

**STEBEN COUNTY AD HOC MUNICIPAL COORDINATION COMMITTEE
STEBEN COUNTY ASSESSORS**

Joint Meeting

Tuesday, November 14, 2017

1:00 p.m.

Conference Room

Steuben County Public Safety Building

Bath, New York

****MINUTES****

PRESENT: Carol A. Ferratella, Legislator, District 13, Chair
Jack K. Wheeler, County Manager
Wendy Jordan, Director, Real Property Tax Service Agency
Dianna Ollis, Data Collector, Real Property Tax Service Agency
Melissa Edwards, Assessment Data Supervisor, Real Property Tax Service Agency
Cindy Burdell, President, Steuben County Assessor's Association, Assessor, City of Hornell
Katherine Gabriel, Assessor, Towns of Corning, Cameron, Hornellsville and Prattsburgh
Brenda Wise, Assessor, Towns of Cohocton and Hartsville
Valary Muscarella, Assessor, Town of Hornby
Holley Smalt, Assessor, Towns of Campbell and Fremont
Stephen Butchko, Supervisor, Town of Wayne
Connie Luckner, Assessor, Town of Erwin
Gary Calkins, Assessor, Town of Woodhull
Laura Smalt, Assessor, Town of Avoca
Courtney Divens, Acting Assessor, Town of Bath
Dave Oliver, Assessor, Towns of Pulteney, Urbana and Wayne
Lucy Lucky, Assessor, Town of Jasper

I. CALL TO ORDER

Mrs. Jordan called the meeting to order at 1:05 p.m. and introductions were made.

II. NEW BUSINESS

A. **Review of Memo to Assessors and Committee Members** – Mrs. Jordan asked if there was any feedback, questions or comments regarding the memo that was sent out. A comment was made that going from multiple pages to one page was a good idea for sales verification. When the residents send back the form, they do not always put in the corrections as they feel that it will change their assessment.

Mr. Oliver suggested adding an extra line asking the same question, but wording it differently. For example, did the condition of the home affect the sales price. Ms. Ollis stated that pursuant to earlier suggestions, she did add the second question on the form.

Ms. Wise commented that she likes that pictures are being added and that is helpful. Ms. Ollis asked is everyone using the pictures? How beneficial is it to you? She commented that she is happy to include the pictures, but that it does take away from her being able to do other duties. She typically is uploading pictures from the real estate sites. Ms. Wise commented if you are just pulling pictures from the real estate sites, we could pull them from the internet if we had to.

Mr. Butchko suggested having an open dialogue, similar to what we have with Yates County, with Schuyler County to develop more consistencies with Waneta and Lamoka Lakes. There is a big disparity between the four towns around Waneta Lake. He would like to see more consistency similar to Keuka Lake.

Mrs. Jordan stated at one point we had discussed, relative to the Data Collector, is that the individual would be dealing strictly with sales. If certain improvements are considered real property, that would be included in the sale and it would be up to the assessor whether they assessed that or not. Is there still some vagueness with that? Ms. Ollis stated an example is an asphalt driveway. Does having an asphalt driveway raise the valuation of the property? Some of the assessors say it does, and other say it does not. Another example is fences; specifically retaining walls at the lake. Do they add value? She commented that she has not yet taken a valuation class, so that is new to her.

Mr. Butchko stated with driveways, fences, etc., in a permit process, they would fall under landscaping. In his opinion, he sees that as a separate topic. With the retaining walls, we do have a problem with the deterioration of shorelines. From a watershed perspective and the shoreline, a solid, filled in wall is highly discouraged from the standpoint of the DEC. They will no longer be allowed in the future. He commented that he thinks that those retaining walls that already exist should be assessed. That also brings us closer to a discussion about permanent docks. A retaining wall is a structure.

Mr. Oliver stated the DEC is not permitting retaining walls anymore. It is difficult to get a permit to repair a wall now. How does that item affect the sale of the property? Mr. Butchko replied if they don't have a retaining wall, there are some sites that the value of the property would be significantly less. He stated he sees it subject to an analysis of assessment and you need to spell it out and assigned an assessed value. Moving forward, you would need to ask why are you assessing it.

Ms. Ollis stated that she needs to be able to come and get the assessor cards before she goes out to do her field work. There have been some instances when she has contacted assessors and gets no response. Would it be okay to print the cards from the system rather than coming and getting the cards? Mrs. Gabriel stated anything we can do to make it easier for you. Ms. Ollis stated that she really needs to be on the road more and right now has been putting in pictures. She also is sending letters out once a month.

Ms. Wise commented we really depend on the flyover now more than ever because of gated drives. Mrs. Gabriel stated we really love the pictures, but maybe it makes sense to utilize Ms. Ollis for field work now, and then when the weather turns bad, then she can focus on the pictures. Ms. Wise stated she still takes her own pictures and puts them on the system.

Ms. Ollis asked if the group preferred her to record sketches as pictures or as sketches on ORPS. Ms. Burdell replied she would rather have it as a sketch. Mrs. Gabriel commented all images load up on Imagery so it may be better to have them loaded just as sketches.

