Target #579 v Board of Assessors
2018 NY Slip Op 33838(U)
December 19, 2018
Supreme Court, Saratoga County
Docket Number: 20161854
Judge: Thomas D. Nolan
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[* 1]

ORIGINAL

STATE OF NEW YORK

SUPREME COURT COUNTY OF SARATOGA

TARGET #579,

Petitioner,

-against-

THE BOARD OF ASSESSORS AND/OR THE ASSESSOR OF THE TOWN OF WILTON, AND THE BOARD OF ASSESSMENT REVIEW,

Respondents.

DECISION
RJI No. 45-1-2016-0990
Index No. 20161854

RJI No. 45-1-2017-0937
Index No. 20172020

RJI No. 45-1-2018-0964
Index No. 20182319

PRESENT: HON. THOMAS D. NOLAN, JR.
Supreme Court Justice

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FILED 2019 JAN -3 PM 4:05 SARATOGA COUNTY CLERK'S OFFICE BALLSTON SPA, NY

In these proceedings under Article 7 of the RPTL, petitioner Target #579 (hereinafter Target) challenges the assessments for years 2016, 2017, and 2018 of Target's parcel located at 129 North Road, in the Town of Wilton, County of Saratoga; designated as tax map parcel 115-1-44; consisting of approximately 131.26 acres of land with approximately 3,200 feet frontage on North Road; improved by, among other lesser structures, a regional distribution warehouse, containing approximately 1,501,586 square feet according to Target's appraisal and 1,506,834 square feet according to the Town's appraisal;[1] has a land to building ration of 3.81:1; and is assessed at $66,500,000 for each year in question. The warehouse is located near Exit 16 of I-87 (Northway).

Built in 1999 (2000 according to Town's appraiser), the original facility had 1,187,377 square feet, and a 2003 (2002 according to the Town's appraiser) expansion has 314,209 square feet for a foot print of 1,501,586 square feet, according to the Town's appraiser. According to the Town's appraiser, the total building cost was $65,409,000 (Town's appraisal, Page 11) and Target's "capital investment" was $72,000,000 (Town's appraisal, Page 42).

The main building has a concrete slab and steel beams and trusses supporting a covered steel deck roof. Exterior walls are made of precast concrete panels. Clear height measures 30 feet in the shipping wing and 36 feet in the warehouse area, and the building has 254 exterior dock doors (218 truck docking doors according to the Town's appraiser) and 9 overhead doors (3 drive-in doors according to the Town's appraiser). The office/administrative spaces contains about 40,000 square feet. The premises have been regularly maintained. Overall, for its age it is in average condition according to Target's appraiser (very good condition according to the Town's appraiser); of good quality construction; and good functional utility according to Target's appraiser (excellent according to the Town's appraiser).

The parties exchanged appraisals of market value as of July 1, 2015 in the 2016 proceeding, and at trial, stipulated that the value the court determines in the 2016 proceeding will be the amounts of the assessments for the 2017 and 2018 proceedings. The parties also

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[1]No proof regarding this discrepancy was offered at trial. In its analysis, the court principally uses 1,506,834 square feet.

stipulated that the equalization rates for each year were 100%.

The starting point is that an assessment is entitled to a presumption of validity which is rebutted, as it was here, by substantial evidence consisting of Target's expert's appraiser's report and trial testimony. Matter of Roth v City of Syracuse, 21 NY3d 411 (2013). Here, the expert employed generally accepted appraisal methodologies in support of his opinion that the property is assessed in excess of its fair value and that proof here demonstrated a valid, credible dispute over the property's valuation. Matter of Adirondack Mtn. Reserve v Board of Assessors of the Town of N. Hudson, 106 AD3d 1232 (3rd Dept 2013).

The inquiry then requires the consideration of the entire record, an evaluation of all the evidence, and determinations of the credibility of the respective experts and of the weight to be given to their reports and trial testimony. Matter of Home Depot U.S.A., Inc. v Assessor of Town of Queensbury, 129 AD3d 1427 (3rd Dept 2015). The burden is on the petitioner to establish by a preponderance of the evidence that the property was overvalued. Board of Mgrs. of French Oak Condominiums v Town of Amherst, 23 NY3d 168 (2014); Matter of FMC Corporation v Unmack, 92 NY2d 179 (1998). The overall objective is to determine the fair and realistic value of the subject property. Matter of Allied Corp. v Town of Camillus, 80 NY2d 351, 356 (1991); Matter of Saratoga Harness Racing, Inc. v Williams, 91 NY2d 639, 643 (1998).

