

344

TOWN BOARD
OCTOBER 7, 1992

A special meeting of the Town Board of the Town of Bethlehem was held on the above date at the Town Hall, 445 Delaware Avenue, Delmar, NY. The meeting was called to order by the Supervisor at 7:30 p.m.

PRESENT: Kenneth J. Ringler, Supervisor
Frederick C. Webster, Councilman
M. Sheila Galvin, Councilwoman
Charles Gunner, Councilman
Sheila Fuller, Councilwoman
Bernard Kaplowitz, Esq., Town Attorney
Kathleen A. Newkirk, Town Clerk

- - -

SUPERVISOR RINGLER: Good evening, I would like to call this special meeting of the Town Board to order. I do emphasize that this is the Town Board, there is another meeting in this building where there is a public hearing being held at the Board of Appeals, that is in the auditorium. If any of you would rather be there, that is across the hall.

Special Meeting
To discuss
Homestead
Option

Tonight's meeting is a special meeting, a work session of the Town Board. It is not a public hearing, it is an opportunity for the Board to discuss a matter which we have been looking at for the last several months. In April of this year, prior to April of this year, the Town Board passed the homestead option in regard to a revaluation. At that point in time, it was passed but there were still a lot of questions on many Board members parts because under law we were forced to pass it by April 1st in order to take advantage of this if we ever wanted to do it and to preserve the option. Since that time, a great deal of data has become available to the Board so that the true effects of this particular legislation is known to the Board and the Board still has further questions and we have asked Brian Lastra to come in tonight, our Assessor, in an attempt to answer some of the questions of the Board. After this meeting is over, the Board has several options, one of those options would be to repeal this. If they were going to do that, a public hearing would have to be set and the public would have ample time to comment at that time or they have another option of passing a local law -- we have another option of passing a local law which could adjust the rates within a certain parameter as opposed to the full use of homestead and I will ask Brian to explain that a little bit as time goes on. And, the third option is to keep the law as it is and then the homestead option and the dual tax rates would stay in effect as indicated, the rates were indicated in our budget message last week.

That is basically an overview of it. Right now, I do not have any questions but I know several of the other Board members do and Brian is here to answer them and I will open it to questions from the Board. Does anybody have a question?

COUNCILWOMAN FULLER: Yes. Brian, first of all we will go to page 3 on your memo. And, I might begin by just stating that after analyzing all of the report -- and I appreciate all of the work you have done to provide us with all the information -- after going through all this, and reading the great media coverage that this issue has received and all the opinions that have been voiced in it, I am still a little confused trying to balance the facts with opinions. Using the average assessment, as you did, of \$135,000 parcel, the dollar saving between homestead and non-homestead is \$48. Is that correct?

MR. LASTRA: Let's see, the dollar savings -- you mean the difference?

COUNCILWOMAN FULLER: You go to your 29.

MR. LASTRA: \$29.65 cent increase, right and then \$18.78 savings to the homeowner, the homestead parcel.

COUNCILWOMAN FULLER: So, the total dollar amount is \$48.

MR. LASTRA: Right, it would be around \$48.

COUNCILWOMAN FULLER: Have the reductions through the grievances and the process everybody has followed so far...

MR. LASTRA: Right.

COUNCILWOMAN FULLER: Is this what has generated the homestead jumping 4% to pick up a bigger block of the property?

MR. LASTRA: The non-homestead, right, jumping basically, I think, with the grievances that went through... I see what you meant, going back to...

COUNCILWOMAN FULLER: The total tax burden, now we are back to the tax...

MR. LASTRA: Yes, exactly.

COUNCILWOMAN FULLER: 57 to 61 percent.

MR. LASTRA: Right, the changes in what we were looking at back in March are due to the reductions in assessments, right.

COUNCILWOMAN FULLER: And, is it correct that the non-homestead as a result, is 4% lower in that block now.

MR. LASTRA: Right. Yes, their share.

COUNCILWOMAN FULLER: Has the non-homestead parcels received a bigger break as a result -- so the residential homestead is picking up a bigger chunk of the 100% picture?

MR. LASTRA: Right.

COUNCILWOMAN FULLER: They were 57% homestead, they now have gone to 61%? And, I am asking you basically, so that I am sure I understand exactly where I am headed with this.

MR. LASTRA: Right. You are saying that the homestead based percentage is 61%, roughly that is right, which has grown since the full disclosure, which was 59.34, so it increased by roughly 2 percent but in essence... and as a percentage it increased by 4 roughly, right.

COUNCILWOMAN FULLER: And, non-homestead has decreased by 4.

MR. LASTRA: Right, the base percentage has decreased.

COUNCILWOMAN FULLER: So, the residential is picking up more of the burden.

MR. LASTRA: Well, right, if you use the...

COUNCILWOMAN FULLER: On the 100%.

MR. LASTRA: At a uniform rate, that is correct.

COUNCILWOMAN FULLER: Okay. Thank you, I needed that for clarification.

SUPERVISOR RINGLER: Mr. Gunner.

COUNCILMAN GUNNER: I would like to... actually I am speaking to the Board members but I am not going to whisper so I know that you are there but if you see me addressing them, that is who I am talking to because that is what we are here for to discuss. I have looked it all over and had many of the same questions that Mrs. Fuller has had and had questions as Brian has known, and he has answered them and work hard at it and so forth and given good service. And, I will take care of that in a minute too. So, I have a statement here that's... might be a little lengthy, I don't even know how long it will take. But, it will cover what I want to say to us. So rather than take any more time, let me get started.

Honorable gentlemen, councilwomen and councilmen, I am thankful to Sheila Fuller for having made the motion and Sheila Galvin the second that we meet to discuss this reassessment project and the impacts of the homestead act. Since our Town Supervisor said he wouldn't put it on the agenda unless one of us indicates that he, she wants to change his or her vote and that would have been a shame because we wouldn't be sitting here now, it would have just become law. I wonder, did you really want it to pass and not vote on it.

SUPERVISOR RINGLER: No and Charlie you know better than that.

COUNCILMAN GUNNER: Well, I would think not but it was strange but I also want to tell you all that I am very happy that the motion was passed 5 nothing and we are here today. The reassessment is the key element for determining the tax rate after the budget construction determines the tax levy. As we know, the tax rate is arrived at by taking the taxable gross value of the Town or class properties and multiplying it... this quotient by 1,000. The assessment, should I say or reassessment should I say of property is the primary focus and function and goal of the whole reassessment project. It is usually done well and that is very difficult because it really is not a very exact science -- as I am sure many of you found out if you compared your assessments with your neighbors in similar houses and as we know from the 1900 people that traipsed up to Finnegan and the 500-600, 500 small claims we have including me among them and also of the many -- I don't know how many, Brian, of the grievances...

MR. LASTRA: What number grievances we had?

COUNCILMAN GUNNER: Yes.

MR. LASTRA: 1600.

COUNCILMAN GUNNER: 1600 grievances. But, that should have cleaned things up somewhat. There was a lot of people out there who are now speaking to me and just over the years have paid their taxes and had faith. But, this is a whole new situation, nobody was out to get them but reassessment, as we will see, really does change things and it isn't always like most officials say it is going to be. It doesn't always turn out that way. If it is really done well and that is difficult as I said, and because not only isn't it an exact science but many temporary, unskilled employees are used to collect information and provide interpretation and most of this is done with people that... particularly interpretation, people that may not be familiar with the Town or parts of the Town. Even the people who did some of the measurements didn't realize that certain houses, except for their front facade were exactly the same square footage and there were differences. Not major differences but differences. The process and result should be efficient, effective and well organized and communicated to the citizens at each step. It should not be slanted by any particular ideology, lobbyists or politicians. Unfortunately, the project, in my opinion, was not sufficiently supervised or organized for efficiency and effectiveness by the consultant. However, I do want to say to Mr. Lastra, who is our Assessor, and his office assistants, Diane Busick and Polly McIntyre, were always courteous, helpful and understanding and communicative in their services to the public. And, I want to commend them for that. I was there a few days and saw what was going on, some of you were there and could see that it was very difficult for them and they managed to do very well by the people. I believe Mr. Lastra worked diligently to complete his work under great pressure from lawyers, lobbyists, politicians and citizens to make adjustments. He was well aware that was going to happen, as well as, meeting necessary deadlines which because of his work with E&A, he was also aware of those, didn't change it.

Nevertheless, although assessment/reassessment should have been the focus, it was the homestead act that received more than its due amount of attention and publicity in relationship to the importance of the taxation that people pay. It is homestead that I predominantly want to address tonight as part of the reassessment project. Many events and activities have occurred since the homestead act was adopted on March 27, 1992. And, as you probably know, it was adopted as was stated because in the preliminary remarks

by Mr. Ringler, we had an April 1st deadline and just a few days to look at things, so the minutes show what the reasons were, why people voted for it. That was never quite reported adequately through the press, particularly through the local press. Although assessment did receive more of it after we started on those dates and passed it, homestead and its alleged impacts, some true, some false at least what was said in fliers and press and so forth, even by some people in public -- received a high amount of attention and lobbying by the Chamber of Commerce, they are here tonight, Farm Family Insurance, land developers, real estate people and just plain citizens like myself who felt that the assessment process did not go well, including our Supervisor who campaigned for different things at different times and has the right to vote as he wishes. I am not questioning that.

I understand all of their pecuniary interests for lowering their taxes for those who did not want homestead, as well as I understand the tax interest of those who favor homestead as a means of fairness in reducing their own taxes. So, that is important that we try to understand each other. To me, some of those backing homestead or non-homestead appeared to be trying to express or expressing their way of doing business, you know -- it's not personal, it is business. And, that could be for both sides and the matter of fairness or political correctness, what is right for me in this political world we live in. I don't particularly adhere to that philosophy but then I don't have any political ambitions. Or, simply because it seemed right in their mind. A very good reason for doing it. Some may have even bought into the sophistry and specious reasoning that some of the lobbyist and biased information in the newspaper gave them. There was precious little of anything reported about why homestead was enacted by the New York State Legislature or the favorable impacts of homestead to the vast majority of the citizens. Nor, were the reasons that the Council gave for adopting it ever printed properly. Many, the press particularly made in some editorials, made some very erroneous statements -- I did confront them on that. The whole saga of homestead started on March 9th when Mr. Ringler called a special meeting to adopt the provisions of the real property tax law section 1903 which we will call homestead, is that correct?

