

STEBEN COUNTY AD HOC MUNICIPAL COORDINATION COMMITTEE

Tuesday, February 19, 2019

10:00 a.m.

*Legislative Committee Room
Steuben County Office Building
Bath, New York*

****MINUTES****

PRESENT: Carol A. Ferratella, Chair
Wendy Jordan, Director, Real Property Tax Service Agency
Melissa Edwards, Assessment Data Supervisor, Real Property Tax Service Agency
Jack Wheeler, County Manager
Rae Ann Engler, New York State Office of Real Property Tax Service
Rhonda Darling, Assessor, City of Corning
Katherine Gabrielle, Assessor, Towns of Cameron, Caton, Corning, Hornellsville, Prattsburgh
Laura Snow, Assessor, Towns of Canisteo, Dansville, Hartsville, Howard, Wheeler
Frederick G. Potter, Legislator, District #10
Jennifer Prossick, Steuben County Deputy County Attorney

I. CALL TO ORDER

Mrs. Ferratella called the meeting to order at 10:00 a.m.

II. GENERAL BUSINESS

A. *Review of Action Items* – Mrs. Ferratella stated that she would like to review the action items that were developed at the last meeting.

1. **Explore Countywide Re-Val without a Referendum** – Mrs. Ferratella asked if Ms. Engler had researched this. Ms. Engler replied that she did not know that she was supposed to research this; it may be more appropriate for legal to do. She stated that as long as there are assessors at the town level, without countywide assessing, she does not believe you can dictate anything to them.

Mr. Potter stated the County tried to do this back in the 1980's and the towns were given the option to accept the value or reject them and not take part. Ms. Engler stated there are two issues with this. New York State mandates assessment at a uniform valuation. The County could decide to do a re-val, but the County could not mandate that the assessors at the Town or City level take the numbers.

Mr. Wheeler asked if we did a countywide re-val, the question is how many municipalities would be willing to participate and how many would refresh the numbers. With the County doing it, it does take some heat away from the municipalities. Ms. Engler replied you can do that, but ultimately it is the Town's right to buy in or not.

Mr. Potter commented the downside is that the County would spend the money to do a re-val only to have the Towns not buy in. Ms. Gabrielle asked could the Towns do an MOU with the County? Mr. Wheeler replied that is one of the questions. How have other counties handled that? Ms. Engler replied Cattaraugus County is developing 1537 agreements when the municipalities no longer have assessors. Mr. Wheeler asked is Cattaraugus County doing a re-val? Ms. Engler replied no. They are trying to maintain and review their inventory.

Mrs. Ferratella stated we need to have more data from the counties that have done countywide re-vals. Mrs. Jordan stated they did not find a lot of counties that did an entire countywide re-val. Livingston County is kind of doing that, but they have one municipality that is not updating their numbers. Livingston does this on a four-year cycle. She stated they do not have any agreements between the County and Towns. The County gives more

administrative assistance with regard to the database, updates and printing support. Livingston County does not do assessing or data collection.

Ms. Engler stated Genesee County used to run the valuations, however, it is still the case that an assessor would opt out. Outside of Tompkins and Nassau, she doesn't know of anyone that does countywide assessing.

Mr. Potter asked for those Towns that have a re-val and are at 100 percent, how does that tie in? Ms. Engler replied it pertains to the school districts. When a town is at 100 percent and goes through a project, the State sees that there is consistency and the shift is captured in the assessment on a regular basis. Mr. Potter stated if the County does the re-val does that minimize the work to be done? Mr. Wheeler replied yes and it would be more of a chargeback mechanism. Ms. Engler stated Lindley is coming up to 100 percent this year. You still have Jasper, Tuscarora and Thurston. Our office did receive a request to put the assessments at 100 percent for Jasper, but that does not necessarily mean there will be a re-val.

Mr. Potter stated one of the problems in getting the towns to do a county-wide re-val is that the State is only paying up to \$5.00 per parcel and that doesn't go a far way with costs. Additionally, with the tax cap, if a municipality has a larger number of parcels, it will be more expensive. If you add that cost to your budget, that throws the tax cap thing out and just compounds the problems.

Ms. Engler explained the biggest challenge in doing a project is inaccurate data. Data collection is time consuming for the assessors. They need to have time to collect the data. When the data is accurate, the valuation will become cleaner.

2. **Phasing out of Assessors and Interest in 1537 Agreements** – Mr. Potter asked what is a 1537 agreement? Ms. Engler replied it is a section of Real Property Tax Law that authorizes contracts with municipalities for assessing or related services.

Mr. Potter stated it would be helpful to know in the case of assessors that are appointed to six-year terms, where the towns are in that schedule. Ms. Engler replied the appointed assessor positions will be up at the end of September, 2019.

Mr. Wheeler commented Mrs. Jordan reached out to the Towns to find out who would be interested in participating in 1537 agreements. Ms. Edwards stated they sent out a survey to the municipalities to find out if they would be interested in countywide assessing. They also asked if they had an assessor who was leaving and if they had a plan of succession. There were 6 municipalities who indicated they would be interested in countywide assessing, 9 who would not be interested, and 6 that might be interested. The 6 maybes were Corning City, Bath, Caton, Cohocton, Hartsville and Howard.

