

A photograph of a person sitting on a large rock by a pond. The person is silhouetted against the water. In the background, there are trees and a chain-link fence. The text "Lincoln Pond Association" is overlaid in the center of the image.

# **Lincoln Pond Association**

June 17, 2006 meeting

# Agenda

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- # Introductions
  - # Open Meeting
  - # Lake Report
  - # Road Report
  - # Taxes
  - # New Business
  - # Wrap Up
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# Lincoln Pond Association Officers

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- # President – April & Doug Spilling
  - # Secretary– Deborah Maxwell
  - # Treasures – Kevin O’Day
  - # Directors
    - Gary Mitchell
    - Wayne Johnson
    - Jim Madelone
    - Jim Manell
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# Lake Report

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## # Milfoil

- Anita Deming

## # Water testing

- Transition

## # Water Level

- Wayne Johnson
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# Road Report

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## # Lower Pond Way

- Wayne Johnson

## # Twin Brooks

- Pat Ellsworth

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# Taxes - The Problem

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## # One Assessor

## # Inconsistent Assessments

- Land/water portion was more aligned
- House portions were not.
  - New houses are at \$100/sq ft vs. some older camps with much higher sq ft values at extremely lower values.

## # Rising Property Values

## # Your Taxes Go Up

## # State/County/Local Equalization Discrimination??

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# Taxes - Consolidation Incentive Aid

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- # **The objective** of this program is to reduce the number of assessing jurisdictions in New York State in an effort to improve the efficiency in the administration of the real property tax
    - **Combining to form a consolidated assessing** unit by employing a single assessor, preparing a single assessment roll, assessing at a uniform percentage, conducting reassessments at the same time and having a single Board of Assessment Review
    - **Coordinating the assessing function** to form a coordinated assessment program by employing a single assessor, specifying the same uniform percentage of value for all assessments and using the same assessment calendar; or
    - **Contracting with the county for all assessment administration services**, including appraisal, assessing and exemption processing.
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# Inconsistent Assessments

## *Waterfront Assessments - 2006*

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# 1<sup>st</sup> 50 ft = \$100,000

