

**SPECIAL MEETING OF THE TOWN BOARD OF
THE TOWN OF NEW HARTFORD, NEW YORK,
HELD AT BUTLER MEMORIAL HALL IN SAID TOWN ON SUNDAY,
(MOTHER'S DAY) MAY 9, 2004 AT 7:00 P.M.**

The Town Supervisor called the meeting to order at 7:00 P.M. and led those in attendance in the Pledge of Allegiance to the American Flag. The roll was then taken with the following Town Officials and Department Heads being present during the progress of the meeting:

TOWN BOARD MEMBERS: Councilman Donald C. Backman
Councilman John C. Waszkiewicz III
Councilman David W. Butler
Councilman Richard B. Woodland, Jr.
Supervisor Ralph B. Humphreys

OTHER TOWN OFFICIALS: Assessor Paul E. Smith
Town Clerk Gail Wolanin Young, CMC/RMC
Attorney Vincent Rossi, Jr. (Arrived at 7:18 P.M.)

OTHERS: N. Joseph Yagey, Planning Board Chairman
Jerome F. Donovan, Planning Board Member
Robert Calli, New Hartford Central School Board
Member
Byron W. Elias
Timothy Trainor

Thereafter, a quorum was declared present for the transaction of business. After some Town Officials had met with a group of concerned citizens Saturday, May 8, 2004, the Town Supervisor scheduled this "emergency" meeting to discuss the Town's revaluation assessment program and whether the "trending" method of value, implemented the first time this year, is fair and equitable.

Assessor Smith stated that the only area not addressed in the revaluation program is an area along Seneca Turnpike; he reviewed the number of properties reassessed each year during the past four (4) years of the State's six-year revaluation program and explained that the appraisers were using sales during the last year. The Assessor said homeowners don't understand, might have been before the Grievance Board and had their assessment reduced but the next year their assessment is increased – he said it's due to current sales. Data from 1990 has been used but there is a stipulation that the appraiser reviews the property from the road right-of-way – State law does not require them to knock on the door unless there is something glaring new. Most of the data is as good "as is" without entering each house. This has caused anonymous letters being received in the Assessor's Office, with neighbors tattling on others – finished basements, rooms in attics, etc. This is always going to be questionable – never have everything unless we enter the house.

SPECIAL TOWN BOARD MEETING

May 9, 2004

Page 2

Is trending fair; “yes”, the Assessor stated “but not without revaluation. When you trend inequity, you get inequity,” he said. He continued that the market value is unpredictable and that neighborhoods are always fluid – take a 1940’s house and update it – it can’t compare with a new home. Every year we’ve always changed something; ten (10) neighborhoods were reassessed last year. Regardless of the market conditions, the State Office of Real Property Services would establish the equalization rate if the Town wasn’t in the six-year program.

The Assessor engaged in lengthy discussion with Board members and those present about:

- the possibility of abandoning the “trending” methodology
- conditions under which the State Office of Real Property Services would implement an equalization rate and what that rate might be
- no grace period following a town-wide valuation
- roadblocks once a municipality abandons the State’s six-year program

[NOTE: Attorney Rossi joined the meeting at 7:18 P.M.]

- when reassessment process begins with an equalization rate, assessments mean nothing – ratio is difference between a house assessed for \$100,000 and sells for same – 100%, or sells for \$110,000 – 90%
- the State says each municipality must update their assessment rolls annually and if not done, the State will do it for the municipality (with an equalization rate)
- growth component (residential and commercial), reassessment component and equalized rate portion of the rolls
- for a program striving for fairness, concerns that “high” selling houses have had interior remodeling but neighboring homes haven’t had renovations and suffer and pay because their assessment is increased under trending

Attorney Rossi believed we’re all trying to do the same thing but if the data is incomplete or inaccurate, the same problems will exist with a town revaluation or whether the State does it.

While Councilman Waszkiewicz still believes the State’s six-year reassessment program is best for the community because he believes its taxation not assessment that bothers people, Councilman Backman was receptive to rolling back the assessment roll contingent upon a community committee reviewing this and making a recommendation.

