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Town Board

Arthur J. Johnson, Supervisor Ray O'Conor, Deputy Supervisor Chuck Gerber, Councilman Robert Pulsifer, Esq., Councilman Bob Rice, Councilman

PLANNER/ASSESSMENT WORKSHOP

July 27, 2010

At 8:00 a.m. Supervisor Johnson called the Planner/Assessment workshop to order. All board members were present:
Supervisor-Arthur Johnson
Deputy Supervisor-Raymond O'Conor
Councilman-Robert Rice
Councilman-Robert Pulsifer
Councilman-Charles Gerber

Supervisor Johnson explained that there were two topics to discuss, the first being a vacancy for the Director of Planning Position we need to discuss and the second item being Kathy Austin, our Assessor wanted to be at the workshop to talk about the potential for an annual assessment opposed to our triannual that we do now.

Director of Planning Position

Supervisor Johnson stated that the board would start with the Planning Position and that he had given everyone a packet that contained some information: first is the Director of Planning Civil Service Classification with Saratoga County and the current job description duties and qualification for the position. For information purposes also has a second position that is assigned to planning, that is called the Executive Secretary of Planning, which he provided the job description for in the packets. The third item in the packet is the salary schedule for both those positions: The Director of Planning is a grade 10 and the Executive Secretary is a grade 6 with salaries on the chart. Supervisor Johnson stated that Councilman Pulsifer had requested other planning titles that are classified by Civil Service at Saratoga County which he also provided. One of these titles is Building and Development Administrator that is a position in Halfmoon. The other is Building Planning and Development Coordinator Malta's planning position. Malta also has two Senior Planners and a Planner. The other one is called Geographic Information System Technician that is in the planning title field. The next is just generic Planner that is Civil Service listing used for County planning positions and any Town planning position and then there is Senior Planner title for Towns and a Senior Planner title for the County, they are identical. The one item gives the current salaries paid by the County for Malta.

Supervisor Johnson started the discussion by giving his option: he believed that that the Town should actively try and fill the current Director of Planning position that is already classified by Civil Service in the Town. The current job duties, description and qualifications leave current and the future needs of the Town

in regards to point A. The only thing he would like to see different is that the position rather than being supervised by the engineer, that the position be directly responsible to the Town Board.

Councilman Pulsifer stated that he disagreed with the board for having a Town Planner position. He believed that this is a discussion about fighting the usual urge of Government to get bigger, to get more expensive and get more intrusive in the people's lives. He also believed that it's about protecting private property rights. This Town did things terrifically for a twenty year period and did a good job. The position that we had apparently was called the Executive Secretary for the Planning Department. That appears to be the position that Cathy Hall had. I believe the position was created when the folks knew that Cathy Hall was leaving and instead of having a discussion back then about what type of person should have been replacing Cathy Hall or what type of position that discussion was not held and that probably is the discussion we are having now. He still believed that the rules are already set up in the legislation and we do not need someone to fill in the cracks, a person with a discretionary position filling in cracks that are not there. He believed that all of them, developers, the town and professionals can look at the rules, which are straight forward and have previous notice of what they can do with their property. We do not need someone filling in, what we need is someone facilitating for folks when they come with an application to get them through the process. The Planning Board can fill in any holes that might be deficiencies in the Planning and Zoning Code. He believed the replacement if needed should be somebody along the lines of what Cathy Hall was already doing. Of the title descriptions provided by the Supervisor, the Executive Secretary Planning Department description makes the most sense for the person in that position.

Supervisor Johnson stated that there is a person in that position, Lucy Harlow, so Councilman Pulsifer are you saying "just leave Lucy in that position and not hire anyone else?"

Councilman Pulsifer stated that he was willing to discuss whether there should be one person in the office or two. When he was the Planning Board Attorney, Sue Baldwin was hired to be the Zoning Board Secretary and in his understanding she was training to eventually replace Cathy Hall and she has been in that position in the office for 5 or seven years and has developed the expertise. So the Town has home grown talent that could slide into that position of Executive Secretary replacing what we have. If we think we need two people in the office, one working with the Planning Board and one working with the Zoning Board. He wants to stay away from someone with discretionary authority and the one thing he disagreed with was changing the description of the Planner. We transferred the title of Director of Planning back to Keith Manz. He is our institutional member, who has been around for a long time. The board made the previous Planner position reportable to Engineer Manz for a reason, because we thought that that should not be a discretionary reason. Councilman Pulsifer stated he is not willing to go backwards from that. Keith is the appropriate Director of Planning and Engineering, and if we are going to bring somebody in it needs to somebody who's a facilitator of people's applications not somebody who is making determinations on their applications, that's what the Planning Board and the Zoning Board is for.

