

STATE OF NEW YORK
ONONDAGA COUNTY
TOWN OF CICERO

SS:

The Cicero Town Board held a Special Town Board Meeting on Wednesday, March 16, 2011 at 6:00 p.m., at the South Bay Fire Department, 8819 Cicero Center Rd., Cicero, NY 13039.

Present: Judy A. Boyke, Supervisor
C. Vernon Conway, Councilor
Lynn Jennings, Councilor
James Corl, Jr. Councilor
Tracy Cosilmon, Town Clerk

Others Present: Christopher Woznica, Highway Superintendent
Jody Rogers, Director of Parks & Recreation
Brad Brennan, Assessor
Linda Losito, Secretary to Supervisor
Anthony Rivizzigno, Town Attorney
William Meyer, County Legislator
GAR Associates Representatives

Absent: Joseph Snell, Police Chief
Jessica Zambrano, Councilor
Shirlie Stuart, Comptroller
Sharon Edick, Receiver of Taxes
Wayne Dean, Director of Planning & Development

The meeting was opened at 6:00 p.m. with the Pledge of Allegiance.
A moment of silence was observed in remembrance of our men and women serving in the Armed Forces in harms way.

Ms. Boyke indicated where the fire exits were and read the following statement:

Ms. Boyke explained that this is a formal Town Board Meeting and all town board rules will be followed.

The Cicero Town Board acknowledges the importance of full public participation in all public hearings and, therefore, urges all who wish to address those in attendance to utilize the microphones located in the front of the room. At this time please turn of your cell phones and be sure to speak into the microphones to enable all to hear.

S.E.Q.R.
(State Environmental Quality Review Act)

Motion was made by Ms. Boyke, seconded by Mr. Conway, that all actions taken tonight are Type Two (2) actions under the New York State Environmental Quality Review Act unless otherwise determined.

The motion was approved as follows:

Mr. Conway: Yes
Mr. Corl: Yes
Mr. Jennings: Yes
Ms. Zambrano: Absent
Ms. Boyke: Yes

Ms. Boyke stated that the meeting tonight is to accommodate all of the citizens that are interested in hearing or speaking in regards to the assessment process that's going on in the Town of Cicero. This meeting was also called due to the unfortunate situation at the last Town Board Meeting, where a lot of folks were asked to leave due to fire hazards and over capacity in the town hall. When you do come to the podium this evening I would ask that you show respect for all of those who are going to speak this evening and if you're going to have private conversations, take them out of the room as they are disturbing to those sitting around you who came here to listen. I would also ask that when someone finishes speaking, that you do not applaud. This is a formal meeting.

