

**REGULAR MEETING, WARRENSBURG TOWN BOARD, MARCH 12, 2008**

A regular meeting of the Warrensburg Town Board was held on Wednesday, March 12, 2008 at the Albert Emerson Town Hall at 7:00 p.m. with the following members present:

**PRESENT:**

Supervisor	Kevin B. Geraghty
Councilman	John Alexander
Councilman	Joseph Barlow
Councilman	Dean Ackley
Councilman	Austin Markey

**OTHERS PRESENT:** Donna A. Combs, Town Clerk; Edward Pennock, Highway Superintendent; Richard Galusha, Water Superintendent; Patti Corlew, Zoning Officer; Sandra Parisi, Historian; Roger Langworthy, Assessor; Michael Swan, W. C. Real Property Director; John Stack, ORPS and numerous other town residents.

**DISCUSSION – THANKS TO PUBLIC**

Supervisor Geraghty opened discussion thanking all of the residents for being present and explained that due to the topic on assessing the Board would be dispensing of the Officer and Committee reports.

**RESOLUTION #67-08**

**RESOLUTION AMENDING 2008 BUDGET**

On motion of Councilman Markey, seconded by Councilman Ackley, the following resolution was: ADOPTED- VOTE AYES 5 NAYS 0

It is resolved to amend the 2008 Budget to increase the revenues and appropriations in the amount of \$6,800.92 to reflect receipt of an insurance payment received regarding the Volvo Highway truck.

**RESOLUTION #68-08**

**ACCEPT RESIGNATION OF JAMES CARRION**

On motion of Councilman Markey, seconded by Councilman Barlow, the following resolution was ADOPTED – VOTE –A YES 5 NAYS 0

**RESOLVED**, to accept the resignation of James Carrion from the Board of Assessment Review.

**RESOLUTION #69-08**

**AUTHORIZE ADVERTISEMENT FOR BOARD OF ASSESSMENT REVIEW MEMBER**

On motion of Councilman Alexander, seconded by Councilman Barlow, the following resolution was ADOPTED – VOTE – AYES 5 NAYS 0

**RESOLVED**, to authorize the Town Clerk to advertise in the Post Star to fill the position for a Board of Assessment Review member.

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**RESOLUTION #70-08**

**AUTHORIZE ADVERTISEMENT FOR CROSSING GUARD**

On motion of Councilman Barlow, seconded by Councilman Alexander, the following resolution was: ADOPTED – VOTE – AYES 5 NAYS 0

**RESOLVED**, to authorize the Town Clerk to advertise in the Post Star to fill the position of School Crossing Guard.

**RESOLUTION #71-08**

**RESOLUTION ESTABLISHING MEMBERSHIP IN THE DIGITAL TOWPATH**

On motion of Councilman Alexander, seconded by Councilman Barlow, the attached resolution was ADOPTED – VOTE – AYES 5 NAYS 0

**RESOLUTION #72-08**

**PERMISSION TO CHAMBER OF COMMERCE TO USE TOWN HALL PROPERTY**

On motion of Councilman Markey, seconded by Councilman Barlow, the following resolution was ADOPTED – VOTE – AYES 5 NAYS 0

**RESOLVED**, that the Chamber of Commerce is granted permission to use the Warrensburg Town Hall properties for their annual Arts and Crafts Festival to be held on July 12, 2008 and July 13, 2008.

**RESOLUTION #73-08**

**SCHEDULE ZONING MAP CHANGE PUBLIC HEARING**

On motion of Councilman Barlow, seconded by Councilman Markey, the following resolution was: ADOPTED – VOTE – AYES 5 NAYS 0

**RESOLVED**, to set a public hearing on a petition from Jack and Laddie Toney for a Zoning Map change for property located at Beswick Drive for parcel #210.20-1-17 to change from SFR-40 to SFR-10 on recommendation of Planning Board Resolution #11-2008 for May 2, 2008 at 6:00 p.m.

**RESOLUTION #74-08**

**SCHEDULE SEQRA PUBLIC HEARING**

On motion of Councilman Markey, seconded by Councilman Ackley, the following resolution was ADOPTED – VOTE – AYES 5 NAYS 0

**RESOLVED**, to set a SEQRA public hearing for May 2, 2008 at 6:00 p.m. for a proposed Zoning Map change for parcel #210.20-1-17 for property located at Beswick Drive to change from SFR 40 to SFR 10.

**RESOLUTION #75-08**

**AUTHORIZE JOINT PROPOSAL FOR TEST WELLS AT LANDFILL**

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On motion of Councilman Ackley, seconded by Councilman Markey, the following resolution was ADOPTED – VOTE – AYES 5 NAYS 0

**IT IS RESOLVED**, to participate with the Towns of Chester, Horicon, Johnsbury, and Stony Creek for joint proposals for professional services to conduct post-closure groundwater and surface water monitoring at the Landfill.