Here, both appraisers considered or used the same valuation methodologies, i.e., sales and income methods, in arriving at their respective opinions of valuation.

Target's appraiser opined that the comparable sales methodology suggested a fair value of $55,600,000 and that the income approach suggested a value of $55,900,000. In brief, he opined that the fair market value was $55,700,000, which suggests a value of $36.96 per square foot.

The Town's appraiser opined that the comparable sales methodology suggested a fair value of $79,860,000 and that the income approach suggested a value of $83,000,000. In brief, he opined that the fair value was $82,000,000, which suggests a value of $54.42 per square foot.

The assessed value of $66,500,000 suggests a value of $43.13 per square foot.

Income Method

Target's appraiser placed secondary weight on the capitalization of income method of valuation even though the valuation arrived at by this method, $55,900,000, was remarkably close to the $55,600,000 valuation arrived at his by use of the comparable sales method . And, the Town's appraiser placed most weight on the income method.

A summary of the calculations made by each appraiser follows:

	Target		Town	
Market rent	$4.25/square foot	$6,381,741	$5.00/square foot	$7,534,170
Vacancy rate	4.5%	(207,178)	5%	(376,000)
Operating expenses		Triple net	0%	(Triple net)
Management/ Administrative Expense	3%	(182,837)	4%	(286,300)
Maintenance Reserve		(600,634) 0.40/square foot		(376,700) 0.25/square foot
NOI		$5,311,091		6,494,470
Capitalization[2] Rate		9.50%		7.75%
Indicated value		55,900,000		83,800,000

The income approach is the "best indicator of value with respect to income producing property". Matter of Champlain Centre North, LLC v Town of Plattsburgh, _AD3d_, 2018 NY

[2]Target's appraiser used a loaded capitalization rate of 9.50% consisting of a concluded cap rate of 7.60% and effective property tax rate of 1.90%. The Town's appraiser did not use a loaded capitalization rate and its capitalization rate was 7.75%.

App Div LEXIS 6937 (3rd Dept 2018); citing Matter of Center Albany Assoc., L.P. v Board of Assessment Review of the City of Troy, 151 AD3d 1422, 1428 (3rd Dept 2017).

The Target warehouse/distribution center was built to suit its only owner/occupier and was not and is not intended to be rented to a non-owner/occupier/tenant or otherwise to produce rental income.

Rental data for property with such a large structure is closely held and not readily available in the public domain, and the appraisers' efforts to secure that data from other owners/occupiers were unavailing.

In pursuing the income method, Target's appraiser did not use any actual rental properties or actual rental data, but rather relied on published market data reports or surveys in an effort to establish market rent and value.

It is well established that comparable does not mean identical, but rather means "sufficiently similar to serve as a guide to the market value" of the subject property. Matter of United Parcel Serv. v Assessor of the Town of Colonie, 42 AD3d 835, 838 (3rd Dept 2007). At the same time, the result based on an income method should be rejected or at least weighed lightly if the purported comparables are not sufficiently similar to the subject. Matter of W.O.R.C. Realty Corp. v Board of Assessors, 100 AD3d 75 (2nd Dept 2012); Bialyclock & Bloom v Gleason, 290 AD2d 607 (3rd Dept 2002); Matter of Manno v Finance Adm. of City of New York, 92 AD2d 896 (2nd Dept 1983).

In pursuing the income method, the Town's appraiser selected four rental properties - three in New Jersey and one in Green Island, Albany County, New York, none of which is comparable to the subject and not sufficiently similar, even when large adjustments are made in an effort to point to the fair value of the Target warehouse. The Town's appraiser used net adjustments ranging from -33% to lease 1; -20% for lease 2; -33% for lease 3; and -3% for lease 4, in an attempt to make these dissimilar properties comparable to the subject.

The leases were of buildings containing 517,000 square feet (lease 1); 232,291 square feet within an 831,427 square foot warehouse (lease 2); 452,975 square feet within a 614,500 square foot warehouse (lease 3); and 257,000 square feet (lease 4). Obviously, each property is significantly smaller than the subject; their areas range from only 15% to 34% of the subject's size, and notably the Town's appraiser simply made the same, across the board adjustment of negative 10% for size.

