

MINUTES

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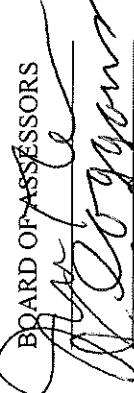

BOARD OF ASSESSORS

Date: 12/9/2014

Present: Jude T. Cristo, Joe Coggans, George Valery, Jean Moroski. Start time 6:00pm
Absent:

The Board acted on the following:

- 1) The Board reviewed and voted to accept the Minutes of the 11/18/14 Meeting. 3-0
- 2) The Board signed the November Exemption/Abatement and Excise Abatement reports.
- 3) The Board reviewed the list of Personal Property inspected by RRC.
- 4) The Board reviewed the November Sales.
- 5) The Board reviewed Tax Classification information, average single family homes, condos and multi-family properties values went up, commercial values went up slightly and industrial values went down. The board voted 3-0 to accept and recommend to the Board of Selectmen a single tax rate.
- 6) The Board voted 3-0 to cancel the December 16th meeting and change the time of the January 6th meeting to 4:00pm
- 7) Motion to adjourn, voted and passed 3-0. Meeting closed at 7:05pm.

BOARD OF ASSESSORS



DATE: 1/6/2015

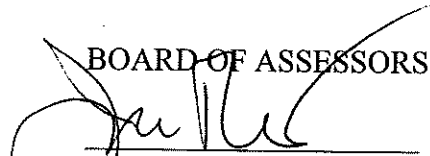
5070 S. Main St
Rochester, NY 14623
601 W. 7 PM 1:39
1/6/2015

FISCAL YEAR 2015

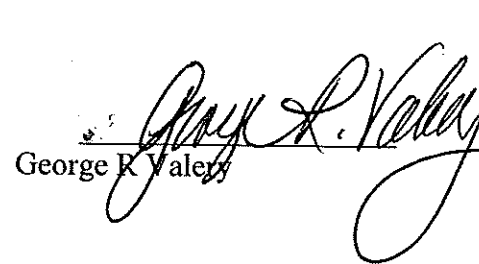
Real Estate/Personal Property Report for the month of NOVEMBER 2014

