

TOWN OF CONCORD BOARD PUBLIC HEARING  
2018 Preliminary Budget Modifications

December 14, 2017  
6:30 p.m.

MEETING CALLED TO ORDER BY GARY A. EPPOLITO, SUPERVISOR

ROLL CALL:

PRESENT: GARY A. EPPOLITO, SUPERVISOR  
JAMES M. KREZMIEN, COUNCILMAN  
CLYDE M. DRAKE, COUNCILMAN  
KENNETH D. ZITTEL, COUNCILMAN  
WILLIAM F. SNYDER, III, COUNCILMAN

ALSO PRESENT: DARLENE G. SCHWEIKERT, Town Clerk  
BRIAN F. ATTEA, Deputy Town Attorney  
DENISE CISZAK, Bookkeeper  
DAWN M. MARTIN, Assessor  
ELEANOR ESCHBORN, Senior Director  
CAROLYN ROBINSON, Dog Control Officer

EXCUSED: DENNIS M. DAINS, Hwy Supt.

GEORGE DONHAUSER	NORMA LIGHTCAP
MARY JANE MIESS	JOHN MIESS
PETER ESCHBORN	PHILIP DROZD
DONNA KRZES	RICH PLACE
BRENDA O'NEILL	SHARON STEWART
COLLEEN MAHONEY	

Supervisor Eppolito opened the Public Hearing at 6:30 p.m. Town Clerk Schweikert had published the Notice of Public Hearing in the Springville Journal on November 30, 2017. The Public Hearing Notice was posted on the signboard at the Town Hall and on the Town's website: townofconcordny.com on November 27, 2017.

Supervisor Eppolito asked Assessor Martin and Bookkeeper Ciszak to explain this situation. It is his understanding that the Town Board has to do a budget amendment.

Assessor Martin stated that the budget was done before the Kissing Bridge settlement was done. The figures originally given to Bookkeeper Ciszak were based on the assessment and when the settlement came back, they insisted that they wanted it on full market value. It ended up leaving a deficient of \$81,615.00. Supervisor Eppolito cannot remember this ever happening in the past. Assessor Martin noted that she tries to catch it. When settlements come through, she is 99% sure what they are going to be and she gives the figures to Bookkeeper Ciszak. Last minute they wanted full market value not assessment. Supervisor Eppolito asked Assessor Martin if there was any way to contest the decision; she had asked but the attorney said no. Deputy Town Attorney Attea stated that as he understands it, when talking to the attorney's office, because we were going back two years that is why they pushed it to a full market assessment which would be the case when you are getting into multiple years. The issue then became when they pushed the settlement, they basically negotiated for about a \$500,000 discount. It could have ultimately been a high million dollars higher so they were able to successfully negotiate it down a bit but the reason it got pushed to the full market value was because they were dealing with multiple years going back. The final piece to keep in mind was the cost and the risk associated with going forward and increasing costs and possibly not getting to the point they could negotiate to. At that point the attorneys thought they had done about as well as they could.

Supervisor Eppolito asked Bookkeeper Ciszak to explain the budget numbers. Bookkeeper Ciszak noted that if a resident were paying taxes on a house that was assessed for tax valuation of \$50,000; the difference with all these changes are approximately \$3.25 more.

The 2018 Budget Tax Rates that will change:

General Fund A 2.999565	3.000544	Difference of .000979
Highway DA .038357	.0383697	Difference of .000127
Highway DB 1.515744	1.530103	Difference of .014359
Library .035680	.0356918	Difference of .0000118
Fire Protection 3.648299	3.671078	Difference of .022779

Tax Levy will not change.

Assessor Martin noted that the Fire Protection was not only for Kissing Bridge but there was an error on one of Kissing Bridge's parcels. You pay on your full assessment for Fire Protection and theirs it was totally wrong; it was entered in a different way so Kissing Bridge was paying on a different assessment all these years and Assessor Martin had to adjust that down too.

Supervisor Eppolito asked if anyone had any questions or concerns. Dog Control Officer Robinson stated that the handout shows that the tax levy does not change. Where does the money come from? Bookkeeper Ciszak explained; if you look at the budget, the bottom line on page 3 for total taxes; what changes is the amount per thousand that the people will pay. The levy is still the same. The Town is not increasing what we are getting; it's just the tax rate itself per thousand is changing. Bookkeeper Ciszak explained the how these changes would affect the budget. Councilman Snyder noted that in order to collect the amount of money the Town needs to support the budget, the Town has to come up with more money. Assessor Martin explained that we are collecting a little less from Kissing Bridge and a little more from everyone else.

Deputy Town Attorney Attea stated that in fairness to Assessor Martin that the job she did on the budget with the numbers she had was perfect. It was a timing issue with the settlement so her numbers were perfect rolling in and then when the settlement hit based on the factors involved; the fair market value and the appraised value when they went to the commercial appraisal, we're talking millions of dollars less in the fair market value appraisal on that property which was driving assessment review. That is based on a number of factors; not just the value of the dirt like some properties. It is valued on what is happening with that particular market, struggles with regards to Kissing Bridge's operations. Obviously, like any business, that property is worth a lot more if they are really cranking and they have had some rough years. That dramatically affects because when they look at commercial properties they are looking at a lot more than just comparable sales. It is pretty tough to pull comparable sales out for a ski resort with only a handful in the area and they are all affected by different factors. There was really nothing else Assessor Martin could have done with the timing of the settlement. The Board has to do the best they can do with the new information and it comes out to basically a couple dollars per household to make up the difference.

Councilman Drake explained that there is a reserve tax stabilization fund in the budget set up by previous Supervisor Regan. The Board was hoping that money could be pulled from that fund but CPA Landers has not yet responded if this could be done. There is a whole series of steps that would need to be done to take money from that account; not just a Board resolution.

Councilman Snyder noted that another option would be to find some ways to cut spending. Supervisor Eppolito noted that that is tough when the Town has already cut everything down already. When the 2018 Budget was done, the Board trimmed everything down. Budget times are stressful for everyone.

No one else addressed the Board.

At the point in tonight's meeting, at 4D, the Board will vote to amend the 2018 meeting and these will become the new numbers.

Motion by Councilman Krezmien, seconded by Councilman Zittel, to close the hearing at 7:00 p.m. Councilmen Krezmien, Drake & Zittel; Supervisor Eppolito, voting aye; Councilman Snyder, excused. Carried.

  
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Darlene G. Schweikert  
Town Clerk