



CENTRALIZED PROPERTY TAX ADMINISTRATION PROGRAM (CPTAP)

Executive Summary

Centralized Property Tax Administration Program (CPTAP)
Committee Member Contact List

Legislator

E. Tom Sears
Clinton County Chairman County Operations
65 Florence Jean Lane
Morrisonville, NY 12962
518-561-1495 Phone
518-593-3866 Home
Email: esears1495@charter.net

Clinton County Real Property

James Gonyo – Chairperson
Clinton County Director of Real Property
137 Margaret Street
Plattsburgh, NY 12901
518-565-4762 Phone
Email: gonyoj@co.clinton.ny.us

Miranda Major
Senior Assessment Control Examiner
137 Margaret Street
Plattsburgh, NY 12901
518-565-4765
Email: majorm@co.clinton.ny.us

Tammy Lacey – Recorder
Information Analyst
137 Margaret Street
Plattsburgh, NY 12901
518-565-4763
Email: laceyt@co.clinton.ny.us

Timothy Surpitski - Facilitator
Senior Assessment Control Examiner
137 Margaret Street
Plattsburgh, NY 12901
518-565-4760
Email: surpitskit@co.clinton.ny.us

Assessors

Effa Sullivan
Assessor
Town of Plattsburgh
151 Banker Road
Plattsburgh, NY 12901
518-562-6820 Phone
Email: effas@townofplattsburgh.org

Brian Dowling
Assessor
City of Plattsburgh
41 City Hall Place
Plattsburgh, NY 12901
518-563-7708 Phone
Email: dowlingb@cityofplattsburgh-ny.gov

Patricia Ayer
Assessor
Town of Chazy
PO Box 219
Chazy, NY 12921
518-846-7544 Ext 3 Phone
Email: chazyassessor@westelcom.com

Jill Corral
Assessor – Town of Mooers
Senior Assessment Control Examiner
137 Margaret Street
Plattsburgh, NY 12901
518-565-4760
Email: mooersassessor@primelink1.net

Centralized Property Tax Administration Program (CPTAP)
Committee Member Contact List

NYS Office of Real Property Services

Danny Lancor
NYS Office of Real Property ORPS
Regional Manager
PO Box 309
Ray Brook, NY 12977-0309
518-891-1780 Phone
Email: danny.lancor@orps.state.ny.us

Todd Anthony
NYS Office of Real Property ORPS
Real Property Analyst I
PO Box 309
Ray Brook, NY 12977-0309
518-891-1780 Phone
518-891-2639 Fax
Email: todd.anthony@orps.state.ny.us

Town Officials

Joe Gerardi
Supervisor
Town of Saranac
3662 State Route 3
PO Box 147
Saranac, NY 12981
518-293-6666 Ext 1 Phone
Email: supervisor@townofsaranac.com

Ricky Nolan
Supervisor
Town of Black Brook
18 North Main Street
Ausable Forks, NY 12912
518-647-5411 Ext 24 Phone
518-647-5876 Home
518-593-0129 Cell
Email: blackbrooksuper@yahoo.com

School Administrators/Business Managers

Kenneth Cringle
Superintendent Saranac CSD
60 Picketts Corners Road
Saranac, NY 12981
518-565-5600 Phone
Email: kcringle@saranac.org

Brian Tousignant
Business Manager Northern Adirondack CSD
PO Box 164
Ellenburg Depot, NY 12935
518-594-3986 Ext 2600 Phone
Email: btousignant@nacs1.org

Business

Mark Barie
Cross Border Inc
158 Lake Street
Rouses Point, NY 12979
518-297-7741 Phone
Email: mark@crossborderinc.com

Barry O'Brien
4931 South Catherine Street
Plattsburgh, NY 12901
518-563-6080 Home
518-569-2297 Cell
Email: redob@aol.com

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I. Clinton County – Geography & Demographics

I. Clinton County – Geography & Demographics

Clinton County is the most northeastern part of New York State and is considered a rural county. Clinton County is bordered on the north by Canada, Province of Quebec, the west by Franklin County, the south by Essex County, and on the east by Lake Champlain and the State of Vermont. The Adirondack State Park contains 326,837 acres of Clinton County's 697,090 acres, just under half. The County has a total area of 1,118 square miles of land and 79 square miles of water. Clinton County Municipalities have 38,086 parcels of real property on the 2008 Final Rolls.

The 2000 census lists the median income for a Clinton County household at \$37,028 and the median income for a family at \$45,732. The per capita income for the County was \$17,946. There were 79,894 people, 19,272 families in 29,423 households residing in Clinton County. The racial make-up of Clinton County is 93% Caucasian and 4% African American, with the remaining 3% a mix of Native American, Asian and Hispanic descent.



II. Evolution of Assessment Administration in Clinton County

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The Clinton County Real Property Office and local municipality Assessors have been working together for over 30 years.

In 1978 Clinton County conducted its first "Revaluation" with the hiring of CBM Company. The decision of the County Legislators and municipalities in 1978 was very courageous. "Revaluations" were not a common occurrence and hundreds of thousands of dollars had been invested, first in a tax mapping project and then the "revaluation". The Clinton County Legislators, at the urging of New York State Division of Equalization and Assessment (NYSDEA) (currently New York State Office of Real Property Services (ORPS)), made a decision to increase the Clinton County Real Property Office staff from 3 to 10 people. This was a strategic move as 13 of the 15 assessment communities, at the time, had elected assessors who worked part time. Up to this point, the job of the assessor was not very involved. They spent a few days in late winter looking at new construction and demolitions that they were aware of. It was "priced" and the job forgotten until next year. There was no parcel for parcel review, no building permits, no sales verification and no interest in changing the status quo.

As the job of the assessor increased and education was required, the part time elected assessors changed to one sole appointed assessor in most municipalities. Currently Clinton County assessors consist of two municipalities with a three assessor elected board, ten municipalities with sole appointed assessors, and three municipalities with County contracted appointed assessors.

In 1986, Clinton County did its second "Revaluation". This was more successful since data was of higher quality and assessors and real property staff were definitely more in tune with market conditions. The next update was in 1990 and then another in 1995. These updates were done "in house" without an outside contractor with considerable cost savings to the Clinton County taxpayers. The Real Property Staff and municipality assessors worked together with the results getting better and better each time. When the Annual Reassessment program was introduced it only seemed natural to enter and 10 Municipalities made the commitment in 2000, with the remaining municipalities and the City of Plattsburgh following in 2001. The Reassessment Program was renewed in 2006 and all Municipalities are on the same schedule at this date.

In the past 30 years, the Clinton County Real Property Office, with trained and experienced personnel, has been the leader in maintaining up to date records with an emphasis on fair and equitable assessments for Clinton County taxpayers, making the task of the assessors easier.

III. Why the Study

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This study was created and conducted on behalf of the Clinton County Legislature in order to secure grant monies offered by the State of New York Office of Real Property Services for evaluating centralized property tax administration.

NYS ORPS is not concerned with structure but more importantly interested in a model that meets performance goals. These goals are: 1) Common Level of Assessment (LOA), 2) Centralized Data, and 3) Good Practice.

The Clinton County Committee on Centralized Property Tax Administration, comprised of members of the assessment community, town supervisors, school administrators, and community members studied three models. The first model studied is the existing system currently in place. The second model studied was to have one County Wide Coordinated Assessing Program (CAP) where all municipalities would contract with the County for all assessing services. The third model studied was to have one County Wide CAP with thirteen towns contracting with the County for all assessing services, with the Town and City of Plattsburgh being excluded.

IV. The Models

i. Model 1 – Existing System

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i. Model 1 - Existing System

The system in place in Clinton County has been recognized and acclaimed by the New York State Office of Real Property Services. At the Association of Towns conference in February 2008, our current system was listed as an example of a path other counties could explore as an option. It was the intent of the State to reward performance and not necessarily the structure which produces it. Our existing system was created and continues to operate without the need for change in legislation.

Our system produces the performance goals sought throughout the State. Since 2000, 98.5% of the final rolls have had a common level of assessment of 100%. With the installation of the Citrix server, we now have a centralized database. Our "good" practices have been confirmed as all the municipalities receive the Excellence in Equity award annually.

Municipalities

Within Clinton County there are 14 towns, 4 villages and 1 city. They are as follows:

Towns, City, Villages and School Districts

Towns:

Altona, Ausable, Beekmantown, Black Brook, Champlain, Chazy, Clinton, Dannemora, Ellenburg, Mooers, Peru, Plattsburgh, Saranac, and Schuyler Falls.

Villages:

Keeseville – (in the Town of Ausable) is located in both Clinton and Essex counties.

Dannemora – is located in the Towns of Saranac and Dannemora.

Champlain and Rouses Point – are located in the Town of Champlain.

None of the villages are assessing units. They all adopt their town's assessment roll.

Cities:

The City of Plattsburgh

School Districts:

City School District, Beekmantown Central, Chazy Central, Northeastern Clinton, Peru Central, and

Saranac Central is located entirely within the Clinton County boundaries. Ausable Valley, Chateaugay, Northern Adirondack and Saranac Lake Central are located partially in neighboring counties.

Assessing Unit

In Clinton County there are 15 assessing units. There are 12 towns and the City with sole assessors and two towns with three person boards for a total of 19 assessors. None of the assessors have a professional designation; however the City assessor is a New York State certified appraiser. The Towns of Clinton and Champlain share the same assessor. There are no Coordinated Assessment Programs (CAPS) in Clinton County. There are no pending retirements. The City and the Town of Plattsburgh are the only two municipalities with assessment office staff. Each of them has one staff person. The City's associate excels in data collection and exemption administration. The Town's associate maintains the clerical aspect of the operation. Each is a tremendous asset to the respective offices. (See Attachment A)

While the rest of the towns do not employ additional staff they do get additional assistance from Clinton County Real Property Staff as outlined in Real Property Tax Law 1537. (See Attachment B)

Real Property Tax Law (RPTL) 1537 Optional County Services

RPTL1537 allows an assessing unit and a county the power to enter into, amend, cancel and terminate an agreement for appraisal services, exemption services, or assessment services. Currently three towns (Mooers, Peru and Champlain) have RPTL1537 contracts for assistance for full assessment services. Charges for full assessment services are \$12.50 per parcel for those three towns. Nine of our towns have entered into contracts with the County for optional county services. They are: Altona, Ausable, Beekmantown, Black Brook, Clinton, Ellenburg, Town of Plattsburgh, Saranac and Schuylar Falls. These towns are charged \$2.50 per parcel annually. This has worked very well as we seem to have a mutual respect for each of our roles. Our aim is to get to the truth by working closely together.

The Towns of Chazy, Dannemora and the City of Plattsburgh utilize the County for assistance with analyzing the level of assessment and measuring the uniformity. The County also assists them with production of cost and comparative sales sheets. The County provides commercial and farm data collection and valuation to all municipalities wishing to utilize this service. Other services provided include:

1. Assisting with RPTL520 calculations (Omitted Taxes)
2. Apportionment of special franchise and utility values.
3. Omitted taxes.
4. State lands.
5. Utilities.
6. 480 and 480A Forestry Exemption calculations.
7. Business investment (485-b) calculations.
8. Land Tables
9. Time Trend Analysis

Budgets

The total assessor budgets for all towns and the City of Plattsburgh is \$574,939 which is less than one percent of the total municipal budgets of \$58,920,227. The Clinton County Real Property office budget totals \$695,830 or less than a half percent of the County's total budget of \$147,984,739. (See Attachment C) There is no additional cost associated with outside contractor assistance.

