

**Town of Ancram  
Comprehensive Plan Committee Meeting  
June 30, 2008**

**Present:** Art Bassin, Barry Chase, Jim Bryant, Bonnie Hundt, Kyle Lougheed, Don MacLean

**Absent:** Leah Wilcox

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The Comp Plan Committee meeting was called to order by Chair Art Bassin at 7 PM.

Approval of the minutes of the 6/16 and 6/23 Committee Meetings were reviewed and approved with one change to the 6/23 minutes suggested by Ms. Wilcox. Ms. Wilcox suggested the minutes reflect Mr. Ferratto's response to the question "if you knew a contractor did very high quality work, would you consider overlooking any parts of the process to help speed things up?" Mr. Ferratto's response was in effect, "no, under no circumstances would any contractor be permitted short cut the regular process – everyone would be required to meet all requirements regardless of their reputation for high quality excellent work".

**1. Discussion with Tax Assessor:** Mr. Bassin and the Committee welcomed Town Assessor Ken Legget. Mr. Legget has been an assessor for 28 years, and serves the towns of Livingston and Ancram. He is a State certified assessor and maintains his certification by taking a minimum of 24 hours of year of training.

Mr. Leggett commented that the recent revaluation of the 1200 parcels in Ancram resulted in 41 grievances, of which about 25% received an adjustment. In addition, about 250 parcels were reviewed and adjusted during the informal hearings preceding grievance day based on taxpayers correcting data in the property data base file (examples of adjustments include: a house listed as 3200 square feet was really 2500 square feet; house had two baths not three; property did not have the garage noted on the files; property was 10 acres not 15 etc.).

Mr. Legget noted that the total value of the Town properties went from about \$210 million to about \$400 million prior to the adjustments based on the informal reviews and grievance day, and ended up at about \$370 million. Mr. Legget indicated that this aggregate valuation for Ancram was viewed by the State tax officials he had been working with as approximately 100% of fair market value, but that will not be official for some time yet.

Mr. Legget commented on four issues and concerns expressed during the revaluation process:

1) Agricultural exemptions were tightened up during this last tax cycle by requiring every property owner claiming an ag exemption prove the farm income requirement by filing a Schedule F with the Assessor. In addition, Mr. Legget required

all lease agreements for all rented agricultural lands be updated as of the end of 2007. Going forward Mr. Legget said he would require an annual filing of Schedule F, and would require an updated lease agreement to be filed every five years. Mr. Legget noted that as a result of the changes to the ag exemption process, about a dozen fewer ag exemptions were granted this year than last, and a “handful” of the ag exemptions approved were for fewer acres than last year.

2) Mr. Legget noted that the sale of a property for an unusually high value, inconsistent with surrounding values, was a concern many expressed because of the effect such a sale could have on surrounding properties and taxes. Mr. Legget commented that some unusually high sales could be excluded for special circumstances, and he routinely examined any sales which were unusually high, and if warranted, he could work with the County and State real property specialists to exclude such sales from the base of comparables. He noted one such unusual sale had recently taken place, and had been excluded from the comparables for computing future assessed values.

3) Mr. Legget noted the most common concern was that if a property’s assessed value increased, that property, school and county taxes would increase proportionately. He said this was not the case. In fact, if the town’s property tax base doubles, as it did during this last revaluation, an individual property’s taxes will not increase because assessed property values increase, if their assessed property value increased the same percentage rate as the town average. If town, county or school taxes were to increase, however, taxes would increase, but not because of the increase in assessment, but because of the increase in the amount being raised by taxes.

4) Mr. Legget commented that concerns about what would happen to property values in a “down” real estate market, and how the property tax system would deal with that situation were also expressed. He noted that the assessment process works off July 1 numbers, and the values built into the system for this year were based on July 1, 2007 market values. In that all properties were valued using the same value date, everyone was comparable, even if values are down over the last 12 months. But Mr. Legget noted that recent sales had not shown a decline in value from 2007 – what was happening was values were staying up there, perhaps not growing as fast, and properties were taking longer to sell.

Mr. Legget noted that all existing residential properties were assessed based on market value, while commercial properties were valued either based on the income the property produced, if known, or on the market value of the property. All new construction, commercial and residential, was assessed based on costs. Mr. Legget noted that Ancram did not have much commercial property, so residential property paid most of the tax bill

The only major commercial operation is the Ancram Mill, and Mr. Legget noted that it was a very old facility, and very difficult to assess as there were virtually no comparables, and the few other mills around had or planned to shut down. Mr. Legget noted that the Mill’s tax assessment was held constant during the reval process.