In light of the large number of dissatisfied citizens who are forming an opposition group that will be meeting Monday, May 10, 2004, the Town Supervisor had contacted Trainor Associates, Inc. to discuss this situation, including:

SPECIAL TOWN BOARD MEETING

May 9, 2004

Page 3

- roll back the assessment roll for one year
- form an ad hoc committee exclusive of town and school board representatives
- look at “trending” methodology where similar properties are grouped in categories that are reviewed annually and if found to have a percentage change in value, or trend, the properties are reappraised for a fair and equitable assessment – Assessor said he’s had problems from day one because the town didn’t have a town-wide revaluation. Bottom line, we’re telling everyone we’re trying to be fair and equitable and 100%, but the homeowners don’t see this
- talk to the State Office of Real Property Services to determine whether the Town can abandon the six-year assessment program and if so, re-evaluate the situation
- discuss timeframe necessary to compile another assessment roll in event State approves the Town’s abandonment of the six-year program
- about 1,000 people ready to place signs FOR SALE – TAXES TOO HIGH on their properties
- after citizens meeting of May 8, 2004, appears to be a perception problem
- New Hartford one (1) of about three hundred (300) municipalities on the State assessment program
- discussion of how to educate the property owners

The Town Supervisor said he would take the blame, that the Town should have sent letters to the property owners earlier in January 2004 rather than in April...it could have been explained better.

Attorney Rossi agreed with the Assessor that “trending” is not good because there was no town-wide revaluation...that’s important, he said – need to have values accurate before increasing assessments by the trend method – not saying that trending is a perfect conclusion. Assessment and taxes are two separate things.

Councilman Butler agreed it’s evident that the explanation of the current program isn’t working – the property owners are not listening. If the assessment roll is turned back, the areas trended may be hit again by the State equalization rate. If the citizens committee sees the basically same result as trending – because of the equalization rate, the people will still pay more taxes ... wouldn’t have anything to do with their assessment.

Jerome Donovan commented that the New Hartford Town “...Board sends out the lowest tax bills and gets hammered by the school board and county [tax rates].” Byron Elias agreed, and encouraged formation of an ad hoc committee to review the school’s budget, the county’s budget and the town’s budget and assessments.

Assessor Smith will call the State ORPS on Monday, May 10, 2004 to determine whether the Town can rollback the assessment rolls to last year’s level. He cautioned that if the

SPECIAL TOWN BOARD MEETING

May 9, 2004

Page 4

State allows the Town to get off the assessment program, and then the Town decides to go back on the program, a town-wide revaluation will be necessary.

N. Joseph Yagey and Timothy Trainor proposed a press release and discussion ensued after which the Town Board reached consensus for a press release to include that:

- if the State Office of Real Property Services allows for an adjustment and mandates an equalization rate acceptable to the Town, the Board will roll back the approximate 5,000 properties whose assessments were adjusted this year by the new trending process
- the approximate 650 properties that were reappraised, including the southern, rural and Chadwicks areas, will remain at the new assessment
- form an ad hoc citizens committee to study the assessment process, regardless of the State's decision

Cancel Special Meeting – May 11, 2004

The following Resolution was then introduced for adoption by Councilman Waszkiewicz and seconded by Councilman Butler:

(RESOLUTION NO. 169 OF 2004)

RESOLVED that, because the Town Board held an emergency Board meeting on Sunday, May 9, 2004 to address various issues concerning the Town's revaluation (assessment) program, the Town Board does hereby cancel the Special Meeting tentatively scheduled for Tuesday, May 11, 2004.

A roll call vote was duly held as follows:

Councilman Waszkiewicz	-	Aye
Councilman Butler	-	Aye
Councilman Backman	-	Aye
Councilman Woodland	-	Aye
Supervisor Humphreys	-	Aye.

The Resolution was declared unanimously carried and duly adopted.

ADJOURNMENT

There being no further business to come before the Town Board, upon motion of Councilman Waszkiewicz and seconded by Councilman Woodland, the meeting was adjourned at 9:40 P.M.

SPECIAL TOWN BOARD MEETING
May 9, 2004
Page 5

Respectfully submitted,

Gail Wolanin Young, CMC/RMC
Town Clerk