**DISCUSSION – OLD SPRING ROAD AND VIELE POND ROAD**

Supervisor Geraghty told the Town Board discussion on Old Spring Road on Harrington Hill would be done at that time, the May 2, 2008 meeting.

**DISCUSSION – CODE ENFORCEMENT OFFICER APPOINTMENT**

Supervisor Geraghty opened the discussion explaining the Town is negotiating with an individual to make an appointment for Zoning/Code Enforcement Officer. Supervisor Geraghty said if this person accepts the Town's offer he should start in two weeks.

**RESOLUTION #76-08**

**AUTHORIZE SUPERVISOR TO DO APPOINTMENT OF ZONING/CODE ENFORCEMENT OFFICER**

On motion of Councilman Ackley, seconded by Councilman Barlow, the following resolution was ADOPTED – VOTE – AYES 5 NAYS 0

**IT IS RESOLVED**, to authorize the Supervisor to make an appointment for Zoning Administrator/Code Enforcement Officer.

**RESOLUTION #77-08**

**AWARD OCCUPANCY TAX MONIES TO CHAMBER OF COMMERCE**

On motion of Councilman Alexander, seconded by Councilman Barlow, the following resolution was ADOPTED – VOTE – AYES 5 NAYS 0

**IT IS RESOLVED**, to award the Warrensburg Chamber of Commerce \$8,400.00 in Occupancy Tax Monies for the purchase of Christmas Snowflake Decorations.

**DISCUSSION – TOWN ORDINANCES**

Councilman Ackley opened discussion stating he wished to have the Supervisor talk to the Warren County Sheriff regarding the enforcement of Town Ordinances since the Sheriff promised in election campaigns that he would take care of Warrensburg Ordinances. Councilman Ackley said he would like to have the Sheriff enforce the Town Curfew law. Supervisor Geraghty told Councilman Ackley he did not need a resolution, he would take care of it.

**RESOLUTION #78-08**

**PAY BILLS**

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On motion of Councilman Markey, seconded by Councilman Ackley, the following resolution was ADOPTED – VOTE – AYES 5 NAYS 0

**RESOLVED**, to pay the warrants as outlined on Abstract #3-08 and adding one bill to the abstract for payment from appropriation A3510.400 for David Hall in the amount of \$75.25.

### **PRIVILEGE OF THE FLOOR-RE-VALUATION CONCERNS**

Supervisor Geraghty opened the floor to the public and instructed the public to address their assessment concerns to the Assessor, Roger Langworthy.

Maynard Baker asked why this assessment came back about, why was it done. Mr. Baker asked if this was done so that down the road the Town could justify raising taxes because the valuation of the property was higher.

Supervisor Geraghty explained a handout was done explaining what the tax rates would be in 2009 if there was no increase in the assessment. Supervisor Geraghty said the actual town tax rate would be \$4.16, which would be a reduction of \$1.32 per thousand and he did some on the basis of a \$100,000.00 assessment, one on a \$150,000.00 assessment, one on a \$200,000.00 assessment and one on a \$250,000.00 assessment. Supervisor Geraghty said they can only deal with the Town tax rate, and, they can only base the handout on this year's amount to be raised by tax, every one of those homes would save money. Supervisor Geraghty explained the school tax is a different story; if the Town stayed at 100 percent our school tax rate would go from \$18.36 down to \$13.40, the same as Thurman's, based on 100 percent assessed valuation. Supervisor Geraghty said if the Town did not go forward with the assessed valuation the likely hood is that the equalization rate will drop and the tax rate for the school based on the 2007 numbers would probably increase \$1.11 more based on this year. Supervisor Geraghty explained the Town does not know what the school is going to do with their budget, he does know that generally with the town tax rate a reduction is reflected. Supervisor Geraghty said one of the other reasons he and the Board looked at the re-Val is also the fact that the Town of Warrensburg lost \$45,000.00 this past year in sales tax dollars, the sales tax is based on total town equity which is based on assessed valuation. Supervisor Geraghty said this is an imperfect system; if the Town were to have this re-Val and have this assessed valuation for 2009 we would gain approximately \$139,000.00 more in Sales Tax for 2009, which also factors into the budget and may lower tax bills even more. Supervisor Geraghty said it is an imperfect system but that is the reason for doing this, and, the State will pay the town ever three years to do a re-Val.

Roger Langworthy told Mr. Baker the re-Val was not forced by the State; there was a re-Val three years ago and the town is now trying to keep the equity of the role in tact which is the only thing the State requires, not that you do a re-Val every year.