Deputy Supervisor O'Conor stated that he agreed with Supervisor Johnson. In the absence of having and independent Director of Planning, we do not need to hire anyone else. Councilman Pulsifer and Councilman Rice agreed with that statement.

Councilman Gerber stated that he also agreed especially in this period of slow growth. Looking at the big picture Exit 16 is the area everyone seems to want to focus on and say it is key that we do this correctly, and I would agree. It holds a lot of potential for revenue to the Town and for the residents of the Town in terms of deferred taxes. It is a limited sized area and if we do get into a major project there, it would be way more cost effective to have an outside consultant come in and assist the Town with whatever our planning needs

might be there. The planning per say is done through the Comprehensive Plan and identified where we want growth, where the people of the Town would like to see commercial development, where we want limited residential development and where we want more intense residential development. We have identified areas that we think are transitional areas along our major corridors in town and that is where the planning came in and the planning was done. Councilman Gerber stated that if additional resources to review application he was not adverse to putting additional staff on and I agree that we might have some home grown people in town hall that might be able to step into that position. But, going into a full blown Planner hiring again is probably not necessary.

Councilman Pulsifer stated that he wanted to add one thing to what Councilman Gerber said, A lot of previous discussions that we had, he had heard many comments from citizens that we need a Planner or we won't have planning. He disagreed with that comment we do have planning it is in our code. Just because we don't have somebody there every day behind the scenes making decisions that nobody knows why they cannot go to a piece of paper and see what is written on the paper and make sure their projects comply with it

Supervisor Johnson asked Councilman Pulsifer if he thought that projects did not need to be reviewed just send them directly from the Executive Secretary to the Planning Board and you think they have the expertise to go through those plans or have the time at a Planning Board meeting to go through those plans and make an adequate analysis of project.

Councilman Pulsifer stated that he did not believe that was how the process works. A project goes to the Building Department then it goes to the Engineering Department and a lot of those determinations are made there. Keith Manz makes the determination.

Supervisor Johnson stated that he thought, when the board went through this six months ago, there was a lot of people including the Chairman of the Planning Board that welcomed the expertise of the Planner and you also heard the past Executive Secretary indicating that she did not do what the Planner did and did not have the knowledge or the expertise to do what the Planner did. The supervisor thought it was crazy that a Town of this size that still has a lot of development to go through not to have a professional planner is ludicrous.

Deputy Supervisor O'Conor stated that the board could debate this for hours so unless the majority of the board has had a change of mind of philosophy he thought at this juncture it will waste more time, so maybe cut to chase and get a consensus from the board who is in favor of hiring a Planner and do it.

Councilman Pulsifer stated he was not in favor of hiring a Planner.

Councilman Gerber stated he was not in favor.

Councilman Rice stated he was not in favor.

Supervisor Johnson stated that we will end up not filling the position, just having Lucy Harlow, and that's our Planning Department.

NEXT ITEM

Assessment Department

Supervisor Johnson stated that the Assessor would like to talk to the board about moving to an annual assessment as opposed to a tri-annual basis and the last two have been done in house. Kathy will do a

presentation about going to reassessment on an annual basis which will keep us at one hundred percent. He then asked Kathy Austin, the Town Assessor to address the Board.

Kathy Austin stated she wanted to have the workshop to let the board know what was going on in the department now and there are some new tax laws, which throws everything out the window. She discussed the Article Sevens, what is pending from last year and what has started this year. There is Ace Hardware, CVS, F&G Holding, Lowes, Parillo, Pyramid Pines, TSK, Legacy Builders and Target those are the ones still pending from last year. These are very large properties and a substantial amount of money. This year Ace Hardware has filed CVS, Lowes, Target and Adirondack Estates. We have about four more Mobile Home Parks that probably will file. It seems that the Mobile Home Parks are really becoming an issue. She thought that was because Malta and Milton both Article Sevens on them and lost them in trail. So they are coming after everybody. The next status sheet in the packet is the Appraisal cost. Ms. Austin went over what was spent in 2009 and 2010 on appraisal cost. The 2009 she believed was more of a hold-over from the 2008 update that was done that is why the 2009 is a larger figure. So that is substantial funds that we put in our budget and use on a regular basis.