THERE WERE NO ABATEMENTS OR EXEMPTIONS IN THE MONTH OF NOVEMBER

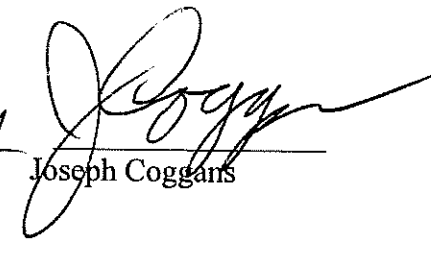
BOARD OF ASSESSORS



Jude T Cristo



George R Valery



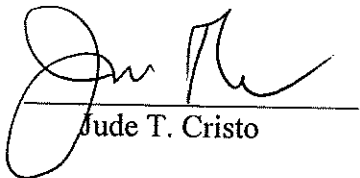
Joseph Coggans

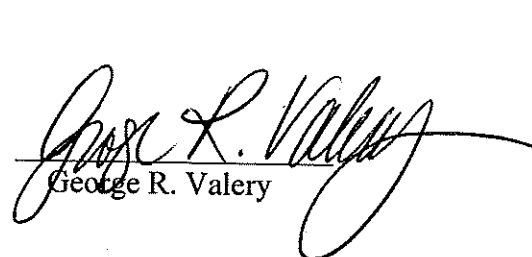
Date: 12-8-2014

FISCAL YEAR 2015

EXCISE report for the month NOVEMBER 2014

BOARD OF ASSESSORS


Jude T. Cristo


George R. Valery


Joseph Coggans

12-8-2014
Date

Abatement Report FY 2014 Motor Vehicle Excise From 11/1/2014 Through 11/30/2014

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
11/7/2014		Cancel	692	13073	BANKS SHARON L	483JP9	\$6.04
11/7/2014		Transfer	684	9550	REEVES KEITH J	4EEB90	\$26.56
11/7/2014		Cancel	696	28	ACAR LEASING LTD	225GY2	\$42.19
11/7/2014		Cancel	695	4335	GEORGE JEREMY P	683GE6	\$38.75
11/7/2014		Cancel	693	11303	TOYOTA MOTOR CREDIT CORP	761SC3	\$10.94
11/7/2014		Transfer	691	13072	BANKS SHARON L	483JP9	\$28.33
11/7/2014		Transfer	690	568	BANKS SHARON L	483JP9	\$34.37
11/7/2014		Cancel	689	12812	OCONNELL HEATHER L	4PAS90	\$21.35
11/7/2014		Transfer	688	7209	MARLBOROUGH RONALD J	62JS23	\$25.00
11/7/2014		Transfer	687	11946	WHITE DANIELLE M	6438GY	\$117.71
11/7/2014		Cancel	686	9278	POWELL DEBORAH A	694EE8	\$22.92
11/7/2014		Transfer	685	5387	HOWLAND MICHELLE L	398PA1	\$101.25
11/7/2014		Transfer	694	13609	OCONNELL JOHN W JR	884I	\$515.52
11/14/2014		Transfer	702	12819	OCTAVIUS ELYMPSE	512WD3	\$57.50
11/14/2014		Transfer	701	13611	OCTAVIUS ELYMPSE	1JX593	\$17.50
11/14/2014		Transfer	697	917	BERTHIAUME CLAIRE M	2PZV20	\$104.17
11/14/2014		Transfer	698	8229	NASH DENNIS J	877CG6	\$20.00
11/14/2014		Transfer	699	14934	OCTAVIUS ELYMPSE	1JX593	\$10.00
11/14/2014		Other	710	15084	WARD KATHERINE M	RS78AA	\$255.73
11/14/2014		Cancel	700	13612	OCTAVIUS ELYMPSE	534MK6	\$14.06
11/14/2014		Transfer	711	11282	TOYOTA MOTOR CREDIT CORP	24CD39	\$109.17
11/14/2014		Cancel	709	11739	WARD CARL E	397ZFF	\$21.87
11/14/2014		Cancel	708	14367	PERCIVAL SCOTT W	R42376	\$42.91

Abatement Report FY 2014 Motor Vehicle Excise From 11/1/2014 Through 11/30/2014

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
11/14/2014		Transfer	707	12842	PERCIVAL SCOTT W	R42376	\$164.79
11/14/2014		Cancel	706	9017	PERRY TRAVIS DARYL	41EH85	\$7.50
11/14/2014		Transfer	705	7323	MATSON RYAN D	832CJ8	\$42.18
11/14/2014		Transfer	704	13335	GODBOUT RYAN E	995XRW	\$25.63
11/14/2014		Transfer	703	4488	GODBOUT RYAN E	995XRW	\$40.31
11/14/2014		Cancel	712	5326	HONDA LEASE TRUST	665MT1	\$71.60
11/21/2014		Transfer	713	1211	BOTT JOSEPH D	233VEI	\$20.83
11/21/2014		Transfer	714	1827	CARIGNAN DAVID W	845DD9	\$25.83
11/21/2014		Transfer	715	13326	GEDMAN JOHN A	598WA2	\$23.75
11/21/2014		Cancel	716	8412	NISSAN INFINITI LT	717GC7	\$24.79
11/21/2014		Cancel	717	7900	MMCA LEASE LTD	5JJ630	\$11.04
11/28/2014		Transfer	719	9922	RUDMAN RICHARD A	44XD98	\$57.50
11/28/2014		Transfer	718	1210	BOTT GEORGE P JR	US96CS	\$57.50
Totals			36				\$2,217.09

Abatement Report FY 2013 Motor Vehicle Excise From 11/1/2014 Through 11/30/2014

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
11/7/2014		Cancel	716	2668	DALY DANIEL J	9195PI	\$450.62
11/21/2014		Cancel	717	11680	VW CREDIT LEASING LTD	226AA8	\$106.25
Totals			2				\$556.87