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John Stark, New York State Office of Real Property Services, told the Warrensburg residents the re-Val was not about what you could get for your house on the market right now, it is about what your house was worth last July 1<sup>st</sup>. Mr. Stark said Roger is making the calls, that is his job, it is not an opinion, and Roger is the only person in the State who has the ability to change an assessment, the Town Board does not and he, Mr. Stark, does not; Roger is the only person until you go to Board of Assessment Review and Small Claims Certiorari. Mr. Stark told the public Roger has spent the last eighteen months doing this re-Val, he had to get in a whole lot of sales up until July 1<sup>st</sup> and then the County ran models on it in comparable sales, the sales came to the State and they checked them, then they went out in the field and valued them. Mr. Stark said one of the things that had caused this to happen was a couple of years ago values were rising at twenty percent a year, in 2004 and 2005, if Roger had set all of his values by July 1<sup>st</sup>, all of his values would be fifteen percent off so a time has to be set so that any assessor in New York State has time to go out in the field and take those values. Mr. Stark told the public they had people who had done those re-Val's at one hundred percent with a valuation date and when it was January 1<sup>st</sup> people were down in the low eighties by the time it went on the role, so you have to set a certain date and time, the date and time is July 1<sup>st</sup> in 2007, which is the way the system works. Mr. Stark said he did not know what had happened in Warrensburg since then but the rate of sales had certainly decreased, when Roger trended up he went from July 1, 2006 to July 1, 2007, so the last sale Roger looked at was July 1, 2007. Mr. Stark said assessments were not based on today, it is based on July 1, 2007, that is the way Roger has to legally do it. Mr. Stark said Warrensburg Assessment roles were more equitable than most tax roles in the State.

Richard Galusha said he had one question, not on houses, just going by land. Mr. Galusha asked if you have two lots side by side and one is 150x150 and the other is 100x150, the 150x150 is \$45,000.00, the 100x150 is \$57,500.00, how can you justify that.

Mr. Stark told Mr. Galusha he was not going to justify a single value here today, and, neither was Roger, to call and make an appointment, he had the phone number there. Mr. Stark said he did not know the property and he did not know how much the property was worth; if everybody here asked that we would be here until next Tuesday. Mr. Galusha said these two properties are side by side. Mr. Stark told Mr. Galusha to talk to Roger, go to the BAR and then go to small claims if you there is no relief. Mr. Stark said it is quite simple, everybody is asked to come into and talk to Roger, then on the 4<sup>th</sup> Tuesday in May any property owner has the right to go in and talk to the BAR, if they don't get what they want there they can go to the small claims certiorari, there are many, many avenues of redress, this is not going to get resolved in this room. Mr. Stark said someone raising their voice and saying it isn't fair here is not going to change any thing; go and talk to Roger, bring in what you think those properties are worth, that is what will change it.

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Someone asked why they were here, then, and Mr. Stark told them if they were here to discuss their property they should probably leave because they (Mr. Stark and Mr. Langworthy) were not going to discuss property here tonight.

Unable to transcribe, everyone speaking at once.

Brenda Roach- said she came in and talked to Roger, she had her fifteen minutes with him, although she said she should really say she had her fifteen minutes with Patti and Patti answered most of her questions, then she went to Roger. Ms. Roach said most of her questions were actually written on a piece of paper, Roger said he would answer them on or before May 1<sup>st</sup>, she would receive a letter with all of her answers, everything was computer generated, that is what she got out of her answers. Ms. Roach told the Town Board she asked how much an acre was worth where she lives, she asked how much square footage was worth, she asked a lot of different questions and never got an answer. Ms. Roach said last year she came to grievance and grieved over a piece of property next to her house and this year it went up again, it tripled in cost. Ms. Roach asked why it went down last year, Mr. Langworthy agreed to her grievance but this year he smacked it to her again, three times as much.

Mr. Langworthy told Ms. Roach he did not want to get involved with any individuals; if she wished to come back in.....Ms. Roach interrupted Mr. Langworthy telling him if he said it was worth that last year when she grieved it why did it go back up again this year. Mr. Langworthy told Ms. Roach it was because we are looking at a different valuation date, 2007 and the other one was 2004. Mr. Langworthy explained valuation and sales are different for this period than for the last period, and, told Ms. Roach if she wished to talk again.....Ms. Roach told Mr. Langworthy she would see him again on Monday over that.

Mike Johnson asked if the re-Val was going to be on a cycle where we would see it every year or every three years and asked Mr. Langworthy if he knows this a head of time, and who it is up to, how often a re-Val is done, the State or the Town.

Supervisor Geraghty responded it ultimately lies in the Town Board for a decision whether they should do that; they have to base it on where their equalization rate goes.

Mr. Johnson asked if that is what happened, the Town Board decided to do a re-Val this year.

Supervisor Geraghty said we asked for a re-Val this year, last year, because our equalization rate was dropping and we were losing sales tax dollars from the County.

Mr. Johnson said he wished to ask one thing, with the real estate market crashing like it has, is it conceivable that if the town deems we need another re-Val and the market is

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sitting where it is, is it conceivable that the assessed value of our homes or our land could continue to rise?

Supervisor Geraghty said he could not answer that.

