



TOWN OF ROCHESTER

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BOARD OF ASSESSMENT REVIEW (BAR) Report on Grievance Day 2019

The Board of Assessment Review (“BAR”) held its annual Grievance Day on Thursday, June 11, 2019 during the hours of 4:00 p.m. to 8:00 p.m. The date was set later than normal, by the Rochester Town Board to accommodate the schedules of the Board of Assessment Members and duly notified to the public. The BAR deliberated on the twelve grievances received and reached consensus on all.

The Board elected Margaret Bonner as Chair and subsequently discussed with the Assessor, Mr. Dunham, his views of the recent Town revaluation. He indicated that as a result of the revaluation, the equalization rate for the 2019 roll will now be 100% vs. the 2018 rate of 93.5 %. Had the town not completed the revaluation for the 2019 roll, the equalization rate would have been 90%. Not surprisingly, the overall increase in Assessed Value for the Town was 10 %.

While the board was pleased that the revaluation occurred, we were disappointed that the town-wide meetings which we recommended in our last report did not occur, nor were there any explanations of the process on the Town’s website.

Results

There were twelve grievances presented during Grievance Day, of which 7 scheduled an appointment, one was a drop in and four dropped off materials without seeking a meeting with the BAR. One of the Grievors had two appointments but did not show up for either. Since that Griever had neither signed the form, nor indicated a requested amount for the assessment, the Board was unsure as to how to proceed: whether to dismiss the applications or whether to allow the Griever to fill in the missing information. The Board, through the Town Supervisor, sought the advice of the Town’s Legal Counselor. After researching the issue, Ms. Christiana recommended that the griever be allowed to sign the document and that the complaint be reviewed. The Board proceeded as she suggested and we appreciate her timely, thoughtful analysis.

Of the twelve grievance submissions, the BAR unanimously felt that seven provided sufficient evidence to warrant a reduction in their assessment, resulting in a total decreased assessment value of \$286,000. The concerns ranged from a plot of land valued at \$45,500 to a home and land tentatively assessed at \$600,000. One commercial property was included. One board member recused herself for two of the

applications.

In addition to the 12 complaints submitted, the BAR ratified 39 stipulations and 10 corrections. The number of grievances, stipulations and corrections was much larger than last year, as would be expected after a town-wide revaluation.

	2018	2019
Grievances	2	12
Stipulations	12	39
Corrections	3	10
TOTAL	17	61

The 39 stipulation reductions for 2019 totaled \$2,062,200. The BAR notes that a large number of the stipulations were a result of owners seeking modifications in how their land was classified, especially for swampy areas or wasteland.

The ten corrections were made up of two types: changes in total assessments and modifications to agricultural exemptions. Three total Assessment corrections were \$1,727,207 which included a clerical error in taxing Central Hudson Gas & Electric Transmission lines accounting for the major portion of these corrections. In addition, seven Agricultural Exemptions, totaling \$303,070 were mistakenly removed for one owner and have since been reinstated.

As in prior years, in making its grievance determinations, the BAR studied materials submitted by complainants and consulted reference documents provided by the Assessor such as "land tables" (which show geographic, hydrological and topological characteristics in different areas of the Town) and valuations by housing type. This information, as well as a summarized cover sheet for some of the parcels, made it easier to review the grievances. The Assessor responded to questions about the properties and provided assistance to the BAR as needed in interpreting the tables. The BAR greatly appreciates these extra efforts made by the Assessor and his assistant.

Recommendations and Conclusions

The BAR continues to strongly urge property owners to make appointments to discuss potential errors as well as personal dissatisfaction with their tentative assessments as soon after publication of the Tentative Assessment roll on May 1 as possible. (Perhaps mention of the availability of this link, at the May Town Board meeting, would highlight the resource for Town residents.) Such discussions often lead to a stipulated resolution with the Assessor and, in any case will enable the property owner to be as effective as possible in supporting a grievance should he or she decide to file one.

The Board believes that the number of actual grievances this year was much lower than would be anticipated in a revaluation, given that a large number of residents did come in and discuss the issue with the Assessor's office. More than 75% of residents who had an issue were able to reach a stipulated resolution, rather than having to bring a grievance to the BAR. Looking back at the BAR Report of 2011, when there was another town wide revaluation, shows there were 60 complaints submitted and 32 stipulations – in this case only 35% of the complaints were resolved through stipulations. Clearly the present situation, with more residents seeking early resolution and understanding, is much more efficient and effective.

As a final note, we would urge that the Assessor's page of the Town of Rochester's website be kept up to date. Grievance Day information still refers to 2017, the Assessor's hours need to be updated and the Ulster County Real Property website is no longer functioning at that link. We would also suggest that there be a link to the [Ulster County Parcel Viewer](#), which allows individuals to view their Property Data.

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

Margaret Bonner
Elaine Laflamme
Ron Lapp
Claude Suhl
Martha Tardibuono