Parcel Breakdown

The parcel count for Clinton County for the 2008 roll was 38,086 with breakdowns by property type as follows:

615	Agricultural	1.61%
25,460	Residential	66.85%
7,448	Vacant	19.56%
2,009	Commercial	5.27%
2,554	Other	6.71%

Please see attachment D for a breakdown of each municipality.

Assessment Equity

In 2000, the Town of Altona, Ausable, Beekmantown, Black Brook, Clinton, Dannemora, Ellenburg, Mooers, Saranac and Schuyler Falls entered into the Annual Reassessment Plan. In 2001, the City of Plattsburgh, Champlain, Chazy, Peru and Town of Plattsburgh joined. All municipalities have remained in the plan which was renewed in 2006. All work is accomplished through collaboration with the County, the municipalities and New York State Office of Real Property Services. There is no outside contractor assistance. For the 2008 roll the municipalities will receive up to \$5.00 per parcel in annual aid. Through 2007, Clinton County municipalities have received \$2.4 million in various aid types. (See Attachments E, F & G)

Indicators of Assessment Equity

A review of the equalization rates for Clinton County finds all municipalities at 100%. (See Attachment H)

Other indicators of assessment equity in the municipalities are the Coefficient of Dispersion (COD) and the Price Related Differential (PRD). We are overall very proud of these statistics which shows the attention they are given by our assessors. (See Attachment I)

Real Property Administration System

All municipalities maintain assessment information on the Real Property System. Everyone's file is updated with the latest versions by our RPS Coordinator. The annual licensing fee for RPS is paid by

Clinton County except for the City of Plattsburgh, Town of Chazy, and Town of Dannemora. Total cost is \$15,400. (See Attachment J) A new Citrix server has been installed. Market analysis and valuation are performed on RPS, SPSS, NCSS and Microsoft Excel.

Inventory/Sales Verification Quality

Inventory:

New construction and demolition is tracked by building permits, certificates of occupancy and parcel by parcel review. New parcels are tracked and identified from the filing of deeds and RP-5217's and request for splits and mergers. All new information is collected on property record cards and is entered on the file. Edits are run annually to check for errors and maintain the data quality.

Sales:

Clinton County has a sales reporting agreement with NYS ORPS. This has worked well since its inception. All sales are identified from the filing of deeds or land contracts. Sales verifications are performed by visiting the property to view the inventory and hopefully make contact with the new owner to confirm sales conditions and price. If unable to make contact, a letter is sent to the buyer and/or seller seeking verification of validation and inventory. This is done for all property types.

We believe our Customer Relations Manager (CRM) at ORPS will confirm that our desired performance standards are very high with respect to equity and assessment administration. We find it takes far less effort to do things accurately than to do them over. The two key components fair and equitable assessments are quality data and accurately verified sales.

Reports

The Clinton County Real Property Office transmits all reports and rolls to ORPS via a File Transfer Protocol (FTP) file. The Real Property Office processes all tentative rolls, school rolls, final rolls and assessors' annual reports except for the City of Plattsburgh. Sales reports to ORPS are transmitted by the County for nine towns. The City of Plattsburgh, Towns of Plattsburgh, Champlain, Chazy, Dannemora and Peru transmit their own. All pre-decisional collaboration reports are prepared by the County Real Property Office. These are then compared with the pre-decisional collaboration reports prepared by our CRM. Valuation production is done at the County level and given to the towns. All notices to the public advising them of their new values are produced at the County except for the City of Plattsburgh and the Town of Chazy.

Clinton County Real Property Tax Service Agency

The Clinton County Real Property Office is comprised of ten (10) staff members. (See Attachment K)

Their assignments are as follows:

Director of Real Property – Performs all duties outlined in RPTL1532

RPS Coordinator Job Description: Majority of time is spent maintaining RPS; updating assessor and other department's computers, installing new software, RPS updates and troubleshooting user problems. Assist the Director with SPSS, NCSS and Microsoft Excel spreadsheets. Produce all valuation documentation. All special reports and FOIL requests are created by the Coordinator.

Information Analyst Job Description: Assist the Tax Map Technician in processing of deeds on a daily bases which includes reading, interpreting and conveying said transfer information of basic sales to the assessors. Update the appropriate data and deed cards with new information from deeds filed. Assist the Director of the Real Property office with various projects. Maintain the office budget and supply levels. Calculate omitted taxes from sales transfers for exemptions. Maintain roll sections 3, 5, 6 & 7; State Land, Special Franchises, Utilities and Railroads respectively. Update Conservation Easements, Forest Exemptions and Transition Assessments yearly. Assist with the Board of Assessment Review on a yearly basis. Work in conjunction with Emergency 911 to maintain physical locations of parcels for all the towns in Clinton County.

Tax Map Technician Job Description: In charge of reviewing all deeds and survey maps filed in the Clinton County Clerk's Office to determine how they will affect the tax maps and if there is cause for any editing of the maps. After review, information is organized categorically. That information is then given to local assessors to edit their files. Changes are made to the tax maps if needed. Works closely with local assessors, attorneys, and land surveyors to assist in the research of title issues that will affect property ownership. Assists the general public with title issues and survey inquiries. Maintain digital data for the public to purchase. Work closely with other County departments, such as the planning department and emergency services, to make sure all digital information used between the departments is properly maintained for everyone's use.

Assessment Control Examiners Job Description: Responsible for maintaining the front office, answering phones and dealing with the public's inquiries. The County is divided into halves and each is responsible for a half. They maintain Sales Net, update RPS for sales entry, data entry, value changes, assist assessors with inventory updates, and perform numerous additional tasks for the senior staff members.

Senior Assessment Control Examiner Job Description: Three of the four Senior Assessment Control Examiners primary duties are to be assessors as outlined in RPTL1537. The fourth Senior Assessment Control Examiner works 65% of his time maintaining commercial data collection and valuation of the commercial properties in the towns. All four are assigned towns, so many days each month, based on parcel density. They assist the assessor with sale verification, data collection, exemption administration, valuation, grievance hearings, grievance, small claims preparation, edits and whatever other assistance might be needed.

<u>Altona</u> John Brunell Phone 518-236-7035 ext 102 Fax 518-236-7621	Town Office & Highway Dept PO Box 79 Altona, NY 12910	Office Hours: Thursday 7pm-9pm SOLE APPOINTED
<u>Ausable</u> George Arnold III Phone 518-834-4692 Fax 518-834-9519	Home Office 182 Pleasant Street Keeseville, NY 12944	Office Hours: No Scheduled Hours SOLE APPOINTED
<u>Beekmantown</u> Gerald Luck Harold Relation Derrick Fountain Phone 518-563-4650	Town Office 571 Spellman Rd West Chazy, NY 12992 Fax 518-563-0554	Office Hours: No Scheduled Hours THREE PERSON ELECT BOARD
<u>Black Brook</u> Leon Brousseau Phone 518-647-5411 ext 27 Fax 518-647-1294	Town Office PO Box 715 Ausable Forks, NY 12912	Office Hours: No Scheduled Hours SOLE APPOINTED
<u>Champlain</u> Martine Gonyo Phone 518-298-8160 ext 7 Fax 518-298-8896	Town Office 729 Route 9, PO Box 3144 Champlain, NY 12919	Office Hours: Every Friday 8am-4pm Monday-Friday 8am-5pm (Gov't Center) 1537 CONTRACT ASSESSING
<u>Chazy</u> Patricia Ayer Phone 518-846-7544 ext 3 Fax 518-846-8981	Town of Chazy Assessor PO Box 219 Chazy, NY 12921	Office Hours: Monday-Tuesday 8am-3pm Field Hours: Wednesday-Friday 8am-3pm SOLE APPOINTED
<u>Clinton</u> Martine Gonyo Phone 518-297-2482 Fax 518-565-4773	Home Office 60 Chapman St. Rouses Point, NY 12979	Office Hours: No Scheduled Hours (Clinton) Monday-Friday 8am-5pm (Gov't Center) SOLE APPOINTED
<u>Dannemora</u> John Brunell Phone 518-492-7541 ext 104 Fax 518-492-7314	Town Office 1168 Cook St., PO Box 658 Dannemora, NY 12929	Office Hours: (Jan1-Mar 31)Monday-Wednesday 6pm-8pm (Apr 1-Dec 31) Wednesday 6pm-8pm SOLE APPOINTED
<u>Ellenburg</u> Stewart Seguin (Chairperson) Larry Wolff Anita Bombard Phone 518-594-7708	Ellenburg Municipal Building PO Box 22 Ellenburg Center, NY 12934 Fax 518-594-7414	Office Hours: No Scheduled Hours THREE PERSON ELECTED BOARD
<u>Mooers</u> Jill Corral Phone 518-236-7927 ext 6 Fax 518-236-4769	Town Office 2508 Route 11, PO Box 242 Mooers, NY 12958	Office Hours: Thursday 9am-3:30pm (Mooers) Monday-Friday 8am-5pm (Gov't Center) 1537 CONTRACT ASSESSING
<u>Peru</u> Holly Clemons Phone 518-643-2745 ext 111 Fax 518-643-0078	Town Office 3036 Main St., PO Box 596 Peru, NY 12972	Office Hours: Tuesday-Wednesday 8:30am-4pm Monday-Friday 8am-5pm (Gov't Center) 1537 CONTRACT ASSESSING
<u>Plattsburgh, City of</u> Brian Dowling Phone 518-563-7708 Fax 518-563-6684	City Office 41 City Hall Place Plattsburgh, NY 12901	Office Hours: Monday-Friday 8am-4pm SOLE APPOINTED
<u>Plattsburgh, Town of</u> Effa Sullivan Phone 518-562-6820 Fax 518-563-8396	Town Office 151 Banker Rd Plattsburgh, NY 12901	Office Hours: Monday-Friday 8am-5pm SOLE APPOINTED
<u>Saranac</u> Steve Petrashune Phone 518-293-6666 ext 6 Fax 518-293-7245	Town Office PO Box 147 Saranac, NY 12981	Office Hours: No Scheduled Hours SOLE APPOINTED
<u>Schuyler Falls</u> Gary Drollette Phone 518-563-1129 Fax 518-561-7845	Town Office 997 Mason St., PO Box 99 Morrisonville, NY 12962	Office Hours: No Scheduled Hours SOLE APPOINTED

Total Staff Each Assessment Office

Municipality	Status	Support Staff	County Real Property Field Assistance Per Year
Altona	Sole Appointed	No Additional	19.5 Days
Ausable	Sole Appointed	No Additional	15.7 Days
Beekmantown	Three Person Elected Board	No Additional	78.5 Days
Black Brook	Sole Appointed	No Additional	23 Days
Champlain	1537 Contract Assessing	No Additional	128.9 Days*
Chazy	Sole Appointed	No Additional	0 Days
Clinton	Sole Appointed	No Additional	3.5 Days
Dannemora	Sole Appointed	No Additional	77.7 Days*
Ellenburg	Three Person Elected Board	No Additional	14 days
Moers	1537 Contract Assessing	No Additional	76 Days*
Peru	1537 Contract Assessing	No Additional	192.4 Days*
Plattsburgh (city)	Sole Appointed	1 Full-time Assessment Aide	0 Days
Plattsburgh (town)	Sole Appointed	1 Full-time Assessment Aide	84.25 Days
Saranac	Sole Appointed	No Additional	15.7 Days
Schuyler Falls	Sole Appointed	No Additional	28 Days