Mr. Langworthy explained it is about the sales. Mr. Johnson asked if they had ever heard of anything going down, and Mr. Langworthy said that from 1993, which was the last time we had this kind of a sales thing, they went down from there, the sales dictate the picture.

Mr. Langworthy explained you have to do a re-Val to adjust equity; the Board can look at it and say they want a re-Val, if the sales have gone down most people are glad to get a re-Val. Mr. Johnson asked if Mr. Langworthy was saying because the re-Val might go down, if that was what he was saying, that is why they might be glad? Mr. Langworthy said if things go down, people normally would be glad to get a re-Val.

Councilman Markey told Mr. Johnson it might be beneficial for the Town to do a re-Val next year because the way the market is going right now, there are record numbers of foreclosures and the property values in the town were falling. Councilman Markey asked if there was a problem with the values, with the number of foreclosures that are being seen.

Mr. Langworthy explained the new assessments were from values in July 2007 and that the falling market values since then were not accounted for.

Linda Marcella spoke about property assessment data she had obtained from the Town records and said there were many inequalities in the assessments. Ms. Marcella stated examples of waterfront properties that were valued less than a resident where there was no water, and talked about differences in assessments with specific examples from different neighborhoods in town even though some plots were side by side. Ms. Marcella said there are some blatant inequalities in assessments here.

Ms. Marcella said she would like either Mr. Swan or Mr. Langworthy to tell her how they determine the value of land.

Mr. Langworthy said basically they are looking at sales of land, like they had with the others and then they look to see the cost per acre and meld them so to speak to come up with a cost per acre. Mr. Langworthy said when people come in about their land he hands them a cross word sheet that shows the rate and the rate stays similar unless the property is under water or what ever. Mr. Langworthy said the rate for forest land stays the same no matter which you are rating; one of the problems is that the local plots of land in town have gone up even faster than forest land, somewhere along the way that has to be melded in so you will come up with a rate you might want to charge which allows you to create a land schedule that is the same for every body all the way through.

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Ms. Marcella discussed different types of adjustments she would do as an appraiser, and, told Mr. Langworthy she assumed that was what he would do as well. Mr. Langworthy said it was the same with the only difference being as they make their adjustments the computer is actually doing what an appraiser would do, it seemed difficult but the land schedule itself is developed in that fashion, if someone has wet land they point it out to him; if they did not but he suspects there is wetland he has a GIS system to look for it and make adjustments.

Ms. Marcella said in light of the fact that everyone wants this to get fixed once and for all, her question to him and maybe to Mike (Swan) as well was how do we fix it and make it fair and accurate. Ms. Marcella said she did not envy the Assessor his job and the stress that goes with it.

Mr. Langworthy told Ms. Marcella he would look into her questions, if she would give him a copy; she said she had pages and pages of it.

Discussion continued from numerous town residents who made comments regarding their assessments.

Carol Birkholz- told the Town Board she was requesting each Town Board member give their opinion of the re-Val and polled the Town Board.

Councilman Ackley said he was not happy with it at this moment and time, his property went up seventy percent; if we are going to go through with this then he wanted to make sure things are totally corrected before they go through with it; if they aren't he would rather see it just dropped.

Councilman Markey said the Board has had a few meetings with Roger (Langworthy) over the past few days and, personally he has found many inconsistencies with the way the re-Val was done. Councilman Markey said he, as well as the first gentleman that spoke have found the real estate market has popped, as far as Warrensburg is concerned; the values are going down, a house assessed for \$180,000.00 recently sold for \$90,000.00, it was a distressed sale because the property was foreclosed on, and, with foreclosures here in Warrensburg property sales are going down and will affect the houses around them. Councilman Markey said this assessment was based on sales over the past three years and over the past three years the real estate market was at record levels, now we are not, so the values we have may be accurate for July 1 of 07 as he stated, but they are not accurate on today's standards and that is where we are having the problem. Councilman Markey said he felt bad because Senior Citizens have come to him and told him their taxes will go up \$300.00; they will not be able to afford their medicines and their fuel oil, something should be done. Councilman Markey said his personal property went up 60 plus percent and he feels bad for everybody who went up over the average, they were told last year they were at eighty percent equalization, roughly. Councilman Markey if we have to make up 20 percent within a year and we are



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going up 34 percent he did know we need a cushion but there has to be a problem with the numbers; his feeling is with the record foreclosures and falling market values our equalization rate might come back up. Councilman Markey asked if that was possible.

Mr. Stark said if the Town did not go through the re-Val the equalization rate would drop ten percent, down to 70 percent.

