

ANDES TOWN BOARD

REGULAR MEETING
BIDS

MAY 11, 2010
7:30 P.M.

PRESENT:

- Councilman Ritchie Gabriel
- Councilman Daniel Grommeck
- Councilman Martin Liddle
- Councilman Shayne Moshier
- Supervisor Martin A. Donnelly
- Town Clerk Janis L. Jacques
- Highway Supt. Michael McAdams
- Pool Project Overseer Town Justice Joseph Grieco
- Assessor Tina Moshier
- Town Board Bookkeeper Meg Hungerford

ALSO:

T. W. Coddington { Walton Reporter } Ray Ferber

CALL TO ORDER:

Supervisor Donnelly called the meeting to order at 7:30 P.M..

PLEDGE:

The Pledge of Allegiance was recited lead by Councilman Gabriel.

*****BIDS*****

Supt. - Michael McAdams - has authorization to accept Del. County bids and New

York State bids.

NOTICE TO BIDDERS

Please take notice, General Municipal Law of the State of New York, that pursuant to authorization of the Town Board of Andes, Delaware County, SEALED BIDS for purchase of:

1. Steel pipe - New & used - Delivered to Town of Andes Tremperkill Pit 12", 14", 16", 18", 20", 24", 26", 30, 34", 36", 42", 48", 54", 60", 66", 72", 78", 84", 88", 90", 96" 108", 120" (Bills go to PO Box 246)

2. Arch Pipe - Delivered to Town of Andes Tremperkill Pit 12", 14", 16", 18", 20", 24", 26", 30, 34", 36", 42", 48", 54", 60", 66", 72", 78", 84", 88", 90", 96" 108", 120"

3. Crushed Stone - Hauling Only #1, #1st, #1A's, #1B's Price per ton delivered to Andes, NY - From Cobleskill Stone (Bills go to PO Box 246)

4. Gravel, sand, cobbles, bank run sand, bank run gravel & crusher run F.O.B. Price per yard. (Bills go to PO Box 246)

5. Gravel, sand, cobbles, bank run sand, bank run gravel & crusher run Hauling Only. Price per yard delivered to the Town of Andes Tremperkill Pit. (Bills go to PO Box 246)

6. Seasonal Mowing at Shavertown Cemetery - ONLY Mowing & -trimming grass - Clean up flowers, sticks, stones & other debris off the lawn prior to first mowing. May thru end of the season every two weeks or as needed. Price per season. Copy of insurance MUST be included in bid.

7. Seasonal Mowing at Andes Water Reservoir Mowing & Trimming grass. Price per season. Copy of insurance MUST be included in bid.

8. Excavator equal to a 220 with operator. Copy of insurance certificate MUST be included.

9. Fuel Oil For heating, Town Highway Garage, Library an Town Court (508 Main St.).

10. L.P Gas - Wastewater Plant & Town Hall - automatic delivery.

Instructions MUST be followed in order for your bid to be opened.

One bid per envelope
Item being bid MUST be specified on envelope# & Bid name & your name

All bids must be accompanied by no Collusive Bid Certificate

If your bid is accepted - you MUST provide proof of prevailing wage.

Bid #6 - #7- #8 - MUST ALSO have insurance included in the bid.

Bids will be accepted at the Town Clerk's office or can be mailed to: Andes Town Clerk, 115 Delaware Ave., P.O. Box 125, Andes, N.Y. 13731

Bids will be accepted until 10:30 A.M. - Friday May 7, 2010 at the Andes Town Hall. The Bids will be opened and read aloud at the Regular Monthly Meeting of the Andes Town Board - Tuesday - May 11, 2010 @ 7:30 P.M. at the Town Hall - 115 Delaware Ave.

The Andes town Board may reject any and all bids and readvertise.

Michael McAdams
Supt. of Hightway
Town of Andes

Date: April 14, 2010

By order of the Andes Town Board
Janis Lynn Jacques
Town Clerk

STATE OF NEW YORK }
COUNTY OF DELAWARE } SS:

RANDY SHEPARD

of the Town of Walton, County of Delaware and State of New York, having been duly sworn, deposeth and saith that (s)he is the PRESIDENT of THE WALTON REPORTER, a weekly newspaper printed and published in the Town of Walton and County of Delaware aforesaid.

Deponent further saith that the notice, of which a printed copy is hereunto annexed, was published once each week in said newspaper for 2 week(s) successively; said publication having been commenced on the 21 day of April, 2010, and ending on the 28 day of April, 2010.

Randy Shepard
Signed and sworn to before me this

2nd day of April, 2010 }

Judy A. Bowker

Judy A. Bowker
Notary Public, State of New York
No. 01BO6058623
Qualified in Delaware County
Commission Expires May 14, 2011

RES. #31 - 2010 BID AWARDS

BE IT RESOLVED that; the 2010 bid awards are as follows:

BIDS: The legal ad attached

Bids awarded CONTINGENT upon proof of prevailing wage for those bids requiring proof.