* These hours include the assessors hours for the year. For 2007 Dannemora was 1537 Contract Assessing Unit

Assessment Budgets by Municipality

Municipality	Personnel	Contractual	Total Assessor Budget	# of Parcels	Municipality Budget	% of Total
Clinton County	\$433,946	\$261,884	\$695,830	38,086	\$147,984,739	0.4702%
Altona	\$20,029	\$2,050	\$22,079	1,824	\$1,291,688	1.7093%
Ausable	\$22,597	\$2,700	\$25,297	1,641	\$1,300,897	1.9446%
Beekmantown	\$25,338	\$4,250	\$29,588	2,788	\$2,997,641	0.9870%
Black Brook	\$17,845	\$4,200	\$22,045	1,396	\$1,941,861	1.1353%
Champlain	\$0	\$45,000	\$45,000	3,274	\$1,903,995	2.3635%
Chazy	\$28,000	\$8,900	\$36,900	2,386	\$2,189,733	1.6851%
Clinton	\$8,000	\$200	\$8,200	803	\$804,849	1.0188%
Dannemora	\$25,000	\$11,000	\$36,000	1,593	\$1,752,933	2.0537%
Ellenburg	\$12,300	\$5,000	\$17,300	1,610	\$1,448,344	1.1945%
Mooers	\$0	\$24,500	\$24,500	2,249	\$1,606,417	1.5251%
Peru	\$0	\$43,338	\$43,338	3,272	\$4,138,501	1.0472%
Plattsburgh (city)	\$90,730	\$15,900	\$106,630	5,050	\$20,842,441	0.5116%
Plattsburgh (town)	\$95,518	\$10,000	\$105,518	5,444	\$12,489,013	0.8449%
Saranac	\$25,074	\$3,000	\$28,074	2,448	\$2,316,626	1.2118%
Schuyler Falls	\$23,220	\$1,250	\$24,470	2,308	\$1,895,287	1.2911%
Total	\$393,651	\$181,288	\$574,939	38,086	\$58,920,226	0.9758%
Grand Total			\$1,270,769	38,086	\$33.37 Per Parcel*	

* When 2007 Annual Aid is subtracted the per parcel cost to assess is \$28.58

2008 Property Type Breakdown

Municipality	# of Parcels	Agricultural	% of Total	Residential	% of Total	Vacant	% of Total	Commercial	% of Total	Other	% of Total
Altona	1,824	46	2.52%	994	54.50%	583	31.96%	22	1.21%	179	9.81%
Ausable	1,641	16	0.98%	1,093	66.61%	363	22.12%	70	4.27%	99	6.03%
Beekmantown	2,788	91	3.26%	1,917	68.76%	550	19.73%	79	2.83%	151	5.42%
Black Brook	1,396	0	0.00%	840	60.17%	280	20.06%	25	1.79%	251	17.98%
Champlain	3,274	98	2.99%	2,107	64.36%	612	18.69%	241	7.36%	216	6.60%
Chazy	2,386	97	4.07%	1,620	67.90%	468	19.61%	66	2.77%	135	5.66%
Clinton	803	34	4.23%	314	39.10%	335	41.72%	7	0.87%	113	14.07%
Dannemora	1,593	0	0.00%	1,059	66.48%	298	18.71%	45	2.82%	191	11.99%
Ellenburg	1,610	80	4.97%	842	52.30%	399	24.78%	32	1.99%	257	15.96%
Mooers	2,249	60	2.67%	1,395	62.03%	668	29.70%	44	1.96%	82	3.65%
Peru	3,272	62	1.89%	2,244	68.58%	681	20.81%	89	2.72%	196	5.99%
Plattsburgh (city)	5,050	0	0.00%	3,851	76.26%	261	5.17%	752	14.89%	186	3.68%
Plattsburgh (town)	5,444	13	0.24%	3,815	70.08%	915	16.81%	433	7.95%	268	4.92%
Saranac	2,448	10	0.41%	1,633	66.71%	616	25.16%	37	1.51%	152	6.21%
Schuyler Falls	2,308	8	0.35%	1,736	75.22%	419	18.15%	67	2.90%	78	3.38%
Totals	38,086	615	1.61%	25,460	66.85%	7,448	19.56%	2,009	5.27%	2,554	6.71%

Clinton County Historical Report of State Aid Payments Received
Article 15-b Monies
Attainment Aid Payments 1 thru 4

Municipality	1976	1976	1978	1986	Aid Totals
Altona	\$2,066	\$3,942	\$2,066	\$4,296	\$12,370
Ausable	\$2,310	\$3,990	\$2,476	\$4,002	\$12,778
Beekmantown	\$3,234	\$4,644	\$3,434	\$6,144	\$17,456
Black Brook	\$1,944	\$3,702	\$1,980	\$3,339	\$10,965
Champlain	\$4,680	\$6,945	\$4,842	\$7,971	\$24,438
Chazy	\$3,050	\$4,479	\$3,174	\$5,217	\$15,920
Clinton	\$930	\$1,356	\$946	\$1,728	\$4,960
Dannemora	\$2,620	\$4,347	\$2,724	\$4,278	\$13,969
Ellenburg	\$2,356	\$4,281	\$2,484	\$4,071	\$13,192
Mooers	\$2,664	\$3,867	\$2,772	\$4,869	\$14,172
Peru	\$3,802	\$6,129	\$3,802	\$7,416	\$21,149
Plattsburgh (city)	\$8,208	\$12,312	\$8,208	\$13,263	\$41,991
Plattsburgh (town)	\$7,074	\$11,271	\$7,482	\$12,597	\$38,424
Saranac	\$3,234	\$5,895	\$3,258	\$5,859	\$18,246
Schuyler Falls	\$2,416	\$4,065	\$2,916	\$5,520	\$14,917
Totals	\$50,588	\$81,225	\$52,564	\$90,570	\$274,947

**Clinton County Historical Report of State Aid Payments Received
Maintenance and Triennial Aid thru 1990s**

Municipality	1991	1992	1993	1994	1995	1996	1997	1998	1999	Aid Totals
Altona										
Ausable	\$2,838 M	\$2,868 M	\$2,922 M	\$2,974 M	\$3,012 M	\$8,275 M	\$3,334 M	\$3,392 M	\$8,545 T	\$23,546
Beekmantown		\$4,638 M	\$4,738 M		\$4,874 M	\$7,340 M	\$2,956 M	\$2,972 M	\$7,495 T	\$35,377
Black Brook			\$2,578 M			\$6,395 M	\$4,896 M	\$4,944 M	\$12,440 T	\$48,615
Champlain	\$5,632 M	\$5,718 M	\$5,780 M	\$5,818 M	\$5,930 M	\$14,350 M	\$5,788 M	\$5,886 M	\$6,430 T	\$20,521
Chazy	\$3,758 M	\$3,886 M	\$3,978 M	\$4,054 M	\$4,122 M	\$10,190 M	\$4,128 M	\$4,186 M	\$5,882 M	\$60,784
Clinton	\$1,276 M	\$1,302 M	\$1,318 M	\$1,328 M		\$3,245 M	\$1,306 M	\$1,314 M	\$4,242 M	\$42,544
Dannemora	\$3,066 M	\$3,082 M	\$3,100 M		\$3,114 M	\$7,570 M	\$3,030 M	\$3,028 M	\$3,300 T	\$14,389
Ellenburg				\$2,984 M	\$3,020 M	\$7,385 M	\$2,954 M	\$2,960 M	\$7,585 T	\$33,575
Mooers	\$3,618 M	\$3,700 M	\$3,772 M	\$3,834 M	\$3,862 M	\$9,570 M	\$3,868 M	\$3,926 M	\$7,430 T	\$26,733
Peru	\$5,640 M	\$5,672 M	\$5,760 M	\$5,830 M	\$5,876 M	\$14,435 M	\$5,790 M	\$5,816 M	\$9,975 T	\$46,125
Plattsburgh (city)	\$8,976 M	\$8,968 M	\$8,994 M	\$8,994 M	\$8,996 M	\$21,735 M	\$8,680 M	\$8,670 M	\$5,846 M	\$60,665
Plattsburgh (town)	\$9,190 M	\$9,352 M		\$9,530 M		\$23,210 M	\$9,268 M	\$9,368 M	\$8,664 M	\$92,677
Saranac	\$4,340 M	\$4,386 M	\$4,432 M	\$4,474 M	\$4,522 M	\$10,970 M	\$4,548 M	\$4,560 M	\$9,402 M	\$79,320
Schuyler Falls	\$4,050 M	\$4,100 M		\$4,190 M	\$4,226 M	\$10,465 M	\$4,142 M	\$4,174 M	\$11,430 T	\$53,662
Totals	\$52,384	\$57,672	\$47,372	\$54,010	\$51,554	\$167,220	\$67,238	\$67,764	\$119,191	\$684,405

Payment Key:

- A = Annual Aid
- C = County Aid
- M = Maintenance Aid
- T = Triennial Aid

Clinton County Historical Report of State Aid Payments Received Annual Aid

Municipality	2000	2001	2002	2003	2004	2005	2006	2007	Aid Totals
County			\$29,267 C		\$4,939 C				
Altona	\$8,605 A	\$8,630 A	\$8,685 A	\$8,740 A	\$8,795 A	\$8,790 A	\$8,835 A	\$8,885 A	\$34,206
Ausable	\$7,505 A	\$7,505 A	\$7,460 A	\$7,545 A	\$7,620 A	\$7,640 A	\$7,755 A	\$7,815 A	\$69,965
Beekmantown	\$12,560 A	\$12,665 A	\$12,805 A	\$12,915 A	\$13,090 A	\$13,245 A	\$13,370 A	\$13,475 A	\$60,845
Black Brook	\$6,445 A	\$6,455 A	\$6,490 A	\$6,525 A	\$6,585 A	\$6,630 A	\$6,630 A	\$6,705 A	\$104,125
Champlain	\$5,928 M	\$14,905 A	\$15,065 A	\$15,175 A	\$6,174 M	\$15,420 A	\$15,550 A	\$15,640 A	\$52,465
Chazy	\$4,272 M	\$10,825 A	\$10,995 A	\$11,155 A	\$11,255 A	\$11,385 A	\$11,450 A	\$11,500 A	\$103,857
Clinton	\$3,315 A	\$3,375 A	\$3,425 A	\$3,435 A	\$3,425 A	\$3,425 A	\$3,450 A	\$3,550 A	\$82,837
Dannemora	\$7,610 A	\$7,620 A	\$7,635 A	\$7,645 A	\$7,640 A	\$7,675 A	\$7,695 A	\$7,670 A	\$27,400
Ellenburg	\$7,425 A	\$7,455 A	\$7,435 A	\$7,455 A	\$2,988 M	\$7,505 A	\$7,540 A	\$7,545 A	\$61,190
Moorea	\$10,080 A	\$10,180 A	\$10,320 A	\$10,390 A	\$10,555 A	\$10,650 A	\$10,750 A	\$10,855 A	\$55,348
Peru	\$5,832 M	\$14,695 A	\$14,955 A	\$15,260 A	\$15,385 A	\$15,555 A	\$15,685 A	\$15,790 A	\$83,780
Plattsburgh (city)	\$8,672 M	\$21,650 A	\$22,770 A	\$22,860 A	\$23,670 A	\$23,965 A	\$24,025 A	\$24,110 A	\$113,157
Plattsburgh (town)	\$9,532 M	\$24,060 A	\$24,480 A	\$24,695 A	\$24,960 A	\$25,230 A	\$25,370 A	\$25,775 A	\$171,722
Saranac	\$11,525 A	\$11,665 A	\$11,450 A	\$11,510 A	\$11,540 A	\$11,590 A	\$11,710 A	\$11,795 A	\$184,102
Schuyler Falls	\$10,585 A	\$10,680 A	\$10,800 A	\$10,830 A	\$10,915 A	\$10,980 A	\$11,105 A	\$11,180 A	\$92,785
Totals	\$119,891	\$172,365	\$204,037	\$176,135	\$169,536	\$179,685	\$180,920	\$182,290	\$1,384,859

