

WAYS & MEANS COMMITTEE
Monday, April 29, 2024 - 10:00 AM

James Monty, Chairman
Charlie Harrington, Vice-Chairman

Chairman Monty called this Ways & Means committee to order at 10:00 am with the following Supervisors in attendance: Clayton Barber, Matthew Brassard, Chris Clark, Robin DeLoria, Shaun Gilliland, Charlie Harrington, Ken Hughes, Steve McNally, James Monty, Cathleen Reusser, Favor Smith, Matt Stanley, Ike Tyler, Joe Pete Wilson, Davina Thurston, Margaret Wood and Mark Wright. Derek Doty was excused.

Department Heads present: Doreen Abrahamsen, Linda Beers, James Dougan, Judy Garrison, Mary McGowan, Dan Manning, Michael Mascarenas, Chelsea Merrihew, David Reynolds and Matt Watts.

Deputies present: Thomas Murphy and William Tansey.

News media: None present.

MONTY: Good morning. We'll call the ways and means to order. If everyone would stand for the pledge. Thank you. Roll call, Judy. Thank you. We have no guests. Moving onto resolutions.

PUBLIC SAFETY
Monday, April 15, 2024
Chairman – M. Wright Vice-Chairman – I. Tyler

1. **RESOLUTION AUTHORIZING THE PURCHASING AGENT TO AWARD BID TO BEARCOM IN THE AMOUNT OF \$230,803.71, FOR THE REMOTE TOWER SITE MONITORING SYSTEM AND INSTALLATION OF EQUIPMENT WITH FUNDS TO COME FROM THE SICG23 GRANT AND FURTHER AUTHORIZING A BUDGET AMENDMENT INCREASING REVENUES AND APPROPRIATIONS FOR THE SAME.**
Tyler, DeLoria
2. **RESOLUTION AUTHORIZING THE COUNTY CHAIRMAN OR COUNTY MANAGER TO EXECUTE A MEMORANDUM OF AGREEMENT FOR ADMINISTRATION OF THE FY23-24 HAZARDOUS MATERIAL EMERGENCY PREPAREDNESS FUNDING AWARDS FROM THE NYS DIVISION OF HOMELAND SECURITY AND EMERGENCY SERVICES (DHSES).** Stanley, Barber
3. **RESOLUTION RECOGNIZING NATIONAL PUBLIC SAFETY TELECOMMUNICATIONS WEEK AS APRIL 14-20, 2024.** Tyler, unanimous
4. **RESOLUTION RECOGNIZING NATIONAL EMS WEEK AS MAY 19-25, 2024.** Stanley, unanimous
5. **RESOLUTION AUTHORIZING THE PURCHASING AGENT TO AWARD BID TO NORTHEASTERN RESCUE VEHICLES, INC. IN THE AMOUNT OF \$227,298.00, FOR**

THE PURCHASE OF 2024 DEMERS MERCEDES SPRINTER TYPE II AMBULANCE WITH STRETCHER WITH FUNDS TO COME FROM THE EMS CONSOLIDATION GRANT. DeLoria, Wright

6. **RESOLUTION AUTHORIZING AN AMENDMENT TO RESOLUTION #82 OF APRIL 1, 2024, AUTHORIZING THE ESSEX COUNTY PURCHASING AGENT TO GO OUT TO BID FOR VARIOUS DEPARTMENTS, FROM THE PUBLIC SAFETY COMMITTEE – EMERGENCY SERVICES TO GO OUT TO BID FOR CARDIAC MONITOR UNITS FOR THE ELIZABETHTOWN-LEWIS EMS SQUAD. Brassard, Wright**

ECONOMIC DEVELOPMENT

Monday, April 15, 2024

Chairman – I. Tyler Vice-Chairman – C. Barber

7. **RESOLUTION AUTHORIZING A ONE-YEAR TIME EXTENSION FOR THE WRIGHT PIERCE TASK ORDER 3-E, TOWN OF ESSEX WATER SYSTEM REVIEW, TO EXPIRE MAY 2025. Hughes, Reusser**
8. **RESOLUTION OF SUPPORT FOR THE APPOINTMENT OF MARY JANE LAWRENCE AS EXECUTIVE DIRECTOR OF THE REGIONAL OFFICE OF SUSTAINABLE TOURISM (ROOST). Stanley, Gilliland**