Mr. Butchko asked are arms-length sales our first priority? Mrs. Jordan replied yes as they are used for valuation. Mr. Oliver stated we are looking to get good sales to use as comparables. Mrs. Gabriel stated the point of having that is so we have uniform data. It helps the State be more accurate when they do the equalization. There are only three market areas in the state. Mr. Butchko asked what is an arms-length sale? Mr. Oliver replied the definition of an arms-length sale is a willing buyer, a willing seller, and an advertisement of the property for sale.

Mr. Butchko commented there are only a couple of towns that participate in the historical barn tax credit program. Ms. Wise stated property owners have to file an application to restore a historical barn and there are strict guidelines. There were five or six property owners who applied in the Town of Cohocton. She commented she was one of the applicants and her application was denied because not enough people would see it.

Mrs. Jordan stated with the phase out of the STAR Exemption, we are no longer sending out information. Should we be including information to STAR Check? Mrs. Gabriel commented a handout to the homeowners would save a lot of foot traffic into our offices as it provides all of the information they need. Ms. Burdell commented you could include it in the cover letter you send out.

B. Discussion Re: Residential and Commercial Solar Systems and Valuation – Mr. Wheeler explained we have been getting questions from Legislators about the various exemptions the State allows and how the County opted

out. This is something we would like to revisit. We have sent a request to the NYS Office Of Real Property Tax Service asking them to open up the renewable energy exemption which was in place from the 1980's. There are only a couple dozen statewide that use this, but it reads to us that it would be applicable. The State disagrees. The intent was for that exemption to expire at a certain date. The commercial solar exemption is why we worry. They set a megawatt threshold. He stated at the request of the Legislature, Mrs. Jordan sent out a survey to the assessors asking how you view it. This is a topic that some Legislators are very passionate about.

Mrs. Gabriel suggested instead of trying to bring back a dead exemption, why not create a new one that is specific to residential solar versus a commercial array. Let it be that anything over 30 kilowatts is no longer residential. She stated 30 – 35 kilowatts is more than enough to power a home and barn.

Mr. Wheeler stated that is a good suggestion. Mr. Butchko commented that he agrees. NYSEDA has standards set already for residential at 25 kilowatts. The Town of Prattsburgh wants to put up a solar array of 12 – 15 acres and they say it will be for residential use. Mrs. Gabriel commented if it is a cooperative doing something, it would be considered a commercial solar array. Mr. Butchko stated there are portions of the County that would benefit from a large solar program.

Mr. Wheeler commented the County does not zone and it is very challenging from the County perspective. The State needs to take this on. Mrs. Gabriel commented the exemption needs to be modified to fit present day use. Mrs. Jordan stated at the NYS Director's conference, the issue is with valuing them and assessing them. Are you assessing by market value and what does that contribute to market value versus the cost of installation.

C. **Open Discussion**

a. Outpost - Mrs. Gabriel stated she would like to talk about Outpost. Mrs. Jordan explained Outpost is a tablet-based application developed by SDG so that assessors can collect information, pictures, etc. and upload directly into the ORPTS database. There is an issue with the security (AirWatch) and it is causing problems getting the information back to the County server. Mrs. Gabriel stated she has this application and have not been able to use it.

Mrs. Jordan commented if more assessors were interested in having this application, we may be able to do more of a push to see if our IT department could get it working. Ms. Burdell stated the problem is the cost to the municipalities. Mrs. Gabriel stated if we could get the cost down enough, then it would just be a chargeback to the municipalities. It is a wonderful program. Mr. Wheeler commented the issue is with the VPN as it cannot connect directly to the County network. Mr. Calkins asked is the new update to the system cloud based? Mrs. Jordan replied yes, it is a project for 2019.

b. Retirements and Plans for Replacement – Mr. Butchko stated Mr. Oliver came to the Town of Wayne about two years ago as Assessor, and continues to be the Assessor to the Towns of Pulteney, Urbana and Hammondsport. We have had great success utilizing him for the four towns. We also have instituted an information sharing program with Yates County. When Mr. Oliver's retirement comes, we will need to revisit our plan and 2020 may be another transition year. Mr. Butchko stated he would like to have one assessor and an assistant for the lakedistrict, encompassing the four municipalities of Wayne, Urbana, Pulteney and Hammondsport. Retirement is two to three years out, but that is not that far. He would like to have an individual on board to work with Mr. Oliver for at least six to nine months prior to his retirement. The total cost for the four towns is less than \$60,000, and that should be enough to recruit someone.

Mrs. Gabriel stated anyone's best bet looking toward retirement is to get someone in as assessor and start training them yesterday. She stated 2019 is a reapportionment and revaluation at the same time and you may see a lot of retirees. Thinking ahead is very smart.

Mr. Wheeler commented we have some things to take away from this meeting that will help clarify things and make things easier for the Data Collector. We can meet again in six months and see where everything is at.

Meeting was adjourned at 2:30 p.m.

Respectfully Submitted by

Amanda L. Chapman
Deputy Clerk
Steuben County Legislature