Ms. Edwards stated that Pulteney and Urbana are not interested and Wayne has not responded. There had previously been discussion about when the Wayne assessor retired, that they would possibly combine assessing with Pulteney and Urbana.

Mrs. Ferratella asked was the survey emailed? Ms. Edwards replied they mailed out letters and then followed-up with emails to those that did not respond. Mrs. Ferratella commented it might be a good idea to reach out personally to those that did not respond.

Mrs. Ferratella asked which Towns will be losing assessors? Mrs. Jordan replied nobody has really indicated that to us. Mr. Potter commented probably at this point in time with the elected assessors, it depends on the election. With the appointed assessors there is probably an assumption that they are willing to continue with their appointment.

Ms. Engler stated that she will do an analysis of those “No” towns to see when they last did a re-val. She stated that Steuben County is really good about keeping close to 100 percent equalization and stays on a regular cycle. When equalization rates go down, it is not the assessor’s fault; it is the activity of the market that drives that.

3. **Pros/Cons of Countywide Assessing and 1537 Agreements** – Mr. Wheeler distributed an outline of the two options; countywide assessing accomplished via mandatory referendum or shared services with one or more municipalities via 1537 agreement, and the pros and cons of each option. He stated this list was compiled with the assistance of Ms. Prossick and Mrs. Jordan.

Mr. Wheeler stated one of the pros of countywide assessing would be centralization and creating economies of scale for costs and operations. A con would be that it would require a mandatory referendum and some municipalities may not agree with the proposal and feel like the County is pushing this on them. A pro for the 1537 agreements is that it would require active and willing participation of both parties. A con is that there is no centralization. Mr. Wheeler stated from Chairman Hauryski’s standpoint, eventually getting all of the municipalities at the same level is the goal, but this does not necessarily get you there.

Ms. Engler stated another con for 1537 agreements is when a municipality wants to opt out, they are out. There is less surety. Mr. Potter stated a con for countywide assessing is that there are people in the towns that would feel that we are taking their right of input through elections or appointment of assessors away from them.

Mrs. Jordan commented some of the counties that do participate in 1537 agreements for assessing involve the Towns in the selection process and provide regular updates to the municipalities. Ms. Engler commented that is similar to what we do with the State; it is a matter of keeping communication open.

4. **Civil Service Option** – Ms. Prossick stated that the titles would be Assessor and Assistant Assessor. The Assessor position would be a non-competitive position. The Assistant Assessor position would be competitive and subject to a test. The Assessor position is non-competitive and would be subject to a six-year appointment/term. The Assistant Assessor position would not be subject to that appointment cycle. Mr. Wheeler would appoint the position(s) with confirmation by the Legislature.

Mr. Wheeler stated we would look at other titles under either scenario. You would need an Appraiser position as well as clerical staff. He would foresee in addition to the Assessor or Assistant Assessor, two Appraisers and an Account Clerk-Typist position or something similar.

5. **Interruption of Assessor Terms** – Ms. Engler stated she had emailed an email exchange with their legal department to Mrs. Jordan and Mrs. Chapman. Essentially, when you enter into a 1537 agreement, it can supplant or truncate an existing term of office. Mr. Wheeler commented that is similar to what happened when we went to a Charter form of government. Mrs. Ferratella asked Mrs. Chapman to forward that email to the committee.

6. **Electronic Property Cards** – Ms. Engler informed the committee that electronic property cards are legitimate to have for legal storage purposes. The assumption is that the data on the database is accurate.

7. **Other** – Ms. Engler asked do any of the Towns have strong feelings one way or the other and would it behoove us to have that information? If there are strong feelings one way or the other, is it due to money, perceived lack of control or other issues? Mr. Potter stated he thinks it is a combination of those things. Mr. Wheeler commented there are a pocket of about five towns that anytime the County talks about shared services, they think we are out to get them. There are three or so towns that seem pretty interested in countywide assessing and think that it could be a good option. Mr. Wheeler asked would it be possible to have Dan Martonis from Cattaraugus County come to the next meeting to discuss this as the committee continues its evaluation of options? Ms. Engler replied that she will contact Mr. Martonis.

ACTION ITEMS:

- Research if countywide re-val could be done without doing a referendum
- Reach out to those municipalities that did not respond to survey sent out by Real Property
- Look at parcel count for those municipalities that indicated “Yes” and “Maybe” on survey and model out costs for what staffing may look like for a widespread re-val project
 - Break out parcels based on major type
- Analysis of which of the “No” towns last did a re-val
- Review Pros and Cons of Countywide Assessing and 1537 Agreements for discussion at next meeting
- Contact Dan Martonis from Cattaraugus County to see if available to attend next meeting

III. NEXT MEETING

The next meeting has been scheduled for Tuesday, March 19, 2019, at 10:00 a.m. in the Legislative Committee Room.

Meeting was adjourned at 10:45 a.m.

Respectfully Submitted by

Amanda L. Chapman
Deputy Clerk
Steuben County Legislature