

Mayville, NY

Special Meeting

April 26, 2021

Present: Supervisor Donald Emhardt, Councilmen Kenneth Burnett, Dave Ward, Councilman, Thomas Carlson and Scott Cummings. Town Clerk, Rebecca Luba, Deputy Clerk, Jess Emhardt, Zoning/Codes Clerk, Elizabeth Steinbach, Town Attorney, Joel Seachrist, Assessor, Anne Golley, Commercial Appraiser, Kevin Okerlund, Residential/Land Appraiser, Heather Young-Deyell.

Others Present: Over 100 residents were in attendance. A sign-in sheet was obtained and filed in the clerk's office.

Supervisor Donald Emhardt opened the Special meeting at 7:00 P.M. with the Pledge of Allegiance.

Agenda Items:

A Special meeting was called and held by the Town of Chautauqua Board and Department of Assessment to present information on the Town-wide revaluation.

Supervisor Emhardt stated that this was an informational meeting on the revaluation process. There will be a question-and-answer segment at the end but only about the process and not for specific property issues.

Assessor Anne Golley addressed the public:

“The Town-wide revaluation has been in the works for a couple years and was started under the previous assessor, regardless of what the Post-Journal printed. She was disappointed with the Post-Journal for not reaching out to her personally for more clarification on the process prior to printing an article about it. The Assessor's office had a job that was requested of them and that is what was done. There was an informational insert included with all change notices for anyone that had questions or concerns to contact our office for an informal hearing. There were some property owners who just wanted to attack at the next Town Board meeting without knowing any information. Over the last few weeks our office has talked to many residents and have had wonderful conversations. We are all human beings in this room, we all have jobs we were hired to do and we would have loved for you to all have come talked to us. We are here tonight to help property owners understand a little bit better why the assessment reval was needed and done.”

Presentation

Presentation was conducted by Heather Young-Deyell on the Municipal Reassessment Process. A copy was distributed and also filed in the Town Clerk's office.

NYS Real Property Tax Law 305 states that all parcels within an assessing unit must be assessed at a uniform percentage of current value which is referred to as Level of Assessment or LOA.

When the LOA falls below 100% of full value, the administration of property valuation and taxation becomes less transparent.

While it does not require assessments to be at 100% market value, it does establish a standard that assessments be fair and equitable at a uniform percentage of value. The State also provides incentive for municipalities to conduct periodic reassessments which occur to restore equity to values based on the current market.

Need for Reassessment

The last reassessment project took place in 2015 and concentrated only on Residential parcels. Vacant land and commercial assessments had not been reviewed since 2006.

These factors alone indicate that all parcels were no longer being assessed at a uniform percentage value.

Reassessment Process

There are nine(9) steps required to complete a thorough Town-wide reassessment project:

1. Property Data

Parcel Inventory- confirm/correct parcel information through field inspections, building permits and new photos.

Sale Inventory Analysis- Sales listing are compared to current assessment data for accuracy.

2. Neighborhood Delineation

Parcels located in similar market areas are grouped together such as village, lakefront, condominiums and rural. There are over a dozen neighborhoods in the Town of Chautauqua.

3. Sales Verification & Validation

Not all sales are considered valid and useable for reassessment. A valid sale is one that occurs between unrelated parties and made available with reasonable exposure to the market.

4. Valuation Modeling

Several techniques are used including mass appraisal software to obtain a preliminary value for properties. Field inspections are conducted to ensure that these values are correct.

5. Notification to Owners

Change in assessment notices are sent to all owner with an adjustment along with an information sheet on how to proceed if they disagree with their new assessment.

6. Informal Review

After notices are mailed, the reassessment process allows property owners to contest their assessments directly with the Assessor's office. Sales data and a listing of current assessments are made available to the public to help determine if their assessment is reasonable. *Note- The Town Board makes no decisions regarding the assessment.

7. Tentative Assessment Roll

The tentative roll must be filed by May 1st each year. This indicates the Assessor has completed all assessment work for the current roll. The Assessor cannot change an assessment after this date without approval of the Board of Assessment Review.

8. Board of Assessment Review

Grievance Day is an annual event, regardless of reassessment projects in place. Property owners have the opportunity to challenge their assessment every year if they believe their assessment is unequal or excessive. Form RP-524 is mandatory for review with the BAR and must be submitted to the Assessor's Office.

9. Final Roll Filing

The final Assessment Roll must be filed July 1st each year indicating the roll is complete for the current year. The values on the final roll will be used to levy taxes. The only way an assessment can change after this date is by court order or by correction of errors filed with the County.

Summary

Reassessment is the only way to ensure that each property is paying its fair share of the tax burden. Assessments are determined by the Assessor's Office by making sure all property assessments are fair and equitable based on the market values.

A reassessment does not raise more tax dollars for a municipality, school or county. These taxing jurisdictions set their own levy amounts and subsequent tax rates through the budget process.

When a reassessment results in increased assessment due to rising property values, tax rates should go down proportionately. This is because the tax levy is being distributed over a broader tax base. If tax rates were to go up, this means the taxing jurisdiction's budget was increased.