MR. LASTRA: Yes.

COUNCILMAN GUNNER: Also, basically, we also... many people call it base proportions, as I understood. He further stated that E&A is collecting data for the Town Board on that topic and that this was a recommendation of Mr. Lastra, to adopt the homestead provision, in the event that the Town wishes to utilize this for taxation. We were then informed by Mr. Ringler that to hold a public meeting on March 25th, we must have the notice in the newspaper by March 11th and mind you, we hadn't had the data yet. And, he also informed us that there is an April 1st deadline. So, we were all up against the wall. Subsequently, Mr. Ringler called for a special meeting on March 27, 1992 at 3 p.m. to adopt the provisions of the aforementioned law, if it passed. After a brief but important comment, councilmembers enacted it by a vote of 3 to 2. As I stated previously, many things have happened since its adoption of this law, things pertaining to the adoption of this law. I wish to discuss some events, some lack of events and show you some data about the changes that I see have occurred. And, I may be in error, so look carefully.

Next, they are as follows, there was considerable lobbying with some statements false and some true, some data erroneous and some correct. A few people unpleasant but the vast majority of people in this community are very nice and reasonable. And, there were many things said that were debatable, as well as a biased press. I am really cooking on this and I didn't realize I was doing that much, I am sorry. There was very little leadership within the Town government or the community to create a forum so that differing views on the homestead act could be expressed or thought about. This is the first time, we have met as a Board since we passed it to discuss that. Sad. Assembly bill 11507c amending the rural property law, homestead, for farmers was written by ten assemblymen at the request

of Governor Cuomo. This bill was introduced May 4th 1992, that is when a lot of this lobbying was going on....

AUDIENCE: 1992.

COUNCILMAN GUNNER: 1992, thank you, I will tell you why I said 93. At any rate, this was passed by the Legislature, the Governor signed it -- I don't have the exact date it was, I used to call every week, it was either last week of July or the first week in August, I wasn't speaking with the governor by the way I didn't want to give that idea, I got one of his aides -- and it takes effect in the roll of 1993, all right, it does not take affect in this roll. I have also been informed by Mr. Lastra that of the 75 to 80 farms on the tax rolls, all but a few are included in the agricultural assessment program which provides the farmers with up to 80 percent reduction in their assessment. The people who are farming -- now I do want you to be aware that they have to be grossing \$10,000. income and they have to be doing -- how many acres?

MR. LASTRA: Ten.

COUNCILMAN GUNNER: Over 10 acres -- so there are those restrictions to it. So, that gave them considerable relief, we have the listings of how much everybody got reduced and they were given considerable help. Now, there were some people who had farms and for various reasons they are farming, they are in a difficult spot for this year without a doubt. However, I have also been informed by Mr. Lastra that as of 1993, next year, those who own land in residential areas will go under homestead. So, if you have land and live in a residential area, you will go under homestead.

Another thing that happened was the Bethlehem School District made a decision not to use the homestead. But, I do want you to understand and I am not even sure that they know, that they have the right to go back and use that again if they want some other year. It may or may not be to their advantage, the 2 taxing districts are considerably different in the amount of taxation they raise -- for example, GE, John Mansville, Albany Water, Owens Corning, Callanan, all of that is in the Ravena School District for taxation. So, they have a bigger spread, a heavier burden on the residents, having done this. I have.. I and one of my associates here, obviously, have been accused of voting for this because we wanted to help the school district. I certainly have nothing against the school district but it is the first public opportunity to say -- I work for them for many years for those of you who don't know -- first opportunity to say I haven't been to a board meeting since I retired, I am in my 5th year of retirement. I haven't spoken... I didn't speak with a member of the Board of Education about homestead until after it was passed when the superintendent who appeared at the opening meeting had spoke for it -- which is the only way I had any idea what was going on within the Board -- asked me whether it passed or not. And, I said yes it did and he wanted to know was the vote close and I told him yes it was and the vote was 3 to 2. And, we talked a few minutes and went out. Mrs. Burns and Marie Capone was there at the time. On the way out, another member of the board -- who was also anxious to know what happened, Bernie Harvith, and that was the first time I spoke to an active board member about that. Just wanted to clear that up because that was in my craw and I don't like total inaccuracies being taken as truth.

Next thing is that the Niagara Mohawk -- many people may not be aware that Niagara Mohawk is suing the Town for reduction of taxes going back a few years, not just this year and is pursuing litigation. That could have some effect in future years and that would have to be looked at. If this stays as is, it should be looked at every year about this time or earlier, Mr. Lastra would you say?

MR. LASTRA: Right.

COUNCILMAN GUNNER: Right about this time.

MR. LASTRA: Yes.

COUNCILMAN GUNNER: It should really be looked at even if... if it continues. And, then the pamphlet that the State Board of Equalization and Assessment promulgated to explain the reassessment process it states, "no it is not true, the oft used statement that commercial property taxes will decrease while homeowners taxes increase is a generalization that may not be true." Wow, from the first sentence to the last sentence that thing changed. Now, I know why it changed because it isn't true, it isn't true for Bethlehem. It may be true for some other community, it wasn't true for Niskayuna, it wasn't true for East Greenbush. Those are the only ones I know in this area.

MR. LASTRA: Schenectady.

COUNCILMAN GUNNER. And Schenectady, probably won't be true for Albany, they are going into this. God bless them. ... So that was just. Let us look at some data that demonstrates the commercial/non-homestead property going and where it goes up, the commercial goes down and the residential goes up and the interesting way and what happens.

These things of the non-homestead, commercial, industrial, utilities and so forth responsibility for their share of the levy of the tax going down and the residents going up in proportion, are caused by a couple of things. Naturally, people want to reduce their taxes. I don't think they are any different than anyone of us. I respect anybody's wish to do that. In the long run we are all going to have to pay the bill anyhow but we should do it as evenly as we can. So, I have nothing against the non-homestead people for trying to do that but I am a little concerned that they want a double edge sword to make it continue. I will show you shortly that they had huge reductions. Now when you compare it to the billions of assessment, it may not be huge. But, quite big reductions.

I don't mean they are doing this in a mean spirited manner. Business is business but I am also interested in all and everybody's business including the residents. These are the people who support some of these businesses by going to their stores or not their stores, Niagara Mohawk sells, Callanan sells, John Mansville sells, much of this is their materials, sometimes it is sold outside the community but a lot of places are within the community. The other thing that created it, I believe, that our Town government was pro-active for the non-homestead group and some of it with reason, without a doubt. I am not challenging that. But, perhaps in some cases a little too much. Why, I have my guesses but I don't think that I should talk about guesses. Now, we know that there are two principal factors that determine the citizens taxes, your assessment which we all should have been concerned about and then the tax rate. It is the assessment that makes the difference and whether you are homestead or non-homestead if the law stays on the books, will go back to what was paid... the ratio that was paid before we went into assessment and that is roughly 57% is paid by the residents and 43% by the non-homestead and which has 5 classes to it -- landowners, utilities, commercial property, railroads -- railroads would be special --, and I left one out...

MR. LASTRA: Vacant land.

COUNCILMAN GUNNER. Vacant land. Thank you. Every citizen pays the same tax rate, if you are in homestead you pay the same tax rate if you are in a particular class -- homestead and non-homestead. Those two different rates are 57/43 roughly. That is... even though it wasn't a set rate, that is what was happening for years in most towns. We have to remember that there is a difference in the two properties. Homestead properties produce no income except for some way or another they got 3 family... 3 residence houses in there so that would be income but some way or another the Legislature in its wisdom included those. And, non-homestead property produces income. And that is different than those who own nonincome property. Property that produces income -- if you are trying to make income with it, certainly is worth more than property that doesn't produce income. And, generally, it is higher, much higher, has some higher value so it is the income producing that basically separates the two. Let me take you... give you a view of what has happened between

the two properties and show what the increase and decrease of tax liability for the two classes -- homestead/non-homestead. And, let me get right to it and then I will be able to... I hope you both can see this.

They are not coming out as dark as I would have liked but...

COUNCILWOMAN FULLER: Maybe if they turn off some lights.

COUNCILMAN GUNNER: Maybe just one set. Wrong one, put that on and the one on the inside out. That is a little better. Okay, basically what we have here, it shows the final assessment, 1991 base proportion. So non-homestead as you... see the figure I was talking about was 43% and homestead was just 4/10ths off, 57%. That is a difference, a spread between the homestead and non-homestead of 13.93, almost 14%. This was in 1991 before we did reassessment. Now, when from that time, when -- I guess E&A did these figures for you?

MR. LASTRA: Right.

COUNCILMAN GUNNER: E&A did these figures and used... these were the original assessments, gross assessments for the Town in 91 but then we were assessing at about what percent?

MR. LASTRA: About 6.5%.

COUNCILMAN GUNNER: So, you are going to see assessment numbers, when I first saw them they scared the hell out of me. Then from that final roll up until the time you got your full disclosure, okay, total assessment of \$2,140,955,167. Big difference but it all sort of works out. And, non-homestead then paid only \$819,280,757. or almost on the upside, toward 41%. Notice it went down. And, therefore, if that goes down, somebody has to pick up the other taxes -- the residents pick it up. They are now from 56.96 to 59.34. That jumped from a difference here of .1393 to a difference because there is a reduction on one time and an increase on the other. And, that gives you the spread of what the difference really is... it is 18.68%. I am sorry, I am blocking...

SUPERVISOR RINGLER: That's okay, I can see.

COUNCILMAN GUNNER: Then, after full disclosure to the tentative roll, all right -- any questions on that? Any of you students or anything, want to know the difference between the two? --

AUDIENCE: With the reassessment figures.

COUNCILMAN GUNNER: Yes, but it will get you to see what is happening and why.

GENTLEMAN: It is obvious.

COUNCILMAN GUNNER: It is obvious to you, sir. There are many people in this Town who just pay their taxes, good people.

After full disclosure to the tentative roll -- I won't read the numbers for you but they drop in both cases and now the homesteads are taking 60.60% of liability for the taxes and they are non-homestead 38.40%. Then from the tentative roll to the final roll, okay, there was a drop -- once again -- and the non-homestead are paying 38.77% and the residents, homestead are paying 61.23%. It is a spread of 22.45. We started with a spread that we began with from the... of 13 something. And, they say no, it is not true -- in Bethlehem's case it is true. And, I agree with this gentleman, that is relevant. Okay, then that means that non-homestead base of assessment went down 4 1/4% roughly, homestead base of assessment is up by 8.52 and the assessment is used to figure how much tax you are going to pay.