#1 STEEL PIPE NEW & USED - Delivered to Town of Andes Tremperskill Pit
12", 14", 16", 18", 20", 24", 26", 30", 34", 36", 42", 48", 54", 60", 66", 72", 78", 84",
88", 90", 96", 108", 120"

Bidders: Chemung Supply / Otsego Iron & Metal----- ONLY BIDDER

* Non-collusive bid certificate included *

AWARDED: Chemung Supply / Otsego Iron & Metal

{ Price per linear foot } { 12" thru 36" -- ¼" }

12"-\$16.85 / 14"-\$22.50 / 20"-\$29.50 / 24"-\$40.50 / 36"-\$58.95 / 48"3/8"-\$180.13 48"
½" \$231.08/ 60"3/8"-\$219.28 / 60 ½"-\$283.15 / 72"3/8"-\$258.22 / 72"½"-\$335.21 /
96" 3/8"-\$336.32 / 96" ½"-\$439.35 / 108" ½"-\$360.00

#2 ARCH PIPE - Delivered to Town of Andes Tremperskill Pit

12", 14", 16", 18", 20", 24", 26", 30", 34", 36", 42", 48", 54", 60", 66", 72", 78", 84",
88", 90", 96", 108", 120"

Bidders: Chemung Supply / Otsego Iron & Metal Co. ----- ONLY BIDDER

* N. C. bid certificate included *

AWARDED: Chemung Supply / Otsego Iron & Metal

{ Price per linear foot }

15"-\$15.22 / 18"-\$17.68 / 24"-\$29.96 / 33"-\$54.37 / 38"-\$64.09
43"-\$90.54 / 47"-\$99.64 / 52"-\$118.50 / 57"-\$139.57

#3 CRUSHED STONE HAULING - ONLY

#1, #1st, #1A's, #1B's

Price per ton delivered to Andes, N.Y. - From Cobleskill Stone

Bidders: Cobleskill Stone / Carver Sand & Gravel / Todd Trucking

* Non-collusive bid certificate attached.

AWARDED: Todd Trucking

From Cobleskill Falkes Plant - crusher run - \$8.98 per ton

From Schoharie - crushed stone products - \$9.08 per ton

From Howe Caverns - crushed stone products - \$9.18 per ton

{ Carver Sand & Gravel - REJECTED - due to wrong location }

#4 GRAVEL - SAND - COBBLES - BANK RUN SAND - BANK RUN GRAVEL - CRUSHER RUN F.O.B.

Price per yard

Bidders: Carver Sand & Gravel / LaFever Sand & Gravel / Clark Company

*** Non-collusive bid certificates attached ***

AWARDED: LaFever Sand & Gravel { Also closest to our pit }

\$3.90 per yard	Bank Run Gravel
\$7.00 per yard	¾" Minus Screened Sand
\$4.25 per yard	Bank Run Sand
\$6.50 per yard	2" Screened Gravel
\$5.75 per yard	2" to 6" Cobbles
\$5.75 per yard	6"+ Cobbles
\$12.25 per yard	#2 Crushed Stone
\$9.50 per yard	¾" Crushed Gravel
\$8.50 per yard	#2 Round Stone

#5 GRAVEL - SAND - COBBLES - BANK RUN SAND - BANK RUN GRAVEL - CRUSHER RUN *HAULING*****

Price per yard delivered to Town of Andes Tremperskill Pit.

Bidders: LaFever Sand & Gravel / Carver Sand & Gravel / Pierce Excavating

*** Non-collusive bid certificate attached ***

AWARDED: Pierce Excavating

\$7.97 per yard

#6 SEASONAL MOWING AT THE SHAVERTOWN CEMETERY

Mowing & trimming grass. Clean up flowers - sticks - stones & other debris off the lawn prior to the first mowing. May thru the end of the season every two weeks or as needed. Price per season. Copy of insurance certificate MUST be included in bid.

Bidders: Tri-Town Services - ONLY Bidder

*** { Non-collusive bid certificate & insurance attached }**

AWARDED: Tri-Town Services

Annual price --- \$2,649.00 per season

#7 SEASONAL MOWING AT ANDES WATER RESERVOIR

Mowing & trimming. Price per season. Copy of insurance certificate MUST be included in bid.

Bidders: Tri-Town Services - ONLY Bidder

AWARDED: Tri-Town Services

Annual price - \$394.99 per season { Every two weeks or when needed - agreed }

#8. EXCAVATOR EQUAL TO A 220 WITH OPERATOR

Copy of insurance must be included in bid.