Three leases are remote in time; one of the leases dates from 2015, one from 2010, and two from 2003. Yet, the Town's appraiser made no adjustment for market conditions for any of the leases as of the July 1, 2015 valuation date.

Turning to some additional details, Target's appraiser used a $0.40 per square foot estimate for a replacement reserve which generated an expense deduction of $600,634. Target's appraiser cited data from "Marshall and Swift" and information obtained from Target personnel and conceded his effort did not represent a "full reserve study" (Target's Appraisal, Appendix E, Page 160).

The Town's appraiser used a $0.25 per square foot estimate for replacement reserves which generated an expense deduction of $376,700. The Town's appraiser cited a range from $0.05 to $0.35 per square foot reported by PWC Real Estate Survey (Price Waterhouse Coopers).

Given the 15 year age of this building as of the valuation date and the description of its condition as either average or very good, the lesser amount suggested by the Town's appraiser is more credible and realistic. If that expense deduction were substituted for that taken by Target's appraiser ($600,634), the net operating income would increase to $5,536,329 (5,311,091 + . 225,238), and if capitalized at Target's loaded rate of 9.50%, the suggested value would be $58,277,105, but if capitalized at the rate of 7.60%, Target's unloaded capitalization rate, the suggested value climbs to $72,846,434, considerably above the assessed value.

Turning now to the consideration of capitalization rates. Once again, the Town's expert offered a capitalization rate of 7.75% compared to, once again, Target's appraiser's loaded capital rate of 9.50%. The loaded capital rate consists of a "concluded Capital Rate" of 7.60% plus an "Effective Property Tax Rate" of 1.90% (Target's Appraisal, Page 44). The question then is whether Target's appraiser should have used a so-called loaded rate here. In this court's view, he should not have. Generally, in cases where the owner pays the real estate taxes, the amount of the taxes which are in dispute ought not be deducted from gross income in an interim step to arrive at net income and then to arrive at a fair value. Rather, an upward adjustment of the capitalization rate attributable to taxes, a so-called tax factor or load factor, is the preferred method to account for those taxes. In cases where the owner does not pay real estate taxes, use of the loaded rate is not appropriate. see Matter of Hempstead Country Club v Board of Assessors, 112 AD3d 123 (2nd Dept 2013); Matter of PCK Dev. Co., LLC v Assessor of Town of Ulster, 20 AD3d 660 (3rd Dept 2005); Matter of Myron Hunt/Shaker Loudon Assoc. v Board of Assessment Review for Town of Colonie, 6 AD3d 953 (3rd Dept 2004).

Here, the Town's appraiser's estimate of economic or market rent contemplated that under a so-called triple net lease, a fictitious tenant would pay the real estate taxes.

While apparently also contemplating that a fictitious tenant would pay the taxes under a triple net lease (Target's Appraisal, Page 45), Target's appraiser nonetheless computed and employed a loaded rate. Even if Target's appraiser's estimates of income and expenses were accepted in their entirety, including his estimate of net operating income of $5,311,091, the use of Target's unloaded capitalization rate (7.60%) suggests a value of $69,882,776 and the use of the Town's capitalization rate (7.75%) suggests a value of $68,530,206, both of which are greater than and thus do not controvert the assessed value of $66,500,000.

In short, while the court gave little weight to both appraisers' opinions of value based on the capitalization of income method, to the extent any weight were given, and if either of the parties' unloaded capitalization rates was to be used, the Town's assessment is supported by the values arrived at by the income method each appraiser used.

<u>Sales Method</u>

As an initial matter, Target's appraiser used percentage adjustments for one adjustment and multiplier adjustments for others, a multiplier greater than 1.00 denoting a lesser value in the sales parcel, and multiplier below 1.00 denoting a higher value in the sale parcel and 1.00 indicating no adjustment was made. The Town's appraiser used percentage adjustments, a positive percentage adjustment denoting a lesser value in the sale parcel and a negative adjustment denoting a higher value in the sale parcel and 0% indicating no adjustment was made.

Target's sample consisted of five sales - one from New York, two from Pennsylvania, one from New Jersey, and one from Maryland. He placed greatest weight on the Maryland sale (Sale No. 2) and more weight on the New Jersey sale (Sale No. 4).

