

FLEMING TOWN BOARD SPECIAL MEETING

July 11, 2016

Call to Order by Supervisor Gary B. Searing at 8:30 a.m. followed by the Pledge of Allegiance.

Roll Call by Town Clerk Jo Anne Cox found the following board members present:

Supervisor Gary B. Searing

Councilman Jim Young

Councilman Gerald Dudek

Councilman David Ward

Councilman Don Oltz

also present: Attorney Michael D. Quill Jr.

Fred Westphal, Cayuga County Attorney

Kelly Anderson, Real Property Director

Suzanne Sinclair, Cayuga County Administrator

Tammy Schramm, Real Property Staff

Specific Presentation: **Overview of the Local Assessment Function**

Kelly Anderson proceeded with a handout and explained the duties of an Assessor and the procedure on Reassessment in a Town. Suzanne Sinclair and Tammy Schramm also spoke and answered questions from the board.

Job of Assessor

- a. Discover, list and place value on all real property
- b. Market is based on July 1 of prior year
- c. Condition and ownership based on March 1 of current year
- d. Determine exemption eligibility
- e. Review applications for exemption eligibility as of 3/1
- f. Data Collection
- g. Mass appraisal software

Points to consider on why reassessment is important to the Towns, County, School district and how the assessor does his/her job:

- The levels of assessment set each year by the assessor shall be uniform (the same for all properties). **This is impossible without assessment updates.**
- When the NYS equalization rate differs from the Level of Assessment, that's a strong indication that there are significant issues with the integrity of the assessment roll.

- During the apportionment of tax process, towns that don't reval have equity (fairness) issues both internally and externally.
- The annual tax shift can be significant when values don't keep pace with the market and taxpayers will notice substantial increases in their tax bills. (i.e. going from 50% assessed value to 37% in a few years).
- Attempted misuse of the Correction of Error process under the RPTL to address valuation and equity issues.

Adjournment: Motion to adjourn was made by Councilman Dudek, seconded by Councilman Oltz. The time was 9:45 a.m. APPROVED AYES 5-0

Respectfully Submitted,

Town Clerk