Homestead, non-homestead people and that lower money that brought up these reductions -- and when I say people, I mean parcels -- that would be a much better thing to say. Non-homestead had reductions of \$84,752,978. out of a possible \$120,000,000+, okay. That was 70

percent of the reductions. The homestead people had \$35,859,244 and they had less than 30% of the reductions. Homesteads make up, approximately about 8,650 parcels -- make up about 76% of the parcels -- make up about 30% in the reductions. And, non-homestead make up roughly 2650 parcels, make up 24% -- they got only 24% of the tax liability. So, you can see, that the residents had a shift and that is the point I am trying to make. Because so many people thought a shift did not happen. Now, there is still going to be more shifts because you have over 500 people going to small claims court -- most all of those are homestead, is that right, Brian?

MR. LASTRA: Yes.

COUNCILMAN GUNNER: And, then you have about 20 certioraris which could be larger but nobody knows how that will turn out. So, all that happens and it just does show that it does go up and residents are paying. One of the things, I guess, that I got concerned about is that very few residents came to the meetings that we had back in March and I was at one meeting where they were and I am here to represent both groups, as far as I am concerned. And, I have to look at it to see what happens.

Now, this is the combined Town and highway tax analysis, those are your Town taxes. In case some of you never... I am sorry for those of you who know all of this, but there are a lot of young people here too, but when you get your tax bill a lot of people don't even look at it. My wife doesn't look at ours, just pay it and there are many taxes on it. The Town tax runs 6th or 7th, it is the 6th or 7th, near the end, it is the smallest out of 6 and 7 different taxes. So, it is not a big deal and then when we separate the Town general Town tax and the Town highway tax, the Town general tax can come up with -- like we did this year, with a very low number. It is really not a big number. As a matter of fact, I was eligible for a GI exemption, I didn't take it it was so small when I first moved here. I am sure there are many others that it wasn't even hardly worth going for it, I am taking it now. Okay.

Once again we get into it where the homestead share of the gross is 56.7 because if homestead stays, that is the percentage we go back to. We go back to the percentage before the evaluation took place. Non-homestead goes at 43... said those numbers. Homestead share of the combined general Town tax, highway and general Town, okay -- you multiply the 56, almost 57% by the levy which is \$3,791,078. to run the Town and the highway department and the resident or homestead share is \$2,159,777. You go through the same machinations for the non-homestead share and their share is \$1,631,301. Now, homestead tax rate, you take the tax levy which is right here and divide it by their tax value and multiply by 1,000 and you come up with -- I guess I am pretty close, I am off by a couple dollars -- 1.862. It is a little higher, is that a little higher than you have? Not considerably though, there are a lot of decimal points in this though.

MR. LASTRA: Yes.

COUNCILMAN WEBSTER: That is right 1.862.

COUNCILMAN GUNNER: Is that right?

MR. LASTRA: Yes.

COUNCILMAN GUNNER: Thank you. Then the non-homestead tax rate would be higher 2.221 per thousand. These are per one thousand dollars of assessment, so this is why our assessment is so important. And, now the uniform tax rate, if homestead is repealed, the uniform tax rate is 2.2, \$2.00. Okay and that is gone into that, everybody pays the same amount, same rate on the same amount. And that...

GENTLEMAN: On a different assessment.

COUNCILMAN GUNNER: It is on... we are total gross assessed.

GENTLEMAN: Yes.

COUNCILMAN GUNNER: Yes, okay, and this is the part that I find interesting. Let's look at an average house that they say is \$135,000 in this Town. I hate working with averages, just like people say well your an average student, you are an average person -- I have never met a person who wanted to be average. There must be a house out there that is \$135,000 I would think, however, I would must rather deal with medians but these are the statistics we have because there are some in the non-homestead group that are \$147,000,000, easy or more, assessed at and some in the homestead group, some house that are 1/2 million, I am sure there are several, many... okay. So, they bring the average up, if you own one that is assessed at \$85,000 to \$105,000, or something like that. But, at any rate, here is the assessed for the uniform... we all take the same, we are all playing with apples not oranges and we are not mixing them and we take the different... the tax on each one, using the uniform rate which is roughly 2%, it is \$270.17 for \$135,000 house. That is the combined tax, all right. The savings to the non-homestead people by going to this is \$29.65. And, I hear people saying and I hear the newspaper... the Spotlight saying that it is only nickels and dimes, it is only a little bit a week. \$29. could pay for a senior citizen's to heat for a couple days, could take you to the movies... could take them to the movies for 12 times, could buy somebody's child a pair of sneakers to go to school in. It depends how you are looking at it, whether it is a lot of money or not. But, if... it also would increase homestead residents by \$18.78. So, you are not only loosing... gaining... not only are they loosing, so are you, they are gaining.

Now, if we stay under the homestead tax, the residents save, not a big savings, the residents save \$18.78. That is not much money. It isn't, nibble, nibble, nibble, nibble, nibble, nibble, nibble, that is the story about taxation in our nation. Land tax is a regressive tax. I wish there was something else that was much easier to do, but there isn't, it is what we have. It is not perfect. And, there is an increase of \$29. Now for those people who are... say that those who would advocate rescinding homestead, are asking the approximately 8,650 residents -- who have residential property to give up a savings of \$18.78 and take an increase of -- I don't know where I got... of \$18.78 so that is... you are loosing... you pay both ways, and so that non-homestead can have a savings of \$29, is that much money? Because, what you are really talking about if you stick with average numbers are that the non-homestead class would have a savings of \$162,447 and the homestead class would only have a savings of \$80,000. So, what is the big deal, I mean if its wrong for one group to ask for \$80,000 to be distributed, why is it right for the other group to get \$162,000. I don't know.

COUNCILWOMAN GALVIN: Charlie, could I ask a question before you take that down?

COUNCILMAN GUNNER: Yes, please.

COUNCILWOMAN GALVIN: Is it... am I correct in reading the numbers that you have up there, that since the adjustment between the tentative roll and the final roll that in effect, with the adjustments that took place in the non-homestead, it is equalized so that homestead would have no effect on the non-homestead taxpayer?

COUNCILMAN GUNNER: That is correct. Thank you for making that point. Do you want to repeat that again?

SUPERVISOR RINGLER: Please do.

COUNCILMAN GUNNER: Okay. Any other questions? Any errors that you think I made? Yep.

SUPERVISOR RINGLER: Only one.

COUNCILMAN GUNNER: Only one, that is great.

SUPERVISOR RINGLER: I am not going to say that I agree with what you said, okay?

COUNCILMAN GUNNER: I didn't say that you did.

you, want further information, want to discuss it further or want it put on the agenda for to rescind it please let me know and I will.

COUNCILMAN GUNNER: Well, you see you had the hooker in there, you wanted to know if we are going to change our vote and we don't know. That is why we are here.

SUPERVISOR RINGLER: Okay, well then... the question also said if you wanted further information, we could get it to you.

COUNCILMAN GUNNER: I asked for it -- I am sorry you asked that. I asked for information...

SUPERVISOR RINGLER: And, you got it.

COUNCILMAN GUNNER: I got it, you are wrong. I don't necessarily want to go in through this but you are wrong, I did not get it all. Much of it... some of it was not useable and I got it today.

GENTLEMAN: Since Mr. Gunner has made some statements and arguments...

COUNCILMAN GUNNER: This is not a public hearing.

SUPERVISOR RINGLER: We are not having a hearing tonight, the end... if the Board gets done, if there is some time, I will let some comments. But, this is not a public hearing tonight.

GENTLEMAN: May I offer some evidence?

SUPERVISOR RINGLER: Not at this point in time, okay, because if I do I am going to have to open it up to 40 other people and I just can't do that tonight. Okay, who is next.

COUNCILWOMAN GALVIN: Brian, first of all I want to thank you very much because I had occasion to ask Brian to prepare some rather detailed information for me which turned out to be very extensive. It was a specific request for a listing of reductions that had taken place in the non-homestead and I asked for this information separate and apart from Charlie, we just happened to have arrived at the same place. But, thanks to Brian, he prepared the information very promptly and very efficiently. I received it Monday afternoon and since that time I had occasion to go over it. I wish I could have done more with it than I did but since I received it Monday afternoon, the time was quite limited. But, we do have some additional information which was requested. Brian also, very promptly -- it was asked for this morning and by early this afternoon he had not only assembled it but produced it in very, very good fashion so I could work from it.

Before I begin my questions to Brian and my comments on this in general to the Board, I have a few disclaimers that I would like to make. First of all, given the time frame that I have had this material, I can't always guarantee that of the accuracy of the location of certain of the parcels which I will be discussing. However, since many of them did not have an address... a street number, only a street, in many instances I was shooting in the dark when Bob Stevens and myself went wandering about trying to get a sampling. Secondly, I am going to be referring to specific parcels of land as I talk this evening and as I ask Brian specific questions, this is in no way intended to target any particular property owner. This is merely a random sampling that took place while driving around and using the list of information on parcels with reductions. Basically, we concentrated in our excursion on looking at vacant land parcels because those were the simplest to deal with. The farm parcels would have required walking each parcel, also would have required obtaining survey information and the like. The vacant parcels were much easier to deal with and therefore, this is a sampling that only deals with the vacant land. This, basically, has raised questions in my mind. I was quite surprised in seeing Charlie's figures here tonight and in going over the numbers that in fact, it appears that very large reductions -- the 70% of the reductions that were granted over the period of time, in effect, grievances -- went to non-homestead. Based on a percentage with the... showing, in effect, a marked increase for the homestead and an ultimate tax liability. I have

some hand outs for the Board, which I would appreciate Bob, if you would distribute at this time. This will be... as we go along, so that people can follow and note what I am referring to. This is the material that Brian Lastra provided to me, I copied it for all of you and this is the material that Brian provided to me on specific parcels and this is what I received in the middle of the afternoon today.

First of all, Brian, I am going to be referring to what is called parcel number 86.10...

SUPERVISOR RINGLER: Does Brian have a packet of this material to look at?