Greg Tupper, Beach Rd., thanked the Supervisor and the Board for arranging this meeting this evening to allow people to speak. A group of his neighbors got together and formed a committee called the Cicero Unfair Tax Committee, to look into the excessive tentative assessments along the waterfront. The initiative was taken as many of their neighbors didn't understand the assessment process and weren't in the position to argue their assessments. Greg referred to a handout that was provided to the board with references and attachments. There was a listing of what they were able to find for value of waterfront vacant lands sales based on some direction that GAR provided to us. One sale was provided to us from period of 1 of 2007 to 11 of 2010 that was available in the Assessors Office or online. We did more digging and came up with 4 more on ongov.net. The average per foot price is \$968.00, not \$1,200.00, \$1,400.00, or \$1,800.00 per linear waterfront foot. For comparables we expanded our search for recent home sales, around the entire lakefront as captured in the attachment. There are about 31 sold properties and on the 2nd page of the attachment is a per linear foot associated with each one of those sales, based on its 2010 land assessment. Those averages aren't as high as what we're experiencing in this proposed assessment, which is \$703.00 per linear foot around other villages and towns around the lake. GAR provided us with a waterfront land sales spread sheet which included 19 sold waterfront properties that were in a range of sale from 5 of 2003 through 9 of 2009. The initial evaluation resulted in a \$1,050.00 per linear foot result. This 7 year period was greater than GAR outlined to us and what we were supposed to look for personally, for comparables. At previous meetings they stated there should be a 1 or 2 year period at the most and to expand our search. After a complete review by the committee we found some discrepancies, such as missing waterfronts foot values, subject determinations of sales price proportionate to the waterfront. There were 2 or 3 land parcels in each sale and there was an evaluation done and the subjective price associated with just the waterfront portion and not the other parcels. Once we read this work, they added a few of the parcels that we had on the top that weren't captured by GAR and have revised the waterfront per foot value to \$1,032.00. These 2 numbers from around the lake and from Cicero from past sales is in a range that is normally applied by many of our other Assessors or Appraiser Agencies around the area, and Real Estate Agents. We discussed that with them on the side and have concluded that the sales comparables of \$1,200.00, \$1,400.00 and \$1,800.00 are about 40% higher than what is justified based on the evaluations that we performed and we believe that the range should be \$700.00 to \$1,000.00 per linear waterfront foot. The committee had difficulty with how GAR applied methodology to determine waterfront land values. They explained to us at meetings, that 50 foot on the water with a half acre of land was equal in value to 50 on the water with one or more acres of land, just because the waterfront was the higher value of the property. We didn't believe that was a sound appraisal approach and are aware that type of approach wasn't applied in the remainder of the Town of Cicero land appraisals. They took into account other criteria. The 2nd attachment explains how we arrived at the \$1,032.00 per linear foot. We took some exception to some of the numbers that GAR had used and applied other numbers based on incorrect number of waterfront feet or a missing length of waterfront or one, commercial property in the mix from Bridgeport. That is what provided the basis for how we derived at the \$1,032.00. We noticed in some of the sales, in their proposed equivalent land values that the square foot of each one of the properties for the home value portion was considerably low. We printed out from the Assessor's Office all of the properties that had sold in the neighborhoods, 803, 804, 805, 802, and looked at what the value of the land assessment was, verses the total assessed value and took the difference and divided that into the square footage of the home. In some of the cases, the numbers made sense and in other cases the numbers were extremely low and explained an example of a ranch house, where the land was assessed high, forcing the home assessment to be low and should be revised

to equal the sale price, so that the land and home assessment are more reasonable. We came up with a home living space square foot value of \$79.00 and believe that is low when a typical living space, based on conversations with builders was \$125.00. The observations of these facts shows a correlation that off sets high waterfront proposed assessments values to align with proposed full assessment values with actual sales values. These provide justification that the proposed assessment waterfront land values are excessive. The statistical value applied is a bell curve and based on the GAR meetings 30% went up in value, 40% stayed the same and 30% went down. It is a way to show how devaluations go and if they make sense or not. I would believe that the whole town or any significant section of that would fall into something similar to this and there are highs and lows. The handout shows a bell curve for the entire lakefront in Cicero and is skewed to the positive side as shown in the explanation. 90% of the properties in this evaluation increased and the average of that increase was 68%. Previously, if you were assessed at full value of \$100,000.00 your assessment would change to \$168,000.00. If you were assessed at \$150,000.00 your assessment would change to \$252,000.00 and if you were assessed at \$200,000.00, it would go to \$336,000.00. That observation along with the curves shows that something caused that kind of a skew to occur. The skew is the per foot values of the water that were assigned, were excessive and this evaluation with its supporting document provides the justification that it is about 40% higher than it should be and that the range applied should be \$700.00 to \$1,000.00 per linear foot. It doesn't mean those numbers are absolute, but, are a starting point and should be no where near \$1,200.00 to \$1,800.00. In conclusion, it is our belief that all the waterfront and any or all tentative or proposed assessment property values in the Town of Cicero that display this type of skewed values, be reevaluated to correct the discrepancy.

Ms. Boyke asked if anyone had any question.

No response

Ms. Boyke thanked Greg and the committee for his efforts and for putting a package together that will be addressed by the Assessor and GAR Associates.