Bidders: LaFever Excavating / Pierce Excavating

AWARDED: Pierce Excavating

\$165.00 per hour

#9. FUEL OIL { For heating Town Hall - 115 Delaware Ave. / Town Garage / Town Court - 508 Main Street and Library }

Bidders: Mirabito Fuel Group - ONLY Bidder

AWARDED: Mirabito Fuel Group

\$2.7563 per gal. FIRM

#10. L.P. Gas - Transfer Station and Wastewater Treatment Plant - Automatic delivery

Bidders: Mirabito Fuel Group - ONLY Bidder

AWARDED: Mirabito Fuel Group

{\$1.9500 gal. - Firm}

ALL BIDS AWARDED HAD NON COLLUSIVE BID CERTIFICATES ATTACHED.

ALL BIDS THAT REQUIRED INSURANCE CERTIFICATES - WERE ATTACHED.

ALL BIDS ON FILE IN THE TOWN CLERK'S OFFICE. AND ATTACHED IN THE MINUTE BOOK.

#1 thru #8 Proposed by Councilman Liddle Second by Councilman Moshier

ROLL CALL:

Councilman Gabriel-----AYE

Councilman Grommeck--AYE

Councilman Liddle-----AYE

Councilman Moshier-----AYE

Supv. Donnelly-----AYE

VOTE: ALL AYE. So carried.

#9 & #10 Proposed by Councilman Gabriel Second by Councilman Grommeck

ROLL CALL:

Councilman Gabriel-----AYE

Councilman Grommeck--AYE

Councilman Liddle-----AYE

Councilman Moshier-----NO

Supv. Donnelly-----AYE

VOTE: 4-AYE/1-NO. So carried.

#8. EXCAVATOR EQUAL TO A 220 WITH OPERATOR

Copy of insurance must be included in bid.

Bidders: LaFever Excavating / Pierce Excavating

AWARDED: Pierce Excavating

\$165.00 per hour

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ROLL CALL:

Councilman Gabriel-----AYE

Councilman Grommeck---AYE

Councilman Liddle-----AYE

Councilman Moshier-----AYE

Supv. Donnelly-----AYE

VOTE: ALL AYE. So carried.

#9 & #10 Proposed by Councilman Gabriel Second by Councilman Grommeck

ROLL CALL:

Councilman Gabriel-----AYE

Councilman Grommeck--AYE

Councilman Liddle-----AYE

Councilman Moshier-----NO

Supv. Donnelly-----AYE

VOTE: 4-AYE/1-NO. So carried.

Town of Andes Highway Report

Michael R. McAdams, Highway Superintendent

May 11, 2010

Equipment:

Cat Grader – Oil changed, greased, fluids checked

2000 Int. – Oil changed, fluids checked

1999 Int. – Oil changed, greased, rear end and transmission checked

2004 Int. – Oil changed, new air filter, transmission and rear end checked

Dodge Pickup – New oil pan, oil changed and new air filter

Roads:

The following roads have been worked:

Crescent Hill, Doig Hollow, Dingle Hill, Ridge Rd, Davis Hollow, Woodland Hills, Hyzer Hill, Calhoun Hill, Damgaard Rd, Wolf Hollow, State Rd, Herr Rd, and Coss Rd.

We are working on getting permits for the Barkaboom for a wall, and another wall on Dingle Hill. We are getting permits for sluice pipes to be installed.

Other:

We cleaned up by the old highway building and took the junk to Oneonta. I am giving Supervisor Donnelly \$448.05 for the money we received for the junk.

Respectfully Submitted:

Michael R. McAdams

Highway Superintendent

PRIVILEGE OF THE FLOOR:

Mr. Raymond Ferber - Perch Lake , Andes, N.Y.

Mr. Ferber came to speak on assessments & high taxes. “ We need a break. Some people bought houses here in the peak of the boom. They can’t re-finance now - banks won’t take them. We have senior citizens that are on fixed incomes.”

Our Assessor, Tina Moshier - gave Mr. Ferber two papers: *How Property Tax Works* and *Property Tax Myths & Misunderstandings* so Mr. Ferber will be able to get a better understanding of the process.

BOTH papers are attached.

Mr. Joseph R. Grieco - Town of Andes Justice / Pool Project Overseer
Court / Court Building

Mr. Grieco reported the following:

The pool:

“ The Pool Project is near completion. We still have other work in the life guard room, the bathroom & locker room. We are on schedule and the pool will open this year.”

The Pump house:

“ The valves will need to be replaced and few other minor issues.”

The Court building:

“ The building continues to deteriorate. No money has been put in to it as we wait to see if there is a way to get a new building.”

Mr. Grieco also addressed the Board regarding a budgetary issue.

EXECUTIVE SESSION:

MOTION made by Councilman Liddle second by Councilman Gabriel to enter Executive Session.

VOTE: ALL AYE. So carried.

TIME: 8:45 P.M.

REASON: Personnel & legal

MOTION made by Councilman Liddle second by Councilman Gabriel to exit Executive Session.

VOTE: ALL AYE. So carried.

TIME: 9:30 P.M.