Deputy Supervisor O'Conor stated he knew some of these substantial appraisal fees like \$30,000 for Wilton Mall, eleven grand, twelve grand do we have a list of qualified appraisers from whom we get proposals to do this work or are using just one particular firm.

Kathy Austin stated that since she has been here since last year it has been one firm. Empire State if the firm and they are the best. Supervisor Johnson agreed.

Supervisor Johnson stated that there are two different types of appraisals: The Preliminary Appraisal which is not these types of costs. Trail Ready Appraisal is a lot more expensive.

Deputy Supervisor O'Conor stated that if we take Lowe's as an example in 2009 it included \$12,000 to do the appraisal and a year later we paid them another \$10,000.

Kathy Austin stated that that was only part of the appraisal. they are getting part of the information. That is how much they have put in so far.

Deputy Supervisor O'Conor asked what they did in 2010 that differ from what they did in 2009. The configuration of the lowest bill was the same in 2010 as it was in 2009. What work did they do to justify another \$10,000.

Kathy Austin stated she would have to pull out the billing and look to see: it could be phone calls, additional field work or traveling somewhere to see additional comparables. It could be many things.

Deputy Supervisor O'Conor stated that in his experience in ordering commercial real estate appraisals for his company, these figures seem to be substantially greater.

Kathy Austin explained that there are differences between appraisals for banking purposes and defending assessments. If you need a break-down, I have all the bills.

Kathy Austin explained that the Assessment Department is the one who set the funds that come back into the Town. We need these assessments to be set proper in order for the money to come back and you would want to have the right amount.

Kathy Austin stated that the next status report is the changes from the Board of Assessment Review. Their changes total three million nine hundred eighteen thousand seven hundred eighty five dollars. In her opinion that is a large amount to have bar changes in, especially when there is no commercial properties involved. That is a substantial drop. It gives you an idea of a couple of things: either the values need adjusting or the board needs some training. She wasn't going to say one way or another she just wanted to present the facts.

Councilman Gerber asked if residential owners had come in protested their assessments and is that why they were lowered.

Kathy Austin replied that "yes", the last couple of years we have had been hit with a few issues.

Councilman Rice asked if you are in a litigation situation and the Board of Assessment Review makes a change in one of the assessments, do you go to the Board's assessment as the number we go to court with or do we stick by your original number.

Kathy Austin replied "If the Board reduces a property I have to accept their number, by State Law, I have to accept their number and that is what the assessment becomes". That is why it is important that these board members are trained thoroughly and they know values, because if they don't they could be arbitrarily making judgments that are affecting the values". She showed the board one example of four million dollars.

Supervisor Johnson stated that there has been change on that board recently. The new members are required to go to some kind of training.

Kathy Austin stated that the training is minimal, that she had sat in on it. It is about three hours and it really does not cover a whole lot. Just the basics of what their duties are. **Supervisor Johnson** stated that maybe she could ask them to volunteer to go to some type of class. **Kathy Austin** stated that would be wonderful if we could. We have been trying to get the State to mandate that for long time.

Deputy Supervisor O'Conor stated that he had noticed in the list of changes that some of them its dealing with a subdivision challenging the lots in the subdivision. On what data are the members of the Independent Board of Assessment Review reaching a conclusion about these lot values, are they comparables.

Kathy Austin stated that is confidential information that I am not allowed to know and neither is the general public.

Councilman Pulsifer asked if the Independent Board of Assessment Review were presented with appraisals.

Kathy Austin stated that on the vacant land parcels, their main complaint is: They are not street ready, there is no street there. You have a big parcel and as soon as that is broken up into several little parcels she has to revalue. She used the land value from the last reassessment and their complaint is that these are not ready to be sold because there is no street access in there. She believed the previous Assessor used to have a certain percent to just adjust to them until they were street ready. What the board has decided, how they came up with the figures she did not know.