COUNCILWOMAN GALVIN: Brian, do you have a copy of what you gave me?

MR. LASTRA: No.

COUNCILWOMAN GALVIN: If not, Bob could you give Brian?

COUNCILMAN GUNNER: I will let him use mine.

COUNCILWOMAN GALVIN: No, we've got... we came with... it's the other one, just the brown one. Basically, we drove around the areas that were most convenient to us, to be perfectly honest. 86.10-2-119 which is on Plymouth Avenue. Now, we have attempted to identify the parcels and Bob, if I could have -- I am going to need some assistance from Brian on this in terms of determining -- since we did not have the advantage of Finnegan Associates information and precise location of the parcels, we did the best we could -- on the overhead we are going to be projecting copies of the photographs and I will pass these along to the Board if they want to take a look at them, it is strictly a point of attempted identification. Now, according to -- first of all, the first page of the material you provided to me appears to be the appraisal module. That is the module that was employed by Finnegan, is that correct.

MR. LASTRA: Right.

COUNCILWOMAN GALVIN: Okay. On that there are some preprinted numbers and then there is some figures that have been crossed out and others penciled or penned in. Can you tell me how those changes occurred?

MR. LASTRA: Those were done by the reviewer, Finnegan's appraiser, he made adjustments while in the field.

COUNCILWOMAN GALVIN: Okay. Who are the initials DPH?

MR. LASTRA: That's the reviewer and that's -- I believe that is a "W" so that should be Dick Wolf.

COUNCILWOMAN GALVIN: Okay. And, that was an employee of Finnegan?

MR. LASTRA: Right.

COUNCILWOMAN GALVIN: Okay. At the same time as I am going over this we do have a video of the parcels which, hopefully, we will be getting to so that you people can see basically the same thing that the Board is seeing in the still photographs. Do you know how those adjustments were arrived at? And, I am back to referring to the mass appraisal modules figures.

MR. LASTRA: I do not see anything here, usually they will put like an influence code which would be a number that would let me know whether or not there was topography problems, wetness, whether or not the property was landlocked. It just looks here like he adjusted down 35%. I can't tell what the specific reason was. I remember when the Grievance Board, you know, looked at that and, you know...

COUNCILWOMAN GALVIN: We will be getting to that.

MR. LASTRA: Fine.

COUNCILWOMAN GALVIN: But, basically, the initial valuation on the preliminary assessment was 51.7.

MR. LASTRA: Okay, that... Okay, well...

COUNCILWOMAN GALVIN: That's what the rolls... the first batch of material that you provided to me showed 51.7 as the original valuation.

MR. LASTRA: Right.

COUNCILWOMAN GALVIN: Somewhere along the line, Finnegan lowered it but we don't know on the basis of what.

MR. LASTRA: Right.

COUNCILWOMAN GALVIN: Okay. Subsequent to that, it would appear that a complaint for review was filed and the complaint appears to allege the basis for the variation as being a landlocked parcel between Plymouth and Delaware Avenue. First of all, if you have seen the photographs and have looked at this... do we have the right parcel?

MR. LASTRA: I believe so.

COUNCILWOMAN GALVIN: Then, it fronts on Plymouth Avenue?

MR. LASTRA: I would have to look at the tax map to be sure. I think when the Board looked at this, they had the tax map and it did show it to be landlocked.

COUNCILWOMAN GALVIN: However, as I have noted that the owner is Delaware Plaza Associates, does it, in fact, abut on the other property of Delaware Plaza Associates?

MR. LASTRA: It does.

COUNCILWOMAN GALVIN: So, to them it is not landlocked.

MR. LASTRA: That would be correct.

COUNCILWOMAN GALVIN: It would be useable to them.

MR. LASTRA: But, with the Albany Water Board... I know there is a water main running underground back there and that's how, I am assuming, it got reduced from the 20.

COUNCILWOMAN GALVIN: But, it appears that the reason that a reduction was granted was because it was landlocked, which it would not, in fact, be to Delaware Plaza Associates.

SUPERVISOR RINGLER: Is this the right parcel?

COUNCILWOMAN GALVIN: That is why I am asking?

MR. LASTRA: I would have to get a map. I would have to have a map.

COUNCILMAN WEBSTER: Is it the piece that backs down to our sewer line?

COUNCILWOMAN GALVIN: No, it is the... according to their statement it abuts Plymouth Avenue and Delaware Avenue and the D&H railway.

COUNCILMAN WEBSTER: Just barely abuts Plymouth.

MR. LASTRA: I would have to see, right, how much frontage...

COUNCILWOMAN GALVIN: And, it abuts their property also.

MR. LASTRA: Right.

COUNCILWOMAN GALVIN: Yes. In other words, it adjoins other property owned by Delaware Plaza Associates.

MR. LASTRA: It does but I know that when they looked at the map, the Grievance Board discovered that there was a problem... there was access, you are right, through the plaza but there was a real problem with what they could do back there because of the way the water line runs.

COUNCILWOMAN GALVIN: Going to the last page, page 4, of the complaint on that particular parcel there is a letter, reason under disposition it is excessive assessment and there is a "B". I assume that's coded to something -- what does the "B" code to?

MR. LASTRA: Basically, we use... we had to give reasons on the assessment changes this year and we had 5 basic reasons. A "B" was that based on comparable sales or assessments in your area the assessment has been reduced.

COUNCILWOMAN GALVIN: I am curious about what those comparables were since I did not see any of them included with the basis for the determination.

MR. LASTRA: The Board had access to all my cross references and basically a data array and they were able to look at... and of course, there was a sale on this back in '86 when they first purchased it. That could have been a reason also. But, they did have access to all the data that we had from the reval.

COUNCILWOMAN GALVIN: We are still talking about a \$41,000 reduction in assessment on that parcel, is that correct?

MR. LASTRA: Right and they also had two other complaints that they filed.

COUNCILWOMAN GALVIN: Well, we are getting to the next one.

SUPERVISOR RINGLER: Can I ask the point, Sheila? We are not the Board of Review here. We don't have the data that they had to make these decisions.

COUNCILWOMAN GALVIN: I'm asking for information... we are being asked to review information on whether or not to continue homestead. One of the points that has been very clearly raised by Mr. Gunner, is the fact that as a result of the reductions which were approximately 70% of the reductions that went to the non-homestead parcels in effect, any good that would have been attributed to the homeowners as a result of homestead has been negated. And, I want to know -- as a Member of the Board -- if I am being asked to review homestead, I want to know the basis for the changes. I have a right to know what went behind and how determinations were made.

SUPERVISOR RINGLER: But, I think that is going to be very difficult without the Board of Review here to explain why they reached certain conclusions based upon their review. When they are doing this, they have a bunch of data that they are looking at. We are just arbitrarily looking at photos, gee, I wonder why they did that. I mean I don't know how we could determine that.

COUNCILMAN GUNNER: Aren't you basing it on what was written on the record.

COUNCILWOMAN GALVIN: I am basing it specifically on the record. I asked Brian for the specifics as to what happened with these parcels. I asked for that information this morning. I have been provided by Brian with the information and based on that I have questions.

SUPERVISOR RINGLER: Okay.

COUNCILWOMAN GALVIN: Now, I have not gone through -- I have merely gone through... I have approximately 22 parcels that I have questions about.

SUPERVISOR RINGLER: I don't think anyone will dispute Charlie's figures that there has been a shift and a proportionate shift between those two classifications. I just don't understand how we can sit

here and make any determination based upon looking at individual assessments and how someone may have reached that conclusion.

COUNCILWOMAN GALVIN: I want to know why. But, when we are talking about reductions, these are the reductions we are talking about -- \$41,000, \$77,200, \$24,200, \$15,600, \$60,900, \$27,900, \$23,200, \$9,200... now, the next are a grouping and these all go to the same owner -- \$9,200, \$9,300, \$9,000, \$9,900, \$8,700, \$16,100, \$8,400. Those are all one owner. Other... that are not to the same owner \$53,100, \$41,700, \$82,800, \$31,200, \$35,000, \$34,700, \$34,800, \$34,100, \$19,600 and \$12,100 and two other side parcels. We are talking about substantial dollar amounts. We are talking about big bucks. All I looked at was vacant land. I did not look at farms, I didn't look at commercial property, I looked at the easiest thing to look at which is basically vacant land. I picked the easiest one to go around and take a look at and I think that I am entitled to the answers to questions about this.

SUPERVISOR RINGLER: I am not so sure anyone can give you those answers because Brian does not know the rationale that the Board of Review used in determining its decision.

MR. LASTRA: I am not part of their deliberations.

COUNCILWOMAN GALVIN: I am not asking you to tell us how the Board of Review determined... thinks about it or how they came up with it, I have a specific question about parcels. That's why I am referring to them specifically by their parcel number and you may not be able to give me answers tonight but I would like answers to the questions. Yes, Charlie.

COUNCILMAN GUNNER: Is... excuse me.

MR. LASTRA: I was going to mention one other thing too. Some properties will have access to roads but if it isn't wide enough, if it isn't 50 feet wide -- and I am not totally familiar with all the zoning codes in Town, but you know, there are certain things that may front on a road but still not have access and still not be, you know, able to do anything with.

COUNCILWOMAN GALVIN: One of my concerns is when we are talking about a parcel that's allegedly landlocked, it may or may not abut on a road and that may or may not be adequate access to that road but that parcel abuts another parcel which is owned by the same people. I have a big problem with talking about landlocked, when they have perfect access to their own property. That gives me a problem. I want to know how the general philosophy of how things were arrived at. For example, you were able to tell me that the code letter "B" referred to...

MR. LASTRA: Comparable assessments.

COUNCILWOMAN GALVIN: Comparable assessments. I recognize sitting here tonight you can't give me the comparable assessments and I know that this has not necessarily been work that you have been directly involved with but I do have questions when I see numbers like that and we are talking about... all of these are basically small pieces of vacant land. I didn't go out and look at any large pieces of vacant land, I looked at what was either true commercial or residential vacant land that was all classed as non-homestead. Now, most of this in 1993 would be homestead property. Most of this under the change in the law would qualify for homestead, is that correct?

MR. LASTRA: Yes.

COUNCILWOMAN GALVIN: So, we are talking...

MR. LASTRA: Right.

COUNCILWOMAN GALVIN: I tried to narrow it down to a limited area but I did have specific questions.