State Proposes New Regulations For Outdoor Wood Furnaces

By Glenn Graves

Last week, New York State Department of Environmental Conservation (DEC) Commissioner Pete Grannis announced that the department is considering a new regulation to cut pollution from outdoor wood boilers. The proposal may be viewed on the DEC's website, at www.dec.ny.gov/regulations/64459.

A public comment period on the proposed regulations has been established, which ends on July 2.

A press release from the DEC reports, "In response to visible

air pollution and numerous public complaints, these rules are proposed to reduce the impact of smoke plumes on neighbors. In order to achieve the goal, the new rule includes emission limits on new outdoor wood boilers to be sold in New York, as well as setting a minimum distance that new wood boilers are to be located from neighboring properties. In addition, DEC is proposing certain fuel restrictions, stack height requirements, no less than 18 feet above ground level, and a nuisance provision for both new and existing outdoor wood boilers."

The new rules also ban the use of existing boilers in the summer, from May 15-Aug. 31, when neighbors are likely to be outdoors and have their windows open, unless the existing units meet the new requirements applicable to new boilers or meet certain setback requirements.

The rules will eventually phase out the use of existing boilers that do not comply with the new standards. An existing outdoor wood boiler that was in operation prior to Sept. 1, 2005 must be replaced with a new outdoor wood boiler meeting the requirements or must be permanently removed from service no later than Aug. 31, 2015. An existing outdoor wood boiler that commenced operation between Sept. 1, 2005 and April 14, 2011 must be replaced with a new outdoor wood boiler meeting the requirements or must be permanently removed from service within 10 years of the date but not later than Aug. 31, 2020.

The DEC will conduct 11 public hearings around the state, although none will be held in this county or the immediate area. The nearest hearings will be held, from 6-8 p.m., on:

- Tuesday, June 8, at the DEC Central Office, 625 Broadway, Albany.
- Thursday, June 10, at Herkimer County Community College, Robert McLaughlin College Center, 100 Reservoir Road, Herkimer.
- Tuesday, June 15, at the Cortland County Office Building, 60 Central Avenue, Cortland.

Written comments may be submitted to NYSDEC Division of Air Resources, 625 Broadway, Albany, NY 12233-3251 or 247owb@gw.dec.state.ny.us.

FROM THE SUPERVISOR:

1. We had a major wastewater back up here at Town Hall. It has been taken care of. We now know that our waste line runs into the school property and then out to the ball-field.
 2. N.Y.S.D.E.C. has accepted the New York City demand to ban drilling in their watershed. It appears that N.Y.C. lives are more important than the rest of the State. They will review requests on a case by case basis - in the watershed.
 3. A letter of response was sent to Ms. Popper April 22nd regarding taxes.
 4. There are three papers attached to the minutes from the Assessor. One is with the dates for the Tentative Assessment Roll that the Assessor will be in attendance and the date and times for Formal Grievance. Also *How Property Tax works* and *Property Tax Myths & Misunderstandings*. You will find them all very informative.
 5. Ms. Linda Jones continues to have problems with her wastewater line. Delaware Operations employees have checked it out and believe the problem is inside at her basement service. The District connection to the service is outside the basement. Del. Op. will be doing a video study to determine exactly where the problem is and who is liable for the problem.
 6. There has been yet another breakdown at our WWTP as the latest DEP "band aid" failed. Our operators kept the plant working.
 7. We may have found a way for DEP to be able to fix our WWTP the way it *should* have been *when it was built*. With a little cash layout - it will save a lot of money on "band-aids" and operation and maintenance. The DEP claims they want to work with us - we will see.
 8. The work on our existing pump house and reservoir are proceeding along very well.
- FYI - correction to a newspaper article : Marge Merzig *does not work for Del. Op.. She is the Town of Andes' consultant & advisor* and works out of KEOUGH CONSULTING. We are very lucky to have her.

Respectfully submitted - Martin A. Donnelly - Supervisor.

MOTIONS:

MOTION made by Councilman Liddle second by Councilman Grommeck to authorize our Town attorney - David Merzig - to write a letter to DEC Comm. Grannis in opposition to the new regulations for outdoor furnaces.

VOTE: ALL AYE. So carried.

RESOLUTIONS:**RES. # 31 SEASONAL TRANSFER STATION EMPLOYEE**

BE IT RESOLVED that; Jay L. Wright is **HEREBY** appointed as a seasonal employee at the Andes Transfer Station. No benefits. { From May 22, 2010 thru Oct. 16, 2010 }

Proposed by Councilman Liddle

Second by Councilman Grommeck

ROLL CALL:

Councilman Gabriel-----AYE

Councilman Grommeck--AYE

Councilman Liddle-----AYE

Councilman Moshier-----AYE

Supv. Donnelly-----AYE

VOTE: ALL AYE. So carried.

MINUTES

MOTION made by Councilman Moshier second by Councilman Liddle to approve the minutes.

VOTE: ALL AYE. So carried.