John Clancy presented a couple of pictures to the board of his fishing camp showing the lake up against the house. He explained that he was speaking for neighbors who are now assessed at \$2,000.00 per foot and are in a flood zone. Some flood maps don't show it, as it's on the lot next door, but it is on the National Flood Map. My place was built in 1860 and it's a fishing camp worth almost nothing. Someday, we're going to tear it down and build something new and you'll get all the taxes you want. Right now, \$2,000.00 per foot makes absolutely, no sense. You would think homes in the Bluff's where there is higher elevation and million dollar homes would pay more than those properties down in the swamp where people have built their homes. I thought we were going to be in good shape, but the absolute lowest area is rated at \$2,000.00 and there are a half dozen of my neighbors that are being hit with \$2,000.00 in that flood area. On Bluff Circle, it's \$1,288.00 to \$1,388.00 per foot and one of the first two camps near Rt. 81 is at \$1,500.00 and then goes down to \$1,000.00 a foot for one of the nicest pieces of property on the entire lake. Brad tried to educate me today on market value, but I couldn't grasp the concept of fair market value. I'm addressing the board for one reason and I'm not an activist, but, these guys are smooth. If Dave does, what he says he's going to do, which is to make some corrections and some exceptions, my neighbors and I will not have a problem. Maybe he didn't know about the floods, but, now he does. The lot next to me sold in December for fair market value which sold for \$1,100.00 per linear foot and I showed Dave the documentation and he is going to try to figure out what they're going to do. I hope these men do what they say they're going to do and make some exceptions and corrections. I feel the town is responsible to make sure they are fair to the people you serve.

Pat Rizzo stated that she has found a lot of discrepancies between the houses that are on the lake and not on the lake. Pat asked Mr. Conway and Mr. Corl, what prompted them to decide to do a reassessment in the town in 2008.

Mr. Conway believed it was state mandated.

Pat Rizzo stated that the State doesn't mandate it and it was rescinded in 1981.

Brad Brennan explained that it was not mandated by the State. The reason Cicero went ahead with this, was the Assessment Committee recommended it and was recommended after the 2008 problem and we needed to get everything fair and equitable.

Pat Rizzo – I'm asking them, why they decided to do it.

Mr. Corl explained that this is an issue that has been ignored by previous boards for years. It was a difficult decision, but, is one that a lot of thought went behind on a townwide reevaluation. It was probably avoided, because politically no one wanted to address it and it has been put off for years. The goal and purpose was to create fairness amongst the whole town. With the rapid growth we've experienced for the last several years, it was time to take a good look at the town as a whole and make sure everybody was assessed fairly. The comments, we've heard tonight have been excellent and I'm sure we're going to hear more comments. No one wants to pay less than, or more than their fair share. Greg gave a good presentation and hopefully that information can be given to GAR and people can walk away feeling satisfied with the end result.

Pat Rizzo stated that in 1991 or 1992, the board decided to do an inventory and sent out questionnaires that were sent back. She has also looked at some of the assessments and wondered how a 3,000 square foot home with 3 1/2 baths could be reduced from \$195,000.00 to \$175,000.00. On TV she heard Brad say that only 8% of people are complaining. There is no rhyme or reason to this and I would ask that you get someone who knows what they're doing.

Mr. Corl asked Brad to address the 50 year question as it is an issue that needs to be clarified. I think when we talk about a 50 year period, as a town wide reevaluation, although there may be data collection and inventory, that has been taken, there hasn't been an assessment done for the whole overview through the whole town. Is that correct Brad?

Brad Brennan – Yes, that's correct. That's not a number that I just threw out there and I won't say it again Pat, but, people constantly ask me how long it's been and that number was arrived at and it's just a guess. We really don't know.

Paul Ammerman – I live on Lakeshore Road and my Neighborhood is 804. Is it correct that GAR assigned these numbers to the neighborhood? My house is assessed at \$1,800.00 per foot as are many folks out here. The next 15 house are 803 at \$1,400.00 a foot. There are no dumping grounds, elevation and I just don't understand it. I've asked several people and have called your office and left a message trying to find out. I don't understand how this could happen. It goes from where it ends to Murray Drive, and it's back to 804. Murray Drive is lower and there is a discrepancy and I would like to hear some answers.