Target's Sale No. 1 consisted of a 2012 sale of a 65.29 parcel improved by a furniture distribution center built in 1976 located in Monticello, Rockland County, New York, off I-87/287

87/287 with 893,000 square feet for $40,000,000. After making a 20.0% adjustment for market conditions and a negative adjustment for size and a positive adjustment for age/condition, the appraiser arrived at $40.85 per square foot value.

Target's Sale No. 2 consisted of a 2013 sale of a 51.5 acre parcel improved by a distribution center built in 2000 located in Hampstead, Maryland with 1,034,020 square feet for $44,000,000. After making a 14.0% adjustment for market conditions and a negative adjustment for size, the appraiser arrived at a $33.96 per square foot value.

The distribution center "receives shipments by rail from Baltimore and distributes from Maine to Virginia (Target's Appraisal, Page 30). No mention is made of accessibility of this site to the interstate highway system, a factor noted in two of the other three sample parcels. No adjustment apparently was made for this factor. Little weight is given to this sale.

Target's Sale No. 3 consisted of a 2013 sale of 64.22 acres improved by 1,068,680 square feet Caterpillar facility originally built in 1952 and "updated periodically" (Target's Appraisal, Page 31) located in York, Pennsylvania with 1,068,680 square feet for $24,508,572. After making an 11.5% adjustment for market condition, a negative adjustment for size and positive adjustments for utility and age, the appraiser arrived at a $57.62 square foot value.

No mention is made of this site's accessibility to the interstate highway or rail systems. The age of this building built in 1952 militates against weight being given to this sale, even if "updated periodically" about which no specifics were given.

Target's Sale No. 4 consisted of a 2013 sale of a 73.18 acre parcel improved by a leased Barnes and Noble distribution warehouse built in 2005 near I-95 (New Jersey Turnpike) located in Monroe, New Jersey with 1,145,000 square feet for $83,000,000. After making an upward

19.0% adjustment for market condition, and negative adjustments for size, clear height, quality/utility and age, the appraiser arrived at a $50.03 square foot value.

Target's appraiser gave weight to this sale, as does this court. The sale is relatively proximate to the valuation date; the site is occupied by a nationwide enterprise; the building is five years "younger" than the subject; its size is 1,145,000 square feet at least approaching the subject's square footage; and is accessible to I-95 New Jersey Turnpike. And, the adjustments for market condition, size, clear height, quality/utility, and age are explained and appear reasonable.

Target's Sale No. 5 consisted of a 2014 sale of a 51.57 acre parcel improved by a distribution warehouse (construction date not in appraisal) located in Taylor, Pennsylvania with access to interstate turnpikes with 955,935 square feet for $39,000,000. After making a 6.5% adjustment for market condition, and negative adjustments for size, and age, the appraiser arrived at a $26.94 per square foot for value. Target's appraiser offers unconvincingly that this warehouse is similar in size and similar in age to the subject's although its date of construction is not mentioned. Notably, the ten year lease calls for rent at $3.25 square foot, perhaps suppressed by the seller being the tenant. Little weight is given to this sale.

The Town's sample consisted of seven sales - two from New York, three from New Jersey, and two from Pennsylvania.

Town's Sale No. 1 (also Target's Sale No. 1) once again consisted of a 2012 sale of a 65.29 acre parcel improved by a furniture distribution warehouse built in 1976 located in Monticello, Rockland County, New York with 892,943 square feet for $40,000,000. After making negative adjustments for location, size, and office area, and positive adjustments for age and door ratio, the appraiser arrived at $40.30 per square foot value.

In his analysis, the Town's appraiser made a negative 25% adjustment for location based on his erroneous placement of this sale in what he asserts is the superior New Jersey market (Town's Appraisal, Page 62). If that negative 25% adjustment were eliminated, the net adjustment becomes a positive 15%, and the suggested square foot value would become $51.51 ($44.80 x 1.15).

Town's Sale No. 2 consisted of a 2011 sale of a 58.03 acre parcel improved by a warehouse built in 2002 located near I-95 (New Jersey Turnpike) in Cranbury, New Jersey with 886,875 square feet for $80,500,000. After making negative adjustments for location, size, and office area, and a positive adjustment for door ratio, the appraiser arrived at a $63.60 per square foot value.

The size of this building is only 59% of the subject's size and even with adjustments, the size difference militates against placing significant weight on this sale.