Councilman Markey asked what would happen with distressed sales over the year. Mr. Stark told Councilman Markey they could cut everyone's price in half and it would not help. Councilman Markey said with all of the inconsistencies he has been given, the phone calls, people stopping by his office, just the few they have heard here tonight and talking to Roger and Mr. Swan's office something needed to be done. Councilman Markey said they had talked to Roger and to Mr. Swan and as a Board they have made no formal decision because they wanted to hear from the public but they have spoken to the ORPS office and they have agreed to work very vigorously with the people who are above the average of 34 percent. Councilman Markey said he is not in favor of this the way it sits right now.

Supervisor Geraghty said 190 people have come in and asked for relief; the Board has asked that they look at those 190 people and see what they can do to come to some resolve, he is concerned that if the Town does not go through with the re-Val the town will take a hit on the sales tax and that is \$680,000.00 of our budget that keeps going down. Supervisor Geraghty said this leaves us no choice but to raise taxes, there is no way around it; the other problem, the bigger problem he sees is if the equalization rate drops the school tax rate is going to go up; if you look at our neighbors to the west, their rate goes down because they do a hundred percent re-Val every year, a smaller town will do that; if you look at the gap between Warrensburg and our neighbors the gap is going to get higher, the school tax rate is going to go up at least a dollar next year and could go higher; that will put an awful crunch on people. Supervisor Geraghty said he wanted to see the process work, he was not happy with some of the values and he has had conversations with Roger and with Mr. Swan asking them to take a good look at the people who feel they have inequities. Supervisor Geraghty said he appreciated the input from Linda and it is his hope Roger will take some of it and move it forward.

Councilman Barlow said he was one of the taxpayers who went up over the average, his two properties increased by forty three percent, he is absolutely not happy with that. Councilman Barlow said he does not know if it is equitable, he and Roger are talking about that; he agrees with most of what Kevin has said, it is very advantageous for the Town of Warrensburg to stay at 100 percent from the stand point of the school tax. Councilman Barlow said he knows and he has heard there are a tremendous amount of equities, he did not know the numbers, he would guess by the crowd here tonight it is probably more than the 193 that the Board has heard about. Councilman Barlow said to make the system work, and, from what he has learned about the system it sure as hell is not perfect. Councilman Barlow said having to use the year when there was a market for

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high property values has really hurt the way this re-Val turned out, had the Board known the market was going to turn the way it did, he felt certain this Board would not have gone for a re-Val, the Board certainly wants happy tax payers, even though no tax payer is really fully happy. Councilman Barlow said he would like to see the Board stay the course, the inequities have to be fixed, it is to Warrensburg's advantage if we can accomplish that.

Councilman Alexander said if he were an Assessor he would take into account those that live on the property, those that dwell in the house, there are a lot of people who live in the community that are distressed people. Councilman Alexander said there are elderly, the widowed, fixed income, those kind of people should come into play about their assessment, and possibly leaving their properties alone. Councilman Alexander said he did not think there was anyone in this room who would have a problem with that.

Linda Marcella told Councilman Alexander that was not something an Assessor can do; elderly people receive STAR and Enhanced STAR so they receive almost a ninety thousand dollar exemption on their school tax. Councilman Alexander said he and the whole board needed to look at the inequities.

Mrs. Birkholz told the Town Board she understood they all agreed there are inequities, and they all agreed that there are alternatives, and asked if they did agree that the Town Board does represent the residents of the Town of Warrensburg.

Councilman Alexander asked Mrs. Birkholz what alternatives the Board had, to help them with that. Mrs. Birkholz told the Town Board they could put it off, not do it; that is an alternative. Councilman Alexander responded so it could snowball again; Mrs. Birkholz said it is not a snowball; and asked the Board if the inequities could be corrected and how soon could that be done. Mrs. Birkholz told the Town Board to understand there are people in this Town that may not be able to probably address the assessments, to read the handbook, and they did agree they represent all of the residents of the Town of Warrensburg, to think about that.

Someone from the audience asked when the Town Board had to make their final decision.

Supervisor Geraghty responded it was up to the Assessor. Someone asked if it was the consensus of the Board not to accept the re-Val. Supervisor Geraghty asked Roger to explain the timeline for this process.

Mr. Langworthy explained he had to have a role ready by May 1<sup>st</sup>, their timeline is cut back by what he needs to change, a role that exists to a role that no longer exists, so, to make a May 1<sup>st</sup> role is almost immediate.