Abatement Report FY 2012 Motor Vehicle Excise From 11/1/2014 Through 11/30/2014

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
11/14/2014		Transfer	805	5873	KELLY SHAWN P	24NL87	\$47.50
11/21/2014		Transfer	807	10362	SILUN MILES	8YR790	\$37.50
11/21/2014		Transfer	806	1801	CARIGNAN DAVID W	845DD9	\$48.75
Totals			3				\$133.75

Fy 2015 Value % Split

TOTAL TOWN VALUE	
Fiscal 2015 Total Value	1,357,047,951
<u>Fiscal 2014 Total Value</u>	<u>1,246,458,831</u>
Value increase	110,589,120
<u>Less Fy 15 New Growth Value</u>	<u>23,526,437</u>
Total value increase from Properties that existed in Fiscal 2014	87,062,683 or 6% increase
	see below for Residential & CIP breakdown

RESIDENTIAL VALUE	
Fiscal 2015 Residential Value	1,051,376,272
<u>Fiscal 2014 Residential Value</u>	<u>956,810,971</u>
Residential value increase	94,565,301
<u>Less residential New Growth Value</u>	<u>6,934,266</u>
Total residential increase from Properties that existed in Fiscal 2014	88,631,035 or 8 % increase

COMM/IND/PER (CIP)	
Fiscal 2015 CIP Value	305,671,679
<u>Fiscal 2014 CIP Value</u>	<u>289,647,860</u>
CIP value increase	16,023,819
<u>Less CIP New Growth value</u>	<u>16,595,171</u>
Total CIP increase from Properties that existed in Fiscal 2014	-571,352 or .19% Decrease

The total percentage difference between Residential & CIP is 7.81%. If this difference would be considered to shift the single rate of \$16.46 the split would be as follows:

** Residential would be \$16.22 (a 24¢ Decrease)

CIP would be \$17.28 (a 82¢ Increase)

** see the --What if..Scenario Worksheet--@ 1.05% which is included.

The average single family value of \$233,728 would save \$56.09
 A Commercial Bldg with the same value would increase \$191.66, keep in mind that many of the C/I have a higher value than \$233,728. (Average Commercial Value 658,766*17.28=\$11,383.48 an increase of\$540.19 over the16.46tax rate \$10,843.29)

Classification

FY2015

The Town has seen an overall increase in value of 9 % from

FY 2014 \$1,246,463,731 to FY2015 \$1,357,047,951

By class; Residential increased an average of 4%, commercial **decreased** 2% and Industrial **decreased** 8%. Personal property saw a gain of 8% due to the use of an outside service provider, RRC, and National Grid's building of a new power line.

In order to meet the tax levy, the rate for 2015 is set at \$16.46/thousand, an increase of 85 cents/thousand. For the average single family home this will be an increase of \$281.16

In an effort to attract business to town it is recommend that we maintain a single rate tax. Attracting new business to town would increase revenues which could help to lower the burden on the tax payer.

Small Business Exemption.

To the best knowledge of this office, only two towns/cities in the state have the program, Auburn being one of them. This exemption favors the land owner, not the business owner(s). Quite often the land owners do not reside in town and almost always do not pass the savings down to their tenants (the business owners). The program has been described by one assessor as "bulky" and difficult to manage. Every year each property and business located on the property must be physically inspected by the Assessor's Office. In addition, the Assessor must obtain information from each business to determine if each individual business qualifies. If one business does not qualify, the whole parcel does not qualify. It would be more beneficial for the town to adopt a plan to attract new commercial/industrial businesses into town.

FISCAL 2015

Tax Rate is \$16.46 down \$.64 from last year's \$17.10

VALUES	
2014	2015
Avg Value. Sf \$ \$212,532	233,728 +21,196
Avg Value Cdo \$186,784	208,764 +21,980
Avg Value Mult Fam \$202,416	219,495 +17,079

TAXES

Avg. Sf \$3638	\$3847 + \$209
Avg Cdo \$3197	\$3436 +\$239
Avg Multi fam \$3465	\$3613 +148

MALL

Value 89,013,500	Value 91,147,700 +2,134,200
Tax \$1,522,130	Tax 1,500,291 -\$ 21839