Town's Sale No. 3 consisted of a 2015 sale of a 76.3 acre parcel improved by a distribution warehouse built in 1990 located near I-295 in Swedesboro, New Jersey with 597,232 square feet for $34,175,000. After making negative adjustments for location, size, building to size ratio, and positive adjustments for age, ceiling height, and door ratio, the appraiser arrived at a $50.30 per square foot value.

The age of this warehouse, ten years older than the subject, and its size, approximately 40% of the size of the subject, even with adjustments, militates against placing significant weight on this sale.

Town's Sale No. 4 (also Target's Sale No. 4) consisted of a 2013 sale of a parcel 73.18

acre parcel improved by a Barnes and Noble distribution warehouse built in 2005 near I-95 located in Monroe, New Jersey with 1,145,000 square feet for $83,000,000. After making negative adjustments for location and office area and a downward adjustment for door ratio, the appraiser arrived at a $56.60 per square foot value.

For reasons already enumerated, the court gives weight to this sale.

Town's Sale No. 5 consisted of a 2010 sale of a parcel of land containing 44.7 acres improved by a distribution warehouse built in 1980 located in Walkill, New York near NYS Route 17 and I-84 with 522,531 square feet for $22,733,895. After making an negative adjustment for size and positive adjustments for age and ceiling height, the appraiser arrived at a $50.00 per square foot value.

The age of this building, 20 years senior to the subject, and its lesser size, 35% of the subject's size, militate against placing weight on this sale, even with adjustments.

Town's Sale No. 6 consisted of a 2015 sale of a parcel containing 51.73 acres improved by a distribution warehouse (cross dock) built in 2010 located in Dickerson, Pennsylvania, near I-84 with 700,000 square feet for $62,475,000. After making negative adjustments for size and age, and a positive adjustment for office area, the appraiser arrived at an $80.20 per square foot ratio.

The Town's appraiser described this sale as an "outlier" and "a less reliable indicator of value" (Town's Appraisal, Page 63). No weight is given to this "outlier sale".

Town's Sale No. 7 consisted of a 2015 sale of a 109.53 acre parcel improved by a distribution warehouse built in 2014 located in Shippensburg, Pennsylvania located near I-81 with 1,495,720 square feet for $83,000,000. After making a negative adjustment for age, and positive adjustments for door ratio and office area, the appraiser arrived at $59.90 per square foot value.

Reliance on this sale seems reasonable as it is proximate in time to the July 1, 2015 valuation date and is the only sale containing a building with the nearly the same square footage as the subject's. Its overall reliability was lessened during cross examination of the Town's expert in which he admitted that he had not inspected the property and that there was little, if any, reliable basis for his positive adjustments for door ratio and office space. But, if these adjustments were eliminated, and if only the negative adjustment for age were made, the suggested per square foot value would be about $49.95 per square foot, which value supports the assessment.

Overall, there are some weaknesses and strengths in each appraisal.

The spread in Target's per square foot value was $26.94 to $50.03. The spread in the Town's square foot value (not including Sale No. 6 or Sale No. 7) was $40.30 to $63.60.

Target's appraiser made adjustments for market conditions of his 2012 sale, his 2013 sales, and his 2014 sales. The Town's appraiser made none at all even though one sale was in 2010, one in 2011, one in 2012, and another in 2013.

Target's appraiser made some adjustments for quality/utility but the Town's appraiser made none at all for any of his sales parcels.

In his search for comparables, Target's appraiser selected a floor of at least 750,000 square feet on parcels of at least 40 acres. His sample of warehouses range from the smallest 892,943 square feet to the largest 1,145,000 square feet, with three parcels exceeding 1,000,000 square feet.

The Town's appraiser, using no comparable filters, included in his sample properties ranging from 522,531 square feet to 1,495,720 square feet with only two parcels exceeding 1,000,000 square feet (Sale No. 4 and Sale No. 7). Unconvincingly, he opined that size does not matter in arriving at a value of a warehouse even though he made a negative 10% adjustment for the size of the five smallest buildings. On the other hand, Target's appraiser credibly testified that size is the most important factor in arriving at a value and he made varying negative adjustments for size in all of his five sales.

While Target's appraiser's basis for size adjustments was the result of a "proportional mathematic computation" and based at least in part on cost data from the Marshall Swift index, his adjustments for size seemed at least more nuanced than the Town's appraiser's.