# 1<sup>st</sup> 100 ft = \$135,000

# 1<sup>st</sup> 150 ft = \$145,000

# 1<sup>st</sup> 200 ft = \$150,000

# Over 200ft still equal to \$150,000

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# Inconsistent Assessments

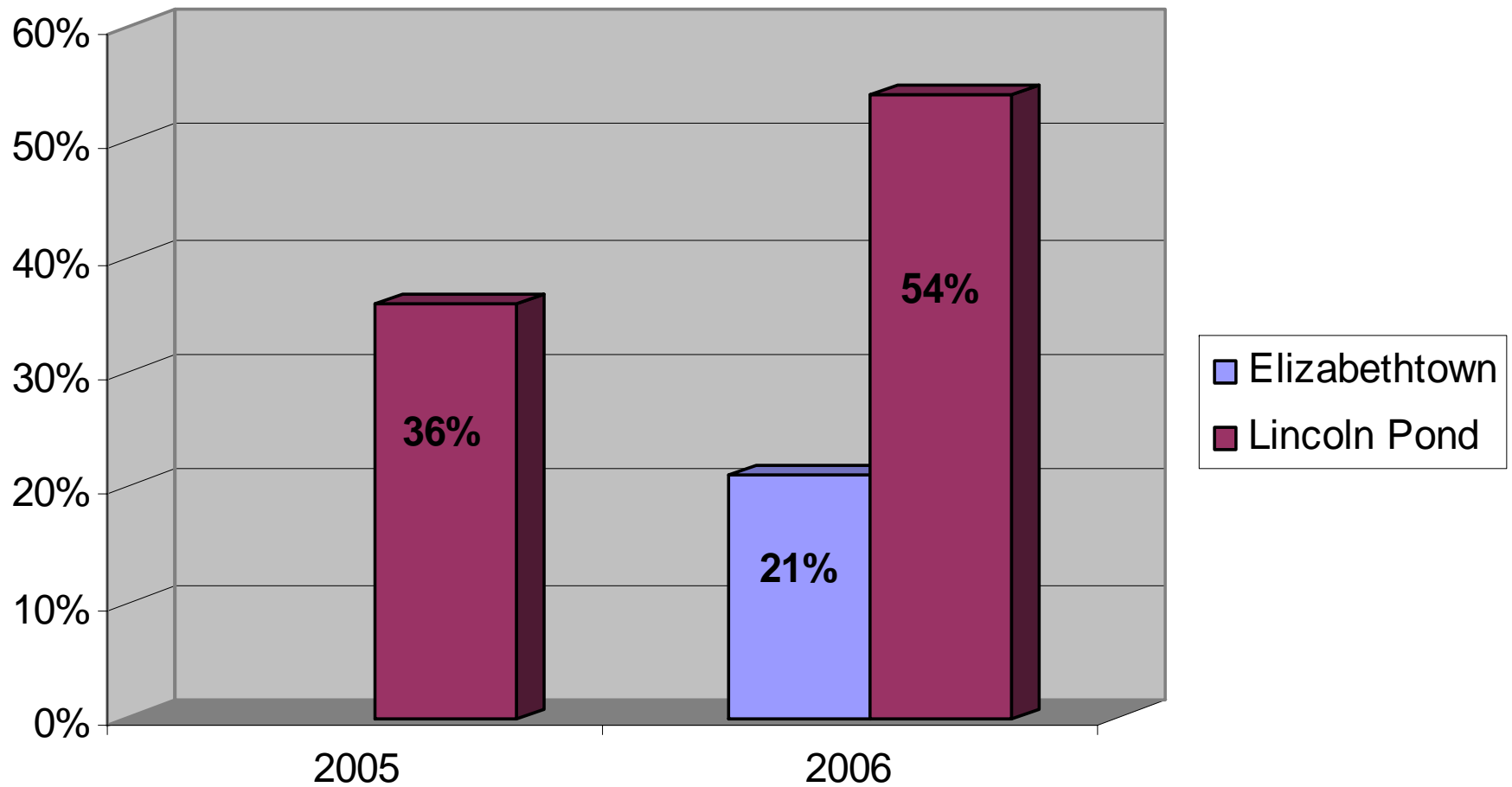
## *Water Assessments - 2005*

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- # 50 ft = \$50,000 (\$100,000 now)
  - # 100 ft = \$100,000 (\$135,000 now)
  - # 150 ft = \$125,000 (\$145,000 now)
  - # 200 ft = \$150,000 (same now)
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# Equalization Discrimination

## *Average Assessment Increases*





- # County Real Property Tax Services Director Bernard "Barry" Miller said he's placed information and forms on the county Web site that make it easier for people to contest their new assessments.
  - [http://www.orps.state.ny.us/ref/asmtdata/local\\_data.htm](http://www.orps.state.ny.us/ref/asmtdata/local_data.htm)
  
- # "It outlines the procedure for property owners who might wish to file an assessment complaint."

# Taxes – Moriah

- # In Moriah, assessments went up an average of 17 percent based on 56 property sales, many of them to buyers from areas with higher property values.
- # "I found I now own a mansion," Supervisor Thomas Scozzafava (R-Moriah) said. "I hadn't realized that." He said his town's Board of Assessors insisted the increases were necessary because many of the 56 sales were for substantially higher than current assessments.
- # Part of the problem is the State Office of Real Property Services' insistence that municipalities that fall below 85 percent of full assessed value be penalized with equalization rates that reduce STAR, senior citizens and veterans exemptions, he said.

# Taxes - Waterfront

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- Waterfront property seems to be increasing in value faster than other land, Supervisor Dale French (R-Crown Point) said. **We've been hammering the residents of lakefront property the last two or three years in our town. We're shifting from woodlands and agriculture to waterfront.**
  - "They've (the state) been pushing us to raise residents, but it's about time we put forestlands back up there at what they're selling for."
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# Annual Reassessment Programs

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- # **Each State Aid program provides up to \$5 per parcel** in aid for municipalities that comply with program requirements and conduct reassessments at 100 percent of market value.
    - Annually maintain assessments at 100 percent of market value;
    - Annually conduct a systematic analysis of all locally assessed properties;
    - Annually revise assessments where necessary to maintain the assessment level at 100 percent of market value;
    - Implement a program to physically inspect and re-appraise each property at least once every six years;
    - Comply with applicable statutes and rules.
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# The Board Of Assessment Review

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■ **Equalization** - Statute requires staff to annually develop more than 1,000 rates and ratios for school and county tax distribution and other uses.

- **Collaborative Approach to Equalization**

Equalization rates are New York State's independent measure of each assessing unit's uniform percent of market value.