SUPERVISOR RINGLER: Charlie, do you have a question?

358

COUNCILMAN GUNNER: Yeah, well I am sort of interested because I am aware of some disparities that happened to some people that were important and if the -- I think you said that it gives the reason why by the Review Board. That is the record, I mean what's the debate Mr. Ringler?

SUPERVISOR RINGLER: The terrain features of the property...

COUNCILMAN GUNNER: But, it's giving what the reason was that they decided to make the... that's the record.

SUPERVISOR RINGLER: Again, I just am confused as to why this is even relevant to the discussion on how... what we have is homestead on one issue and how the consultant, the Assessor and the Board of Review and ultimately now the small claims reach an assessment. Assessments are not the prerogative of this Board, we don't get involved in that.

COUNCILMAN GUNNER: The knowledge about them is, though, sir and that is what we are trying to get. Were there sloppiness, irregularities, did one group get it better than the other, did one person get it better than the other, you know, was anything involved. I mean, I would rather have that cleared out from what was brought up.

SUPERVISOR RINGLER: Proceed but I don't see how we will get to that point, go on.

COUNCILMAN GUNNER: We may not but we will have a better sense of what she is trying to say.

COUNCILWOMAN GALVIN: The next parcel is parcel number 86.10-2-18.20, this is located on Mason Road -- I am sorry, Mason Road. Do you have that one, Brian?

MR. LASTRA: Yes.

COUNCILWOMAN GALVIN: Do we have the right parcel? And, the pictures are...

MR. LASTRA: I think so.

COUNCILWOMAN GALVIN: It is shown on here. That's why we did it both ways because where there was... where there was no street address for the property, it was very difficult especially in short time to make a determination as to whether we had the right parcel. Okay. On that parcel, I believe that all I have is a sheet, the base sheet.

MR. LASTRA: Yes, this is changed upon review by... they must have had an informal discussion and it was reduced. It says landlocked and we use the landlocked parcels... we use \$500. per acre and that appears what they did here.

COUNCILWOMAN GALVIN: Is that landlocked or does it front on Mason Road?

MR. LASTRA: I would have to look at a map to tell you the truth.

COUNCILWOMAN GALVIN: Another question was when a determination of whether or not it was landlocked was made, then did they look at whose property it abutted? For example...

MR. LASTRA: Right.

COUNCILWOMAN GALVIN: Does this property...

MR. LASTRA: Right, they wouldn't have made that... somebody wouldn't have written down landlocked unless they looked on a map and saw that it was, in fact, behind property. They had no access to a road, direct access to a road.

COUNCILWOMAN GALVIN: But, did they make a determination, do you know -- and I am talking about this one, it did not go for full review -- I am talking about the ones where it was a determination like this -- did they look at the other lands that abutted it? Did they say is this owned by the same owners?

MR. LASTRA: They should have and these should have all come up at the same time -- when Delaware Plaza came in, they should have all discussed -- they should have discussed the three properties all at once. But, I wasn't there.

COUNCILWOMAN GALVIN: But, that is a \$77,200 reduction.

MR. LASTRA: Right.

COUNCILWOMAN GALVIN: It went from \$80,600 down to \$3400. You are talking about a substantial percentage.

MR. LASTRA: Yes.

COUNCILWOMAN GALVIN: That one... that reduction for being landlocked and then I have a question about the next parcel which I think Bernie may recognize and it's nothing personal but this is titled parcel number 86.09-1-20 which abuts on Delaware Avenue but does not have a curb cut. And, that one only went from \$48,500 to \$24,300. but it does not have a curb cut on Delaware Avenue.

SUPERVISOR RINGLER: But, as an individual parcel was that developable under zoning and so forth?

MR. LASTRA: At 55 feet of frontage, I doubt it.

COUNCILWOMAN GALVIN: But then how come that one only went to \$24,300 when the one before it went down to \$3,400.

SUPERVISOR RINGLER: Because Kaplowitz wasn't going to a his reduction.

COUNCILMAN WEBSTER: He's not a nice guy.

COUNCILWOMAN GALVIN: I tried to pick one you wouldn't argue with.

ATTORNEY KAPLOWITZ: No comment.

COUNCILWOMAN GALVIN: Is there any reason why?

MR. LASTRA: They took 50 percent and they used an influence code of 4, I would have to go look that up and find out what the 4 is, I can tell you. But, they had a reason for it.

COUNCILWOMAN GALVIN: Again, that one doesn't have any back-up for what happened with it. That just has the one sheet. It is the other...

MR. LASTRA: That was done in the field by Finnegan.

COUNCILWOMAN GALVIN: But the other one that was done in the field by Finnegan dropped 90%, this one only dropped 50%.

SUPERVISOR RINGLER: Again, you are talking properties in different locations and again, I am not an appraiser. This is Delaware Avenue where things are... you know... everything.

COUNCILWOMAN GALVIN: I understand full well but I am also talking about...

SUPERVISOR RINGLER: I mean and I guess none of us know what we are talking about here and I think that is the problem.

COUNCILMAN GUNNER: I do.

AUDIENCE: We do.

GENTLEMAN: I can answer your questions.

COUNCILWOMAN GALVIN: Go right ahead.

TOWN CLERK NEWKIRK: Could I have your name?

MR. RICHTER: Richter, Fred. Obviously when the initial assessment was made, it was ridiculously high.

MR. GRADY: There you go.

COUNCILWOMAN GALVIN: Continuing along this vein...

COUNCILMAN GUNNER: That all depends on your opinion, sir, not on fact.

COUNCILWOMAN GALVIN: The next victim was parcel number 85.20-3-57. This one was originally assessed at \$18,100, dropped to \$2,500. This is a \$15,600 reduction and this one baffled me. Brian, if you don't... I again only have a data sheet on this one and can you tell me what happened to this parcel?

MR. LASTRA: No. I don't...

COUNCILWOMAN GALVIN: There were numbers scratched out...

MR. LASTRA: Right.

COUNCILWOMAN GALVIN: There are numbers written all over the place and to be perfectly honest -- again, I am not sure, do we have the right parcel?

MR. LASTRA: I don't know for sure. I would have to get a...

COUNCILWOMAN GALVIN: Do we know whether or not the appraiser's have the right parcels when they went out with this?

MR. LASTRA: They should have, they all had tax maps and they could see exactly where these parcels were.

COUNCILWOMAN GALVIN: Yes. However, in looking at this we have a \$13,000 number, a \$1600 number, an \$18,150 and an \$18,100 all crossed out and circled and...

MR. LASTRA: Right.

COUNCILWOMAN GALVIN: I can't tell who did it, I can't tell why they did it. Is there any explanation at all especially since there is nothing indicating that this one was ever questioned by anyone?

MR. LASTRA: They changed the class to residual land and I assume it is because it didn't meet minimum zoning, that 5,100 square feet or whatever it is. I... That's what I think happened is...

COUNCILWOMAN GALVIN: I can understand when we get some where there is attachments that indicate that they are undevelopable and they are backed up by that. For example, the next parcel 96.08-5-29 went from \$65,900 down to a \$5,000 assessment and on this one there was a complaint that was filed and again I had some questions on the form itself, however, there is a statement by John Flanigan indicating that it is not buildable.

MR. LASTRA: Yes.

COUNCILWOMAN GALVIN: There is a letter, Charlie if you look in your packet... there is a letter from John Flanigan on that parcel indicating that it is not buildable due to the fact of the change in the zoning... with the interim zoning ordinance. I won't even get into the questions that raises, I will bite my tongue for a change.

COUNCILMAN GUNNER: Is there a big development in that area?

COUNCILWOMAN FULLER: What's the letter from John Flanigan?

TOWN CLERK NEWKIRK: Yes.

COUNCILMAN GUNNER: Isn't it all developed in that area except for the few empty lots?

COUNCILWOMAN GALVIN: This is an empty lot.

COUNCILMAN GUNNER: Yes, but I mean... what...

SUPERVISOR RINGLER: What he was saying is that it would not be allowed because of the side line restrictions and set-back restrictions. You may recall, there were two different Local Laws that were passed at that time. One regarding size of subdivisions, the other regarding lot sizes and set-backs. So what this is... is a parcel I would guess anyway and that is all that we are doing here tonight is guessing that it joins a parcel where this person may have bought two lots at one time. The second lot doesn't conform to a building lot any longer.

COUNCILWOMAN GALVIN: Excuse me, we are not guessing on this one, we have a very specific attachment to the complaint form on this which indicates that the driveway has been... driveway, bushes and fences have been put onto the second parcel and claiming that it would be impossible, therefore, to build on the lot. But, this one has a letter from John Flanigan, very specifically saying that it is a non-buildable lot.

SUPERVISOR RINGLER: Many people went to the Building Inspector's office prior to grievance day, asking those specific questions as to whether or not parcels met code and so forth and John's office provided that information.

COUNCILWOMAN GALVIN: I have absolutely no problem with that and I find that very helpful when it is attached. My problem is when there are statements that a lot is unbuildable and there is nothing backing it up.

SUPERVISOR RINGLER: I am sure when a decision is made they had the information to make it, Sheila.

COUNCILWOMAN GALVIN: I would have liked it if we could have had equal information.

SUPERVISOR RINGLER: I would have liked if you had come into the office and looked at these a week ago.

COUNCILWOMAN GALVIN: I requested information, I don't intend to get into that type of a discussion here tonight.

SUPERVISOR RINGLER: Okay.

COUNCILWOMAN GALVIN: Next parcel, 96.08-2-9.20, this parcel had an assessment of \$28,900 and it is now assessed at \$1,000. It had a \$27,900 drop in assessment. I believe on this one we have the correct location -- once we get a street address on this. On this Brian, I have a specific question, because if you go to the last page of the material you gave me on the complaint form, there is something written under the \$1,000 assessment, I can't...

MR. LASTRA: Land, just the word is land.

COUNCILWOMAN GALVIN: Oh, land.

MR. LASTRA: They tried to let the girls know when they were making a change that affected land value. It wasn't always done but that is what they wrote in.

COUNCILWOMAN GALVIN: Okay, I also would like to know what the difference is between this parcel where it is adjoining a home and other parcels that adjoin a home because this one has the comment in it, the land should be considered as part of the entire parcel and house.

MR. LASTRA: Right, they should -- what we have been trying to do with people in cases like this, is to merge the two together.