HUMAN SERVICES

Monday, April 15, 2024

Chairman – JP. Wilson Vice-Chairman - C. Harrington

9. **RESOLUTION AUTHORIZING A BUDGET AMENDMENT IN THE MENTAL HEALTH DEPARTMENT INCREASING REVENUES AND APPROPRIATIONS IN THE AMOUNT OF \$188,726.48, CARRY OVER 2023 JOSEPH P. DWYER VETERANS FUNDING. Harrington, Thurston**
10. **RESOLUTION AUTHORIZING THE FOLLOWING APPOINTMENTS TO THE ESSEX COUNTY COMMUNITY SERVICES BOARD ALCOHOL AND SUBSTANCE ABUSE SUBCOMMITTEE DR. KRISTIN MACK FOR A TERM EFFECTIVE 3/13/2024 – 12/31/2025 AND CHERYL BLANCHARD AS A MEMBER TO THE ESSEX COUNTY COMMUNITY SERVICES BOARD DEVELOPMENTAL DISABILITIES SUBCOMMITTEE FOR A TERM EFFECTIVE 4/10/2024 – 12/31/2025. Hughes, Wright**
11. **RESOLUTION AUTHORIZING A BUDGET AMENDMENT IN THE PUBLIC HEALTH DEPARTMENT INCREASING REVENUES AND APPROPRIATIONS IN THE AMOUNT OF \$748,856.72, CARRY OVER 2023 DSRIP FUNDS. Thurston, Tyler**
12. **RESOLUTION AUTHORIZING A BUDGET AMENDMENT IN THE PUBLIC HEALTH DEPARTMENT INCREASING REVENUES AND APPROPRIATIONS IN THE AMOUNT OF \$26,786.94, CARRY OVER 2023 RECRUITMENT AND RETENTION FUNDS. Tyler, Wood**

13. RESOLUTION AUTHORIZING THE PUBLIC HEALTH DEPARTMENT TO APPLY FOR AND ACCEPT ADIRONDACK FOUNDATION BIRTH TO THREE (BT3) FUNDS IN THE AMOUNT OF \$10,000.00, FOR SUPPORT OF UNIVERSAL HOME VISITING PROGRAM DATA AND TRACKING EFFORTS AND FURTHER AUTHORIZING A BUDGET AMENDMENT INCREASING REVENUES AND APPROPRIATIONS FOR THE SAME. Harrington, Brassard
14. RESOLUTION AUTHORIZING TO AMEND RESOLUTION #57 OF MARCH 4, 2024, TO DELETE ITEM #5, AS IT IS A DUPLICATE OF RESOLUTION #28 OF FEBRUARY 5, 2024. (*Accepting MRC grant funds in the amount of \$12,000 Health Dept.*) Hughes, Reusser
15. RESOLUTION OF CONDOLENCE TO THE FAMILY OF ANTHONY J. "TONY" PANICCIA. Wright, unanimous

DEPARTMENT OF PUBLIC WORKS

Monday, April 22, 2024

Chairman – R. DeLoria Vice-Chairman – C. Barber

16. RESOLUTION AUTHORIZING THE COUNTY CHAIRMAN OR COUNTY MANAGER TO EXECUTE A CONTRACT AMENDMENT WITH CPL ARCHITECTS, ENGINEERS, LANDSCAPE ARCHITECTS AND SURVEYORS, DPC IN AN AMOUNT NOT TO EXCEED \$260,000.00, FOR PROFESSIONAL ENGINEERING SERVICES TO INCLUDE CONSTRUCTION ADMINISTRATION AND CONSTRUCTION INSPECTION SERVICES FOR THE ALEXANDRIA AVENUE OVER LAKE GEORGE OUTLET BRIDGE REPLACEMENT PROJECT LOCATED IN THE TOWN OF TICONDEROGA. Wright, Clark
17. RESOLUTION AUTHORIZING THE COUNTY CHAIRMAN OR COUNTY MANAGER TO EXECUTE A PURCHASE ORDER WITH FINKE EQUIPMENT IN THE AMOUNT OF \$23,344.03, FOR LABOR AND MATERIALS TO REPAIR COUNTY OWNED ASPHALT PAVER IN THE DPW, WITH FUNDS TO COME FROM BUDGETED FUNDS. Clark, Stanley
18. RESOLUTION AUTHORIZING A BUDGET AMENDMENT IN THE DPW INCREASING REVENUES AND APPROPRIATIONS IN THE AMOUNT OF \$17,857.73, INSURANCE RECOVERY FOR DPW PLOW TRUCK A-18. Barber, Reusser
19. RESOLUTION AUTHORIZING A BUDGET AMENDMENT IN THE TRANSPORTATION DEPARTMENT INCREASING REVENUES AND APPROPRIATIONS IN THE AMOUNT OF \$5,426.29, INSURANCE RECOVERY OF REPAIRS ON BUS 37. Brassard, Thurston
20. RESOLUTION AUTHORIZING THE TRANSPORTATION DEPARTMENT TO ACCEPT 2022 SECTION 5311 OPERATING ASSISTANCE (FEDERAL SHARE) IN THE AMOUNT OF \$157,324.00, FROM NYSDOT. Wright, Tyler