GAR responded that they couldn't do it right now but had Paul's e-mail and would respond to him.

Ralph Smith was concerned about the assessments, taxes going up and how it will affect Senior Citizens and people who are on fixed incomes. The increase in taxes prohibits many people from being able to buy necessary medicines and paying their taxes. School taxes are also going up and he felt something needs to be done. Rather than the town having spent money for this project, it should be done by the Assessor. He asked Brad for the cost of the project.

Brad Brennan stated that the project cost \$925,000.00 and with a project this large, it's not a good idea to do it in house. It's too complicated and too much needs to be done in a short period of time.

Ralph felt that a lot of citizens of Cicero who have lived here for 60 or 65 years are being sold down the drain. He knows two families who have been on the lake for over 100 years and passed their properties to their kids. He believed people should pay their fair

share of taxes but, you can't pay taxes on what you don't get. I think you should sit down with the people you hired and go over everything to be sure seniors can live on their properties and not have to move. I had to borrow to pay my taxes.

Brad explained that they aren't raising the taxes, they're doing the reevaluation.

Ralph – When you're finished the taxes will go up. School taxes are going up 5%. Is that right?

Brad – I don't know.

Rick Monica stated that he has 5/8 acre on Rt. 31 and it is over assessed. It went from \$14,000.00 to \$35,000.00 and an acre of land is going for only \$2,000.00 to \$3,000.00. Are you guys going to give me \$35,000.00 for the property with nothing on it? You guys are handing out variance permits, when we've got stakes up and your letting people build on our property. If we say something to you and you don't even send us a copy of the variance permit. Our property has a junk yard on one side and house on the other side that put up a fence and we've got stakes there. How come it's gone up to \$35,000.00? What is the average amount for land, \$2,000.00 to \$3,000.00? Where did you come up with this?

Brad Brennan – The value for a buildable lot is different from acreage. Have you made an appointment with GAR for a review? It is obviously something they need to look into.

Rick Monica stated that they have called 3 or 4 times and nobody gets back to us.

Brad Brennan asked Mr. Monica if he made an appointment.

Rick Monica asked why he should have to make an appointment. He felt they should be able to come down and talk to them.

Brad Brennan explained that by appointment he certainly could have done that and if he wasn't able to do that, Mr. Monica could call him in April when he has the data in his office and that he would be glad to go over it with him. There was a timeline to call and if you missed that you can come in and see me.

Rick Monica – I'll do that.

Sandy Berquist explained that assessments aren't directly linked to taxes, so when assessments go up, taxes won't typically go up that much. It is a difficult task to reassess properties in general, especially lakefront properties. The neighborhoods are very different, some are on main roads, some are in flood zones, or quiet streets. The elevations can be different from one neighborhood to another. The quality of the waterfront all over varies. There are wetlands on Beach Road, where I live which is another issue. People in different parts of the lake have to have flood insurance. The drainage on the streets can be a problem which has nothing to do with the lake. The price for waterfront as stated is completely unreasonable. The total land isn't included and can make a difference and does anywhere else. There are a wide range of home values. With the comparables that GAR used to do the assessment you had to go back 4 years of sales on the water, to use as comparables. The economy is so different today than it was 3 or 4 years ago. My home as compared to five others by GAR shows only one of those homes was sold in 2010 and the others were from 2007, 2008 and 2009 and only one was in my neighborhood code. I don't know what a home would sell for because of the economy, but, I'd never be able to afford my home with the new tax bill and probably wouldn't have been approved for the mortgage. The new tax bill can be a factor in what you sell your house for. Why would someone buy a \$300,000.00 house if they can't afford \$10,000.00 in taxes? If you bought an older home on the water, you had a lower tax base in comparison to a brand new home. A lot of homes were aligned with newer construction and that doesn't make sense when the home was originally built as a camp in 1950 and is now at the same price point as a house built in 2007. It doesn't make sense to me and is totally different regulations and codes. I don't know the proper terminology. I think the year built is a huge factor in the formula that is being used. The