REPORTS

MOTION made by Councilman Liddle second by Councilman Grommeck to approve the following Reports: April Town Boards Bookkeeper Report - April Town Clerk Financial Report / April Tax Collector Report / April Highway Supt. Report / April Building Dept. Report / April D.C.O. Report.

VOTE: ALL AYE. So carried.

WARRANTS

MOTION made by Councilman Liddle second by Councilman Gabriel to approve the Warrants as follows:

GENERAL	#127-#157	\$14,199.10
HIGHWAY	#86-#104	28,240.66
WATER	#14-#18	664.52
WWTP	#70-#94	73,808.19
POOL GRANT	#1-#3	40,069.33
H2O GRANT	#4-#5	88,925.00
SHAVERTOWN CEM.	#2-#3	437.85

VOTE: ALL AYE. So carried.

MOTIONS:

MOTION made by Councilman Liddle second by Councilman Grommeck to authorize our Town attorney - David Merzig - to write a letter to DEC Comm. Grannis in opposition to the new regulations for outdoor furnaces.

VOTE: ALL AYE. So carried.

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Proposed by Councilman Liddle

Second by Councilman Grommeck

ROLL CALL:

Councilman Gabriel-----AYE

Councilman Grommeck--AYE

Councilman Liddle-----AYE

Councilman Moshier-----AYE

Supv. Donnelly-----AYE

VOTE: ALL AYE. So carried.

MINUTES

MOTION made by Councilman Moshier second by Councilman Liddle to approve the minutes.

VOTE: ALL AYE. So carried.

REPORTS

MOTION made by Councilman Liddle second by Councilman Grommeck to approve the following Reports: April Town Boards Bookkeeper Report - April Town Clerk Financial Report / April Tax Collector Report / April Highway Supt. Report / April Building Dept. Report / April D.C.O. Report.

VOTE: ALL AYE. So carried.

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SHAVERTOWN CEM.	#2-#3	437.85

VOTE: ALL AYE. So carried.

DELAWARE OPERATIONS, INC.

8-12 Dietz Street, Suite 303, Oneonta NY 13820 • Phone 607-432-8073 • FAX 607-432-0432

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**TOWN OF ANDES, NY
TOWN BOARD MEETING
REPORT BY DELAWARE OPERATIONS
May 11, 2010**

1. **Water System**
 - Daily usage of treated water from the water system averaged 13,700 gallons per day for the month of April 2010.

2. **Plant Purchases**

3. **O&M**

4. **Equipment**

1. **WWTP Plant**
 - Plant effluent flows averaged 31,600 gallons per day for the month of April 2010.
2. **SPDES Compliance/NYSDEC, NYCDEP**
 - The plant discharges of treated effluent to the Tremper Kill Brook; permit compliance for April 2010 met all parameters.
3. **Collection System**
 - High Street is being maintained as required.
4. **Plant Purchases.**
5. **Plant O&M**
 - Delaware Operations requests the approval for R.L. Stone to perform yearly calibration of the influent and effluent flow meters. The cost to calibrate both meters including travel and mileage shall not exceed \$802.50.
6. **Plant Equipment**
 - Siemens Water Technologies completed the installation and start up of the automatic backwashing strainer for the Micro filters on Friday.
 - The Muffin Monster (influent grinder) was placed back in service after warranty repair.

MOTION made by Mr. Liddle second by Mr. Grommeck to approve Delaware Operation's request as follows:

R. L. Stone Calibrate meters \$802.50

VOTE: ALL AYE. So carried.

ADJOURN:

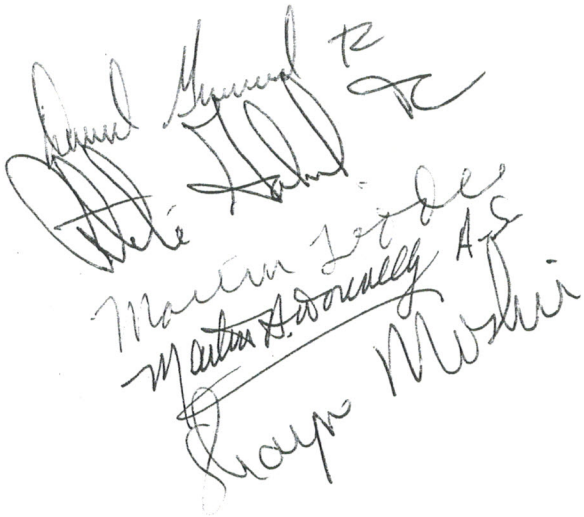

MOTION made by Councilman Liddle second by Councilman Moshier to ADJOURN.

VOTE: ALL AYE. So carried.

TIME: 10:25P.M.

Janis L. Jacques

Andes Town Clerk
Andes Districts Clerk



Myth #5

Tax rates are good indicators of tax increases

In late August, as the date for mailing school tax bills approaches, the tendency is to compare the tax rate for the previous year with the tax rate for the current year. In fact, tax rates are not accurate indicators of how much more a school district is collecting in taxes this year. For that, you need to look at the tax levy.