Payment Key:

- A = Annual Aid
- C = County Aid
- M = Maintenance Aid
- T = Triennial Aid

Grand Total \$2,344,211

Equalization Rates 2003 - 2007

Municipality	2003	2004	2005	2006	2007
Altona	100%	100%	100%	100%	100%
Ausable	100%	100%	100%	100%	100%
Beekmantown	100%	100%	100%	100%	100%
Black Brook	100%	100%	100%	100%	100%
Champlain	100%	91.09%	100%	100%	100%
Chazy	100%	100%	100%	100%	100%
Clinton	100%	100%	100%	100%	100%
Dannemora	100%	100%	100%	100%	100%
Ellenburg	100%	90.12%	100%	100%	100%
Mooers	100%	100%	100%	100%	100%
Peru	100%	100%	100%	100%	100%
Plattsburgh (city)	100%	100%	100%	100%	100%
Plattsburgh (town)	100%	100%	100%	100%	100%
Saranac	100%	100%	100%	100%	100%
Schuyler Falls	100%	100%	100%	100%	100%

An equalization rate is the state's measure of a municipality's level of assessment (LOA). This is the ratio of total assessed value (AV) to the municipality's total market value (MV). The municipality determines the AV; the MV is estimated by the state. The equalization rate formula is:

$$\frac{\text{Total Assessed Value (AV)}}{\text{Total Market Value (MV)}} = \text{Equalization Rate}$$

Clinton County Coefficient of Dispersion (COD)

	2007	2006	2005	2004	2003
Altona	14.40	7.53	8.47	7.44	11.33
Ausable	7.33	3.60	3.23	4.69	24.26
Beekmantown	9.20	11.86	11.79	7.39	3.50
Black Brook	10.92	22.55	6.65	3.49	0*
Champlain	4.64	7.63	7.35	8.87	4.30
Chazy	5.01	7.33	4.80	6.05	3.94
Clinton	13.48	2.33	1.57	2.18	0*
Dannemora	6.66	17.74	7.24	4.78	7.54
Ellenburg	12.09	8.28	6.60	4.61	5.89
Mooers	7.77	10.13	7.80	4.80	3.60
Peru	15.47	7.23	7.39	5.40	9.62
Plattsburgh (City)	2.67	8.51	6.36	4.88	7.70
Plattsburgh (Town)	12.16	5.12	5.52	11.98	8.72
Saranac	10.36	10.71	7.67	11.11	3.11
Schuyler Falls	28.37	11.43	7.37	13.73	2.46

The International Association of Assessing Officers describes the Coefficient of Dispersion (COD) as the average deviation of a group of numbers from the median expressed as a percentage of the median. In ratio studies, the average percentage deviation from the median ratio.

*Inadequate sales to make a determination.

Clinton County Price Related Differential (PRD)

	2007	2006	2005	2004	2003
Altona	1.0022	1.0023	1.0058	1.0277	1.0570
Ausable	1.0394	1.0399	1.0191	1.0620	1.1702
Beekmantown	1.0218	1.0080	1.0243	1.0356	1.0085
Black Brook	1.0499	1.0191	1.0363	1.0198	1.0000
Champlain	1.0218	1.0084	1.0263	1.0484	1.0061
Chazy	1.0167	0.9998	1.0041	1.0166	1.0158
Clinton	1.0433	1.0071	1.0046	1.0612	1.0000
Dannemora	1.0446	1.0418	1.0093	1.0149	1.0265
Ellenburg	1.1158	1.1098	1.0138	1.0122	1.0104
Mooers	1.0517	1.0715	1.0040	1.0400	1.0094
Peru	1.0535	1.0275	1.0118	1.0101	1.0258
Plattsburgh (City)	1.0057	1.0163	1.0150	1.0066	1.0069
Plattsburgh (Town)	1.0368	1.0131	1.0072	1.0279	1.0449
Saranac	1.0425	1.0441	1.0367	1.0304	1.0165
Schuyler Falls	1.1342	1.0344	1.0534	1.0635	1.0112

The International Association of Assessing Officers describes the Price Related Differential (PRD) as the mean divided by the weighted mean. The statistic has a slight bias upward. Price related differentials above 1.03 tend to indicate assessment regressivity; price related differentials below .98 ten to indicate assessment progressivity.

RPS Licensing for Municipalities in Clinton County

Annual Licensing Fee RPS:

Municipality	Number of Parcels	Licensing Fee
Altona	1,824	\$1,000.00
Ausable	1,641	1,000.00
Beekmantown	2,788	1,200.00
Black Brook	1,396	1,000.00
Chazy	2,386	1,200.00
Clinton	734	850.00
Dannemora	1,593	1,000.00
Ellenburg	1,558	1,000.00
Plattsburgh (City)	5,050	1,500.00
Plattsburgh (Town)	5,444	1,500.00
Saranac	2,448	1,200.00
Schuyler Falls	2,308	<u>1,200.00</u>
		\$13,650.00
Champlain	3,274	
Mooers	2,249	
Peru	<u>3,272</u>	
	8,795	\$1,750.00*
Total fees		\$15,400.00

*Champlain, Mooers and Peru contract for full assessment services which allows one fee for the three based on entire parcel count.

REAL PROPERTY OFFICE
Organizational Chart
May 2008

Director of Real Property

James C. Gonyo
(10-18)

Real Property System Coordinator

Martine Gonyo
(23-7)

Tax Map Technician

Alan Miner
(16-2)

Senior Assessment Control Examiner

Holly Clemons (15-6)
Jill Corral (15-10)
Miranda Major (15-1)
Timothy Surpitski (15-1)

Real Property Information Analyst

Tammy Lacey
(11-2)

Assessment Control Examiner

Tami Trembley (10-1)
Trevor Finley (10-1)

Coordinated Assessing

*"This option provides functional consolidation of assessing tasks at the county level without eliminating municipal assessing units. Coordinated Assessing does not require a referendum, but rather the agreement of the municipalities and the county. Under the terms of such contract, the involved municipalities would coordinate their assessing functions and contract with the county for all assessment services. This option is described in Real Property Tax Law § 579. ***

*Individual cities and towns (or group of cities and towns) would enter into a coordinated program with a county, where the county provides all assessment services (including having a county employee act as a local assessor). Because this option does not require all municipalities to enter into a contract with the county, it may be particularly useful in cases where one or two cities or towns wish to maintain separate assessors. ****

In this case, assessments across all participating municipalities will need to be adjusted to one uniform percentage of market value (also known as Level of Assessment or LOA). Aid for Quality Assessing would be available for reassessments conducted at 100 percent of market value." - Maximizing the Efficiency of The Assessment Function provided by the New York State Office of Real Property Services.

*** This paragraph is associated with Model 2.*

**** This paragraph is associated with Model 3.*

IV. The Models

ii. Model 2 – Coordinated Assessing with One County Wide CAP

ii. Model 2 - Coordinated Assessing with One County Wide CAP

Our second proposed model was for a County Wide CAP. A CAP does not require a referendum but merely an agreement of the municipalities and the County. All municipalities excluding the City of Plattsburgh, Chazy, and Dannemora already have RPTL1537 contracts. Champlain, Mooers, and Peru have contracts for full assessment services. This model would require that all municipalities in the County have contracts for full assessment services.

Utilizing IAAO standards and current documented time spent in each town, we anticipated we would require fifteen (15) employees to adequately staff the Real Property Office. Currently ten (10) of these positions exist and key personnel from our assessment community would easily fill the remaining positions needed. We anticipated, with new personnel services, the expense to be \$915,354 and contractual services to be \$103,000 giving us a total budget of \$1,018,354. When we compare this with the current cost of \$695,830 for the Real Property office and \$616,789 for the town budgets we realize a net savings of \$294,265. (See Attachments L & M)

Under this proposed model, our total RPS Licensing charges would drop from \$15,400 to \$2,100 with a net savings of \$13,300. (See Attachment N)

Under this proposed model, local towns would be buying a total service. Although there would be one (1) assessor for the towns, other individuals with expertise in different property types would be assisting the assessor, but not taking away his/her decision making. This new model would have our Commercial Valuation Specialist overseeing the valuation of all non residential properties, included but not limited to agricultural and forest, commercial and industrial. We would still rely on the NYS Office of Real Property Services to assist us with Special Franchise (Roll Section 5), Utilities (Roll Section 6) and Railroad Ceilings (Roll Section 7).

At the time of this writing, a new Citrix server has been installed at the County. This new server allows for a county wide database, located in the County office, which will enable the RPS Coordinator to be the sole administrator of the system. All data would be maintained at a central base. All establishments of level of assessments and uniformity of those assessments would be coordinated by the County. All valuation production reports would be produced by the County.

The advantages for a County Wide CAP would be centralized tax escrow, centralized exemption administration, savings in equipment, ownership and sales information updated more rapidly and public internet access. Other advantages include continuity, availability of staff from 8am to 5pm Monday thru Friday, more productivity, more specialized knowledge and a yearly assessment cycle at 100%.

Under this proposed model, local towns would pay no benefits, insurance, FICA, mileage or training. They would maintain their Board of Assessment Review (BOAR) and set exemption limits.

Disadvantages perceived by some of the committee members would be less local involvement, burden to senior citizens having to travel farther, education to non assessors and the amount of money that some towns may need to increase their assessing budget to bring the services to the County.

Under this proposed model, the first anticipated assessment roll would be May 1st, 2010.