AVERAGE COMMERCIAL

Value 646,817	Value 658,776 +11,959
Tax \$11,060	Tax \$10,843 -\$217

AVERAGE INDUSTRIAL

Value 848,314	Value 811,191 -37123
Tax \$14,506	Tax \$13,352 -\$1,154

2 YEARS REVIEW

12/22/2014

	2014	2015	Difference
TOTAL TAXABLE VALUE	1,246,458,831	1,357,047,951	110,589,120
TAX RATE	17.10	16.46	(0.64)
TOTAL AMOUNT TO BE RAISED	39,018,827	41,307,359	2,288,532
TOTAL EST. RECEIPTS AND OTHER REVENUE SOURCES	17,704,381	18,970,350	1,265,969
TAX LEVY	21,314,446	22,337,009	1,022,563
LEVY LIMIT	19,848,775	20,747,347	898,572
OVER/OR BELOW OUR LEVY LIMIT	1,465,671	1,589,662	123,991
DEBT EXCLUSIONS	1,622,481	1,631,288	8,807
\$ AMOUNT DEBT EXC. ADDED TO RATE	\$ (1.30)	\$ (1.20)	0.10
OVERLAY	262,820	244,710	(18,109)
STATE ESTIMATED RECEIPTS	8,523,411	8,704,942	181,531
STATE ESTIMATED CHARGES	301,187	355,987	54,800
FREE CASH USED TO REDUCE THE RATE	626,231	708,878	82,647
NEW GROWTH AMOUNT (not value)	262,330	402,353	140,023
AVERAGE ASSMNT- SINGLE FAMILY	212,531	233,728	21,197
TAX ON AVERAGE ASSMNT-SINGLE	3,634	3,847	213
\$ AMT OF ABOVE TAX DUE TO DEBT EXC	(276.65)	(280.96)	(4)
Snow & Ice added to the recap	-	-	
Out of 351 cities & towns # with split	110	98 as of 12/5/14	

Q:\Jean\jmoroski on 'tom-ts1users' (U)\CLASSIFICATION INFO\FY 2015 Classification info for BOA\FINAL FIGURES IN REVIEW 2014-2015.xls

What If ... Scenario Worksheet

Note: This table should be used for planning purposes only. Actual calculations may differ slightly due to rounding. For actual calculations, complete Recap.

CLASS	VALUE	PERCENTAGE	
Residential	1,051,376,272	77.4752%	R & O %
Open Space	0	0.0000%	77.4752%
Commercial	152,836,076	11.2624%	
Industrial	52,727,400	3.8854%	CIP %
Personal Prop	100,108,203	7.3769%	22.5248%
Total	1,357,047,951	100.0000%	

CLASSIFICATION OPTIONS

- Residential Exempt
- Small Commercial Exemption

LEVY

22337009 Estimated Levy

16.46 Single Tax Rate

CIP Shift	Res Factor	Share Percentages						Levy Amounts						Estimated Tax Rates				
		Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP
1	100	77.4752	0	11.2624	3.8854	7.3769	100	17,305,653	0	2,515,682	867,893	1,647,781	22,337,009	16.46	0	16.46	16.46	16.46
1.01	99.7093	77.25	0	11.375	3.9243	7.4507	100	17,255,340	0	2,540,839	876,572	1,664,259	22,337,009	16.41	0	16.62	16.62	16.62
1.02	99.4185	77.0248	0	11.4876	3.9632	7.5244	100	17,205,026	0	2,565,995	885,251	1,680,737	22,337,009	16.36	0	16.79	16.79	16.79
1.03	99.1278	76.7995	0	11.6003	4.002	7.5982	100	17,154,713	0	2,591,152	893,930	1,697,214	22,337,009	16.32	0	16.95	16.95	16.95
1.04	98.8371	76.5743	0	11.7129	4.0409	7.672	100	17,104,399	0	2,616,309	902,609	1,713,692	22,337,009	16.27	0	17.12	17.12	17.12
1.05	98.5463	76.349	0	11.8255	4.0797	7.7458	100	17,054,085	0	2,641,466	911,288	1,730,170	22,337,009	16.22	0	17.28	17.28	17.28