Tax rates are misleading because they are based on the aggregate assessments of each municipal segment in the school district. If one city or town in the district has done a reassessment that year, that segment's tax rate may drop drastically. Put another way, a municipality might increase assessments and the school could keep the tax rate the same and it would still collect more taxes.

If you want to know if the school district, city, town, or county is spending more, look at the budget. If you want to know if it's collecting more in taxes, look at the levy.

Myth #6

A cap on assessments would lower property tax burdens

Occasionally, a proposal is made to cap assessment increases at a certain percentage each year. Doing so would result in some property owners paying less than their fair share of taxes, while their bills are subsidized by other homeowners. Eventually, properties that are increasing in value more quickly would be underassessed, while properties that are not increasing in value as quickly would be subsidizing the underassessed property's taxes. Typically, in the case of residential properties, lower-valued homes increase in value slower than higher-valued homes.)

Meanwhile the town and school district would continue to collect the same amount of taxes that they would if assessments weren't capped. A cap on assessments doesn't result in less taxes being collected, it just redistributes the tax burden to the disadvantage of properties increasing in value more slowly.

Myth #7

I have to be 65 to get the STAR exemption

All New Yorkers who own and live in their one-, two-, or three-family home, condominium, cooperative apartment, mobile home or farm home are eligible for the Basic STAR tax cut on their primary residence. There are no age or income limitations with Basic STAR.

Seniors with incomes not exceeding the state-wide standard may be eligible for the Enhanced STAR exemption. Applicants need only be 65 years of age as of December 31 of the year in which the exemption will begin. If you think you may be eligible, please contact your assessor for more information.

Myth #8

The STAR exemption is ending

The STAR program does not have a sunset (or expiration) date. In other words, NY's homeowners will continue to benefit from STAR unless the Legislature votes to end it.

STATE OF NEW YORK
David A. Paterson, Governor



New York State Office of Real Property Services
16 Sheridan Avenue
Albany, NY 12210-2714
Phone: 518-474-2982

PROPERTY TAX MYTHS & MISUNDERSTANDINGS

EQUALIZATION
EQUITY
ASSESSMENT



NYS OFFICE OF REAL PROPERTY SERVICES

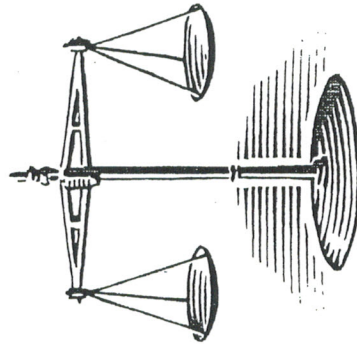
Myth #1

Assessors determine property taxes

Typically property tax rates are set by school boards, town boards, village boards, and county legislatures, but not by assessors. Each board determines the total amount of taxes it needs to raise, and then divides that number by the total taxable assessed value of the jurisdiction to determine the multiplying the tax rate by your property's assessed value minus exemptions, such as STAR.

Assessors are responsible for determining your property's assessed value. In order to do this, the assessor estimates your property's market value (the price it would sell for in the real estate market), and then applies the municipal level of assessment (OA) to that market value. In many communities, the level of assessment is 100 percent, so a home with a market value of \$90,000 has an assessed value of \$90,000. In a town with a level of assessment of 50 percent, the assessed value of the same home is \$45,000.

The assessor also performs other functions, such as processing exemption applications and keeping track of the local real estate market, but the assessor does not determine your tax rate.



Myth #2

Taxes are high because of assessments

It's important to distinguish between taxes and assessments. If you feel your taxes are too high, you should take that up with the town board, school board, or other governing authority that is determining tax levies and setting the tax rates. If you feel your assessment is too high, there are administrative and judicial processes where you can seek to have your assessment lowered.

Assessments should be based on market value, and if you feel your assessment is too high, your first step in confirming that is to determine your property's market value. The best way to do this is to look at the sale prices of similar properties in similar neighborhoods.

If you still feel that your assessment is too high, we recommend that you informally discuss your concerns with your assessor. More information on the grievance process is available from your assessor's office and online: www.orps.state.ny.us

Myth #3

NY State collects too much money through property taxes

While New York State government receives no money from the real property tax, this stable revenue source is vitally important to the delivery of services to the state's citizens. Local governments and school districts collect the property tax, which is their largest source of revenue. That's one of the main reasons that property taxes and assessments are administered locally (rather than by the state) in New York.

Myth #4

Equalization rates can correct unfair assessments

Equalization rates are determined by the State Office of Real Property Services and represent the overall ratio of a municipality's total assessed value to the municipality's total market value. Because equalization rates are municipal wide measures, they are not intended to correct unfair individual assessments in a city or town. The assessor has the primary role in ensuring the fairness of individual assessments, subject to the right of owners to seek administrative and judicial review of assessments.