waterfront has increased in value, but has not been properly assessed over the years. The economy is so different now, that when you started this process, with GAR, everything is different. There are now unreasonable increases and it will force people out of their homes. If there needs to be increases, they should be gradual and there should be a maximum percentage to avoid huge increases that would push people out. There should be a referendum or a cap or things that have been used in other states to prevent this same thing from happening and forcing people out because of increases in taxes. We are not Skaneateles and it is not the same type of lake as Skaneateles Lake and we aren't the same type of community. We have senior citizens, families, people starting families in homes they have now that were their parents or grandparents and now will have to pack again and leave. I feel the Town of Cicero should be protecting the residents and not forcing them out of their homes. After some time, I discovered a mistake on my linear footage because GAR used the road footage rather than the waterfront footage. I've wondered how many people haven't even found these mistakes. I was sitting in the waiting room to speak to GAR and there was a man who couldn't speak English very well. He knew there was a mistake and knew enough to make an appointment, but didn't have any comparables with him. I wondered how many people didn't know what to do and the bottom line is, that we need to take care of everyone in our community whether you make an appointment or not.

Anne Ruggeri wanted it noted by GAR, the Town Board, Assessor and the Cicero residents that when their house was visited by a GAR Employee on September 14, 2009 she sent an e-mail to e-policing which is the Neighborhood Watch for the Town of Cicero entitled Strange Incident with a GAR Employee at 12:56 p.m. of 9/14/2009. Her doorbell rang at 11:05 and they noticed a red pickup parked on the empty lot next to their house with no other vehicles close by. The guy had a GAR Employee ID and some handheld device. She questioned him as to why he would be at their house without calling beforehand, as they had had requested that be done when they submitted their paperwork after attending the meeting at the South Bay Fire Department. He asked if the house number was 6098 Muskrat Bay Road and their mailbox was pointed out to him, with the numbers 6112 and our last name on it. The post lantern has our name on it and the house has big numbers written on it which was above his head. Still confused he asked for the house located at 6098 and eventually saw on his paperwork that 6098 was a vacant lot. This guy will return to our house and we will grant him the opportunity to do his work from the outside of the house only and that they wouldn't allow this person in their home and was worried that he'd use the wrong paperwork with other residents in our community. During the day he will contact individuals that don't work, or don't work the typical 9 to 5 hours. Anne wanted to know how the employees are screened for employment and wanted to know if the other members on e-policing should be alerted to this guy being in the area. Careful monitoring of the paperwork is needed to help with accurate assessments. A second e-mail to e-policing stated the GAR employee returned as scheduled and was very nice and wanted to be 100% sure his laser measurements agreed with the drawn diagram that he had from 2001 which was the last time we were reevaluated. My father wanted him to be sure to have the paperwork that we had mailed back. He flipped through his packet for our house and I noticed something for a deck, shed and dock. I do not have a deck. I looked at the paper a bit closer and it had my fathers name and address typed on it, but had a contact number from North Syracuse area with a signature of someone. The exterior of the premises said vinyl and my house is wood. He pulled it off our packet and said he'd recheck it to see who filled out the form and where it belonged. It's imperative that all papers attached to the packet on our properties are closely checked. How did that happen? My parents received two surveys in Massachusetts, the legal address for all correspondence for our property. How many people in the Town of Cicero also received papers with my fathers name and address on it? The GAR Employee was very nice and appeared to know how to do his job, but, I will not say that about the person or people who compiled the paperwork for this man to use in the field. Another thing that comes to mind, when we came over here for a big meeting with the GAR people, they said they would start all the assessments with the people who lived on the lake first because they were snowbirds. That was the area of the town where they were hit with the unfair assessments in the beginning. I told him that they shouldn't be the group of people to start with and to do the other parts of the town first and then do the waterfront. How many of those snowbirds are back? At this point, they aren't going to be back until June or July.

Brad Brennan – The Tentative Roll is May 1, and is State Law and we are trying to complete the work as we can.