- In recent years, the equalization program was restructured such that agency staff could collaborate with local and county officials well in advance of making the rates.
  - Assessors are required to state the uniform percent of value at which property is assessed in the community on the tentative assessment roll.
  - In 2005, as a result of the collaborative approach, more than 83 percent of the state's assessing units had their uniform percent confirmed as the equalization rate by ORPS staff.
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# 2005 Annual Report

**Annual Tax Collections in New York State  
For Fiscal Year Ending in 2004  
(In Billions of Dollars)**

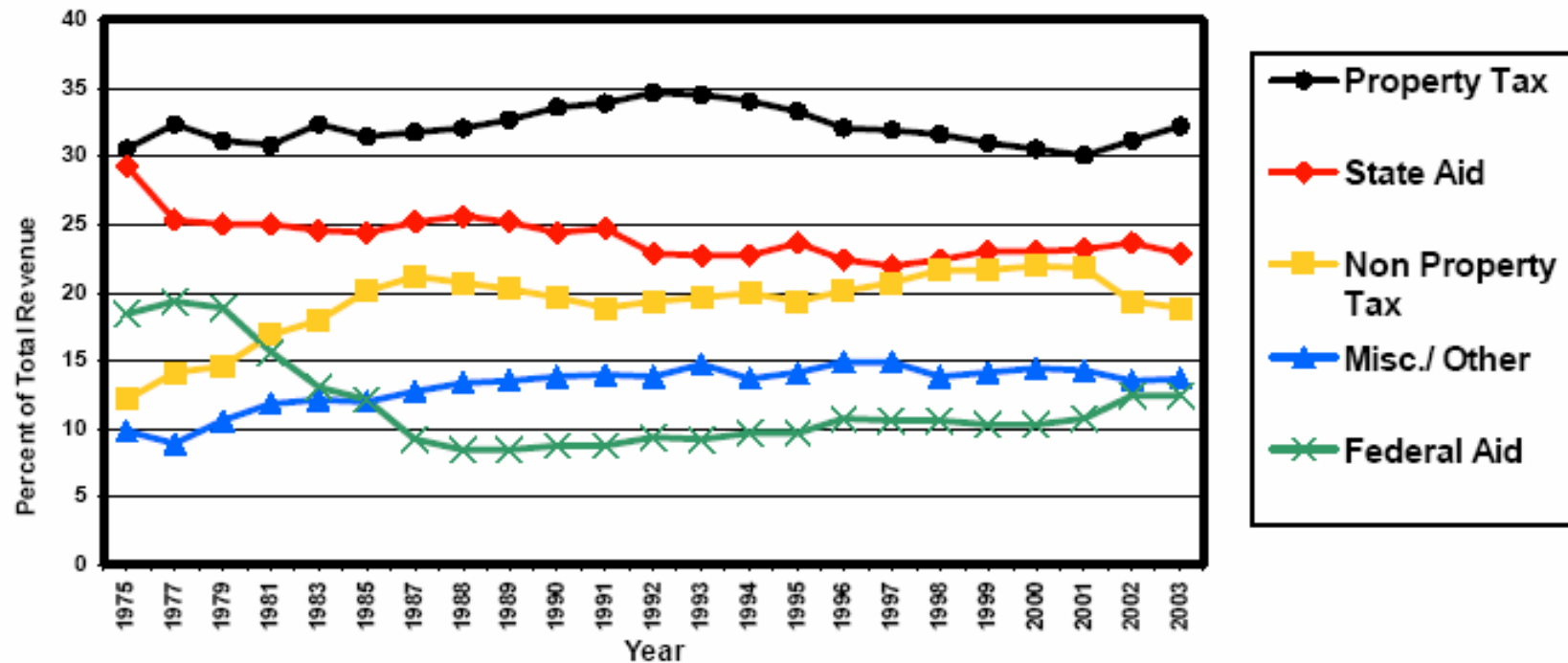


\* The 2004 RPT Collection amount is not yet available; the number shown is the 2004 RPT Levy amount.