Kathy Austin stated that she originally came to the meeting wanting to request annual reassessment, since then she has been told of some new State Tax Laws. So she had a draft presentation of some of the new

regulations: there is no more annual aid, there is no more tri-annual aid. If someone was in those programs previously they can continue and be converted into this new program. She explained the new program that the State has come with: Tri-Annual aid and Annual aid have been replaced. The new program requires periodic revaluations on a schedule. They have come up with a four year plan and the first year you would be paid \$5.00 a parcel, the second, third and or fourth, it depends on what we opt for.

Councilman Pulsifer asked Kathy to explain what the tri-annual and annual aid program was for.

Supervisor Johnson explained that every year you are reassessed we get a certain amount of money for parcels.

Kathy Austin explained that the State would pay the Town \$5.00 a parcel if you revaluated. The Tri-Annual they would pay the Town the year that the Town did the revaluation. The Annual aid, they would pay the Town annually so much per parcel. The State has now done away with that. In the annual aid the Town did not have to do a revaluation if they were at 100%, so the Town could have moved in to that program without doing a revaluation. Now the Town has to do a revaluation to get into this program at the beginning and at the end. The Town would get \$5.00 a parcel for the year you do it and \$2.00 for the years in between.

Supervisor Johnson stated that the Town is at 100% and has been for three years. Revaluation will only get you to 100% again, so they are making you go through the cost of a revaluation to get the same number we are already at.

Kathy Austin stated that the issue is the fact that there is a State Law that requires the Municipalities to do a recollect every six years and that is what they are trying to get here. The Town would have to have a recollect of your data, property, your photos, those other things. The Town could be at 100%, but still be unequal, which at this point she felt the Town was. There are areas that are unequal and that is what they are trying to promote here is the fact that even if the Town is at 100% does not mean that your office, staffing, records, everything is up to par, the way it should be. So if the Town does a total revaluation then everything should come up to par.

The criteria that would satisfy the standards of Quality Assessment Administration in the established rules, here we are getting into something else not only do they have a new revaluation program they also have adopted new rules and regulations. The first page is noted SCOPE IAO: The actual standards the New York State Office of Real Property has adopted, the same standards that New York State Assessing Officers use and the International Assessing Officers also use these regulations. She briefing summarized what the standards were. The Town needs to be at 100% if we are going to get any State Aid. The inventory collection is every six years that has been in place. That is not new. The last time Wilton had a total collect of data was in 2002 and some data in 2004, other things have been up-dated but our time is up, we really need to collect total data. State assistance is \$5.00 a parcel the year that we complete it and \$2.00 a parcel for the years in between. The Town has 5881 parcels. The Town can withdraw out of the plan. For example: if the town is in the plan for three years and decide you do not like this and staying at 100% or you feel everything is satisfactory you can withdraw. State Aid cannot exceed \$500,000. If the Town adopts this plan: The first year the Town would do a revaluation, second and third the town would do upkeep and any trending or changes that might be needed in the fourth year or we could max it out to the fifth year. Ms. Austin thought that would make more sense. The real Property Tax Law, which we need to abide by (102-12-A) Revaluation, Reassessment or up-date means a systematic review of assessment of locally assessed properties valued as of valuation date. The assessment roll contains these assessments and attains compliance with the standard of assessments set forth subdivision blah, blah, which she provided the board with copies of these standards. This is a contract the Town would have to commit to the cycle payment not to exceed \$2.00 in