While equalization rates have many uses, they are most commonly known for their use in apportioning property taxes among municipal segments of school districts and counties. In order for a school district or county to fairly distribute its property tax levy (the total amount of taxes to be collected), the levy needs to be divided in proportion to the total market value of each municipality or municipal segment. This allows for an equitable distribution of taxes based upon the market value of each municipality or segment.

In the apportionment process, the equalization rate is used to estimate the total market value of an entire municipality and/or segments of municipalities. The formula used for this calculation is:

$$\frac{\text{Current Total Assessed Value of Municipality or Segment}}{\text{Current Equalization Rate}} = \frac{\text{Total Market Value Estimate (also known as Equalized Full Value) of Municipality or Segment}}{\text{Rate}}$$

Remember that the real property tax is an ad valorem tax, or a tax based on the value of property. All owners of real property of equal value in the same municipality should pay the same amount in property taxes. Also, the owner of more valuable property should pay more in taxes than the owner of less valuable property.

The property tax differs from the income tax and the sales tax because it does not depend on how much money you earn or on how much you spend. It is based totally on how much the property you own is worth.

For example, if an assessor assesses property at 15 percent of value, a house and land with a market value of \$100,000 would have an assessment of \$15,000. With no exemptions, this is the property's taxable assessed value. This \$15,000 is not the tax bill. The tax bill for this house depends on the municipality's tax rate.

The tax rate is determined by dividing the total amount of money that has to be raised from the property (the tax levy) by the taxable assessed value of taxable real property in a municipality. If, for example, a town levy is \$2,000,000, and the town has a taxable assessed value (the sum of the assessments of all taxable properties) of \$40,000,000, the tax rate would be \$50 for each \$1,000 of taxable assessed value.

$$\begin{aligned} & \$2,000,000 / \$40,000,000 = \\ & .050 \times \$1,000 = \\ & \$50 \text{ (tax rate)} \end{aligned}$$

The town tax bill for this house with an assessment of \$15,000 would be \$750. The \$750 results from dividing the assessment of \$15,000 by \$1,000 to get \$15 because the tax rate is based on each \$1,000 of assessed value. Then, the \$15 is multiplied by the tax rate to get tax bill of \$750.

$$\begin{aligned} & \$15,000 / \$1,000 = \\ & \$15 \times \$50 = \\ & \$750 \text{ (tax bill)} \end{aligned}$$

As you can see, the size of the tax bill depends on the assessment and the tax rate, which is based on tax levy.

What Else May Occur the Tax Rate Is Final?

There are times when tax rates cannot be set until the tax levy is apportioned, or divided, among various municipalities. Apportionment occurs if parts of a school district, or special district, exist in more than one city or town. Taxes are apportioned so that the parts of the district in the different municipalities each pay their fair share of the district tax levy.

The county tax levy also is apportioned among the towns and cities in the county. This is so that cities and towns will each pay their fair share of the county tax levy.

In New York City, Nassau County, and certain other municipalities, the tax levy is apportioned between various classes of real property.

What Makes My Tax Bill Change?

Tax bills increase for one or more of the following reasons: bigger budgets are adopted, revenue from sources other than the property tax shrinks, the taxable assessed value of the assessing unit changes, or the tax levy is apportioned differently.

Taxpayers unhappy with growing property tax bills should not concern themselves just with assessments. They also should examine the scope of budgets and expenditures of the taxing jurisdictions (counties, cities, towns, villages, school districts, etc.) and address those issues in the appropriate available forums, such as meetings of the city council, or town, village, and school boards.

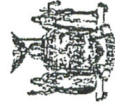
HOW THE PROPERTY TAX WORKS



EQUALIZATION
EQUITY
ASSESSMENT

NYS OFFICE OF REAL PROPERTY SERVICES

STATE OF NEW YORK
David A. Paterson, Governor



New York State Office of Real Property Services
16 Sheridan Avenue
Albany, NY 12210-2714
Phone: 518-474-2982

What Is the Property Tax?

In New York State, the real property tax is a tax based on the value of real property. Counties, cities, towns, villages, school districts, and special districts each raise money through the real property tax. The money funds schools, pays for police and fire protection, maintains roads, and funds other municipal services enjoyed by residents.

In New York State, there is no personal property tax, which is a tax on personal items, such as cars and jewelry.

What Determines the Amount of a Property Tax Bill?

The amount of a particular property's tax bill is determined by two things: the property's taxable assessment and the tax rates of the taxing jurisdictions in which the property is located. The tax rate is determined by the amount of the tax levy to be raised from all, or part, of an assessing unit, and the unit's total taxable assessed value. The assessment is determined by the assessor and should be based on the value of the property less any applicable property tax exemptions.

What Kind of Property Is Assessed?