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Kathy Ferullo told the Town Board it seemed to her the problem was the same this year as four years ago and no one has done anything about it, the same people are getting hit, the same complaints are happening and every body is complaining about Roger not doing his job properly. Ms. Ferullo said her assessment went up \$98,900.00, her daughter went up \$100,000.00, their taxes went up, she grieved last year on these pieces of property, the assessments went down and now they are right back up again, the same thing is wrong with that piece of property that she grieved about but yet her taxes went up again. Mrs. Ferullo said it did not take a rocket scientist to look at the buildings, the homes, the vacant lands, look at them and do a fair comparison, not do selective assessing and that is what this is all about, with all due respect to Roger and maybe he is doing what he feels is correct but she does not feel that way because looking in this audience she sees the same people that have been here before, with the same complaints but yet the other people who have not been hit their taxes stay the same or go lower. Mrs. Ferullo told the Town Board how anybody can say their taxes can go lower, she hasn't a clue to but the same faces are here, so what does that tell you? We are not correcting the problem, we have the same problem. Mrs. Ferullo said it is totally unfair, and if one person can't do the job, if there is more people that need to be helping him or what ever it takes, this is not fair, we are fighting the same battle over and over again. Mrs. Ferullo told the Town Board to let them do it 100 percent, help the Senior Citizens, she thinks it is horrible that they might have to give up their homesteads because they can't pay their taxes, they should not have to make a choice, and neither should the residents of Warrensburg have to make a choice, they should have fair and equal assessment across the board, it shouldn't matter who you know or how long you live here or what the situation is, every body wants to pay their fair share and that is it.

Jonathan Alexander – asked what kind of an analysis is done by the computer.

John Stark explained the process the computer goes through to compute land value.

Nick Mason asked what the Town's interest is in assessed value, what is that number used for, is it like a base line number and if so what is that used for and what is the towns interest in that number going up or down, what effect does that have.

Supervisor Geraghty said it is the way the county sales tax system works, the sales tax portions are derived by assessed valuation, one of the things that hurts us is the net worth of the town to the county, if you look at Warrensburg's net worth to the County we are about three percent of the total net worth of the County. Supervisor Geraghty explained when the town's values go down or the town does not keep up with the higher value properties, Warrensburg suffers in the loss of sales tax, last year the town got \$45,000.00 then we did the prior year, if the town does a re-Val we pick up \$139,000.00 in sales tax based on the three hundred twenty nine million, the best number the town can do. Supervisor Geraghty said it is an imperfect system and he would like everybody to understand that; the town is the second largest town in Warren County, it gets the third lowest amount of sales tax, he has tables in his office and most of the communities

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around us with lake front property are getting a million to a million two, Warrensburg got \$680,000.00 in sales tax money Supervisor Geraghty said if we do not stay the course with these re-Val's the town is going to suffer the consequences, that the only way he knows of for the Town to get its fair share of equity is to continue to keep our values up where they belong. Supervisor Geraghty said that is why he advocates doing this; it is not a good system, he doesn't like the system, they are not going to change it on the county level. Supervisor Geraghty explained he believed this was done in 1972, which was one of the first things he was fighting for. Supervisor Geraghty said the other problem is the rates are going to go up anyway, the school rate is going to take a jump if you don't do this re-Val and Thurman stays at 100%, Thurman rate will stay at \$4.00 to \$5.00 less per thousand, they re-Val every year.

Thomas Birkholz asked what was done before equalization, before sales tax as far as Warren County picking up all of the sales tax money. Mr. Birkholz said he remembered back in the 1970's before he moved to Warrensburg, New York when Cliff Beldon had a rusty old pickup truck and two plows and the taxes on the two pieces of land that he owned, had just purchased at that time, were \$10.99. Mr. Birkholz said he got the Welcome Wagon the next year when they jumped to \$99.99 but he did not complain about that; the Town got by on a lot less. Mr. Birkholz asked what all the sales tax is spent on, he knew the response was going to be it goes into the budget and that is fine but how about some belt tightening in the Town of Warrensburg and not competing with Queensbury or Lake George. Mr. Birkholz said that is why people are here because they want to be in a small town and they want less government and less government infringement, we are getting a lot of it. Mr. Birkholz told the Town Board people should not have to spend a night here with their local government and taxes and assessments, we need a smaller government and less intrusion, if we have to cut and tighten our belts why can't we do it, the question is what are we spending all of this money on.

Supervisor Geraghty said he had a budget in his office, the town just cut the insurance rate by almost \$100,000.00 for next year and most of that is going to be on the backs of the employees so we are looking every day. Mr. Birkholz told Supervisor Geraghty that was a very good move. Supervisor Geraghty said they had just done that and it is going to be on the back of the Town Employees. Mr. Birkholz said when he looked around the town he sees all new town vehicles, we are not Lake George or Queensbury and do not need to buy new vehicles every five years. Supervisor Geraghty said they have had discussion about parking the fleet, they are cutting a lot of things and are not sitting idly. Supervisor Geraghty told Mr. Birkholz they look every month at saving money and every month they have been proactive on how they are going to save money. Mr. Birkholz responded we need to look harder, that is what you guys are here for.

Allen Smith asked Supervisor Geraghty what percent, as a property owner of the total tax bill goes to the town. Supervisor Geraghty said about twenty percent, about thirty percent between the Town and the County, the other seventy percent goes to the school.

