

BOARD OF ASSESSMENT REVIEW
Report on Grievance Day 2017

The Board of Assessment Review (“BAR”) held its annual Grievance Day on Friday, May 25, 2017 during the hours of 4:00 pm to 8:00 pm. The date of the meeting was changed by a public law to accommodate the schedules of BAR members and the Assessor. Two property owners were scheduled to appear in person to present their grievances but only one appeared before the BAR on that date.

Eight other property owners delivered written materials in support of their grievances to the Assessor’s Office for consideration by the BAR, on the appropriate forms for this purpose that are designed by the New York State Department of Taxation and Finance and distributed by local Assessors. The properties brought before the Bar by owners ranged from an unimproved lot with an assessed value of \$20,000 to a business with an assessed valuation of \$850,000.

The BAR also met on June 5, 2017 to review the grievances received from Town property owners and any supporting materials provided by property owners contesting the Assessor’s recommendations. Following completion of that review, each property owner will receive a letter from the Assessor notifying them of the BAR’s determination.

Before making determinations on individual properties at the June 5 meeting, BAR members discussed assessment methodology and agreed upon a set of objective criteria for reviewing cases. The same criteria were consistently applied to each matter, taking into account particular hardships or unique factors. The decision on every complaint review was made unanimously by BAR members.

Land is valued on a formula basis as provided by the Assessor’s land tables, depending on its location. For unimproved land, the first acre is assessed at levels starting at approximately \$37,500 (improved land starts at approximately \$47,500), with a sliding valuation for additional acreage. Factors such as attractive views, location and water frontage, among others, may also be considered where appropriate.

The BAR members reviewed and ratified the 16 stipulations and 3 corrections recommended by the Assessor. The number of complaints and corrections filed was lower than last year while the number of stipulations was the same.

The BAR reviewed 9 complaints and approved reductions in assessments totaling \$375,500 from the tentative assessment roll amounts. The combined stipulation reductions totaled \$1,037,946 and the amount of corrections was \$37,400.

The BAR would like to thank Assessor Mike Dunham and his assistant Angie Hasbrouck for their extensive efforts to provide functional reference materials to help us in our deliberations. It not only made our job easier, but resulted in more thoughtful and hopefully accurate assessments.

Issues Observed

The BAR noted the following at the conclusion of the Assessment Review process:

1. Some grievants did not provide adequate information to support their requests for assessment reductions. For example, some property owners did not furnish any information identifying comparable properties in the Town that they believed were similar to their own but were listed on the rolls at a higher value.
2. Other grievants provided a list of other properties on the tax rolls that they stated were comparable to their own but had a lower valuation on the rolls, but these grievants' submissions contained no discussion focusing on the salient characteristics of such properties to support the conclusion of comparability. Neither the Assessor nor the BAR is in a position to advocate reductions that are not effectively presented by grievants.
3. The total amount of reductions in assessments sought by all grievants was \$2,092,747. However, the BAR determined after its careful review that only \$1,450,846 in reductions had been justified.
4. In the past, affordability of taxes has often been cited by property owners as a significant burden on them in the current economic climate. The BAR is not permitted to take affordability into consideration in its deliberations but recommends that elected officials thoroughly review the problem as part of their budgeting processes.

Conclusions and Recommendations

1. The BAR again strongly urges property owners to discuss with the Assessor what they believe to be erroneous or inaccurate valuations of their property on the tentative tax rolls prior to filing a grievance. Such discussions, as early as possible in advance of Grievance Day, may eliminate the need to file a grievance, and should the property owner wish to make a grievance, can assist the owner in making any grievance as effective as possible.

2. Residents can save money through an effective reduction in total land value assessment by combining two or more qualifying adjacent parcels (owned in the same name) into one tax parcel for assessment purposes.

3. The BAR supports the Town's practice of posting a link to the entire tax roll (prepared by the Ulster County Real Property Tax Service Agency) on its website in order to provide residents with a means of identifying errors or inconsistencies in the tentative tax rolls prior to determining whether to make a grievance and, if so, assisting residents in identifying data about properties that they believe are comparable to their own but which have lower valuations on the rolls.

4. Property owners who believe that there are unusual features of their land, such as abundant wetland portions, perhaps accompanied by periodic flooding, or unusually steep slopes that restrict access to portions of their property, should meet with the Assessor as early as possible after publication of the tentative tax roll to discuss those issues.

This report was adopted unanimously by the members of the Board of Assessment Review

Marge Bonner
Norman Chachkin
Elaine Laflamme
Claude Suhl
Martha Tardibuono