Questions and Answers

Kevin Okerlund introduced the Department of Assessment. Anne Golley, current Assessor for the Towns of Chautauqua, North Harmony and Ellery, Heather Young Deyell, Appraiser for the Town of Chautauqua and Assessor for the Towns of Sherman, Mina, French Creek and Poland. Kevin Okerlund, current Commercial Appraiser for the Town of Chautauqua, former Assessor of the Towns of Chautauqua, North Harmony, Busti, Ellicott, Harmony, Carroll and City of Jamestown. Current Assessor for the Towns of Charlotte, Cherry Creek and Gerry. The floor was then opened for questions regarding the process.

Q: *How is vacant land assessed?*

A: Land is assessed on a sliding scale that decreases with the size of the property. If feasible, combining small parcels into one would benefit the landowner. Other factors taken into consideration is the type of land and neighborhood.

Q: *What is the total assessment for 2020 compared to the new total for 2021 with the Current revaluation?*

A: Total assessment value for 2020 was 1.14 Billion. New total with revaluation, as it stands, is 1.45 Billion. This is a tentative number until the Final Roll is filed July 1st

Q: *What was the Town's tax rate for 2021 and the anticipated tax rate for 2022 based on the new assessed values?*

A: The Town tax rate for 2021 was \$0.97 per thousand outside the Village and \$1.85 per thousand inside the Village. If the budget stayed the same as well as the new assessed values, the tax rate would then drop to \$0.86 per thousand outside the Village and \$1.74 per thousand inside the Village.

Q: *Is the Ag Exemption available to a farmer leasing land?*

A: Yes. An application must be submitted and approved in the Assessor's office.

Q: *How is it determined what property sales are 'thrown out'?*

A: There are guidelines put in place by the state that determines a valid sale. Sales must be an arm's length transaction with conveyance through a warranty deed having the property exposed to the open market.

Q: *Was field work conducted and by who?*

A: Yes. Field work was conducted over 90% of the Town that included over 6,100 updated pictures of properties.

Q: *Can the Town Board throw out the revaluation?*

A: No. Assessments are a statutory duty of the assessor and the Town Board does not have the authority to do so.

Q: *Can the deadline be extended for the informal hearings? And why weren't residents notified earlier?*

A: No. The state sets the dates and the Town Board does not have the authority to extend them. Notifications could not be sent until after the taxable status date of March 1st. There is a very short window between this date and the Tentative Tax Roll filing date of May 1st. No matter how many parcels have a change in value, including Town-wide revaluations, all property reviews need to be completed by this date.

Q: *What if I missed the informal hearing cutoff?*

A: After May 1st, once the Tentative Roll is filed, contact the Assessor's office to schedule a Board of Assessment Review hearing.

Q: *If I submitted my dispute via email, is there another step for the informal hearing?*

A: No. All information and supporting documents will be reviewed whether it was emailed or mailed to the Assessor's office by the deadline. Once the review is completed, notice of determination will be mailed to the property owner. If the owner disagrees with the informal review decision, they will still have an opportunity to schedule a hearing for Grievance Day.

Q: *How often can you grieve your assessment?*

A: Property owners have the right to grieve their assessments every year. Grievance Day is held on the Wednesday following the fourth Tuesday in May every year. Informal hearings are only offered during revals.

Q: *We are currently in a Seller's Market and it won't last. Will we be stuck with these high assessments?*

A: No. Just as we shouldn't be below the 100% equalization rate, we can't go above it either. If property values were to drop drastically, then another reval would be needed.

Supervisor Emhardt concluded the Q and A session and thanked the Department of Assessment and property owners for attending.

Resolution: Transfer of Special Use Permit for Campground

WHEREAS, on January 14, 2000 the Town of Chautauqua granted a Special Use Permit to Chautauqua Heights, Inc. to permit the operation and expansion of a campground, which permit has been amended several times over the years (the "Permit"); and

WHEREAS, the Permit may not be "assigned or transferred, in whole or in part, without the prior written consent of the Town."; and

WHEREAS, Chautauqua Heights, Inc. desires to sell the campground to Chautauqua Lake Property Owner, LLC, and has requested the Town's consent to the transfer of the Permit and the proposed

purchaser has confirmed its intention to operate the campground in accordance with the terms and conditions of the Permit;

NOW, THEREFORE, BE IT

RESOLVED, that the Town of Chautauqua hereby consents to the transfer from Chautauqua Heights, Inc. to Chautauqua Lake Property Owner, LLC, of the Permit, subject to the same terms and conditions, and this resolution shall constitute the Town's prior written consent thereto.

Motion made by Councilman Scott Cummings to approve the Resolution as presented

Second: Councilman Kenneth Burnett

Vote: Supervisor Donald Emhardt – Aye
Councilman Scott Cummings – Aye
Councilman Dave Ward – Aye
Councilman Kenneth Burnett – Aye
Councilman Thomas Carlson- Aye

Carried

Motion made by Councilman Thomas Carlson to adjourn the regular meeting at 8:47 P.M.

Second: Councilman Scott Cummings

Vote: Supervisor Donald Emhardt – Aye
Councilman Scott Cummings – Aye
Councilman Dave Ward – Aye
Councilman Kenneth Burnett – Aye
Councilman Thomas Carlson- Aye

Carried

Rebecca Luba, RMC
Town Clerk
Town of Chautauqua