Anne stated that the statement made to her was false, prior to this evaluation in September of 2009 that we want to catch people so that we get them all before they leave. It looked like you wanted to get everything done accurately and want to have the opportunity to go into people's house, if they will allow us, but, suddenly, no one is going to be that considerate of those people.

Brad Brennan – You were initially talking about the data collection and when they were physically in the field and that work had to be done in a timely fashion and there was a lot of logic in doing it in that manner and now we're down to the State deadlines.

GAR – The evaluation was mailed out and all of the information is on the internet and website and people have the opportunity to mail in a challenge if they wish to do so. If you live in Florida, you're accessing the same information as if you lived on Lakeshore Road. They can also mail it in for Grievance Day which is in June. They have the same opportunity as everyone else, but, just won't be sitting physically in front of us.

Karen Lee stated that she was in favor of the current assessment and all the work done with it. She urged the town residents that are unhappy with the proposed assessment to go through the process outlined by the law to make sure the number is fair. I urge the board to educate town residents about being fair and that all houses are reassessed equally and fairly and by the same standard. It can not get anymore fair than the proposed new assessments. This process is about being fair and it's time that it starts being fair. I urge the town board to go forward with the assessment process although it may not be 100% accurate, it is the fairest set of assessment numbers that has been used in decades. Now that the new assessments are out it is tough for the other 70% of the residents to ignore the revalues of the houses and those that have been paying more than their fair share for decades. If you stop this assessment project for any reason, you risk angering the vast majority especially, the 70% that have been paying more than they should have for decades. I urge the board to direct the residents that are upset with their assessment to go through the normal grievance process to ensure that they also have fair assessments. I urge the board to help residents who are truly needy by helping them to find programs that they may qualify for, to lessen their tax burden. I ask the board to point out that the Assessor does not raise or lower taxes in the Town of Cicero. I would like the board to emphasize to the residents of the town that the Assessor's job is to fairly assess the value of all properties in the town and with the full market assessment it should be a number that is close to what you might get if you sold your house. The way to do this is outlined in NYS Law. I would ask the board to explain to residents that are unhappy with their new assessments that there are many more residents who have been unhappy for decades and have been carrying more than their fair share of the tax burden. I request that the board point out that is not the Assessor that sets the tax rate as the taxes in the town are set and raised by majority vote of the Cicero Town Board, the local School Board and by the County Legislature. If people aren't happy with their taxes they should talk to the officials that they elected and who voted for their increased taxes. I'm sure a few and only a few will leave the town because of this and it will be their loss to leave a great town like this. I would like to point out to the board that I have looked at the properties for sale along the lake and the asking prices in almost every case that I looked at, is above the new recommended assessments, which leads me to believe the assessments are fair and perhaps a little too low. If for some reason this assessment project does not go through and is not fair at the end of this there will be a larger group of residents that will be more mad, as they will be paying more than their fair share. This process is about being fair and I know that it isn't 100% perfect but it is more fair than it has been in a long time and it should stay. Any problems that arise out of this should go through the normal process set by NYS and any action you take tonight, remember there are 30,000 other residents that are not here tonight that you are representing. Thank you.

Ms. Boyke stated that it is nice to have representation for what you believe in. As far as the Town Board making any decisions, she was correct in saying that we do make the decision through budget and taxes, but, the assessment process is solely through the

Assessor's Office and who works with the Assessor. The final decision will be made by Brad and his office. I urge all of you whether it be waterfront property, farms, subdivisions, vacant land, commercial property or whatever, if you have a problem or don't understand or are looking for help, you can come to me and I work daily with anyone. I will help you if I can and if not, you would obviously go to Brad or call his office and set up a one on one appointment.

Motion was made by Ms. Boyke, seconded by Mr. Jennings, to adjourn the Town Board Meeting.

The motion was approved as follows:

Mr. Conway:	Yes
Mr. Corl:	Yes
Mr. Jennings:	Yes
Ms. Zambrano:	Absent
Ms. Boyke:	Yes

There being no further business before the board, the meeting was adjourned at 7:10 p.m.

Tracy M. Cosilmon
Town Clerk