PERSONNEL

Monday, April 22, 2024

Chairman – K. Hughes Vice-Chairman – JP. Wilson

21. **RESOLUTION AUTHORIZING THE COUNTY CHAIRMAN OR COUNTY MANAGER TO EXECUTE A CONTRACT AMENDMENT WITH JUSTIN MEYER, ESQ. EXTENDING ASSIGNED COUNSEL ADMINISTRATIVE SERVICES FROM OCTOBER 2023 THROUGH JUNE 30, 2024. Smith, Wood**
22. **RESOLUTION OF CONDOLENCE TO THE FAMILY OF RICHARD LAWRENCE “DICK” BESSETT. Wright, unanimous**

FINANCE/TAX REDUCTION/MANDATE RELIEF

Monday, April 22, 2024

Chairman – S. McNally Vice-Chairman – R. DeLoria

23. **RESOLUTION AUTHORIZING TO CHANGE THE HOURS IN THE COUNTY CLERK’S OFFICE AND DMV TO OBSERVE SUMMER HOURS OF 8:00 A.M. TO 4:00 P.M. BEGINNING JUNE 3, 2024 THROUGH AUGUST 30, 2024. Thurston, Clark**

MISCELLANEOUS

24. **RESOLUTION RECOGNIZING LONG TERM EMPLOYEES FOR THE MONTH OF APRIL 2024. Gilliland, unanimous**

MONTY: Okay, Mike, you have one you want to bring up?

MASCARENAS: A resolution authorizing payment to Northline Utilities in the amount of \$8,864.18, this is for repairs up on Terry Mountain recently we had a power outage and it is above the amount I can authorize.

RESOLUTION AUTHORIZING THE PURCHASING AGENT TO ISSUE PAYMENT TO NORTHLINE UTILITIES IN THE AMOUNT OF \$8,864.18, FOR REPAIRS ON THE TERRY MOUNTAIN SITE WITH FUNDS TO COME FROM BUDGETED FUNDS. Stanley, Smith

MONTY: Discussion?

HUGHES: A power outage caused damage?

MASCARENAS: Matt is in the crowd if you want to offer courtesy of the floor. Why don’t you come up Matt. I think it was the heavy snowfall but I’m not certain.

WATTS: Yeah, it was from the snow fall. One of the storms, I can’t remember which one but trees came down and took down the power line.

HUGHES: Okay, thank you.

WATTS: You’re welcome.

MONTY: Any other questions? No other questions, all in favor signify by saying aye, opposed – carried. Thank you Matt.

I also would like to offer a resolution of condolence to the family of Harry McCray. Harry was a town employee for several years and his daughter is my current clerk and she's been a clerk for ten years prior to that. I'd like to offer that.

RESOLUTION OF CONDOLENCE TO THE FAMILY OF HARRY MCCRAY. Monty, unanimous

MONTY: Any resolutions from the floor? Mr. Gilliland, it is all yours sir.

GILLILLAND: I do not have a resolution. First of all, I want to, yesterday I was invited to Chesterfield for a dedication of the bridge that we had named and it was a lovely ceremony. It really pushed the fact that forty years later the effect on families for those they lost in combat or in service for their country is tremendous. I watched the ceased Marine's mother emotion came forward as it happened yesterday and as a Veteran myself those who are lost, they don't give the ultimate sacrifice those that give the ultimate sacrifice is the families because it lasts for a lifetime so, thank you very much. It was a lovely ceremony. If you go under the Exit 33 Bridge you will see it Lance Corporal Shultz Memorial Bridge and each member of the board from the previous board was specifically named and thanked for the unanimous decision going forward with that. The second item of business I wanted to bring up. How many people here just went through their constituents all got letters raising all their assessments? Okay. I think we've had enough. These assessments are going up uncontrollably pretty much for passive issues, not active issues of property improvements. Our towns are filled with people, residents and things who are suffering. Even I am suffering. I can't do improvements on my property because I can't afford the hyper inflated prices of building materials. So, if I did massive improvements on my property I would be willing to pay the increased value that I am adding but that's not happening. We, as local governments okay are limited to 2% increases unless of special circumstances in which we have to go forward and jump through hoops to raise above and raise the tax cap but assessments are uncontrolled. We had the State property people in here last year trying to explain to us and we went back to them and they said, well, there was a big rise. Well, because they take a rolling average the last five years. I said and we told them, the last five years was Covid that was anomaly that should be zeroed out. They wouldn't do it but now, in my town one, two, three, four years in a row. I know that there are supervisors sitting around here in the last four years have had their property values doubled for passive reasons, nothing we did. So why is the State doing this? Why are they doing this? One thing they are doing it is because if they can jack up the assessed values then the perception is we have a lot of cash up here and then they can hit us like they hit us last year with the Medicaid bill because we all had a lot of cash and they are going to hit the schools next year when I've talked to our representatives because schools have a perception in Albany that they have a lot of cash and they are going to go after it and they are going to cut the school and take it. A lot of our schools are told it is going to happen next year okay? Who ends up paying for that? Us. We all pay school taxes because if we want our schools to maintain at that level the rates are going to go up but the perception will be they have all this higher assessed value properties. We are rich. What else is happening up here in Essex County or the North Country? Okay. Absentee landlords and short term rentals right? They come up, they buy these properties basically as investments not as living spaces, they take up our inventory that we are sitting here struggling to deal with and then they basically because of sales they create sales because of this at higher levels at higher prices everybody else gets nailed passively. We are the second largest geographically I think we are the third or fourth smallest population county and our medium income is quite low, very low for the people that live here but you take a look at it because of the second homes and everything else like that it's the perception is that our medium income is very, very high and it's not. Our residents are getting excuse my fore laymen's term, we are getting screwed and it's got to stop. Somebody has to stand up and say enough is enough to the