the middle years. Reappraisal means developing and reviewing a new determination of market value for each parcel based upon current data by the appropriate use of one or more of the excepted three approaches to value cost market or income. She believed that in doing this updated collection of the commercial properties that the V-Four program the town uses from the State prints out a very highly suffocated income statement. She believed the Town could reduce some of those appraisal costs because that gives her more detailed information to work with the property owner and sometimes she can negotiate right there instead of going all the way to article seven. She had run one of those and it came close. She is pretty confident of the program the Town has. She stated that an office review may be substituted if appraisers have data collected or inspected the property characteristics data on a valuation year or if review utilized aerial photos, things like that we do not use however, she has access to that on the inter-net that gives aerial information. She can use trending, most assessing unit lack sufficient data to do that and not all properties using a group, appreciate or depreciate at the same rate. Reappraisal requirements develop and review of individual values yield more than accurate and equitable assessment. Guidelines are the A double AO standards which the board has a copy of. These are the new regulations she felt she needed to go over with the board: The town needs to maintain the characteristics of the property, do an on-site review, do a walk-around the property with measurements of two sides and review from the public right-of-way if access is denied. Real Property Tax Law 1573 requires inventory be collected at least once every six years, again the town is getting close to that six year term. You may count your collection the first year of revaluation or update. If the town were to do this new program reassessment projects must be submitted in order to receive aid, they have 2010, but this is a draft, but she is looking at right now if the town were to do this, we would not be able to do it until 2012, because it takes that long to get everything ready, to recollect, to get all the information and be prepared to do it. Assessing units cannot use full reappraisals completed prior to 2010 for their first year of the plan, so someone who did a full reval in 2009 cannot use that if they wanted to jump on this program in 2010. The plans for the cyclical revaluation consists of either Art or her signing it and the board's permission, you would need property class summary, data collection and the date this is a very comprehensive plan, everything would have to be laid out, a chart when revaluation and data would be collected by year. An application 90 days after the final roll and for 2010 but beyond that it would be 120 days which the town would have to apply by January 1st. That is why you need the information now. So if the town decides to go with this she can be prepared. In the years in-between the town needs to maintain uniformity, Determination of the equalization rate will be depended upon verification of LOA using the PDC rations that the State calculates for the town and she can calculate it in the office as well if there are differences between her numbers and their numbers there is a 5% range.

Kathy Austin went over the standards that she had provided to the Board members stating that mass appraisals requires complete and accurate data effect evaluation methods and proper management resources. There are certain managerial considerations, staff levels, data processing support, contracting for reappraisals, support for valuations, uniform and accurate valuation of property requires complete and up to date property data. That is really important there is such a thing as garbage in, garbage out, in our particular department office she could not stress that enough , garbage in, garbage out because whatever we put into that computer, it spits out a value if we do not have the right data in there it will give wrong values. Data should be continually up-dated with building permits, new construction, demolition, etc. primary way to obtain new data is to physically inspect the properties. Unfortunately in 2008 that was not done, everything was done behind the computers, really nothing was done out in the fields. There is a lot of data cleanup that she has been trying to do from the last one.

Kathy Austin stated that the thing she wanted the board to realize is that in order to do this you have to have skilled people, people that know what they are doing. They need to know how to read a tax map, they

need to know how to in-put data, they need to know about property values, you cannot throw someone into a position and say go for it. They have to know what they are doing.

Kathy Austin explained that the COD calculations determines whether we are ready to do a revaluation or not, even if the town is at a 100%. These COD calculations let us know far off we are. Whether it be a neighborhood, commercial or residential. These are the State standards we go by. She gave the board some examples to show the board where her department is at with those COD standards: One was a neighborhood she said was over 18%, there was a neighborhood over 22%, there was another one that was 18%, there was one at 32%, there was one that was border-line 14%. Then there was a mobile home at 30%, there was one in the school district of South Glens Falls that was 21%, there is one in Schuylerville School District that is 24%. She stated that by pulling these and showing you this means that that particular neighborhood is off and needs to be adjusted. If you are not on an annual or a program such as this, you cannot go in and just adjust one neighborhood, you have to do the whole town. That is why she preferred to be on some kind of program, because if we do have discrepancies like this she can go in and adjust that neighborhood and make that even where it should be.

Deputy Supervisor O'Conor asked how it is determined that a particular neighborhood for example: My neighborhood is fairly assessed and the neighborhood down the street is unfairly assessed take the Fairways and the Estates at Northern Pines.

Kathy Austin stated she had one word "sales".

Deputy Supervisor O'Conor: I look at these sheets, it says the highest sales price is \$255,000.00 the minimum sales price is \$75,000.00 and it gives a mean of \$172,000.00. How does that give you a fair determination that that neighborhood off base. It looks like you are taking the two sales, your highest and your lowest and disregarding the rest.

Kathy Austin stated you're not, there is several for example this one is for Saratoga Schools these are all the sales in Saratoga Schools this one is at 12% that is how we determine whether we are at market value or not. We use the market. The particular ones she provided to the board were all residential in that neighborhood.