Revenues to Support County Wide CAP

Under this proposed model, we looked at 3 possible revenue streams to support the CAP. The first scenario would be that the County takes over all expenses and receives only the revenues from annual aid and STAR aid. Under this proposed model, we used the current annual aid of \$5 per parcel and concluded that the total revenues expected would be \$217,285 leaving a net cost to the County of \$801,069. Under this proposed model, the one time payment of \$7 per parcel CAP aid would go to the County for implementation of this system. (See Attachments O & P)

Currently our charges for assessment services are \$12.50 per parcel. In the second scenario, we would be charging the towns \$12.50 per parcel, but they would receive \$5 per parcel for annual aid. The total revenues expected, with 38,086 parcels, would be \$502,863 leaving a net cost to the County of \$515,492. (See Attachments O, Q & R)

Using the third scenario of \$15 per parcel, the total revenues expected would be \$598,055 leaving a net cost to the County of \$420,299. The \$15 per parcel stemming from the current assessment services cost of \$12.50 per parcel plus \$2.50 per parcel for half of the annual aid. The towns would receive \$2.50 per parcel for annual aid. (See Attachments O, S & T)

In all these scenarios, the towns are still liable for the defense of any Article 7's or Certiorari's that may be brought against them.

Proposed Model for County Wide CAP

<u>Position</u>	<u>Salary</u>	<u>Unreimbursed</u>			<u>FICA</u>
		<u>Medical</u>	<u>Health</u>	<u>Retirement</u>	
Director/Sole Assessor	\$ 72,557.00	\$ 1,000.00	\$ 16,102.06	\$ 6,473.02	\$ 6,782.42
Assistant Director/Coordinator (Grade 23)	\$ 58,784.00	\$ -	\$ 1,000.00	\$ 5,172.99	\$ 4,573.48
Residential Valuation Specialist (Grade 23)	\$ 46,124.00	\$ 200.00	\$ 12,084.29	\$ 4,076.51	\$ 4,452.93
Commercial Valuation Specialist (Grade 23)	\$ 46,124.00	\$ 200.00	\$ 12,084.29	\$ 4,076.51	\$ 4,452.93
Senior ACE (Grade 15)	\$ 44,090.00	\$ -	\$ 1,000.00	\$ 3,879.92	\$ 3,449.39
Senior ACE (Grade 15)	\$ 39,134.00	\$ 200.00	\$ 12,881.65	\$ 3,461.39	\$ 3,979.20
Senior ACE (Grade 15)	\$ 34,654.88	\$ 200.00	\$ 6,073.16	\$ 3,067.23	\$ 3,115.70
Senior ACE (Grade 15)	\$ 34,654.88	\$ 200.00	\$ 11,756.16	\$ 3,067.23	\$ 3,550.44
Senior ACE (Grade 15)	\$ 34,447.00	\$ 200.00	\$ 12,084.29	\$ 3,048.94	\$ 3,559.64
Administrative Aide (Grade 14)	\$ 33,247.00	\$ 200.00	\$ 10,756.16	\$ 2,943.34	\$ 3,366.24
Administrative Aide (Grade 14)	\$ 33,247.00	\$ 200.00	\$ 12,084.29	\$ 2,943.34	\$ 3,467.84
Tax Map Technician (Grade 16)	\$ 36,754.00	\$ 200.00	\$ 6,073.16	\$ 3,251.95	\$ 3,276.28
ACE (Grade 10)	\$ 29,138.00	\$ 200.00	\$ 1,000.00	\$ 2,581.74	\$ 2,305.56
ACE (Grade 10)	\$ 29,138.00	\$ 200.00	\$ 12,084.29	\$ 2,581.74	\$ 3,153.51
ACE (Grade 10)	\$ 29,138.00	\$ 200.00	\$ 12,084.29	\$ 2,581.74	\$ 3,153.51
Total Salaries	\$ 601,231.76	\$ 3,400.00	\$ 139,148.09	\$ 53,207.59	\$ 56,639.06
Retirement	\$ 53,207.59				
***Insurance	\$ 204,275.64	***This amount includes insurance that is paid by the county			
FICA	\$ 56,639.06	for retirees.			
Total Benefits	\$ 314,122.29				
Total Salaries/Benefits	\$ 915,354.05				
Contractual Services					
Office Supplies	\$ 7,000.00				
Postage	\$ 10,000.00				
Printing	\$ 20,000.00				
Copying	\$ 50.00				
Rental/Repairs	\$ -				
Telephone	\$ 3,000.00				
Maintenance of Equipment	\$ 3,100.00				
Lease Agreements	\$ 3,500.00				
Travel	\$ 6,000.00				
Mileage	\$ 34,200.00				
Dues/Subscriptions	\$ 900.00				
Advertising	\$ 250.00				
Other	\$ 15,000.00				
Total Contractual Services	\$ 103,000.00				
Total Budget Salaries/Benefits/Contractual Services	\$ 1,018,354.05				

Proposed Model for County Wide CAP

2008 Budgeted for County and Towns

County

Salaries/Benefits	\$	641,533.00
Contractual Services	\$	54,297.00
<i>Total Expenses</i>		<u>\$ 695,830.00</u>

Towns

Salaries/Benefits	\$	395,951.00
Contractual Services	\$	220,838.00
<i>Total Expenses</i>		<u>\$ 616,789.00</u>

Proposed Model Savings

Salaries/Benefits	\$	915,354.05
Contractual Services	\$	103,000.00
<i>Total Expenses</i>		<u>\$ 1,018,354.05</u>

2008 Expenses County (from above)	\$	695,830.00
2008 Expenses Town (from above)	\$	616,789.00

<i>Total County/Town Expenses</i>		<u>\$ 1,312,619.00</u>
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Total Savings		<u><u>\$ 294,264.95</u></u>
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RPS Licensing for Municipalities in Clinton County

Annual Licensing Fee RPS:

Municipality	Number of Parcels	Licensing Fee
Altona	1,824	\$1,000.00
Ausable	1,641	1,000.00
Beekmantown	2,788	1,200.00
Black Brook	1,396	1,000.00
Chazy	2,386	1,200.00
Clinton	734	850.00
Dannemora	1,593	1,000.00
Ellenburg	1,558	1,000.00
Plattsburgh (City)	5,050	1,500.00
Plattsburgh (Town)	5,444	1,500.00
Saranac	2,448	1,200.00
Schuyler Falls	2,308	<u>1,200.00</u>
		\$13,650.00
Champlain	3,274	
Mooers	2,249	
Peru	<u>3,272</u>	
	8,795	\$1,750.00*
Total fees		\$15,400.00

*Champlain, Mooers and Peru contract for full assessment services which allows one fee for the three based on entire parcel count.

Proposed Model for County Wide CAP

Revenues With Towns Paying Maintenance Aid Only

Reimbursement of Expenses	\$6,000.00
Electronic Sales Data	\$1,500.00
Sale of Listing	\$750.00
RPT Admin - STAR	\$3,650.00
Minor Sales	\$15,000.00
1537 Contract Aid (\$5/parcel)	\$190,385.00
Total Revenues	<u><u>\$217,285.00</u></u>

Revenues With Towns Paying \$12.50 Per Parcel

Reimbursement of Expenses	\$6,000.00
Electronic Sales Data	\$1,500.00
Sale of Listing	\$750.00
RPT Admin - STAR	\$3,650.00
Minor Sales	\$15,000.00
1537 Contract Aid (\$12.50/parcel)	\$475,962.50
Total Revenues	<u><u>\$502,862.50</u></u>

Revenues With Towns paying \$15 Per Parcel

Reimbursement of Expenses	\$6,000.00
Electronic Sales Data	\$1,500.00
Sale of Listing	\$750.00
RPT Admin - STAR	\$3,650.00
Minor Sales	\$15,000.00
1537 Contract Aid (\$15/parcel)	\$571,155.00
Total Revenues	<u><u>\$598,055.00</u></u>

Proposed Model for County Wide CAP

2008 Budget Summary

Expenditures

5100 Personnel Services	\$433,946.00
5101 Overtime	\$0.00
5200 Equipment	\$0.00
5299 Capital Equipment	\$0.00
5400 Contractual	\$54,297.00
5810 Retirement	\$36,829.00
5830 FICA	\$33,047.00
5860 Health Insurance	\$137,711.00
Gross Totals:	\$695,830.00

Revenues

135502.422101 Contract Assessment Svcs	\$95,860.00
135502.422103 Reimbursement of Expenses	\$4,560.00
135502.422102 1537 Contract Aid	\$50,198.00
135503.430401 Electronic Trans. Sale Data	\$1,500.00
135504.412501 Sale of Listing/FOIL RP	\$750.00
135501.426551 Minor Sales Tax Maps Etc	\$15,000.00
135503.430403 RPT Administration - STAR	\$3,649.00
Gross Totals:	\$171,517.00

County Cost Net Totals: \$524,313.00

Proposed Budget Summary

Expenditures

5100 Personnel Services	\$601,231.76
5101 Overtime	\$0.00
5200 Equipment	\$0.00
5299 Capital Equipment	\$0.00
5400 Contractual	\$103,000.00
5810 Retirement	\$53,207.59
5830 FICA	\$56,639.06
5860 Health Insurance	\$204,275.64
Gross Totals:	\$1,018,354.05

Revenues

135502.422103 Reimbursement of Expenses	\$6,000.00
135502.422102 1537 Contract Aid (\$5/parcel)	\$190,385.00
135503.430401 Electronic Trans. Sale Data	\$1,500.00
135504.412501 Sale of Listing/FOIL RP	\$750.00
135501.426551 Minor Sales Tax Maps Etc	\$15,000.00
135503.430403 RPT Administration - STAR	\$3,650.00
Gross Totals:	\$217,285.00

County Cost Net Totals: \$801,069.05

Proposed Model for County Wide CAP

2008 Budget Summary

Expenditures

5100 Personnel Services	\$433,946.00
5101 Overtime	\$0.00
5200 Equipment	\$0.00
5299 Capital Equipment	\$0.00
5400 Contractual	\$54,297.00
5810 Retirement	\$36,829.00
5830 FICA	\$33,047.00
5860 Health Insurance	\$137,711.00
Gross Totals:	<u>\$695,830.00</u>

Revenues

135502.422101 Contract Assessment Svcs	\$95,860.00
135502.422103 Reimbursement of Expenses	\$4,560.00
135502.422102 1537 Contract Aid	\$50,198.00
135503.430401 Electronic Trans. Sale Data	\$1,500.00
135504.412501 Sale of Listing/FOIL RP	\$750.00
135501.426551 Minor Sales Tax Maps Etc	\$15,000.00
135503.430403 RPT Administration - STAR	\$3,649.00
Gross Totals:	<u>\$171,517.00</u>

County Cost	Net Totals:	<u><u>\$524,313.00</u></u>
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Proposed Budget Summary

Expenditures

5100 Personnel Services	\$601,231.76
5101 Overtime	\$0.00
5200 Equipment	\$0.00
5299 Capital Equipment	\$0.00
5400 Contractual	\$103,000.00
5810 Retirement	\$53,207.59
5830 FICA	\$56,639.06
5860 Health Insurance	\$204,275.64
Gross Totals:	<u>\$1,018,354.05</u>

Revenues

135502.422103 Reimbursement of Expenses	\$6,000.00
135502.422102 1537 Contract Aid (\$12.50/parcel)	\$475,962.50
135503.430401 Electronic Trans. Sale Data	\$1,500.00
135504.412501 Sale of Listing/FOIL RP	\$750.00
135501.426551 Minor Sales Tax Maps Etc	\$15,000.00
135503.430403 RPT Administration - STAR	\$3,650.00
Gross Totals:	<u>\$502,862.50</u>