State. I specifically asked the County Attorney to do some research for me. What would stop us either at the town levels or at the county level if A. one saying we are passing a moratorium on assessment increases for one year until we can figure this out or B. we are passing a local law limiting a rise in assessments on any piece of property to 2% per year unless it is documented improvements that increase the value of the property. This has got to stop. It's for my town which is I will admit the property in my town is pretty much heavily dependent on second home owners because I have a lot of lake properties and stuff like that. Those investors, those people that want to come and have second homes or move to a retirement home and move here full time are being scared off because of the massive high assessments and the perception of higher taxes. And what happens when you're sitting there and the assessed letters goes out and you get 10%, 15%, 20%, 30%, 40% increases in assessments who gets it in the face? We all do. Right? This has got to stop. I think I know what the State's attempt to do in the long term but we have got to stop this because they can control us to be able to provide services to our constituents by limitations on our taxes we have to also control what is being charged or being assessed to our constituents. I'm opening this up for discussion. I know the effects on various towns will be different. I have a small percentage of state land and the state won't pay taxes on it other than the larger amounts of state land maybe effected more but if some county doesn't stand up and say enough is enough then it's not going to happen.

MONTY: Shaun and I had this discussion this weekend and I firmly stand behind Shaun's recommendation. We have to take a stand. WE have to send a message to Albany that we're not going to take it anymore and I would hope that some of our neighboring counties would say, you know what they've the courage to stand up maybe we can stand up. If not, I've never been one not to have to stand alone. I think we need to do something. In fact, I'm preparing an email to go out to my board members to have this discussed at our next board meeting. I really think something needs to be done and I fully support Shaun's suggestions. Feelings?

REUSSER: Should the county consider a moratorium on short term rentals?

GILLILLAND: A moratorium on short term rentals?

REUSSER: For a period of time until we can, those properties are being taken off the housing market for long term people to come to our community. I have it here in Elizabethtown. Our board is considering a moratorium for that purpose to give us time to develop a plan to determine what the process is going to be, do they meet all the fire and safety and insurance and so on.

GILLILLAND: They are already required to but the in my town I have a lot of people that pay their taxes in payments two weeks a year, etc. we may be doing an un settled consequence of punishing the people we are trying to help. That's just the concern I have on that particular issue.

REUSSER: It gives you more control.

GILLILLAND: I understand but I don't think that's the problem here with the rise in the communities. That's a catalyst but the underlying issue is our assessors being told by the state to raise assessments based on sales and other issues and basically because our people are being punished passively not for anything accurate or any investments that they are doing. That's my thought.

MANNING: I just want to quickly interject. A countywide moratorium is probably not a good idea because you have such diverse townships but you certainly can do it at the town level. As you probably know a moratorium is basically a vehicle, a short term vehicle it can last a year maybe

a year, maybe two years for you to investigate the issue and then when you investigate the issue and decide what you want to do you can enact a local law but I think it's better off handled by the towns.

MONTY: Do you have any thoughts?

MANNING: Sure. First of all I commend Shaun for bringing the issue to the forefront I think he called me Thursday or Friday so I didn't give this much thought. I have a lot of competing issues here. In the early 60's the legislature granted counties and townships municipal home rule which was the ability to – before that the towns and counties were all very angry that they didn't have any say over their Government so we were given the ability to enact our own laws for a variety of reasons and that is generally called municipal home rule that is what we use as our sword and shield if we can in the Governments of our day to day lives. The antithesis of this are three things, number one Shaun mentioned state mandates. State mandates are technically they are not in the constitution, there have been, it comes up from time to time they have been challenged I think Governor Cuomo in 2011, constituted a commission to put an end to state mandates as they being constitutionally banned that's fallen through the wayside. So you've got municipal home rule. You've got state mandates which are killer. You've got this issue with preemption again, preemption is not in the constitution. Preemption also goes hand in glove with what they call state concern those are things that the state will use to say, no, we've decided that this issue is ours, we've cornered the market on it, we've prepared laws on this and therefore you cannot use municipal home rule to delve into that area. Taxes is one of those if you're going to run up against in whatever form real property or mortgage taxes or sales taxes the state has always maintained that the area is preempted so there's a lot that needs to be thought in this instance. I would suggest that we can be the spearhead but we get all the counties involved in this Shaun, I don't have to tell him this or you. I agree with you 100% and it won't be something that will happen overnight it will take a long fight but hopefully if all the counties bond together it will cause a ruckus. I haven't really delved into this. Shaun told me Florida has done this I believe?

