

Town of Somerset
Somerset Gov. Efficiency Committee
8700 Haight Rd
Barker, NY 14012

March 2, 2009

Somerset Government Efficiency Committee Recommendation #1
Re: Real property assessment services

SGEC Mission Statement:

The purpose and intent of the Somerset Government Efficiency Committee is to explore some specific shared service and consolidation opportunities that provide for a more efficient local government. The process will be transparent and comprehensive. Recommendations will be based on quantified data that will demonstrate a clear and direct benefit to the residents of the Town of Somerset.

BACKGROUND:

As per the Mission Statement above, the SGEC is charged with exploring opportunities that have the potential of providing direct benefits to the residents of Somerset. Accordingly, our first initiative addresses the way the Town currently provides for real property tax assessment and examines the available alternatives that could lead to more efficient, accurate and cost effective property tax assessments.

RESOURCES:

1. The current Board of Assessors – Chairman: Randy Hildebrandt, Robert Glidden, and John Keough.
2. New York State Office of Real Property Services
3. New York State Department of State
4. Office of The NYS Comptroller – Div. of Local Gov. Services & Economic Development
5. The Towns of Cambria, Hartland, Lewiston, Lockport, Newfane, Pendleton, Royalton, and Wilson.

FINDINGS:

1. Somerset is the only Town in Niagara County that still uses the 3 person Board of Assessors platform.
(source: SGEC local research, see attachment 1)
2. There are pluses and minuses to 3 person board vs. sole assessor platforms. There are also pros and cons relative to elected vs. appointed sole assessor environments.
(sources: Town of Somerset Board of Assessors & NYSORPS)

3. In 1983, 50% of Towns in NYS retained 3 person elected Boards. Today less than 15% of Towns utilize elected boards.
(source: NYSORPS)
4. Three other viable options exist to provide for assessment services.
 - A. Sole elected assessor
 - B. Sole appointed assessor
 - C. Coordinated Assessment Services, which is sharing assessment services with another Town.
(sources: NYSORPS & Office of the NYS Comptroller)
5. In 2007, more than 85% of Towns in NYS have opted for sole appointed assessors.
(source: NYSORPS)
6. Of the eight respondent Towns in Niagara County all of them have a sole appointed assessor.
(source: SGEC local research, see attachment 1)
7. Measured by cost per parcel, the other eight respondent Towns range from a low of \$8.12 to a high of \$22.59. The average cost per parcel for these eight Towns is \$16.30. Somerset's current cost per parcel is \$36.16.
(source: SGEC local research, see attachment #1)
8. Both elected and appointed sole assessors have 6 year terms. There exists specific written qualifications for both appointed and elected sole assessors.
(source: NYSORPS)
9. A Town wide referendum about whether a change from a board to sole assessor platform takes place is optional and decided by the Town Board. Additionally, the change in assessment services from board of assessors to sole elected or appointed assessor is a Town Board decision.
(source: NYSORPS)
10. At the recommended salaries (see #5 below) the Town would save \$23,776 per year, without compromising the current level of assessment services. The Town's cost per parcel would drop from \$36.16 to \$20.46. (43.5 % reduction).

RECOMMENDATIONS:

1. The SGEC recommends transitioning from a 3 person Board of Assessors to a part time sole assessor platform.
2. The SGEC recommendation is that this sole assessor be appointed.
3. We recommend the establishment of a part time Administrative Assistant to the Assessor. This Assistant would be appointed by the Assessor.
4. We recommend that the Assessor's office be open and staffed for a minimum of 16 hours per week. These hours will be evenly spread throughout the week.
5. The SGEC recommends the salary for the sole appointed assessor be \$22,500 per year. We recommend a salary of \$8,500 per year for the Administrative Assistant. Town policy does not provide for health care coverage of part time non-elected positions.
6. The SGEC recommends that the term of the sole appointed assessor begin on January 1, 2010.

RATIONALE – ADVANTAGES OF SOLE APPOINTED OVER SOLE ELECTED ASSESSORS:

1. Enhances the likelihood of achieving uniformity of assessments (NYSORPS).
2. Lessens the potential for political bias in the selection of the assessor.
3. Allows for a more concentrated and comprehensive vetting process.
4. Assessing of real property is akin to other professional appointed positions. ex. engineering or legal services.
5. Enables the pursuit of shared assessment services with other Town(s).
6. In the event that there is a change in Assessors the appointed option increases the likelihood of a seamless transition.
7. Appointed assessors have written requirements that must be met, above and beyond those of elected assessors. These additional requirements are found in sec. 188-2.2 of the State Board's rules.
8. The Town Board can include in its decision making process whatever additional qualifications it deems appropriate.
9. Appointed assessors are not directly exposed to the same types of public pressures that an elected assessor could be subjected to.
10. Appointment removes the basis for the inevitable charge of favoritism as it relates to political support of one particular candidate as opposed to another candidate.

This is by no means to be construed as being a 100% complete or exhaustive list. However, it does communicate our common and overriding conclusions. Accordingly, we have been led as a Committee to unanimously select and recommend the sole appointed over the sole elected platform.

Respectfully submitted,
The Town of Somerset Government Efficiency Committee
Chairman: Supervisor – Richard Meyers
Councilman – Daniel Engert
Councilman – Randall Wayner