County Cost	Net Totals:	<u><u>\$515,491.55</u></u>
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Comparison Assessment Budgets By Municipality \$12.50 per Parcel

Municipality	Municipalities Personal Service	Municipalities Contractual Expense	Current Total Municipality Budget	Current Municipality Budget after Maintenance Aid	Number of Parcels per Municipality	Proposed Budget Per Town \$12.50 per Parcel	Proposed Municipality Maintenance Aid Portion \$2.50 per Parcel	Proposed Municipality Budget after Maintenance Aid	Difference in Current Budget versus Proposed Budget
Altona	\$ 20,029	\$ 2,050	\$ 22,079	\$ 17,519	1,824	\$ 22,800	\$ 4,560	\$ 18,240	\$ 721
Ausable	\$ 22,597	\$ 2,700	\$ 25,297	\$ 21,197	1,640	\$ 20,500	\$ 4,100	\$ 16,400	\$ (4,797)
Beekmantown	\$ 25,338	\$ 4,250	\$ 29,588	\$ 22,618	2,788	\$ 34,850	\$ 6,970	\$ 27,880	\$ 5,262
Black Brook	\$ 17,845	\$ 4,200	\$ 22,045	\$ 18,573	1,389	\$ 17,363	\$ 3,473	\$ 13,890	\$ (4,683)
Champlain	\$ -	\$ 45,000	\$ 45,000	\$ 28,610	3,278	\$ 40,975	\$ 8,195	\$ 32,780	\$ 4,170
Chazy	\$ 30,300	\$ 8,900	\$ 39,200	\$ 27,270	2,386	\$ 29,825	\$ 5,965	\$ 23,860	\$ (3,410)
Clinton	\$ 8,000	\$ 200	\$ 8,200	\$ 6,193	803	\$ 10,038	\$ 2,008	\$ 8,030	\$ 1,838
Dannemora	\$ 25,000	\$ 11,000	\$ 36,000	\$ 28,040	1,592	\$ 19,900	\$ 3,980	\$ 15,920	\$ (12,120)
Ellenburg	\$ 12,300	\$ 5,000	\$ 17,300	\$ 13,275	1,610	\$ 20,125	\$ 4,025	\$ 16,100	\$ 2,825
Moorea	\$ -	\$ 24,500	\$ 24,500	\$ 13,255	2,249	\$ 28,113	\$ 5,623	\$ 22,490	\$ 9,235
Peru	\$ -	\$ 43,338	\$ 43,338	\$ 26,983	3,271	\$ 40,888	\$ 8,178	\$ 32,710	\$ 5,727
Plattsburgh (city)	\$ 90,730	\$ 15,900	\$ 106,630	\$ 81,375	5,051	\$ 63,138	\$ 12,628	\$ 50,510	\$ (30,865)
Plattsburgh (town)	\$ 95,518	\$ 49,550	\$ 145,068	\$ 131,456	5,445	\$ 68,063	\$ 13,613	\$ 54,450	\$ (77,006)
Saranac	\$ 25,074	\$ 3,000	\$ 28,074	\$ 21,964	2,444	\$ 30,550	\$ 6,110	\$ 24,440	\$ 2,476
Schuyler Falls	\$ 23,220	\$ 1,250	\$ 24,470	\$ 18,703	2,307	\$ 28,838	\$ 5,768	\$ 23,070	\$ 4,368
Total	\$ 395,951	\$ 220,838	\$ 616,789	\$ 477,031	38,077	\$ 475,963	\$ 95,193	\$ 380,770	\$ (96,261)

Proposed Model for County Wide CAP

2008 Budgeted Summary

Expenditures

5100 Personnel Services	\$433,946.00
5101 Overtime	\$0.00
5200 Equipment	\$0.00
5299 Capital Equipment	\$0.00
5400 Contractual	\$54,297.00
5810 Retirement	\$36,829.00
5830 FICA	\$33,047.00
5860 Health Insurance	\$137,711.00
Gross Totals:	\$695,830.00

Revenues

135502.422101 Contract Assessment Svcs	\$95,860.00
135502.422103 Reimbursement of Expenses	\$4,560.00
135502.422102 1537 Contract Aid	\$50,198.00
135503.430401 Electronic Trans. Sale Data	\$1,500.00
135504.412501 Sale of Listing/FOIL RP	\$750.00
135501.426551 Minor Sales Tax Maps Etc	\$15,000.00
135503.430403 RPT Administration - STAR	\$3,649.00
Gross Totals:	\$171,517.00

County Cost Net Totals: \$524,313.00

Proposed Budget Summary

Expenditures

5100 Personnel Services	\$601,231.76
5101 Overtime	\$0.00
5200 Equipment	\$0.00
5299 Capital Equipment	\$0.00
5400 Contractual	\$103,000.00
5810 Retirement	\$53,207.59
5830 FICA	\$56,639.06
5860 Health Insurance	\$204,275.64
Gross Totals:	\$1,018,354.05

Revenues

135502.422103 Reimbursement of Expenses	\$6,000.00
135502.422102 1537 Contract Aid (\$15/parcel)	\$571,155.00
135503.430401 Electronic Trans. Sale Data	\$1,500.00
135504.412501 Sale of Listing/FOIL RP	\$750.00
135501.426551 Minor Sales Tax Maps Etc	\$15,000.00
135503.430403 RPT Administration - STAR	\$3,650.00
Gross Totals:	\$598,055.00

County Cost Net Totals: \$420,299.05

Comparison Assessment Budgets By Municipality \$15 per Parcel

Municipality	Municipalities Personal Service	Municipalities Contractual Expense	Current Total Municipality Budget	Current Municipality Budget after Maintenance Aid	Number of Parcels per Municipality	Proposed Budget Per Town \$15 per Parcel	Proposed Municipality Maintenance Aid Portion \$5 per Parcel	Proposed Municipality Budget after Maintenance Aid	Difference in Current Budget versus Proposed Budget
Altona	\$ 20,029	\$ 2,050	\$ 22,079	\$ 17,519	1,824	\$ 27,360	\$ 9,120	\$ 18,240	\$ 721
Ausable	\$ 22,597	\$ 2,700	\$ 25,297	\$ 21,197	1,640	\$ 24,600	\$ 8,200	\$ 16,400	\$ (4,797)
Beekmantown	\$ 25,338	\$ 4,250	\$ 29,588	\$ 22,618	2,788	\$ 41,820	\$ 13,940	\$ 27,880	\$ 5,262
Black Brook	\$ 17,845	\$ 4,200	\$ 22,045	\$ 18,573	1,389	\$ 20,835	\$ 6,945	\$ 13,890	\$ (4,683)
Champlain	\$ -	\$ 45,000	\$ 45,000	\$ 28,610	3,278	\$ 49,170	\$ 16,390	\$ 32,780	\$ 4,170
Chazy	\$ 30,300	\$ 8,900	\$ 39,200	\$ 27,270	2,386	\$ 35,790	\$ 11,930	\$ 23,860	\$ (3,410)
Clinton	\$ 8,000	\$ 200	\$ 8,200	\$ 6,193	803	\$ 12,045	\$ 4,015	\$ 8,030	\$ 1,838
Dannemora	\$ 25,000	\$ 11,000	\$ 36,000	\$ 28,040	1,592	\$ 23,880	\$ 7,960	\$ 15,920	\$ (12,120)
Ellenburg	\$ 12,300	\$ 5,000	\$ 17,300	\$ 13,275	1,610	\$ 24,150	\$ 8,050	\$ 16,100	\$ 2,825
Mooers	\$ -	\$ 24,500	\$ 24,500	\$ 13,255	2,249	\$ 33,735	\$ 11,245	\$ 22,490	\$ 9,235
Peru	\$ -	\$ 43,338	\$ 43,338	\$ 26,983	3,271	\$ 49,065	\$ 16,355	\$ 32,710	\$ 5,727
Plattsburgh (city)	\$ 90,730	\$ 15,900	\$ 106,630	\$ 81,375	5,051	\$ 75,765	\$ 25,255	\$ 50,510	\$ (30,865)
Plattsburgh (town)	\$ 95,518	\$ 49,550	\$ 145,068	\$ 131,456	5,445	\$ 81,675	\$ 27,225	\$ 54,450	\$ (77,006)
Saranac	\$ 25,074	\$ 3,000	\$ 28,074	\$ 21,964	2,444	\$ 36,660	\$ 12,220	\$ 24,440	\$ 2,476
Schuyler Falls	\$ 23,220	\$ 1,250	\$ 24,470	\$ 18,703	2,307	\$ 34,605	\$ 11,535	\$ 23,070	\$ 4,368
Total	\$ 395,951	\$ 220,838	\$ 616,789	\$ 477,029	38,077	\$ 571,155	\$ 190,385	\$ 380,770	\$ (96,259)

IV. The Models

- iii. Model 3 – Coordinated Assessing with One County Wide CAP (Excluding Town and City of Plattsburgh)

iii. Model 3 - Coordinated Assessing with One County Wide CAP (Excluding Town and City of Plattsburgh)

In our third model, we are proposing a County Wide CAP of thirteen towns. This option does not require all towns to enter into a contract with the County. The City and Town of Plattsburgh parcel population vary in number and complexity from the rest of the County, therefore we present this model allowing them to remain as separate entities.

Once again, utilizing IAAO standards and current documented time spent in each town, we anticipated it would require eleven (11) persons to adequately staff the Real Property Office. Currently ten (10) of these positions exist and a member from our assessment community would easily fill the remaining position needed. We anticipate, with new personnel services, expenses to be \$682,067 and contractual services to be \$103,000 giving us a total budget of \$785,067. When we compare this with the current cost of \$695,830 for the Real Property office and \$365,091 for the town budgets we realize net savings of \$275,854. (See Attachments U & V)

Under this proposed model our total RPS Licensing charges would drop from \$15,400 to \$2,100, with net savings of \$13,300. (See Attachment W) The City and Town of Plattsburgh would now each be responsible for a \$1,500 licensing fee.

Under this proposed model, local towns would be buying a service. Although there would be one (1) assessor for the thirteen (13) towns, other individuals with expertise in different type properties would be assisting the assessor, but not taking away his/her decision making. The individuals assisting the assessor would be helping in the collection of all residential, commercial, agricultural and industrial data. We would still rely on the Office of Real Property Services to assist us with Special Franchise (Roll Section 5), Utilities (Roll Section 6) and Railroad Ceilings (Roll Section 7).

At the time of this writing, a new Citrix server has been installed at the County. This new server allows for a county wide database, located in the County office, which will enable the RPS Coordinator to be the sole administrator of the system. All data would be maintained at the central base (Citrix) where data entry would be done for the thirteen (13) towns in the CAP. The City and Town of Plattsburgh would be responsible for all data entry in their towns. All establishments of level of assessments and uniformity of those assessments would be coordinated by the County. All valuation production reports would be produced by the County.

The advantages for a County Wide CAP with thirteen (13) towns would be centralized tax escrow (excluding the City and Town of Plattsburgh), centralized exemption administration (excluding the City and Town of Plattsburgh), savings in equipment (excluding the City and Town of Plattsburgh), ownership and sales information updated more rapidly and public internet access. Other advantages to this system include continuity, availability of staff from 8am to 5pm Monday thru Friday, more productivity, more specialized knowledge and a yearly assessment cycle at 100%.