GILLILLAND: Florida. My codes officer worked in Florida for a number of years and said that Florida set a base line and they only allow 3% per year unless major improvements were made.

MANNING: So if we can't do it by home rule you may be able to get the legislature to do it. Maybe.

THURSTON: I just have two things that I want to say about this and the first is my assessor came to me and said I've got this letter from the state that said they want you to put you know, 4% on all the residential and just across the board they give them a percentage and that is literally, completely the opposite way the assessment is supposed to be done. You're not supposed to just slap a percentage on residential, business whatever so that's the first thing and the second thing is St. Armand is approximately 80% state owned land so we only have 20% that is privately owned and then those 20% pay 80% of our tax base, our revenue, our levy so the state is making out like bandits by paying pennies on the dollar for what our residents are doing and they are the ones deciding how much the state land can be assessed for so we're getting a double whammy and whatever you all decide to do I'm all in. I'm 100% in support of this.

MONTY: I just want to say Davina if you only got hit with 4% our letters said 17% for residential, 10% for commercial and 5% for vacant land.

THURSTON: That was just an example. I'm not sure exactly but I know that they were a flat percentage all residential gets this, all business gets this so it was completely against the way they teach how to assess properties.

MONTY: Absolutely.

HUGHES: I was just going to say, is the Town of Lewis going through a reval this year?

MONTY: Yes. We've gone through four Ken in the last four years and guess what? This was our official one.

HUGHES: Okay so Essex went through a reval a couple of years ago and we were up 30%-40% a year after that it was about 10%-8% residential, commercial and then this year it was 8% across the board. My concern and I don't know how to speak to this, I agree with you Shaun absolutely something does not seem right about this but my concern is that for us who do enjoy the 100% evaluation on our properties I don't want to lose that because we are now saying there is a certain percentage that we are only going to raise that which means New York State can say well, you're just going to be at the 100% evaluation. I don't know how you get around that?

GILLILLAND: If you maintain, according to my assessor what I understand if you maintain 95% they will rank it up to 100% so I'm thinking if we did it and we had a year and make a big splash, we may be taken to court if we did this, if we kept to the state and said no, you don't have the authority to take us to court anyway and they attempt to strike us down but I think our constituents are property owners that pay property tax I can guarantee this is a very popular issue with everybody and second of all because this is happening across the state we're losing a class of taxpayers okay? What is happening is we are paying more and more of the state budget with fewer and fewer taxpayers because of our bifurcated financial system here in this state of property tax and income tax and the legislature plays that off all the time because quite frankly the majority of the high population areas are not property owners so it doesn't affect them but we somehow have to make this a frontline issue either by going straight at them, more resolutions going to the state through our representatives. We did that before when they came through with the first evaluation the state came and talked to us. I mean, it just ends up on the cutting room floor. California did this with proposition 13, it was a taxpayer revolt and the state likes to make itself a carbon copy of California so.

HUGHES: It does seem like a runaway train.

McNALLY: We are at 100% right now, we just finished there is approximately a 35% increase across the board and if you were to calculate that out and your bill by the state is saying and everybody went up 35% your tax rate would go down and tax bill would be about the same unfortunately the Town of Minerva there's and don't quote me on these figures but I'm pretty close, 70% of the land that is owned by the State of New York and they pay about 1/3 of the taxes so there's because it's forest they don't get it but they will not increase the value of their land only they are not going to increase 35% they want us to increase ours 35% across the board and we are lucky if we get a 1% or 2% increase in their evaluation and their theory on this is that there's no comparables that's what they stand by but to get any increase in state land we have to maintain 100% so what it does is just basically these increases in the Town of Minerva is just shifting the tax burden from the State of New York to the people that actually live here but in theory, and my thought on this is this is just a silly game they are playing and they want us to play this game and revolt or whatever, the state wants to take over the assessment. They want to control our assessments up here it's just a matter of time before the towns and the counties won't be doing this the state will be doing the assessing and that's where the real trouble is going to become and that's why, ten, twenty years ago we didn't have this pressure from the state on our assessments where did this all come from? Well, the last four years they've found the golden goose with the Covid, the prices of houses, they've come up with a way to get more money out of us but it's not

coming off their property it's coming off the people that actually live here so I don't know what the answer is but I know I cringe thinking about the new assessments going out to the people in town and they see a 35% increase and you can try to explain to them, well, if everybody went up in average 35% your tax bill is going similar that's not the case because the state's is only going up 1/3 of our tax is going to be going up a percentage so basically we are going to pay more taxes so I don't know what the answer is but it's not pretty.

