

Assessments – Chapter #47

Secretary Lorraine Strum announced that the lake office had assessment data and tax maps on lake properties available for residents at the monthly board meetings by appointment. Ron Straitiff (Aug 2000) reported that in Eberstein Tract a property sold with furnishings sending assessed value up; furnishings were not taxable property. Rich Eliaz would try and meet with the Assessor Nick Grover on this issue and it would be mentioned in the SLA newsletter. People should question that when they look at values with the assessor. Clarence noted that anything not attached to the ground is not taxable property.

Lorraine Strum obtained a list of properties owing back taxes from the village of Perry and two parcels were listed under Silver Lake Cottage Owners Association (owing over \$2000). The village clerk found a note saying the lots were deeded over to Perry but never recorded.

The board discussed the recent revaluation of the Lake District properties. Institute resident Bill Gleason joined this portion of the meeting with his comments. He thought that the SLA should file a class action. Rich Eliaz felt that the SLA should retain an attorney to determine legality of reassessing just the Lake District if that was the case. Bill shared input he received in a talk with Tom Halter, the NYS region rep of Equalization and Assessment Division. Bill's tract had changes from 1% to 28%. Halter said that assessors had to surface look at the whole town but could target one area and values should be within 5% of current market value. The board was split on taking legal action or retaining counsel.

Gabi Lischer said some tract directors encountered angry residents over the revaluation. SLA asked the state Rep, Tom Halter, to speak but he was otherwise engaged. Low interest rates were spurring sales over value and renovations. The process remained frustrating since the towns did not have to give more than 30 day notice of a change in value, which left little time to do the research and respond. Halter explained to Bill that the state tells assessors to evaluate areas annually to get the state subsidy.

The SLA Board had authorized Lorraine to draft a letter requesting Castile to opt out of the Sustaining Equity program as the Town of Perry did and provide the SLA the number of assessment changes, sales, and number challenged with the outcome of the challenge. Perry dropped out after the Board decided 38 sales caused 900 revaluations, which was considered statistically invalid. Robin Manning at the March 2004 meeting said that she that did the research for property sales at the county and learned that the records had not been updated since November 2003. Properties were selling for under the assessed value except on Lakeside Avenue.

Rich Eliaz asked Supervisor Joe Gozelski if he spoke with the assessor as a follow up to the 2004 annual meeting. It was told that Castile would stay in sustaining equity because it joined it in partnership with the town of Pike and it was favored by the assessor. SLA had not received any numbers of the sales and numbers of the revaluation reports.

Tax Collector Denise Ballinger noted she would receive tax payments at a PO box; use an existing laptop to keep track of them; be available for questions; and be available for in person payments, a half day a week in January.

Robin Manning obtained the 39 page revaluations for 2006. The Board directed Lorraine to scan them for the Tract Directors that get emails and copy and mail them to the rest. SLA had received calls from Lakers with large assessment increases. Ruth Lavin talked with the county and was told the State was pressuring counties to full value parcels. The towns received State rewards to do full value because it kept tax rates down. Dick Swanson said it was not the assessor or State pressure; it was the process by which values were determined. The Board agreed to invite Castile's assessor Sue Kibler and possibly Rick Dean of the county and Tom Halter of the state to a SLA meeting in April or May. Dick Swanson agreed to draft questions for that meeting. Bob Frosino recommended that if they could not attend the SLA

meeting they should send written information on how assessments were reached. Dick Swanson added that Sue Kibler also responded to a series of questions given to her in advance of the meeting.

Jim Coles noted that Real Estate sales were approx. 30% above assessments. Joe Gozelski talked to Sue Kibler about having additional assessment times. Times that she was available were Saturday for open meetings from 9-1; she was there until 3 PM; she was very busy. Ruth Lavin said that if you were a seasonal resident, it was a problem getting information in time to schedule an appointment in the required amount of time. Joe Gozelski said he knew many people in Florida who received their assessments in time. Joe apologized to those who for whatever reason did not receive theirs in time.

Mick Griffin noted that local real estate agents have said there was a 10% decline in real estate values around the lake, how were the rise in assessments justified. Joe responded NYS came to local assessors when they saw the purchase price was over the assessed value, the State made some calculations and made the county tax rate equal in all towns. Mick argued that a seasonal non-year-round property should not be assessed the same as one that is a full time residence. Joe then asked that people make appointments with Sue Kibler to inquire about individual issues. Dick Swanson relayed information saying that an Email from Henrietta Town Supervisor stated they supported tax caps; it required a reduction in mandates.

Bill Soules moved to authorize Robin Manning to get the full assessment rolls to distribute to the directors. Michelle Hess said the rolls were on Castile website. She asked if the SLA should put a link on the website or at least direct people to Castile website. Tom Kaufman also found this information via the Wyoming County website.

Sally Genco asked if the county Board of Supervisor sent a formal protest about the assessments. Joe Gozelski stated that they would. Joe let the SLA board know that he would be attending the next NYSAC meeting where they were going to protest this and fight Article 10. He continued saying that the Town Assessor would be attending training at the expense of the Town. He thought that the Town rate would be reduced. He asked the State for reimbursement because they were forcing the Town to keep assessments at 100% of value. Betty Nasca asked what happened with the assessment information the directors used to get. Michelle Hess answered that the information was on the website under Assessments where there was a drop down menu with a link. Bill Soules said that Robin Manning would still get the sales reports quarterly.