COUNCILWOMAN GALVIN: Was that done consistently?

MR. LASTRA: We have tried to do that, right. As far as... you mean County people to do that or just doing that...?

COUNCILWOMAN GALVIN: Doing it as a matter of course.

MR. LASTRA: It wasn't done as a matter of course.

COUNCILWOMAN GALVIN: So, in other words, some people who have a lot next to their house have two different assessments and some have it merged into one?

MR. LASTRA: Let's see... Yes, right, someone went in and filed the forms to merge it. In essence they are losing market value there by creating two... because the chance of them being able to resubdivide are slim to none.

ATTORNEY KAPLOWITZ: Doesn't that depend on how they took title, some bought the house with the lot next door. Some bought a lot at a subsequent time.

MR. LASTRA: We ran into a lot of problems with that. Here in Albany County as opposed to other counties when people do purchase one... two properties under one deed, they should be merged. The County Director doesn't follow that policy so we run into a lot of problems where people think it has been merged because they purchased it under one deed and then it comes back to haunt them later. But, that is a policy Albany County carries out and I don't know why.

COUNCILMAN WEBSTER: So, if it is merged under our current building standards, it then becomes a non-buildable lot, correct?

MR. LASTRA: Right and we treat it as an addition to the base lot. You know, somebody has this extra land and it is there for privacy, somebody else coming along is going to pay probably a little bit more but they are not going to pay \$48,000 more for a piece of a lot.

COUNCILMAN WEBSTER: It becomes forever a side yard or a front yard or whatever.

MR. LASTRA: Yes.

COUNCILWOMAN GALVIN: The next one is one of the mysteries of the deep, for me anyway. This is parcel number 96.08-1-46, on the material that you gave me today on that Brian, on the complaint form it indicates this parcel is a cul-de-sac that cannot be built on. It has no value because of deed restrictions forbidding improvement. Where is this parcel? Is it the one we are looking at across the street or what is it? Is it the circle?

MR. LASTRA: It is the circle.

COUNCILWOMAN GALVIN: That wasn't dedicated to the Town when the street was taken?

MR. LASTRA: Not always. That's... not say common but that has happened. Yes, that is a rare case where somebody actually acquires ownership like that.

COUNCILWOMAN GALVIN: Does this verify that, in fact, this particular parcel is the cul-de-sac?

MR. LASTRA: Right.

COUNCILWOMAN GALVIN: They are still paying taxes on it.

MR. LASTRA: Yes.

COUNCILWOMAN GALVIN: Okay. Next one... now we get into a series that baffled me. I was baffled a lot with this. 96.08-7-32, now you have to look at that along with 96.7-2-76, 96.07-2-80, 96.7-2-81, 96.07-2-93 and 96.07-2-75. You have to look at all those together because these are a group of drops in assessment that all go to one owner. I am just talking about the reductions - \$9200, \$9300, \$9000, \$9900, \$8700, \$16,100 and \$8,400. Those are all one owner. Now, these specifically refer to parcels that are vacant land. Now, I understand, according to the statements that the owner made that they have not been able to sell a home in the area... the two areas

involved or more precisely three areas involved in "over two years". However, I got very confused when we started going out and looking at these and there is a house under construction on one of them as you will see. Was this information, in fact, verified? Do you know whether or not anybody went, actually verified that this particular owner had not sold any parcels in over two years and that the part of what I found very confusing in it was there was a statement under excessive assessment and that was... may as well start passing these down -- that was...

COUNCILMAN WEBSTER: These are the various lots.

COUNCILWOMAN GALVIN: Yes, that was... oh thank you, that was that the assessed value exceeded the property value and it was based on asking prices of between \$30,000 and \$35,000. for the lot but the lot was "included in the price of the home". Now, that was a statement on all of those parcels. Lot included in price of home. Do you know whether or not when Finnegan did their checking and when the Board of Review did their checking there was any verification of accuracy of these statements?

MR. LASTRA: I don't know.

COUNCILWOMAN GALVIN: Is that something you could find out?

COUNCILMAN GUNNER: Excuse me while you are trying to locate the next problem, for those in the public or the students who don't know, this meeting... many, many years ago could have taken place without any spectators. They have the open meeting law that we cannot meet when there is more than 2 of us together and we cannot transact business unless the whole Board is there and it has to be an open meeting. So, that is why... sometimes some of this disagreement and that could be patched up and things like that but I think it is better for the... I think it is better the way it is. I know it may or may not be appealing to you and sometimes it may or may not be appealing to me when I sit through some of these but nevertheless, I think it is a plus for democracy.

COUNCILWOMAN GALVIN: The next parcel is number 97.09-1-15, this was a vacant lot that went from \$61,100 down to an \$8,000 assessment. And, this parcel according to the information that we have... it is on Darnley Greene... according to what was included is just a slip of paper that appears to have been prepared by Finnegan back in April. It says the parcel is only 55 feet wide. Now, did they have the deed?

MR. LASTRA: Tax maps.

COUNCILWOMAN GALVIN: No, did they have the deed -- not the tax maps. Did they have the deed because without the deed, I personally couldn't tell where the property line was but... Bob, could you go back to the one that shows... but, that is the vacant area, I can't tell where the line was and it looks to me like a hell of a lot more frontage than 55 feet but without having the deed -- and I don't mean the tax map...

MR. LASTRA: The tax maps are prepared using the deeds.

COUNCILWOMAN GALVIN: I understand that but again, that's in 3rd level down from the original.

MR. LASTRA: I looked at a tax map that was a couple years older and it included... they at one time owned the whole... that land that we are talking about was included as one parcel. Why it got split off I don't know. I think what may have happened is they bought a piece and the guy next door bought a piece but I don't know. All I can tell you is what is on the maps. Something did happen to it, you know, a mapper did map this as a separate lot somewhere along the line.

COUNCILWOMAN GALVIN: I would have felt much more comfortable looking at this had I been able to find the lot next door. If in fact a buildable lot was split between two neighbors or divided between two neighbors had I been able to find the other side. I would have been able to feel much more comfortable on a verification process.

364

MR. LASTRA: Yes.

COUNCILWOMAN GALVIN: But, only finding this one, it raised a question. Next is a series which again confused me slightly -- 97.14-3-62, this went from \$42,700 down to \$1,000. This one... well, we went out and looked, it was unclear as to what the exact area is. It appears from the information you provided me that it is, in fact, common area.

MR. LASTRA: Right.

COUNCILWOMAN GALVIN: And, my question in that -- the other common area in this particular development is assessed to either the park association or the homeowners association, this particular common area, however, is still assessed to the builder which...

MR. LASTRA: I guess there is a big problem down there with... I don't want to get into names here... between the builder and another attorney over who owns what and I will leave it at that.

COUNCILWOMAN GALVIN: There is a reason for this one.

MR. LASTRA: Yeah.

COUNCILWOMAN GALVIN: Okay. That also took care of the next parcel which is 97.18-2-27 which went from \$83,800 down to \$1000. Any time I saw a number like that, needless to say, the hair stood up on the back of my neck. The next one that raised a question is 97.10-3-20, this should be looked at in conjunction also with 97.10-3-22. These two parcels, one had been assessed for \$33,700 and went down to \$2500, the other one was assessed at \$34,600 and went down to \$1500... \$15,000. I'm sorry. They appeared to adjoin each other and this one was of curiosity to me also because in looking at the material that you provided to me, it shows that it is wetlands, however, the map that you provided with it, shows that the wetlands do not encroach onto the property but abut the property.

MR. LASTRA: They are adjacent.

COUNCILWOMAN GALVIN: They are adjacent to the property and therefore, shouldn't have any effect on whether or not it was buildable. Do you know whether or not that was verified?

MR. LASTRA: Well, I am under the impression that anything within 100 feet of a wetland... there is a lot of permit review that has to go on before any building can take place.

SUPERVISOR RINGLER: It is a buffer usually.

COUNCILWOMAN GALVIN: But, it doesn't make it unbuildable.

SUPERVISOR RINGLER: If it's 100 foot within a wetland it might, yes it does.

COUNCILWOMAN GALVIN: Well, there is a house built...

MR. LASTRA: What I am thinking may have happened here, Sheila, is that the houses were built and then DEC designated a wetland after the fact and so, it couldn't... it didn't affect the original building but it is going to affect anything that goes on down the road.

COUNCILWOMAN GALVIN: Well, part of my problem is the material, again, which is one of those apparently Finnegan worksheet indicates it would be difficult. It doesn't say you couldn't build a house on it, it only says it will be difficult and yet there is a substantial drop without any further justification. The next one I had, I think we probably already resolved and that's another common area. That is 97.14-2-54 which you have indicated was a common area. However, as we progress, we get to two parcels that are very interesting to me, 97.18-1-24 which went from \$37,200 down to \$2500 and 97.18-1-25 which went from \$37,300 also down to \$2500. Now, in looking at the tax map information that you provided on those two parcels, they appear to abut other property. Now, looking at the other parcel, which is

directly -- and I believe it is to the north but there is no north, south, east or west on this, I can't tell -- it would be the parcel marked 12 acres, 23 -- do you see that one, Brian?

MR. LASTRA: Yes.

COUNCILWOMAN GALVIN: My question is who owns that parcel because I believe from the quick look that I gave to the record, that that parcel which abuts the other two that are allegedly landlocked is owned by the same owner as those two and that is at the end of a road.

MR. LASTRA: Right.

COUNCILWOMAN GALVIN: So, how can they get a reduction in assessment to \$2500 on each of those parcels when they have access to it through their own property?

GENTLEMAN: No, that land is owned by somebody else that you are showing right there. That is Okesson's land off of Beacon Road.

COUNCILWOMAN GALVIN: We are looking down the road, we are not looking at what is in the foreground, we are looking down the road, down where the white... where we were led to believe the property was was where that white fence is and going down back in there. Whether or not it is right again, we didn't have a street address, we had a tax map and we had some journalized information. But, those parcels... by the way would you know who owns the land that abuts the white fence?

GENTLEMAN: That field there... you just passed Ernie Okesson's, it is like 3 acres of land.

COUNCILWOMAN GALVIN: I understand that the field up in the front goes down in the back.

GENTLEMAN: I know there is trailers and stuff back in there, there are lots of trailers.