MONTY: No, it's not and you've got to factor in my understanding because we've been, we are in the process of discussing forming an EMS district we are at 100% and like you Steve and but I'm being told if we're below 100% the penalties passed down to the tax payer if I was only at 75% 25% of certain exemptions would go away for those people. I haven't gotten that in writing but that's how it was explained to me from talking to somebody at Tax and Finance so that if you had an elderly family that had an exemption, 25% of it goes away, 25% of the senior citizen exemption goes away for them so what are we doing to that person? Driving the amount they pay even higher.

McNALLY: Well they have this program where if you are in 100% you got so much per parcel \$6.00, \$6.50 per parcel if you were at 100% send that in and you get half of that money because of the pot of money they put away for that isn't funding enough so if you're the last one in you may only get \$2.00 out of the \$6.00 per parcel. It's ridiculous.

MONTY: Absolutely. We never got \$6.00 a parcel.

McNALLY: No, no one ever has but why aren't we getting \$6.00?

MONTY: The last one we did three years ago I had to fight with them for two years to get them to pay me.

GILLILLAND: Anyway if I can step in. I would speak to your boards and let's get back, let's have more discussion on this, let's raise this to the forefront because as Ken said, there's something disingenuous going on here and we're going to be the victims of it.

HUGHES: I'm hearing two issues here one is inaccurate of assessments of state land and two, flat increases of assessments in our towns so are we attacking both of those issue simultaneously or is there an issue that rises above the other because for me I have very little state land in Essex so if that's the top issue, I mean it certainly is an issue for Minerva, North Hudson those of you have large tracks of state land but for me that's not a huge issue in the Town of Essex and probably not the Town of Lewis so I don't know if I would take that to my board but if I know that the issue is 8% for Essex, 15% of Etown, 30% for Lewis, 4% for Westport, etc. then I'm going to bring that back to my board because the flat draconian percentage going across I don't like at all. I don't agree with that at all.

GILLILLAND: These are passive increases that the landowners and we supposedly have home rule and every citizen should be sovereign here and we have no control over it's just a flat passive increase not based upon any improvements to the property. So I have a \$100,000, my assessment goes up 30%, I don't want my assessment to go up 30% so I go burn down 1/2 of my house I mean, it's nuts and the across the boards are not only just for towns but it's for the classes of properties that are in this town waterfront, general business, all those other areas.

MONTY: And there's a trickle-down effect there Shaun because property maintenance, people stop maintaining their properties.

STANLEY: I don't really know how to respond to this other than the fact if we put money into the bank we get interest from our money. When we buy real estate our real estate is being valued. I know we're not making any improvements or we're not doing things but the whole thing about assessment from my understanding is assessment is supposed to be able to spread out the tax burden fairly among people that own stuff in that town or in that county or in that state and I think with the state owning a lot of land for the towns that have state land it's tough to do that. In the Town of Jay we have, assessments are going up because right now it's really attractive to buy in Jay whether it's because of the proximity to Lake Placid whether it's the proximity to get away from Lake Placid I don't know what it is but people want to buy land in Jay and want to build in Jay and when a piece of property is assessed at \$89,000 just a few years ago but sold for ½ a million dollars this year how I mean there's obviously, there's an increase in your investment and I think sometimes we get confused and I know I'm still new to this, I'm still dealing with it but we confuse assessments and taxes. Yes, they are linked but they are separate. We've got to find a way to, there's got to be a way that's fair so assessments are supposed to be fair market value of your property right? That's what it's supposed to be now is that really what it is? I think it's a tough discussion among 18 towns because within your town it seems fair the places that are more desirable to live should cost more or the assessment should go up more you would think but then you have Town of Jay sits with Chesterfield and other towns from Clinton County and paying for a school district and now your assessment really is affected by the fact that I'm paying taxes toward a school district that is a very vast piece of land from Clinton County to Essex County paying for a school district so I'm really torn on this issue because I want my property to go up in value because if I move someday I want there to be an investment in my property that I've gotten but on the flip side, how is it being affected by the five other towns in my school district and the taxes that I pay. Yes, I've seen my tax rate go down every single year but I've also seen where my school tax is going up at a higher proportion than my town tax because in my town when it is based on people that are in that one district yes, it's just going up that 2%, 3% whatever town's budget is going up but if we are looking at a countywide EMS district now, as Jay grows a lot bigger than some other towns we're going to start to pay more of that because our assessment is going up more because it may be more desirable to live there. I'm sitting here trying to figure out how to really, where to really side on this because I see the investment in our properties and in our towns and we should be getting more than we are putting into it but there's also a place that has a lot of state land that's going up only 1% I mean there's an argument there definitely for that type of thing so I'll stop rambling because I really don't know how to really respond to this because we're trying in one aspect to be fair with the assessed value across the town or across the county but what is that metric that makes it fair?