## **REGULAR MEETING, WARRENSBURG TOWN BOARD, MARCH 12, 2008**

Laurie Kalisz told the Town Board she lived at 12 Adirondack Avenue, she had a house fire a couple of years ago and last year her house was assessed at \$172,000.00 and she did not have a problem with that. Mrs. Kalisz said Roger (the Assessor) told her not to worry about it, she would not be assessed next year but her neighbors would not be happy people. Mrs. Kalisz said her husband opened up the mail, and, where last year her house was worth \$172,000.00 and now this year it is \$260,000.00. Mrs. Kalisz told the Town Board if she had that money she would not pay that much money for her house on the poor side of town, which is behind Jacobs and Toney while James Street, is the rich side of the town, so Roger was saying. Mrs. Kalisz asked why her house was worth \$260,000.00 for the poor side of town, that makes no sense and how did that make all of the other houses around her feel because their houses are worth less than hers.

Supervisor Geraghty asked Mrs. Kalisz if she had talked to Roger and she said yes, they had talked to Roger. Mrs. Kalisz said she was not good at numbers or at any of this stuff, it ticked her off because she did not understand it, they are average people who get up in the morning, go to work, do their jobs, come home-that is what they do and she did not have a problem paying what they feel is fair. Mrs. Kalisz said she was told they had put a pool in at their house but they did not, the pool was there when they built this house. Mrs. Kalisz asked how Roger did not know that she had a pool that the pool was there before, was it because she put a fancy new fence around it that made it all better. Mrs. Kalisz said she built her house in Warrensburg because this is where she wanted to grow up, she is still growing up and she wanted to get old here, she has a three year old son and she wants him to go to Warrensburg, to have a nice small little town, but, the town is pretty much sucking right now.

Mike Johnson told the Town Board a lot of them had come here tonight for answers and asked the Town Board what they are leaving them with here tonight. Mr. Johnson asked if they were going to look into this, are the citizens of Warrensburg, everyone, going to be notified of what is going to happen, what course is going to happen with the re-Val and if it stays or is it going to be amended; will they know after a meeting like tonight what is going to go on, are they going to let the people of Warrensburg know whether this is going to stand or not or are they just going to have to come in one at a time and find out.

Roger Langworthy said the people will get a notice a little bit after the first of May. Mr. Johnson said for whether or not this is it. Roger told Mr. Johnson from his end if there will be a change or not on his property, then there will be a recourse he can go to. Mr. Langworthy told Mr. Johnson it was up to the Town Board whether or not they are going to accept the re-Val. Mr. Johnson asked if the Town would be notified by the Town Board whether the Town Board has accepted it or not. Supervisor Geraghty and Councilman Markey said Roger's office will send out a notice. Mr. Johnson said it will state whether the Board accepted it or not.

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Supervisor Geraghty said he assumed they were going to move ahead with it, Roger would make corrections to the role, if that doesn't work then you would go to the grievance board .....Mr. Johnson said he knew that whole routine.

Carolyn Chorba – asked if just Roger would be working out the inequities that have been discussed tonight or if the whole town board would be working on them.

Supervisor Geraghty said it is an assessing job; the Assessor has to work out the inequities, that is state law.

Mrs. Chorba told the Town Board they had gone to Roger during the last reassessment and he did not think they had any reason for being reduced, they went to grievance and they reduced them \$20,000.00, they went to small claims and they reduced them another \$40,000.00 so they received a total reduction of \$60,000.00, this year for their assessment they went up \$170,000.00.

Supervisor Geraghty told Mrs. Chorba he really did believe she needed to adjust this with the Assessor, to give him the information. Mrs. Chorba said she tried that last year. Supervisor Geraghty said it did not make sense from where he sat, but he did not know Roger's reasoning for raising her assessment, to talk to Roger.

Edward Chorba said he had to point a finger and asked why if Riverfront property has gone up why did Roger's go down. Mrs. Chorba said Roger's went down \$1900.00.

Karen Young told the Town Board her house is up for sale, and, to look at the bigger picture as representatives of the Town they should know people apparently know about this inadequate little system we have here, she had a buyer from Queensbury who wanted to come up and look at her house, they called her realtor and asked what her assessment went up and was told \$77,000.00 dollars, they did not come and look at her house. Mrs. Young asked how Warrensburg is going to be improved and people encouraged to come here if we have this system that everyone knows is crazy and nothing is happening about it.

Supervisor Geraghty asked Roger Langworthy if he had any comments to make to the crowd and Mr. Langworthy said no, that would get into individual things and he did not want to do that tonight, people were already coming in tomorrow morning and they would give him their thought process, they did last year.

Mike Lawler asked Roger how much help he received with the re-Val., and, said before they started talking he understood he has been doing this for two or three years, getting the assessments, he did not just start doing this last year.

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Supervisor Geraghty said the Town hired Warren County and we paid Warren County \$12,000.00 to help with this reassessment, the Office of Real Property. Mr. Lawler asked when that started, when did they start redoing it.