Target's appraiser made no adjustment for location on the basis that the sales were within the northeast regional market with proximity to interstate highways (Target's Appraisal, Page 35) and the Town's appraiser made significant negative 25% adjustment to Sales 1-4 on the basis that they were located in the superior market of New Jersey (The parcel in Sale No. 1 is located in New York).

Whatever the weaknesses or strengths of each appraisal, some of the sales provide adequate data from which a fair value of the subject may be derived or more precisely on which a determination may be made whether the subject parcel is over assessed.

Once again, the court places weight on the sale of the Barnes and Noble distribution warehouse - Target's Sale No. 4 ($50.03 per square foot) and the Town's Sale No. 4 ($56.60 per square foot) and the Town's Sale No. 7 ($49.95 per square foot as adjusted by the court).

Both appraisers selected the same sale of two properties. One such parcel was Target's

Sale No. 4 and the Town's Sale No. 4, once again at 1 Barnes and Noble Way, Monroe, New Jersey, located near I-95 (New Jersey Turnpike) improved by approximately 1,145,200 square foot distribution warehouse for Barnes and Noble, built in 2005, and sold in 2013 for $83,000.00.

Each appraiser made the following adjustments compared to the subject property.

1 Barnes and Noble Drive, Monroe, New Jersey (maybe delete this info?)

	Target's Appraiser	Town's Appraiser
Sale date	2013	12/2013
Sale price	$83,000,000	$83,000,000
Square feet	1,145,000	1,145,000
Sale price per square foot	72.49	72.50
Financial Adjustments		
Market condition	19%	0
Suggested adjusted per square foot	86.26	72.50
Physical Adjustments		
Location	1.00	-25%[3]
Size	0.77	0%
Land/building ratio	1.00	0
Age/condition (built in 2005)	0.91	0
Quality/utility	0.85	0
Door ratio	none made	+8%
Office	1.00	-5%
Clear height/ceiling	0.97	0
Total net adjustment	0.58	-22%
Adjusted sales price per square foot	50.03	56.60

Target's square foot value applied to the subject's square footage suggests a fair value of $75,386.905 ($50.03 x 1,506,834) and if the Town's square foot value were applied, it suggests a fair value of $85,286,204 ($56.60 x 1,506,834), compared once again to the $66,500,000 assessed value. In a word, the sale selected by both appraisers support the Town's assessment.

[3]Town's appraiser offered that the New Jersey market is superior to the subject's market.

[* 16]

A summary of the square foot values of these two properties suggest the following values of the subject:

Target's Sale No. 4	$50.03/square foot	x	1,506,834	=	$75,385,905
Town's Sale No. 4	$56.60/square foot	x	1,506,834	=	$85,286,804
Town's Sale No. 7	$49.95/square foot *(Adjusted by court)*	x	1,506,834	=	$75,266,358

And, if Target's claimed area were used, the following values are suggested:

Target's Sale No. 4	$50.03/square foot	x	1,501,586	=	$75,124,348
Town's Sale No. 4	$56.60/square foot	x	1,501,586	=	$84,989,786
Town's Sale No. 7	$49.95/square foot *(Adjusted by court)*	x	1,501,586	=	$75,000,221

In a word, the use of the sales of what the court considers comparable properties suggests a fair value in excess of the subject's assessment.

In sum, the petitioner has not met its burden of proof to establish by a preponderance of the credible evidence that its warehouse facility in the Town of Wilton was overassessed. Its petitions seeking to reduce the assessments for the years 2015, 2016, and 2017 are dismissed, without costs.

Respondents' attorney is to submit a proposed judgment in each proceeding on ten (10) days' notice to opposing counsel.

This constitutes the decision of the court. The original decision is returned to counsel for respondents. All original papers are delivered to the Supreme Court Clerk for filing. Counsel for respondents is not relieved from the applicable provisions of CPLR 2220 relating to filing, entry, and notice of entry of this decision.

DATED: December 19, 2018
Saratoga Springs, New York

Thomas D. Nolan

HON. THOMAS D. NOLAN, JR.
Supreme Court Justice

2019 JAN -3 PM 4:05
SARATOGA COUNTY
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Craig A. Hayner
Craig A. Hayner
Saratoga County Clerk