Under this proposed model (excluding the City and Town of Plattsburgh), local towns would pay no benefits, insurance, FICA, mileage or training. They would maintain their Board of Assessment Review (BOAR) and set exemption limits.

Disadvantages perceived by some of the committee members would be less local involvement, burden to senior citizens having to travel farther, education to non assessors and the amount of money that some towns may need to increase their assessing budget to bring the services to the County.

Under this proposed model, the first anticipated assessment roll would be May 1, 2010.

Revenues to Support County Wide CAP (Excluding City and Town of Plattsburgh)

Under this proposed model, we looked at 3 possible revenue streams to support the CAP. The first scenario would be that the County takes over all expenses and receives only the revenues from annual aid and STAR aid. Under this proposed model, we used the current annual aid of \$5 per parcel and concluded that the total revenues expected would be \$164,805 leaving a net cost to the County of \$620,262. Under this proposed model, the one time payment of \$7 per parcel CAP aid would go to the County for implementation of this system. (See Attachments X & Y)

Currently our charges for assessment services are \$12.50 per parcel. In the second scenario, we would be charging the towns \$12.50 per parcel, but they would receive \$5 per parcel for annual aid. The total revenues expected, with 27,581 parcels, would be \$371,663 leaving a net cost to the County of \$413,405. (See Attachments X, Z & AA)

Using the third scenario of \$15 per parcel, the total revenues expected would be \$440,615 leaving a net cost to the County of \$344,345. The \$15 per parcel stemming from the current assessment services cost of \$12.50 per parcel plus \$2.50 per parcel for half of the annual aid. The towns would receive \$2.50 per parcel for annual aid. (See Attachments X, AB & AC)

In all these scenarios, the towns are still liable for the defense of any Article 7's or Certiorari's that may be brought against them.

Proposed Model for County Wide CAP (Excluding Town and City of Plattsburgh)

<u>Position</u>	<u>Salary</u>	<u>Unreimbursed</u>			<u>FICA</u>
		<u>Medical</u>	<u>Health</u>	<u>Retirement</u>	
Director	\$ 72,557.00	\$ 1,000.00	\$ 16,102.06	\$ 6,473.02	\$ 6,782.42
Coordinator (Grade 23)	\$ 58,784.00	\$ -	\$ 1,000.00	\$ 5,172.99	\$ 4,573.48
Senior ACE (Grade 15)	\$ 34,654.88	\$ 200.00	\$ 12,084.29	\$ 3,067.23	\$ 3,575.55
Senior ACE (Grade 15)	\$ 44,090.00	\$ -	\$ 1,000.00	\$ 3,879.92	\$ 3,449.39
Senior ACE (Grade 15)	\$ 39,134.00	\$ 200.00	\$ 12,881.65	\$ 3,461.39	\$ 3,979.20
Senior ACE (Grade 15)	\$ 34,654.88	\$ 200.00	\$ 6,073.16	\$ 3,067.23	\$ 3,115.70
Senior ACE (Grade 15)	\$ 34,654.88	\$ 200.00	\$ 11,756.16	\$ 3,067.23	\$ 3,550.44
Tax Map Technician (Grade 16)	\$ 36,754.00	\$ 200.00	\$ 6,073.16	\$ 3,251.95	\$ 3,276.28
Information Analyst (Grade 11)	\$ 30,857.00	\$ 200.00	\$ 1,000.00	\$ 2,733.02	\$ 2,437.06
ACE (Grade 10)	\$ 29,138.00	\$ 200.00	\$ 12,084.29	\$ 2,581.74	\$ 3,153.51
ACE (Grade 10)	\$ 29,138.00	\$ 200.00	\$ 12,084.29	\$ 2,581.74	\$ 3,153.51
Total Salaries	\$ 444,416.64	\$ 2,600.00	\$ 92,139.06	\$ 39,337.46	\$ 41,046.51
Retirement	\$ 39,337.46				
***Insurance	\$ 157,266.61	***This amount includes insurance that is paid by the county			
FICA	\$ 41,046.51	for retirees.			
Total Benefits	\$ 237,650.59				
Total Salaries/Benefits	\$ 682,067.23				
Contractual Services					
Office Supplies	\$ 7,000.00				
Postage	\$ 10,000.00				
Printing	\$ 20,000.00				
Copying	\$ 50.00				
Rental/Repairs	\$ -				
Telephone	\$ 3,000.00				
Maintenance of Equipment	\$ 3,100.00				
Lease Agreements	\$ 3,500.00				
Travel	\$ 6,000.00				
Mileage	\$ 34,200.00				
Dues/Subscriptions	\$ 900.00				
Advertising	\$ 250.00				
Other	\$ 15,000.00				
Total Contractual Services	\$ 103,000.00				
Total Budget					
Salaries/Benefits/Contractual Services	\$ 785,067.23				

Proposed Model for County Wide CAP (Excluding Town and City of Plattsburgh)

2008 Budgeted for County and Towns

County

Salaries/Benefits	\$	641,533.00
Contractual Services	\$	54,297.00
<i>Total Expenses</i>	\$	<u>695,830.00</u>

Towns

Salaries/Benefits	\$	209,703.00
Contractual Services	\$	155,388.00
<i>Total Expenses</i>	\$	<u>365,091.00</u>

Proposed Model Savings

Salaries/Benefits	\$	682,067.23
Contractual Services	\$	103,000.00
<i>Total Expenses</i>	\$	<u>785,067.23</u>
2008 Expenses County (from above)	\$	695,830.00
2008 Expenses Town (from above)	\$	365,091.00
<i>Total County/Town Expense</i>	\$	<u>1,060,921.00</u>
Total Savings	\$	<u><u>275,853.77</u></u>

RPS Licensing for Municipalities in Clinton County

Annual Licensing Fee RPS:

Municipality	Number of Parcels	Licensing Fee
Altona	1,824	\$1,000.00
Ausable	1,641	1,000.00
Beekmantown	2,788	1,200.00
Black Brook	1,396	1,000.00
Chazy	2,386	1,200.00
Clinton	734	850.00
Dannemora	1,593	1,000.00
Ellenburg	1,558	1,000.00
Plattsburgh (City)	5,050	1,500.00
Plattsburgh (Town)	5,444	1,500.00
Saranac	2,448	1,200.00
Schuyler Falls	2,308	<u>1,200.00</u>
		\$13,650.00
Champlain	3,274	
Mooers	2,249	
Peru	<u>3,272</u>	
	8,795	\$1,750.00*
Total fees		\$15,400.00

*Champlain, Mooers and Peru contract for full assessment services which allows one fee for the three based on entire parcel count.

Proposed Model for County Wide CAP (Excluding Town and City of Plattsburgh)

Revenues with Towns Paying Maintenance Aid Only

Reimbursement of Expenses	\$6,000.00
Electronic Sales Data	\$1,500.00
Sale of Listing	\$750.00
RPT Admin - STAR	\$3,650.00
Minor Sales	\$15,000.00
1537 Contract Aid (\$5/parcel)	\$137,905.00

Total Revenues \$164,805.00

Revenues with Towns Paying \$12.50 per Parcel

Reimbursement of Expenses	\$6,000.00
Electronic Sales Data	\$1,500.00
Sale of Listing	\$750.00
RPT Admin - STAR	\$3,650.00
Minor Sales	\$15,000.00
1537 Contract Aid (\$12.50/parcel)	\$344,762.50

Total Revenues \$371,662.50

Revenues with Towns Paying \$15 per Parcel

Reimbursement of Expenses	\$6,000.00
Electronic Sales Data	\$1,500.00
Sale of Listing	\$750.00
RPT Admin - STAR	\$3,650.00
Minor Sales	\$15,000.00
1537 Contract Aid (\$15/parcel)	\$413,715.00

Total Revenues \$440,615.00

Proposed Model for County Wide CAP (Excluding Town and City of Plattsburgh)

2008 Budget Summary

Expenditures

5100 Personnel Services	\$433,946.00
5101 Overtime	\$0.00
5200 Equipment	\$0.00
5299 Capital Equipment	\$0.00
5400 Contractual	\$54,297.00
5810 Retirement	\$36,829.00
5830 FICA	\$33,047.00
5860 Health Insurance	<u>\$137,711.00</u>
Gross Totals:	<u>\$695,830.00</u>

Revenues

A135502.422101 Contract Assessment Svcs	\$95,860.00
A135502.422103 Reimbursement of Expenses	\$4,560.00
A135502.422102 1537 Contract Aid	\$50,198.00
A135503.430401 Electronic Trans. Sale Data	\$1,500.00
A135504.412501 Sale of Listing/FOIL RP	\$750.00
A135501.426551 Minor Sales Tax Maps Etc	\$15,000.00
A135503.430403 RPT Administration - STAR	<u>\$3,649.00</u>
Gross Totals:	<u>\$171,517.00</u>

County Cost	Net Totals:	<u><u>\$524,313.00</u></u>
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Proposed Budget Summary

Expenditures

5100 Personnel Services	\$444,416.64
5101 Overtime	\$0.00
5200 Equipment	\$0.00
5299 Capital Equipment	\$0.00
5400 Contractual	\$103,000.00
5810 Retirement	\$39,337.46
5830 FICA	\$41,046.51
5860 Health Insurance	<u>\$157,266.61</u>
Gross Totals:	<u>\$785,067.22</u>

Revenues

A135502.422103 Reimbursement of Expenses	\$6,000.00
A135502.422102 1537 Contract Aid	\$137,905.00
A135503.430401 Electronic Trans. Sale Data	\$1,500.00
A135504.412501 Sale of Listing/FOIL RP	\$750.00
A135501.426551 Minor Sales Tax Maps Etc	\$15,000.00
A135503.430403 RPT Administration - STAR	<u>\$3,650.00</u>
Gross Totals:	<u>\$164,805.00</u>

County Cost	Net Totals:	<u><u>\$620,262.22</u></u>
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Proposed Model for County Wide CAP (Excluding Town and City of Plattsburgh)

2008 Budget Summary

Expenditures

5100 Personnel Sevices	\$433,946.00
5101 Overtime	\$0.00
5200 Equipment	\$0.00
5299 Capital Equipment	\$0.00
5400 Contractual	\$54,297.00
5810 Retirement	\$36,829.00
5830 FICA	\$33,047.00
5860 Health Insurance	<u>\$137,711.00</u>
Gross Totals:	<u>\$695,830.00</u>

Revenues

A135502.422101 Contract Assessment Svcs	\$95,860.00
A135502.422103 Reimbursement of Expenses	\$4,560.00
A135502.422102 1537 Contract Aid	\$50,198.00
A135503.430401 Electronic Trans. Sale Data	\$1,500.00
A135504.412501 Sale of Listing/FOIL RP	\$750.00
A135501.426551 Minor Sales Tax Maps Etc	\$15,000.00
A135503.430403 RPT Administration - STAR	<u>\$3,649.00</u>
Gross Totals:	<u>\$171,517.00</u>

County Cost	Net Totals:	<u><u>\$524,313.00</u></u>
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Proposed Budget Summary