Every parcel of real property in an assessing unit, no matter how big or how small, is assessed. Real property is defined as land and any permanent structures attached to it. Examples of real property are houses, gas stations, office buildings, vacant land, shopping centers, saleable natural resources (e.g. oil, gas, timber), farms, apartments, factories, restaurants, and, in most instances, mobile homes.

Though all real property in an assessing unit is assessed, not all of it is taxable. Some, such as religious or government owned property are completely exempt from paying property taxes. Others are partially exempt, such as veterans who qualify for an exemption on part of the property tax on their homes, and homeowners who are eligible for the School Tax Relief (STAR) program.

What Is an Assessment?

A property's assessment is based on its market value. Market value is how much a property would sell for under normal conditions. Assessments are determined by the assessor, an elected or appointed local official who independently estimates the value of real property in an assessing unit. Assessing units follow municipal boundaries - county, city, town, or village.

The assessor can estimate the market value of property based on the sale prices of similar properties. A property can also be valued based on the depreciated cost of materials and labor required to replace it. Commercial property may be valued on its potential to produce rental income for its owners. In other words, the assessor can use whatever approach provides the best estimate of a property's market value. Properties in, suboptimal uses generally may not be assessed at market value; they must be assessed at their current-use value.

Once the assessor estimates the value of a property, its total assessment is calculated by multiplying the market value by the uniform percentage for the municipality. New York State law provides that all property in a municipality be assessed at the same uniform percentage of value (except in Nassau County and NYC where class assessing is authorized). That percentage can be five percent, ten percent, 50 percent, or any other percentage not exceeding 100 percent. It does not matter what percentage is used. What is important is that every property is assessed at the same uniform percentage within one assessing unit.

After a property's total assessment is determined, its taxable assessed value is computed. The taxable assessed value is the total assessment minus any applicable property tax exemptions. Exemptions are typically either whole or partial, that is either an exemption from paying any property tax or an exemption from paying part of a property tax bill.

How Do I Know If My Assessment Is Fair?

In communities assessing property at 100 percent of market value, your assessment should equal roughly the price for which you could sell your property. In communities assessing at a percentage of market value, the estimated market value of each property is listed on the tentative

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assessment roll. All property owners should check the tentative roll each year. (In most communities, the tentative roll is filed on May 1, but you should check with your assessor for the specific date for your community.)

In addition, it is helpful for taxpayers to bring any questions about assessments to the assessor before the tentative roll is established. In an informal setting the assessor can explain how the assessment was determined and the rationale behind it.

The Property Taxpayer's Bill of Rights requires that your property tax bill show the full value of your property, the assessed value, and the uniform percentage at which properties in your assessing unit are assessed. With those three items, and knowledge of what property is worth, you can determine if your property is being treated fairly.

It is the assessor's job to ensure that properties are assessed fairly. If your assessment is correct and your tax bill still seems too high, the assessor cannot change that. Complaints to the assessor should concern the assessment of your property, not the amount of your tax bill.

Informal meetings with assessors to resolve assessment questions about the next assessment roll can take place throughout the year. If, after speaking with your assessor, you still feel you are unfairly assessed, ask for the booklet, "How to Contest Your Assessment." It describes how to make a case for an assessment reduction to the Board of Assessment Review, provides the instructions for filing a complaint, and indicates the time of year it can be done.

What Determines the Tax Rate?

The tax rate is determined by the amount of the tax levy. There are several steps involved in determining the tax levy. First, the taxing jurisdiction (a school district, town, county, etc.) develops and adopts a budget. Revenue from all sources other than the property tax (state aid, sales tax revenue, user fees, etc.) is determined. These revenues are subtracted from the original budget and the remainder becomes the tax levy. It is the amount of the tax levy that is raised through the property tax.

Notice of Completion of Tentative Assessment Roll

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Pursuant to Section 506 & 526 of the Real Property Tax Law.

NOTICE IS HEREBY GIVEN that the Assessor of the Town of Andes, County of Delaware, has completed the Tentative Assessment Roll for the current year and that a copy has been left at the Andes Town Hall, where it may be seen and examined by any interested person until the fourth Tuesday in May (May 25th, 2010). A publication containing procedures for contesting an assessment is available at the Assessor's Office.

The Assessor will be in attendance with the Tentative Assessment Roll on the following days:

Tuesday, May 18th, from 9:00 AM to 1:00 PM

Wednesday, May 19th from 9:00 AM to 1:00 PM

Thursday, May 20th from 9:00 AM to 1:00 PM

Friday, May 21st from 9:00 AM to 11:00 AM and 7:00 PM to 9:00 PM

HEARING OF COMPLAINTS

The Board of Assessment Review will meet on TUESDAY MAY 25TH, 2010, between the hours of 9:00 AM to 12:00 PM and 7:00 PM to 9:00 PM at the Andes Town hall, in said Town to hear and examine all complaints in relationship to assessments on the written application, correctly filled out, accompanied with the required data of any person believing himself aggrieved,

Dated this 1st day of May 2010.

Assessor, Town of Andes.