COUNCILWOMAN GALVIN: No, right in the area of the white fence. We were led to believe that that's the same property owner as the other two that were dropped to \$2500. each. The next and the last parcel in question is another one where we couldn't find it, this was 97.18-4-46, this one went from \$35,100 down to \$1000. Now, when we went out and we were driving around, we couldn't find... we couldn't tell which one of the two houses was involved. We found that there was a Niagara Mohawk easement but we couldn't tell where the extra lot was. In reviewing the material that you gave to me today, it indicates that it is behind one of the parcels.

MR. LASTRA: the house, right.

COUNCILWOMAN GALVIN: I couldn't tell what behind was, it wasn't north, south, east or west and behind was very confusing. Do you know which of the two parcels it is?

MR. LASTRA: I know that it is behind and to the east and I am not positive. I think it is behind the white house but I know... I remember this one at the grievance board, Mr. Tate showed the Board because we had maps at the meetings. He showed them right on the map where it was and it was behind his house.

COUNCILWOMAN GALVIN: Again, that would appear from the explanation of value that was included with the material you provided to me to be a part of the residence parcel but it is being treated as a separate parcel.

MR. LASTRA: Entity, right.

COUNCILWOMAN GALVIN: Where as some of the adjoining lands to residences is being merged and treated as the same parcel as the house. So, we have inconsistency in treatment of vacant land, is that... am I right?

MR. LASTRA: Well, you know, I have a lot of letters from John. I probably have 250 of them in my office now about what is buildable and what isn't buildable. And, even though what looks buildable to me from the street, could be... you know, they have letters that state otherwise.

COUNCILWOMAN GALVIN: I understand that and where there were letters that would be applicable to a given matter, was it included in the material that you gave me?

MR. LASTRA: If they did... I would say in some cases people filed grievances without the letters and they said that they had one on file. I would go dig it up.

COUNCILWOMAN GALVIN: Am I correct that we haven't necessarily been consistent in the treatment of vacant land?

MR. LASTRA: We are trying...right. I would say that we are trying to be more consistent in that we are encouraging people to merge things together when they come in and complain about a lot behind them or next to them.

SUPERVISOR RINGLER: I guess the question is -- were you inconsistent in your valuation of vacant land -- not you but this process, was it inconsistent? Is that what you are trying to say?

COUNCILWOMAN GALVIN: Going back, starting with Finnegan and moving forward, has all vacant land consistently been treated the same? In other words, if there is a piece of property that adjoins a house parcel and is owned by the same people, is it automatically merged? From what I have seen, the answer is it hasn't been. Sometimes it is, sometimes it isn't.

MR. LASTRA: Right.

COUNCILWOMAN GALVIN: And, that if a piece of land is claimed to be landlocked, sometimes its landlocked and sometimes it isn't but we don't know because we don't have back-up to show whether or not the adjoining parcels are owned by the same landowner.

COUNCILMAN WEBSTER: You can't merge it without the request of the landowner or you are taking his lot from him. If it is a buildable lot...

COUNCILWOMAN GALVIN: No.

COUNCILMAN WEBSTER: If it is a buildable lot that is grandfathered, he is allowed to build on it.

COUNCILWOMAN GALVIN: But, if it is a buildable lot, it shouldn't be getting the type of reduction in assessment that we are talking about.

COUNCILMAN WEBSTER: If he wants to merge it with his lot, then it becomes a non-buildable lot forever.

COUNCILWOMAN GALVIN: Right, but these...

COUNCILMAN WEBSTER: Then it has no value.

COUNCILWOMAN GALVIN: But, these have all been treated as separate parcels that we have been talking about. We haven't been talking about merged parcels, that is exactly what my point is, Fred. You are right on the money.

COUNCILMAN WEBSTER: No, I thought you said did we merge... would we merge them on our own. We couldn't do that.

COUNCILWOMAN GALVIN: No, no, no, no, when they came in and asked for something like this. If they asked for a significant reduction in assessment, say going from \$37,000 down to \$2500 saying it wasn't buildable, did we merge it to make it non-buildable?

COUNCILMAN WEBSTER: You could do that.

COUNCILWOMAN GALVIN: But, did we, I don't think from what I have seen that we did that.

COUNCILMAN WEBSTER: You can do it by their request and then it takes away the right of subdivision for them.

COUNCILWOMAN GALVIN: Right, but if they have asked for the reduction on the grounds that it is not buildable, how have we treated it. Have we been consistent with everybody and from what I am hearing the answer is no.

COUNCILMAN WEBSTER: I don't know how you can answer that.

COUNCILMAN GUNNER: Who are you directing the question to?

COUNCILWOMAN GALVIN: I was directing it to Brian. I did not see that we had been consistent. See, my issue is we have a lot of reductions and I have only picked out 22 parcels, this was just a random sampling. What I have seen here and what concerns me is we are talking about the possibility of eliminating homestead. Charlie has very carefully pointed out to us that in effect any benefit of homestead has already been eliminated to the homeowners as a direct result of the reductions in assessment that were granted to the non-homestead. Many of the non-homestead, just from this random sampling and just dealing in vacant land received very significant reductions. I mean, when you are talking about going from \$61,000 down to \$8,000, \$35,000 down to \$1,000, \$24,000 down to \$1,000 -- you are talking about major drops. As Charlie said, it is chip, chip, chip, chip, chip away. These are what went in to causing that 70% of the reductions that went to property owners in the assessments went to the non-homestead class and we are being asked to shift the burden of the tax back to the homeowners -- back to the homestead people. My question is, were we equitable? Did we apply the same standards to all people similarly situated.

SUPERVISOR RINGLER: Yes, we are trying.

COUNCILWOMAN GALVIN: If a person says their lot is unbuildable, is it merged so that it is unbuildable?

MR. LASTRA: The merging process, you know, takes a year to do. And, you know we file the request with the County to merge them. We got a letter -- and John said it was strictly unbuildable, that is it. No more, nothing else has to be done, we would request a merge, it wasn't necessary.

COUNCILWOMAN GALVIN: I understand that but there are also appear to be instances of vacant lots where they weren't merged, they were also appeared to be instances of vacant land that is alleged to be landlocked which may or may not be landlocked and appears not to be landlocked for one reason or another, either because it abuts the same property owner or for other reasons. How careful was Finnegan in this process? That is my big question and I know you can't go out and look at every single piece of land and I also recognize that your staff... you have a very limited staff can barely handle dealing with the people who come pounding on your door on a regular basis. But, we do have an appeals process and we do have a complaint process and when I see the complaints with just a one letter notation as the basis for it without any back-up attached, it does cause me concern. Especially when Charlie has pointed out that the unusual occurrence of the figures balancing out.

SUPERVISOR RINGLER: Brian, the valuation process and we have said this and I think Charlie said it and one thing I marked down -- I certainly agree with them that this is something else. This process is difficult and an inexact science but the valuations in and of themselves, as we are getting through this process -- you know, Sheila has come by and talked about combining the lots and so forth, in your opinion, are the values accurate or as close to accurate as they can be in a process such as this?

MR. LASTRA: Yes, my feeling is that given the review process with Finnegan, given the review with the Board, the values are as accurate as they can be. You know, you have to remember, you're trying to

value 11,500 parcels and you are doing it in a very short time frame. And, you are right, you can't look at everything and we had a lot of back pedaling that we did on the land because nobody... nobody really took a good look at a lot of the vacant land. It just didn't get done and unfortunately, in reassessments it does get pushed to the back burner and it is something that you are always trying to straighten out later on. But, to the best of everybody's ability, that is what we tried to do with land in general. We tried to use a common sense approach to what we saw. And, that's all I have to say really.

COUNCILMAN GUNNER: I would... the thing that worries me after listening to some of this... I feel the same thing has happened to many residences. I am well aware that there are proven by 1900 people what the complaints some of them were from non-homestead but the 500 people that are going to small claims court are still unhappy even though they have been through the other things. I know first hand that they can be so inaccurate when houses next to each other come up with differences of \$5,000 to \$15,000 when they are the exact same square footage although they missed by a few on the official record because these... they look different from the front but all they have are different facades and there are about 100 of them down in Kenholm and a lot of things happened down there that... and other people have told me, now, after they did not file a grievance, they felt that they should have, so they have to wait a year. So, the whole thing will probably take another year to shake out.

SUPERVISOR RINGLER: Well, let's... it probably will and you know, as I... I don't like the process, I don't like the process that we have to use this for taxation but it is the one that the law says we have to use. It is not easy. I think that, you know, as I questioned people from the State and so forth who had viewed this particular situation and also had been looking at revaluations in other communities, I am sitting there and I am looking at all the numbers of people who came in to complain and so forth and I am saying there is something wrong. And, the reaction is no, actually you have less people than many communities that filed grievances. I asked them, I said what about the job that this vendor did for us because there are only 2 vendors in the State of New York that is doing this work currently and from what I hear, either of them can be a problem on occasion but the one thing that was said to me was -- you were very fortunate in Bethlehem that you have worked the errors out of this process and it comes right back to Brian. They said that you were very fortunate to have Brian who was on top of this as best as he could and kept this process moving along and watched the vendor and saw that the correct... the changes that were necessary were made. It is not an exact science, it has not been an enjoyable time for Brian, as I know, and I do regret that he is going to be leaving us in the next couple weeks but the fact of the matter is, we had to do it, the way we did it was probably better than most from what I can determine but still it is not the best situation. There is no question.

ATTORNEY KAPLOWITZ: If I can add something, Charlie, the 500 people -- almost 500, I guess, wasn't it?

MR. LASTRA: Right.

ATTORNEY KAPLOWITZ: And, I am not pro or con, I don't mean this from one perspective or the other, we have people who file every year no matter what. There are people whose taxes went down, who filed. Brian will verify that.

COUNCILMAN GUNNER: They didn't go down far enough they would.

ATTORNEY KAPLOWITZ: If we didn't have reval, they would have filed.. they filed last year, they will file again next year. I am just making that point.

COUNCILMAN GUNNER: Yes.

ATTORNEY KAPLOWITZ: There are some who if they figure if they can save another \$50 they are going to try.

MR. LASTRA: I had 400 small claims last year with no reassessment.

COUNCILMAN WEBSTER: And, 500 this year.

MR. LASTRA: 500 this year.

ATTORNEY KAPLOWITZ: It's 100 more this year. I am just making that point, neither pro nor con, but some people will go in every year no matter what. They just keep going, you know. And, they have a right to do that, I don't question that.