Expenditures

5100 Personnel Sevices	\$444,416.64
5101 Overtime	\$0.00
5200 Equipment	\$0.00
5299 Capital Equipment	\$0.00
5400 Contractual	\$103,000.00
5810 Retirement	\$39,337.46
5830 FICA	\$41,046.51
5860 Health Insurance	<u>\$157,266.61</u>
Gross Totals:	<u>\$785,067.22</u>

Revenues

A135502.422103 Reimbursement of Expenses	\$6,000.00
A135502.422102 1537 Contract Aid (\$12.50/parcel)	\$344,762.50
A135503.430401 Electronic Trans. Sale Data	\$1,500.00
A135504.412501 Sale of Listing/FOIL RP	\$750.00
A135501.426551 Minor Sales Tax Maps Etc	\$15,000.00
A135503.430403 RPT Administration - STAR	<u>\$3,650.00</u>
Gross Totals:	<u>\$371,662.50</u>

County Cost	Net Totals:	<u><u>\$413,404.72</u></u>
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Comparison Assessment Budgets By Municipality \$12.50 per Parcel Without Town and City of Plattsburgh

Municipality	Municipalities Personal Service	Municipalities Contractual Expense	Current Total Municipality Budget	Current Municipality Budget after Maintenance Aid	Number of Parcels per Municipality	Proposed Budget Per Town \$12.50 per Parcel	Proposed Municipality Maintenance Aid Portion \$2.50 per Parcel	Proposed Municipality Budget after Maintenance Aid	Difference in Current Budget versus Proposed Budget
Altona	\$ 20,029	\$ 2,050	\$ 22,079	\$ 17,519	1,824	\$ 22,800	\$ 4,560	\$ 18,240	\$ 721
Ausable	\$ 22,597	\$ 2,700	\$ 25,297	\$ 21,197	1,640	\$ 20,500	\$ 4,100	\$ 16,400	\$ (4,797)
Beekmantown	\$ 25,338	\$ 4,250	\$ 29,588	\$ 22,618	2,788	\$ 34,850	\$ 6,970	\$ 27,880	\$ 5,262
Black Brook	\$ 17,845	\$ 4,200	\$ 22,045	\$ 18,573	1,389	\$ 17,363	\$ 3,473	\$ 13,890	\$ (4,683)
Champlain	\$ -	\$ 45,000	\$ 45,000	\$ 28,610	3,278	\$ 40,975	\$ 8,195	\$ 32,780	\$ 4,170
Chazy	\$ 30,300	\$ 8,900	\$ 39,200	\$ 27,270	2,386	\$ 29,825	\$ 5,965	\$ 23,860	\$ (3,410)
Clinton	\$ 8,000	\$ 200	\$ 8,200	\$ 6,193	803	\$ 10,038	\$ 2,008	\$ 8,030	\$ 1,838
Dannemora	\$ 25,000	\$ 11,000	\$ 36,000	\$ 28,040	1,592	\$ 19,900	\$ 3,980	\$ 15,920	\$ (12,120)
Ellenburg	\$ 12,300	\$ 5,000	\$ 17,300	\$ 13,275	1,610	\$ 20,125	\$ 4,025	\$ 16,100	\$ 2,825
Mooers	\$ -	\$ 24,500	\$ 24,500	\$ 13,255	2,249	\$ 28,113	\$ 5,623	\$ 22,490	\$ 9,235
Peru	\$ -	\$ 43,338	\$ 43,338	\$ 26,983	3,271	\$ 40,888	\$ 8,178	\$ 32,710	\$ 5,727
Saranac	\$ 25,074	\$ 3,000	\$ 28,074	\$ 21,964	2,444	\$ 30,550	\$ 6,110	\$ 24,440	\$ 2,476
Schuyler Falls	\$ 23,220	\$ 1,250	\$ 24,470	\$ 18,703	2,307	\$ 28,838	\$ 5,768	\$ 23,070	\$ 4,368
Total	\$ 209,703	\$ 155,388	\$ 365,091	\$ 264,199	27,581	\$ 344,763	\$ 68,953	\$ 275,810	\$ 11,612

Proposed Model for County Wide CAP (Excluding Town and City of Plattsburgh)

2008 Budget Summary

Expenditures

5100 Personnel Services	\$433,946.00
5101 Overtime	\$0.00
5200 Equipment	\$0.00
5299 Capital Equipment	\$0.00
5400 Contractual	\$54,297.00
5810 Retirement	\$36,829.00
5830 FICA	\$33,047.00
5860 Health Insurance	\$137,711.00
Gross Totals:	<u>\$695,830.00</u>

Revenues

A135502.422101 Contract Assessment Svcs	\$95,860.00
A135502.422103 Reimbursement of Expenses	\$4,560.00
A135502.422102 1537 Contract Aid	\$50,198.00
A135503.430401 Electronic Trans. Sale Data	\$1,500.00
A135504.412501 Sale of Listing/FOIL RP	\$750.00
A135501.426551 Minor Sales Tax Maps Etc	\$15,000.00
A135503.430403 RPT Administration - STAR	\$3,649.00
Gross Totals:	<u>\$171,517.00</u>

County Cost	Net Totals:	<u><u>\$524,313.00</u></u>
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Proposed Budget Summary

Expenditures

5100 Personnel Services	\$444,416.64
5101 Overtime	\$0.00
5200 Equipment	\$0.00
5299 Capital Equipment	\$0.00
5400 Contractual	\$103,000.00
5810 Retirement	\$39,337.46
5830 FICA	\$41,046.51
5860 Health Insurance	\$157,266.61
Gross Totals:	<u>\$785,067.22</u>

Revenues

A135502.422103 Reimbursement of Expenses	\$6,000.00
A135502.422102 1537 Contract Aid (\$15/parcel)	\$413,715.00
A135503.430401 Electronic Trans. Sale Data	\$1,500.00
A135504.412501 Sale of Listing/FOIL RP	\$750.00
A135501.426551 Minor Sales Tax Maps Etc	\$15,000.00
A135503.430403 RPT Administration - STAR	\$3,650.00
Gross Totals:	<u>\$440,615.00</u>

County Cost	Net Totals:	<u><u>\$344,452.22</u></u>
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Comparison Assessment Budgets By Municipality \$15 per Parcel Without Town and City of Plattsburgh

Municipality	Municipalities Personal Service	Municipalities Contractual Expense	Current Total Municipality Budget	Current Municipality Budget after Maintenance Aid	Number of Parcels per Municipality	Proposed Budget Per Town \$15 per Parcel	Proposed Municipality Maintenance Aid Portion \$5 per Parcel	Proposed Municipality Budget after Maintenance Aid	Difference in Current Budget versus Proposed Budget
Altona	\$ 20,029	\$ 2,050	\$ 22,079	\$ 17,519	1,824	\$ 27,360	\$ 9,120	\$ 18,240	\$ 721
Ausable	\$ 22,597	\$ 2,700	\$ 25,297	\$ 21,197	1,640	\$ 24,600	\$ 8,200	\$ 16,400	\$ (4,797)
Beekmantown	\$ 25,338	\$ 4,250	\$ 29,588	\$ 22,618	2,788	\$ 41,820	\$ 13,940	\$ 27,880	\$ 5,262
Black Brook	\$ 17,845	\$ 4,200	\$ 22,045	\$ 18,573	1,389	\$ 20,835	\$ 6,945	\$ 13,890	\$ (4,683)
Champlain	\$ -	\$ 45,000	\$ 45,000	\$ 28,610	3,278	\$ 49,170	\$ 16,390	\$ 32,780	\$ 4,170
Chazy	\$ 30,300	\$ 8,900	\$ 39,200	\$ 27,270	2,386	\$ 35,790	\$ 11,930	\$ 23,860	\$ (3,410)
Clinton	\$ 8,000	\$ 200	\$ 8,200	\$ 6,193	803	\$ 12,045	\$ 4,015	\$ 8,030	\$ 1,838
Dannemora	\$ 25,000	\$ 11,000	\$ 36,000	\$ 28,040	1,592	\$ 23,880	\$ 7,960	\$ 15,920	\$ (12,120)
Ellenburg	\$ 12,300	\$ 5,000	\$ 17,300	\$ 13,275	1,610	\$ 24,150	\$ 8,050	\$ 16,100	\$ 2,825
Mooers	\$ -	\$ 24,500	\$ 24,500	\$ 13,255	2,249	\$ 33,735	\$ 11,245	\$ 22,490	\$ 9,235
Peru	\$ -	\$ 43,338	\$ 43,338	\$ 26,983	3,271	\$ 49,065	\$ 16,355	\$ 32,710	\$ 5,727
Saranac	\$ 25,074	\$ 3,000	\$ 28,074	\$ 21,964	2,444	\$ 36,660	\$ 12,220	\$ 24,440	\$ 2,476
Schuyler Falls	\$ 23,220	\$ 1,250	\$ 24,470	\$ 18,703	2,307	\$ 34,605	\$ 11,535	\$ 23,070	\$ 4,368
Total	\$ 209,703	\$ 155,388	\$ 365,091	\$ 264,199	27,581	\$ 413,715	\$ 137,905	\$ 275,810	\$ 11,612

V. Recommendation

V. Recommendation

After reviewing all the models studied, the Clinton County Committee on Centralized Property Tax Administration is recommending to the Clinton County Legislature model one, our existing system currently in place. Though this model may be the least cost effective, the flexibility that this system allows the County and the assessors has provided consistent and constructive results.

The other two models studied are viable options and more cost efficient than the existing system. The main opposition to these models is not only changing the system, but the perceived notion that these models would be a cost savings for all municipalities and the removal of local involvement in the municipalities.

Clinton County began this study with a significant advantage over most counties in New York State, in that the following performance standards have been met. Other counties are hoping to achieve the standards that have already been accomplished in Clinton County. These standards are:

1. A common level of assessment: All fifteen (15) communities are in a yearly update cycle and all equalization rates are at 100%. Uniformity (COD) is very good.
2. A common database of assessment, inventory and valuation data has been in place and maintained under the highest standards for 30 years. Now Citrix makes this information available to everyone in the assessment community in real time.
3. Consistent assessment standards such as an annual reassessment cycle, current maintenance of data inventory, timely verification, and transmittal of sales is fulfilled for all assessing units.
4. The trust and respect for each others roles leads to a close working relationship between County personnel and local assessors

VI. Our Expectations of the State

VI. Our Expectations of the State

Training Reimbursement

Current state law provides for training reimbursement for assessors. Non-assessing personnel are not included. We feel it is very important that non-assessing personnel be eligible for reimbursement for cost of continuing education credit. Under our current situation and also in our two proposed models we are having people specialize in certain appraisal areas (ex. Commercial appraisers, Farm appraisers etc). To keep abreast of their specialty they must seek courses in their area of expertise.

Performance Driven Aid Program

We are seeking a performance driven aid program. We are looking to have those municipalities that have maintained an equalization rate and level of assessment for multiple years (9 years in some towns in Clinton) that there is an incentive for maintaining these standards. Everyone could start at \$5 per parcel and increase \$.50 per year until they reach a maximum of \$10 per parcel. If all steps are followed but a municipality missed the 100% one year they would drop back a maximum of \$1 for that year. If they missed the subsequent year they would received no aid.