GILLILLAND: I will kind of respond in two points one is you want to encourage our residents and our citizens to improve their facilities and improve their curb appeal and to bring and to get rid of blight and those kinds of things therefore, you want to encourage people to invest in their own properties. There's a disincentive in the fact that if they don't do anything or they do something the punishment is going to be the same. Their costs are going up or their assessment is going up and then when the state comes down with the big unfunded mandate that something that has to be paid eventually they will have a financial effect because the total warrants will go up. The other thing and this is also philosophical in that we do finance our government, local government and the services that we provide with property taxes as a major portion its true but the value of every citizen's property is not for the grabs of the government. I just have a philosophical problem in the fact that if a citizen has a piece of property and he doesn't do anything to it but it goes up 30%-40% the increase on that does not necessarily, philosophically belong to the government the citizen should be the first one that benefits so I do think there is an idea that New Yorkers that own property that they have to be holding financially to the Government whatever level of government. I just have a problem with that but the first focal point is we have to figure out a way

to help our constituents take it by the boot straps and improve their towns and improve their properties and not be reprimanded from the state one way or the other.

SMITH: Just an interesting thing of course is that when you own a house and it is depreciated in value I'm not going to realize that until I sell it but in the meantime the cost of our Government and our expenses and things that are required of us increases every year beyond the rate of inflation or at the rate of inflation so what I need is I need an income which I don't generate from my house so the income has to come from somewhere so I can meet those costs so the idea that I will get some pay day twenty years hence in the meantime you can increase those costs on me each year because the state decides that the assessed value is too low in my town then the taxes go up and I have to find a way of increasing my income to meet those expenses. That's the dilemma for most people is that the property values there they are earning as Shaun pointed out the median income is not that high and they have a house and they want to live there and pay their school district taxes and things so they have an income that uses it and then suddenly they are told that their house is really worth twice as much so it will be taxed accordingly yes, it may be shared among other people but that's where the bequeath is and businesses will be assessed properly New York City has special forms to ask you to give your basically a financial statement that's part of their tax system so I'm not looking at businesses I'm just looking at people who live there, work there, trying to make and raise families there and the idea that they are going to use their house as a way of judging whether it's fair or not to make them pay more taxes. It doesn't seem appropriate. Other places have these ideas but that may be beyond the county which is more of a homestead exemption where you can recapture at the sale so you fix the rate to a certain amount so that their taxes can be predictable, budgetable things like that and if they have some sale in the future then they have, whoa, look at this you know, it's quite a bit more than the town or a taxing authority has claimed to help make up the difference despite the fact that they've gotten some sort of credit in their town.

DELORIA: Yeah, I'll be brief. I agree with Shaun 100% we have to see somehow if we can do it through municipal home rule or whatever to limit the values that is being placed on these properties and I want to point out just to bring everybody into focus, last year there was home in Newcomb that was at 100% value, last week that house sold for \$100,000 over assessed value it's not local money. This is grandma and grandpa's endowment fund I don't know where else it is coming from or somebody hit the lottery and didn't put their name on the list but the fact remains those sales and I just asked Dave Wainwright this morning for sales from January 2022 up through to current because what's happening in Newcomb is we're losing every sale to the second home owners and we have no housing stock for families who live in Newcomb. Jobs in Newcomb are available to people but people aren't taking those jobs because there's no dam place to live so I see the value of trying to maybe put the brakes on this unequal assessment is what I call it. Why should every house in Newcomb have to after bullshit sales like this, excuse my French you know, go up 100% it's ridiculous so anyway I said my piece. We've got to do something.

MANNING: Just, trying to boil this down in my mind, this is a great discussion however, assessed value is not the same thing as market value so if for some reason or however you chose to do this you reduce a person's assessment so that moderate low income people that we need here for working and to be able to live here elderly can stay their assessment has been lowered. It does not mean as to match point, it does not mean when someone wants to sell their property that they don't get the value of their investment. An assessment is what we use to tax the market controls the value of the property. Now to the uninitiated you might flip through the assessment roles and say they are low and say, oh, look why is this property listed for \$750,000 but it's only assessed for \$350,000 and therein lies the rub the market is going to control what these places sell for but a reduction in the assessment will give a benefit and help keep people here to work

and also will not prejudice the sale in the future of someone's only big asset, their homes. So boil it down assessed value is much different than market value.