Source: NYS Office of the State Comptroller "Special Report on Municipal Affairs" (Annual) and NYS Dept. of Taxation and Finance "Statistical Report of New York State Collections" (Annual)

# 2005 Annual Report

Revenue by Source: NYS Local Governments  
1975-2003

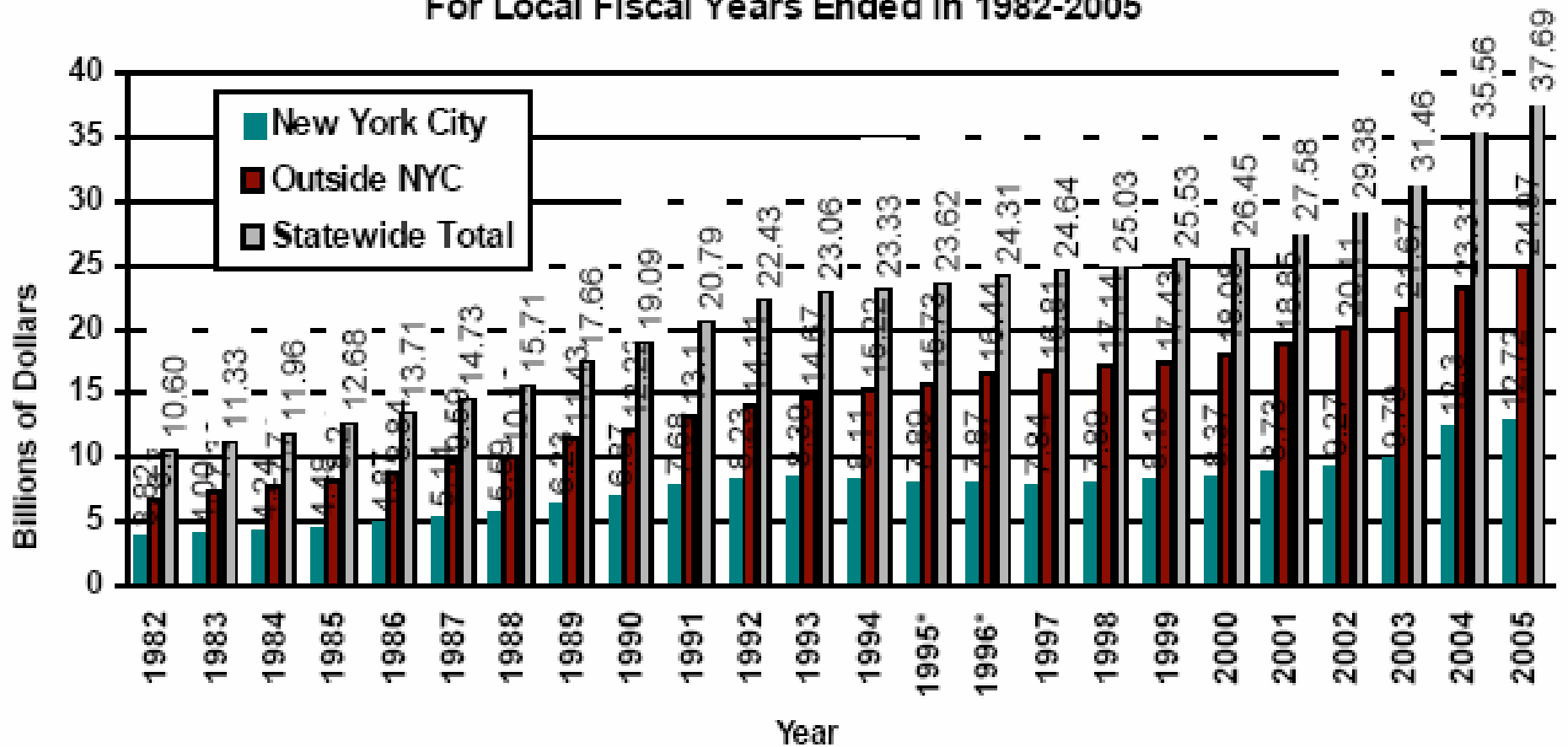


\*Includes interest on investments, certain intergovernmental revenues from other local governments, license fees, fines, repayments, etc. Excludes New York City enterprise funds and other discretely presented component units.

Source: Office of the State Comptroller, *Special Report on Municipal Affairs* (annual).

# 2005 Annual Report

Overall Real Property Tax Levies  
For Local Fiscal Years Ended in 1982-2005





NEW YORK STATE

## Office of Real Property Services

### # Albany (State)

- Executive Director
  - Donald C. DeWitt

### # Essex County

- Director Bernard "Barry" Miller

### # Elizabethtown Board Of Assessment

- Linda Ellsworth
- Ken Howard



# What Can We Do?

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- # Raise Your Voice
  - # Utilize the Data
  - # Continue Investigation
  - # Consider Litigation
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# New Business

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- # Fishing Report
- # Adopt-A-Highway
  - Choose the date for clean up and pot-luck  
cookout
- # Date for August meeting