COUNCILMAN GUNNER: I guess my concern is that we spent over a half million dollars to Finnegan to consult to do this job and he is somewhere between 15 and 22 percent error, whichever figures you want to use. And, I wouldn't want a doctor with that error, I wouldn't want a pilot with that error, I wouldn't want a lawyer with that error -- maybe lawyers are...

SUPERVISOR RINGLER: I don't think a lawyer's percentage is that high from what I have seen.

ATTORNEY KAPLOWITZ: Lawyers don't make mistakes, often.

COUNCILMAN GUNNER: I guess I wasn't pleased with the supervision that was given and by the time I got any information, any inkling that it was sloppy, we owed him \$44,000 out of over 1/2 million dollars. And, maybe that is the way it happens in every community but if any community is going to go under reassessment and they ask me, I am going to say if you have a good Assessor -- like Brian is, although I don't always agree with him on everything, but I know he is a hard worker and he has knowledge with E & A -- he obviously has an in with E & A, we are going to have an in with E & A, he is going to be over there, all right -- and then it would behoove a community, in my opinion, to go with that Assessor. Give him the budget of half a million dollars, let him hire people who know the community and to supervise it -- not do it, because I don't think he could do his regular job and that too -- but as long as... I think it would cost less and even if it didn't, I think we would get a better job. Now, that was impossible for us to do because when he came aboard, we already had a consultant.

ATTORNEY KAPLOWITZ: It is also hindsight.

COUNCILMAN GUNNER: I know it is hindsight.

ATTORNEY KAPLOWITZ: You may be right.

COUNCILMAN GUNNER: I've never been through the experience either.

ATTORNEY KAPLOWITZ: Maybe that is better but... I had a point and I forgot it.

COUNCILMAN GUNNER: It is a good point though.

ATTORNEY KAPLOWITZ: I'm sorry, I got it back, the biggest problem...

SUPERVISOR RINGLER: He is a lawyer.

ATTORNEY KAPLOWITZ: Is the fact finding. To go out and get the facts that the State requires you to get on 11,000 parcels, Brian couldn't do that and I don't know how many assistants you would... that is the thing that drove everybody crazy.

COUNCILMAN GUNNER: Finnegan did it with that many assistants.

ATTORNEY KAPLOWITZ: Is there 2 bedrooms or 3 bedrooms, a finished basement, what kind of heating system, air conditioner, square footage, how many bathrooms and it goes on and on.

COUNCILMAN GUNNER: He would have one half million dollars to hire the people like Finnegan, the same thing.

ATTORNEY KAPLOWITZ: Well, all I am saying is that I am not sure you can do it for any less but I don't know.

COUNCILMAN GUNNER: I am not saying they wouldn't, it would have been done better.

COUNCILWOMAN GALVIN: Bernie, I'd feel better if we knew we had that information now.

ATTORNEY KAPLOWITZ: Well, we have it, I can't tell you how accurate it is.

COUNCILMAN GUNNER: That is hindsight without a doubt but I am saying if I were to speak to another community.

ATTORNEY KAPLOWITZ: Most people I have spoken to found mistakes on the fact finding. And, I found it in my house, there were things wrong. Everybody I know had something wrong so you question the information.

SUPERVISOR RINGLER: That is why the data mailer was sent out, telling people it was on there and many people did not send that back even though they knew the data was incorrect.

ATTORNEY KAPLOWITZ: I know someone who had...

COUNCILMAN GUNNER: Some of it was that much incorrect only that maybe it would save you a dollar or 50 cents.

ATTORNEY KAPLOWITZ: Some were small and some were large.

COUNCILMAN GUNNER: And, it would cost you more to write the whole thing up and spend the time in coming up and doing it but it was that they were exactly the same houses. And, that is what amazed me.

ATTORNEY KAPLOWITZ: If they are in the same neighborhood then they ought to be pretty much...

COUNCILMAN GUNNER: They were right next to each other.

ATTORNEY KAPLOWITZ: Then they should be pretty much the same.

COUNCILMAN GUNNER: But, you know, they were people in the community and the facades are different. And, that is probably true all over the community.

ATTORNEY KAPLOWITZ: Colonie, I just heard, is under a court order to do it next year. The rumor is that the City of Albany is probably going to do it next year. New Scotland is doing the fact gathering now. We may have been one of the first but everybody is facing it.

COUNCILMAN GUNNER: Well, Niskayuna did it and East Greenbush.

ATTORNEY KAPLOWITZ: Guilderland got hit about 5 years ago with a court order.

COUNCILMAN GUNNER: Niskayuna is just finishing I guess.

SUPERVISOR RINGLER: Well, that brings us full circle around to...

COUNCILWOMAN FULLER: Just a minute, I have not had my opportunity to speak. I asked one question and the show was taken over by the two members on either end of the table.

SUPERVISOR RINGLER: Mrs. Fuller, the show is yours.

COUNCILWOMAN FULLER: Mine is not dramatic, mine has given me a severe headache. I have spent many an hour figuring everything out, doing it on my own and I don't have anything to present to you. But, I will tell you how I feel and why I have come to the position that I had in March. I will give you the punch line right up front.

I have written my thoughts down and changed them 12 different times because there certainly has been a great deal of less than factual information in the media. I for one have never sat on a Town Board to represent a school district and I take great offense at being accused of that. I have spent many an hour, many a day and I have

given this 100 percent of my time and I have also looked over every bit of information that Mr. Lastra so generously has provided every time each one of us has called and asked him to do it. And, I thank you, Brian.

There are two basic issues here and they are definitely related. One, however, should be over and done with but I fear it continues to cloud the issue. I speak, of course, of the reval and homestead. Reval was the court ordered process that required every parcel of property in the Town to be appraised and assessed at 100% of its value. The goals of the process were the correction of long standing inequities and the establishment of one uniform tax rate throughout this Town. Reval is relatively complete.

At a time that a majority of the Board voted to enable the adoption of homestead, we only had the reval figures for a week. There had been no time to analyze the effects of reassessment. At the same time there was no shortage of complaints, errors, and injustices. At the same time we were required to vote to accept reval and single tax rates with those problems or vote to enable the adoption of homestead which provided us the time to correct errors, analyze the impact of reval, consider a legally acceptable alternative to a single tax rate. These were all options that we wanted to leave open for ourselves to look at the process thoroughly. Homestead was adopted and I remind you that not one person has paid a penny more or less taxes as a result of that vote.

The process has now moved forward. Errors have been corrected, some still need to be corrected. Grievances have been resolved. A number of legal actions have been commenced and will be resolved by the courts. The outcome is very interesting. The question I asked of Brian this evening is exactly what has finally convinced me to stick with my original position. The way the thing has all broken down, where we were before reval, and where we are here. The significant reductions in the non-homestead properties and even though Sheila Galvin has said Charlie has brought this to our attention, it was pretty obvious as we looked through it. I have concluded that the differential which is admittedly a small one, is more beneficial to a greater percentage of our community -- including some of our most vulnerable members. I have also concluded that the reval and homestead processes have corrected a number of gross inequities brought about by previous practices. At the same time, I have not been convinced of the magic involved in one single tax rate versus the dual rates provided for by the New York State Legislature.

Lastly, I would point out to any of you who have a doubt, I did not run to represent any special interest group or any single constituency but rather to do my best for the entire community and that is all that I have tried to do and I will continue to do just that. Thank you for giving me my two minutes.

SUPERVISOR RINGLER: Would you like some more?

COUNCILWOMAN FULLER: No, I don't need any more, short and to the point.

SUPERVISOR RINGLER: Fred, would you like to make any comments?

COUNCILMAN WEBSTER: No, no comment.

SUPERVISOR RINGLER: Let me just sum up from my viewpoint, I also have not changed my mind. I have heard a lot of discussion tonight on changes and percentages and things like that and the effects of reval and how certain properties were valued and so forth but it still comes back to me that yes, maybe a shift did take place from non-homestead to homestead. But, if you sort that through, then if the process is supposed to be working as it is and we are supposed to be getting equitable assessments and those non-homestead properties have been paying more than their fair share for years and what this is going to do and my feeling -- and this is where Sheila and we disagree but we never are disagreeable -- my feeling is it is an inequity to continue that and by having dual tax rates you do that. I sense that, you know, there is some discussion -- you know, I heard the comments that businesses and non-homestead produced income and so

372

COUNCILMAN GUNNER: Yes, absolutely and as to your other comments, you are a businessman, so I expect that comment. But, you know, so it is an opinion.

SUPERVISOR RINGLER: All right.

COUNCILMAN GUNNER: And...

SUPERVISOR RINGLER: As you have one and...

COUNCILMAN GUNNER: And, I have mine.

SUPERVISOR RINGLER: Exactly and I do not resent your opinion and I hope you don't resent mine.

COUNCILMAN GUNNER: And, I don't resent yours either but I just want you to know...

SUPERVISOR RINGLER: Because, my... and I will say this the same as Sheila, I am a businessman, I am also a homeowner but I would like to say that when I make a decision it is what I feel in the best interest of the entire Town as well.

COUNCILMAN GUNNER: And, so do I.

SUPERVISOR RINGLER: Good. Are there anything else?

COUNCILMAN GUNNER: It's the only reason we are here.

SUPERVISOR RINGLER: That is right. I need a motion to conduct an executive session to discuss a personnel matter and pending litigation after this meeting.

The motion was made by Ms. Galvin and seconded by Mrs. Fuller to conduct an Executive Session after the adjournment of the special Town Board meeting to discuss a personnel matter and pending litigation. The motion was passed by the following vote:

Ayes: Mr. Ringler, Mr. Webster, Mr. Gunner, Ms. Galvin,
Mrs. Fuller.
Noes: None.

- - -

SUPERVISOR RINGLER: Motion to adjourn.

The motion was made by Mr. Webster and seconded by Ms. Galvin to adjourn the special Town Board meeting at 9:25 p.m. The motion was passed by the following vote:

Ayes: Mr. Ringler, Mr. Webster, Mr. Gunner, Ms. Galvin,
Mrs. Fuller.
Noes: None.

Kathleen A. Newkirk
Town Clerk

Executive
Session

THERE WAS NO FORMAL ACTION TAKEN AT THE EXECUTIVE SESSION.