MASCARENAS: I will be very quick. I'm glad the board brought this up. It's something that we talked about somewhat here locally and I think the real danger is that we're not hearing that discussion really at the state level. What we are hearing at the state level is housing issues but we're not really talking about what is causing those housing issues and assessment is certainly part of the issue with the housing crisis that we're talking to. I think everybody has brought up good points. One thing that I would like to add to that I think Mr. Smith was talking about you know, getting that big pay day twenty years from now part of the problem is people are getting it immediately because of what they are purchasing that property for and I think that's what's kind of lost in some of this discussion is that there's a big difference between somebody living at a property and somebody using that property to generate income and when you can use a property to generate income they are obviously going to spend a higher amount of money for that property because you look at it as an investment into the future. The danger in that is problematic especially for us located in the Adirondack Park where we have a bunch of other barriers for housing that we've got to look at so all these people now that are buying these things like you've all said without local dollars are now turning that into income but what they are not looking at is those individuals that can no longer live here, that are getting priced out of their homes it's a matter of time before workers simply aren't going to be able to live in your communities to support the very amenities that they expect and that really is the danger in our county for this housing crisis. I commend you for bringing it up with the assessed values because we are seeing it daily and that's sprawl is real and it's a problem. Are people that we count on to bring us EMS service to bring us fire service, to work in those stores and restaurants and support the very activities that keep our area going are no longer going to be able to afford to live here it's that plain and simple. So, I do, I commend you for bringing it up. I think something as simple as the sales tax that nobody seems to push through at the state level is gross. What do we use to offset property? Sales tax. If there's people making thousands of dollars on short term rentals isn't that a transaction? I don't know why that's so difficult? And if that is now considered a transaction now I can use to offset our residence' property taxes that's what we do with it, that's what you do with it in your towns with your portion. How come we can't get that done? Oh my Lord, that's a simple solution to start moving that process forward but I think we've got to do something and the housing issue and the assessment issue go hand in hand and generations of families leaving our areas is unacceptable.

THURSTON: I just have one last thing, I really liked Favor's idea of the homestead rule and I don't know Dan if that's something we can actually implement countywide? Homestead? If you live here year round full time in your home your assessment stays at whatever rate. I think that's something to look at. I think that might be the solution.

MANNING: Yeah, it will be difficult but we can look at it.

THURSTON: We're Adirondackers, we do difficult.

MANNING: I understand that. It's just my gut on that.

GILLILLAND: You want to move the grizzly you have to poke the grizzly.

TYLER: Real quick, I agree with you all of this that is going on here and I'm real upset about a lot of this stuff but one other thing that is upsetting is we have properties down in Westport that this lawyer firm goes around and they go to their house and they knock on their door and say I can get your assessment lowered and you don't have to pay me anything just pay me what you get deducted in your assessment so what they do is we go to court and we hire a lawyer or we

get a lawyer, we go to court and we go in front of the Judge who doesn't understand of this and they bring in this appraiser that sits and lies and answers all these questions with a bunch of lies and ours is sitting there going by the rules, by what the state dictates and the Judge believes them. So automatically it's going to get cut down maybe not as far as they want to go but you take a \$5 million piece of property and it's going to be cut down to \$2.5 - \$3 million dollars. We are playing by the rules and you have a legal system that is not, has no clue what they are doing. So it's a break for the rich people to get their assessment lowered and then you go back after reassessing the next year and raise them back up and then you're back in court again and the taxpayers are paying for their taxes and they are paying for a lawyer. It's just nuts.

McNALLY: The 480 is not fair either you know the state wants everybody to preserve their land they give out 480, 480a, 480b now I believe down to 25 acres that's great they are giving away tax revenue but they are not making us whole. You know the state is giving away our money to preserve land and we have properties in town that are 480 I mean that goes back a long time these properties are worth a million dollars and they are making 20% of the tax on that.

MONTY: I don't disagree with you Steve.

McNALLY: The state is not afraid to come up with these plans but the only problem is they don't pay for any of them.

MONTY: What's the common denominator? What's the common denominator? The State of New York that's the common denominator. I know we've got other meetings that are going to happen here shortly. We'll wrap this up. I think it's something we definitely need to consider and I might make a suggestion Mr. Chairman that we talk about this monthly and maybe even a task force to keep this conversation going if we are serious about doing something. Just my thoughts.

GILLILLAND: Thank you. I will allow Mr. Manning to do the research so we can map out a strategy.

MONTY: Thank you. Anything further to come before ways and means? If not, thank you. We stand adjourned.

As there was no further discussion to come before this ways and means committee it was adjourned at 10:55 a.m.

Respectfully submitted,

Judith Garrison, Clerk
Board of Supervisors