Mike Swan responded last summer. Mr. Lawler asked if they were saying it took one year to do this, Mr. Swan said about nine months, approximately. Mr. Lawler told Mr. Langworthy he had 190 parcels he wanted to look at, from what he could see it would be at least 290; Mr. Lawler asked how they could do this and do each one between now and May 1<sup>st</sup>. Mr. Lawler asked Mr. Langworthy if he was going to do it by himself. Mr. Lawler said he was sure this gentleman here or who ever helped him would be helping him so there were two of them. Mr. Swan said he was working on the commercial properties right now and when that was done he would be working on the residential with Roger, some of the problems that have been brought up here he has started to look at, they were given to him yesterday, he will be reviewing all of the stuff with Roger and they will be looking at the ones that have just been brought up here, and would do the best they could. Mr. Swan said it is a long process but he thought they could get it done.

Mr. Lawler replied between now and May 1<sup>st</sup> and Mr. Swan said yes. Mr. Lawler asked if the Board could consider that Warrensburg has gone down maybe 25 percent in property value. Mr. Stark told Mr. Lawler they could not go on the position that property prices have dropped twenty to thirty percent here; it is not a hard process to recognize how prices have increased since 2004 to 2007. Mr. Lawler said he agreed with that but what he was trying to get at was if they can do this in nine months they would give them a year and maybe in two years re-assess this again, if it had gone down in two years maybe it will go down again.

Supervisor Geraghty said they felt that if the values did go down, the equalization rate would go up; they have asked that question.

Mr. Lawler said what he was trying to say to make sense was maybe they could do another re-Val in a couple of years, if it keeps going down. Supervisor Geraghty said it sounded to him like they really have to work on the inequities.

Linda Marcella asked Roger to explain to her how his computer system can give him a per acre value and yet have the properties that are smaller than a third of an acre, a seventeenth of an acre be at \$30,000.00 and an acre is \$37,500.00.

Mr. Stark talked about decreasing return when you get bigger, there is a base value.

Ms. Marcella said she agreed you do not get proportionately the same amount more money as size.

Discussion continued on properties and their sizes and the values.

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Mr. Stark said the town as a whole is equitable, even though there are parcels out there that are not, it is equitable and is more equitable today than most of the rest of the county and to not do the re-Val would cause Roger's town to become one of the least equitable.

Ms. Marcella said she was not suggesting to not do the re-Val because as Kevin (Supervisor Geraghty) explained, the more value our property has, and, again if it is equal it does not mean we pay more taxes, if our property is valued higher we get a larger portion of sales tax.

Carol Birkholz said we all agreed we are in a recession, when the sales tax is grossly diminished where will that leave us. Mrs. Birkholz asked the Town Supervisor if he could answer that. Mrs. Birkholz told Supervisor Geraghty he was the Budget Officer for Warren County so he could answer. Supervisor Geraghty said if the sales tax for Warren County was flattened out, everybody was going to get fewer dollars to their communities.

Discussion ensued on the sales tax increasing or decreasing at this time.

Tom Baylon told the Town Board the reason most people were here tonight was to complain about the equalities. Mr. Baylon stated this was not an attack on any individual and asked if there was a gold standard of comparison where you have an outside independent individual or group to say to take a percentage of this property to make an independent assessment of those properties so you have a comparison.

John Stark said that is his job and it is what they do every year, he is the person that makes that call, he is the person that will declare that Roger's at 100 percent, he is the person that made the call that he is below his equitable standards, and, every single year they do that.

Bryan Rounds asked if they couldn't come up with a program; there are only four different zones or areas in the town; give each one of those a land value and then go by square footage of the home, it is easy math, it is how you measure things, and, you should be able to back figure that to say the cost of the home and then give the people on the river all the same land value and give Kings Addition a value, they are all cookie cutter lots, it has to be easy to figure. Mr. Rounds said we don't care if a person has tile in their house or what ever, we all have to live here, let people live and reward them for keeping their houses nice instead of punishing them. Mr. Rounds said there is there something wrong with that system to just do location and square footage.

Mr. Stark said a lot of what Mr. Rounds was saying is just how it is done. Mr. Stark went on to explain the process.



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Michael Swan said the town is broken up into different areas so they are kind of doing what was being said and they do use a cost approach to balance against the sales but it is not everybody at \$40.00 a square foot, it is the style of the house, whether it is a cape or a ranch, is it a log cabin, different style homes and different style construction and different construction costs.

Mr. Rounds suggested maybe they would have less trouble if their formula was published. Mr. Rounds stated he had an eighth grade education and he could do the math if somebody gave him the stuff to plug in, hopefully it would be easy figures.

Supervisor Geraghty thanked everybody for coming out and said he thought the message had been heard and hopefully the inequities would be corrected.

On motion of Councilman Barlow, seconded by Councilman Alexander, the meeting was adjourned at 8:50 p.m.

Respectfully submitted,

Donna A. Combs, Town Clerk