When asked if doing a revaluation of all properties annually was a good idea, Mr. Legget commented that NYS had been encouraging annual revals, but recently has been easing off that idea and is now suggesting revals every three years or so. Mr. Legget noted that a revaluation cost \$50,000 now, and could cost \$100,000 or \$150,000 in three years. He indicated that there were advantages of having a 100% equalization rate in that STAR exemptions were fully valued, and taxpayers qualifying for STAR exemptions would get the maximum benefit. Based on the revaluation, Mr. Legget expected to see the property values covered by STAR exemptions to increase from \$24,000 to over \$40,000. Mr. Bryant pointed out this increase in the STAR property value exemption could save tax payers who qualify over \$200.

In addition, Mr., Legget commented he could see a situation in a few years where it might make sense even, without a property by property reval, to adjust property values to “market” across the board to bring the town back to 100%. In addition, if there were certain “neighborhoods” which had a very sharp increase in values which caused the Town’s equalization rate to drop, Mr. Legget noted he could reassess these high priced neighborhoods without reassessing the whole town.

Mr. Bryant commented on the difficulty of towns reassessing at different points in time and the effect that had on the distribution of school and property taxes, and suggested perhaps the school districts could coordinate revaluations of all towns in their districts.

Mr. Bryant also asked about how many properties were on the tax roles with a value under 150,000. Mr. Legget said very few.

Mr. MacLean asked if Mr. Legget had any information on the effect of zoning changes on property values (could be either positive or negative depending on the changes) – and whether some zoning changes that imposed more restrictions might reduce property values, and if they did, could individuals request a reduction in their assessed values. Mr. Legget said he would have to wait to see if the zoning changes had the effect of lowering values – that it was hard to link zoning and land/property values in the abstract.

In closing, Mr. Bassin asked Mr. Legget what he would recommend the Comp Plan Committee include in the comp Plan about the tax assessment process. Mr. Legget said he would think about that, and get back to the Committee.

**2. Continued Review of Strategies:** The Committee briefly discussed Strategies related to preserving agriculture and open space, focusing on the proposed creation of an agricultural zoning district in the rural residential zones. Mr. Loughheed noted that there could be multiple agricultural zoning districts. Mr. Bryant asked if the conservation and cluster subdivisions should be required in certain areas, like the agricultural zoning districts, and be optional in other areas. No conclusion was reached. The Committee also discussed the result of the acres per building permit data which the Building Department had provided last week, which indicated that 3-10 acres lot sizes were the most common. The Committee will resume the review of strategies at the 7/7 meeting.

### **3. Other Items:**

**a. Mr. Sommerhoff:** Mr. Bassin announced that Mr. Sommerhoff had resigned from the Committee. The several Committee members supported the suggestion that perhaps Mr. Hugh Clark would like to join the Committee, as he had been attending meetings regularly for the past 9 months (note: Mr. Clark has declined). The Committee concluded if Mr. Clark was not able to serve, it was probably not appropriate to add new members at this late stage of the process, and it would be best to proceed with the seven members now serving.

**b. New Town Garage Issue:** No further discussion on this issue. We will discuss this at the 7/7 meeting if any Committee members are interested in doing so.

**c. Community Development Block Grant Project:** Mr. Bassin reported there were four people on the CDBG Project Team—Donna Hoyt, Trish MacArthur, Suzanne Bressler and Libby McKee. Mr. Bassin asked Mr. Lougheed if he would be able to serve on the CDBG Project Team assuming it meets monthly. Mr. Lougheed said he would like to if he had the time. Mr. Basin indicated he had been in contact with 20 people, had posted a public notice in the Independent and had emailed the 210 people on the Comp Plan email list to get people for this effort, and said he was going to try to secure 2-4 more team members. Mr. Chase suggested Don Peck. Mr. Bassin mentioned Carl Butler and Will or Colleen Lutz. Mr. Bassin indicated he hoped to have the project team assembled by mid-July, and expected the first meeting of the team would be the end of July. Mr. Bassin also commented that he expected the next draft of the CDBG project plan and budget by the next meeting, which would be circulated to the Comp Plan committee and the CDBG Project team for review and comment.

**4. Next Meetings/Next Steps:** Mr. Bassin recommended the Committee plan to meet weekly in July to continue and finalize its' work on the Strategies document. Ms. Hundt asked what happens after we are done with our review of the strategies. Mr. Bassin noted that after we complete our review of the Strategies, we will decide on which were priority strategies and come up with a final, smaller set of recommended strategies which fit with the vision and goals. Once that is done, we are pretty close to being done with the Comp Plan, and will focus on the organization of the document while we wait for the results of the CDBG and Farmland Protection grant efforts.

Next scheduled meetings are: July 5 (Rhoda lake Association); July 7 (with Nan or Don); July 14, July 21; July 28. DOT and DEC have still not been scheduled.

The meeting adjourned at 8.55 PM.