Resolution Authorizing the Supervisor to Negotiate an Intermunicipal Agreement with the Washington County Treasurer to serve as the Tax Collector."

ADOPTED      AYES 5              Sexton, Smith, Stark, Witherell, Hall

**RESOLVED**, that the Town Board of the Town of Fort Ann does hereby authorize the Town Supervisor to negotiate an intermunicipal agreement with the Washington County Treasurer to serve as the sole and exclusive authority to collect taxes on behalf of the Town of Fort Ann.

Motion was carried.

Motion was introduced by Councilman Sexton, seconded by Councilman Smith to adjourn the meeting at 9:50 a.m.

Motion was carried.

Dated: March 4, 2021

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Barbara J. Winchell, Town Clerk  
Town of Fort Ann, New York