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January 12, 2007

Hon. Gary Flaherty  
Supervisor, Town of Canaan  
1647 Route 5 South  
Canaan, New York 12029

Re: County Assessment Litigation Shared Defense Program

Dear Supervisor Flaherty:

Enclosed herewith is a copy of Resolution No. 17 - 2007, unanimously adopted by the Columbia County Board of Supervisors, which provides the authorization for a county-wide real property assessment litigation shared defense program.

Pursuant to this resolution and the program which has been adopted by the Columbia County Board of Supervisors, my Office is prepared to coordinate the defense of certain real property tax litigation and to negotiate inter-municipal agreements in furtherance thereof.

We have identified the pending litigation entitled *Resnick v. Town of Canaan* (Index No. 8742/04), *Sommers v. Town of Canaan* (Index No. 9047/04) and *Ransford v. Town of Canaan* (Index No. 10103-05) as having county-wide importance. Pursuant to the County program, I am prepared to undertake a joint defense with the Town of Canaan whereby the Town of Canaan and County of Columbia would each contribute fifty percent (50%) of the defense and litigation costs. This would include legal fees, expert witness fees and costs and disbursements in connection with the litigation. As you know, the County deemed it appropriate to enter this litigation and currently Jason Shaw, Esq. of the law firm Rapport, Meyers, Whitbeck, Shaw & Rodenhausen has been handling the defense as outside counsel. Under our proposal, Mr. Shaw would undertake and continue the defense of this case on behalf of the Town of Canaan and the County of Columbia on a fifty-fifty shared cost basis. I am uncertain as to what the school districts have been told as of this date, but given the nature and potential impact of this litigation, I would like to see if New Lebanon and Chatham would work with us in this defense.

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In the interim, we are prepared to move forward on a prospective basis with the Town of Canaan. We are unable to reimburse you for past costs and this arrangement is designed to cover costs and expenses going forward, should the Town wish to participate.

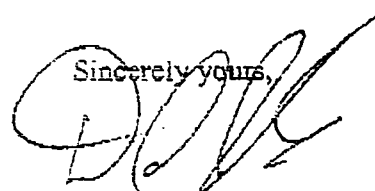
I wish to emphasize that this is a voluntary program and we are not requiring the Town of Canaan or any municipality to participate in this arrangement. However, we want to make the benefits of this program available to you. Since this program is designed to share and hopefully reduce costs, we are not able to reimburse your Town for any of its costs and expenses should you elect to continue independent of the County program. Understandably, you may have some concerns about litigation strategy and the future direction of this case. It is my plan to have a meeting with Mr. Shaw, Mark Lansing, your current attorney, and Paul Goldman, who represents various Board Members individually, to review the case history, where we stand at the present time and to consider our strategies and defenses going forward. I further understand that Mr. Shaw is prepared to meet with the Town Board to discuss his proposed representation and answer any questions which you may have.

My Office will be drafting an inter-municipal agreement in connection with the shared representation arrangement. The language of the inter-municipal agreement may take some time to work out as there are a number of town and school district attorneys within the County who may wish to provide input. It is our desire to have a general agreement that can be used for most, if not all, future cases.

Finally, please accept this letter as confirmation concerning the details of this proposal. The Town of Canaan will be kept abreast of all developments in this case and if there is any discussion of settlement, no settlement shall be agreed to without the Town's input and consent. In the event that a conflict should develop in the future concerning our respective positions and/or should the Town wish to withdraw from this arrangement for any reason, you are of course free to do so in which case you may continue with your own counsel at your cost.

If you require any additional information from me, please don't hesitate to contact me directly.

Sincerely yours,



Daniel J. Tuczinski  
Columbia County Attorney

DJT:lb

Enclosure

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cc: David Patzwahl, Canaan Town Councilperson  
Stephen August, Canaan Town Councilperson  
Virginia Nightingale, Canaan Town Councilperson  
Carrie Bither, Canaan Town Councilperson  
James W. Keegan, Chairman Columbia County Board of Supervisors  
Lawrence Andrews, Deputy Chairman Columbia County Board of Supervisors  
Arthur Baer, Deputy Chairman Columbia County Board of Supervisors  
Lois Philips, Canaan Town Attorney

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**Resolution**  
**Board of Supervisors**  
**County of Columbia**  
**New York**

RESOLUTION NO. 17-2007

DATE: January 10, 2007

BY SUPERVISOR Ron Brown

**RESOLUTION REGARDING SHARING OF DEFENSE COSTS IN TAX ASSESSMENT LITIGATION**

WHEREAS, litigation seeking (a) judicial review of real property tax assessments, (b) vacature and/or overturning of entire tax assessment rolls of a Town, and/or (c) other judicial relief on behalf of one or more real property tax payers has become common in recent years; and

WHEREAS, such litigation can be expensive to defend and can be overly burdensome when only one municipality, such as a Town, bears the entire cost of defense; and

WHEREAS, an outcome in such litigation adverse to the Town can also have a large adverse impact upon the involved school district(s) and upon the County of Columbia; and

WHEREAS, the Board of Supervisors desires to establish a program whereby when such litigation is commenced the affected Town, School District(s), and the County respond with a joint and united defense against such proceedings and share in the cost of such defense on an equitable basis;

**NOW, THEREFORE BE IT**

**RESOLVED**, that when litigation is commenced against a municipality within the County of Columbia seeking a reduction in assessed value totaling \$500,000.00 or more for one business, commercial, or industrial property, as well as in instances of other select assessment litigation, including proceedings involving residential property and/or vacant land, considered to have Countywide importance, then the Columbia County Attorney be, and he hereby is, authorized to implement this program by communicating with and negotiating with all municipalities affected by said litigation, including all school districts so affected, for the purpose of interposing via outside counsel a joint, consolidated, coordinated, and united defense to said litigation; and be it further

**RESOLVED**, that the Columbia County Attorney be, and he hereby is, authorized in such cases to agree upon such terms and conditions of the joint representation as the County Attorney in his discretion deems acceptable and satisfactory; and be it further

**RESOLVED**, that the Columbia County Board of Supervisors hereby recommends that the cost of said defense be borne by the affected municipalities on the basis of the Town bearing a ten percent (10%) share, the County bearing a forty percent (40%) share, and the affected school districts bearing a fifty percent (50%) share, however, in negotiating the financial responsibility of the respective parties in any particular case, the County Attorney shall be, and hereby is, authorized to depart from these recommend percentages to the extent and in such manner as he in his discretion deems appropriate; and be it further:

**RESOLVED**, that certified copies of this Resolution be forwarded to the Clerk of the Board of Supervisors, the Legal Committee, the Equalization & Tax Committee, the Columbia County Attorney, the Columbia County Treasurer, and the Director of Payroll/Accounts Payable

Approved:

[Signature]  
County Attorney

Resolution  
Committee

[Signature]  
[Signature]  
[Signature]

STATE OF NEW YORK)  
COUNTY OF COLUMBIA) ss:

This is to certify that I, undersigned Clerk of the Board of Supervisors of the County of Columbia, have compared the foregoing copy of Resolution with the original minutes therefore, now remaining on file of record in my office, and that the same is a true and correct transcript there from and of the whole of such original.

IN TESTIMONY THEREOF, I have hereunto set my hand and affixed the seal of said Board of Supervisors this 11th day of January 2007.

(L.S.)

[Signature]