Councilman Gerber asked if a track development that is all basically done in the same style homes over time some of the homes have been approved by the owner and others have been left to deteriorate it will be natural that every home will not be valued the same.

Kathy Austin stated that was correct. When you assess a home there is differences in quality and conditions and depreciation. All those things are considered in the assessment you can have the two exact same houses they look the same from the outside unless we can get inside she would not know.

Deputy Supervisor O'Conor stated that as he was looking through the lists the assessed values and sales prices are not off much. One question he had was the adjusted sales price; most of the adjusted sales prices are within a couple of bucks of the actual sales price. But some say zero.

Kathy Austin: that is a computer issue.

Deputy Supervisor O'Conor: does that computer issue have an impact on....

Kathy Austin: No..No.

Supervisor Johnson stated that you cannot take a specific neighborhood where these discrepancies exist and change them.

Kathy Austin stated that right that's called selectively assessment and she cannot do that it is against the law

Deputy Supervisor O'Conor asked then what gives you the authority to change it then obviously there's something that you do.

Kathy Austin explained that if she was on an annual program then she could change it. The same thing with a sales price, if something sells for example CVS just sold for \$4.4 million. We have them assessed at \$1.3 million. She cannot jump them up because they sold for that, unless she is on some kind of program that the State allows her to do that.

Supervisor Johnson stated that the town did an update in 2008. That should have up to a new assessment.

Kathy Austin stated that that should have been caught. She was not trying to throw anyone under the bus, but there is a lot of data that was not correct.

Deputy Supervisor O'Conor asked what the cost would be to do this. Does doing it the State way cost us more than they would giving us back the aid or can we do it on our own that off-sets whatever reimbursement we would get from the State.

Kathy Austin explained she had laid out a couple of options on this: We do not have to participate in the program but her suggestion is that the Town go on the program. If the town does not she would not be able to adjust neighborhoods, she would not be able to adjust sales, she would not be able to adjust court orders. If she goes on the program she could get advisory appraisals from the State, she could do these changes on an annual basis, bringing neighborhoods up where they should be.

After more discussion between board members

Kathy Austin stated that if the town were to follow this plan you will see a highlight in the year 2012. That would be the year she would propose that they would start this because they would have to do prep first. The aid for that year would be \$29,000. If she started prep this year in 2010 she would need a part-time person that would be \$15,000. There is a cumulative total to the end of this 4 year program which is about \$226,000. If she did not do this and contracted it out to do a reassessment in any one of those years the perfected figures would be about \$400,000. So the town would save about half of what the town normally would have to spend.

Deputy Supervisor O'Conor asked if the compensation figure for the employee include all the benefits plus future liability for retirement.

Kathy Austin stated she had not put benefits in the total.

Supervisor Johnson stated that there are people out there that do data collection for parcels rather than getting involved with another employee, paying an independent contractor to do the data collecting. Kathy

Austin explained she did that with the commercial which would be about \$20,000 to collect the commercial data which we really want someone knowing what they are doing on that.

Supervisor Johnson stated some of this you can do with your own staff. He stated that Tina can do data collecting.

Kathy Austin stated that some of it she can, but when you're talking all this work load and keeping it up over a period of time, really I would have to have another employee. She stated even if she does not do this, I really need the other employee just to clean up all the data and the mess that she has. Nothing will get fixed if she does not have the staff to fix it. She stated that there are other departments that help run this town too and they require additional funds and she knew the town has roads to maintain and trucks to buy she is not asking for a new fire truck that costs \$300,000 or park fields to be reseeded she is just asking for a small amount to keep the department and the funds coming in correctly and abide by the State Tax Law. She stated that she is busy all the time, Nicole is busy all the time, Tina has a little free time but, there are also some issues.

Councilman Gerber asked when she needed an answer on what direction the town wants to go do you need it immediately or at budget time.

Kathy Austin stated that if the town goes with what she is proposing it would be in the town's best interest not only for equity purposes but financially to go for it sooner than later. I would really have to bring someone in to start before the new budget.

Supervisor Johnson told the board to take at look at the proposal and Kathy Austin would be available for questions and the board would discuss this again in a couple of weeks to see if we can up with a decision.

Supervisor Johnson closed the workshop at 9:20 a.m..