

**APPENDIX O**

**FISCAL & ECONOMIC IMPACT ANALYSIS**

NP&V, LLC

Revised June 2017

**FISCAL AND ECONOMIC IMPACT ANALYSIS AND  
ASSESSMENT OF NEEDS AND BENEFITS**

**The Hills at Southampton**

**Hamlet of East Quogue, Town of Southampton  
Suffolk County, New York**

NP&V No. 05105

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### **1.0 INTRODUCTION AND PURPOSE**

Nelson, Pope & Voorhis, LLC (NP&V), has updated this fiscal and economic impact analysis for The Hills at Southampton as part of the Final Environmental Impact Statement (FEIS) for a 118-unit seasonal resort development in East Quogue, Town of Southampton, Suffolk County, New York. NP&V is a professional environmental and planning firm with qualifications and expertise to prepare fiscal and economic impact analyses, and has a track record of similar completed fiscal and economic impact analysis, as well as residential and commercial market analysis and related economic development services to private and municipal clients. The economic qualifications of the firm and personnel are provided in **Attachment A**.

The project site is comprised of four (4) distinct parcels in three (3) properties (hereby known as the “Hills Property” [which includes both the Hills North and the Hills South Parcels], the “Kracke Property” and the “Parlato Property”), totaling 591.00 acres generally north of Lewis Road in the vicinity of Spinney Road, and extends north to and beyond Sunrise Highway. The proposed project involves development of 118 well-appointed seasonal residences, with a private 18-hole golf course and clubhouse to be used as an on-site recreational amenity for the residents. All proposed improvements would be clustered within a part of the two (2) contiguous sites (the Hills South Parcel and the Kracke Property), leaving the two (2) non-contiguous sites (the Hills North Parcel and the Parlato Property) as permanent natural open space, and supplemented with additional significant retained open space within the two (2) contiguous parcels as well.

The Applicant has designed this project to meet the stated goals of the community through an appropriate and beneficial land use that minimizes impact on school and other services, substantially increases tax revenue, provides recreational use, preserves habitat, and ensures a balance of environmentally-sound development and land preservation.

The proposed project is intended to fulfill the community's land use goals for the subject site, as expressed in the East Quogue Land Use Plan (LUP) and Generic Environmental Impact Statement (GEIS), eliminates the potential for school enrollment increases, increases tax ratables and school district fiscal benefits, and retains significant amounts of permanently protected open space. The project would satisfy a frequently encountered public comment concerning the site, specifically, the community seeks the permanent preservation of the property as open space, for natural habitat and aesthetic purposes. The proposed project would dedicate all 188.83 acres of the Hills North Parcel and the Parlato Property as public open spaces. Overall, 424.14 acres of the site or 71.77% of the project acreage will be protected, undisturbed and naturally-vegetated open space. The project will result in an environmentally-sound development that conforms to the resort, recreational recommendations of the East Quogue LUP, and will eliminate adverse impact on the East Quogue Union Free School District (UFSD) while maximizing tax revenue generation and fiscal/economic benefits to the community.

The proposed project has been designed to complement the area's rural character. The project includes a mix of resort residential dwellings, a golf course and a clubhouse, and is designed to complement the architectural character of the area and maximize retention of and regard for natural resources. The project will feature attractive, coordinated architectural styling for the residential structures, clubhouse and common areas. It is intended and expected that the project's architecture would, in coordination with landscaping, create a visually interesting and desirable environment for occupants and visitors, and will enhance the community in general. Quality-of-life and respect for the natural environment will be the central tenets of the project, and this emphasis will be evident in the use of thoughtful building design, appropriate landscaping, well-equipped private residential recreational spaces and installation of attractive site entrances and external appearance.

In addition, the proposed project will create strong economic activity by providing jobs and a solid tax base. Consumer activity will ripple through the local community, creating beneficial fiscal and economic impacts throughout East Quogue, the Town of Southampton, Suffolk County, and the region as a whole.

The following analysis examines and quantifies the fiscal and economic impacts that are anticipated to result from the proposed project. **Section 2.0** presents an executive summary and key findings of the fiscal and economic impact analysis. **Section 3.0** outlines the methodology and the sources of data used to project the fiscal and economic impacts generated in this analysis. **Section 4.0** describes the existing fiscal and economic conditions – including enrollment trends/population, budget, and current tax rates and levies for the East Quogue Union Free School District (UFSD). This section also examines the land use and tax base composition, detailed budgets and the current tax rates and levies for both the Town of Southampton and Suffolk County. **Section 5.0** details the fiscal impacts that are anticipated to result from the

proposed project. These include beneficial impacts to the local school district as well as the generation of annual property tax revenues allocated to each of the taxing jurisdictions located within the boundary of the site. **Section 6.0** depicts the economic impacts – on output, employment and labor income – during both the construction period and annually, upon a stabilized year of operations of the proposed project. **Section 7.0** provides a conclusion with respect to the overall fiscal and economic impact analysis, and **Section 8.0** outlines the references utilized in this analysis.

## 2.0 EXECUTIVE SUMMARY

As noted in **Section 1.0**, this analysis examines the existing conditions and the fiscal and economic impacts that are associated with the proposed project. The proposed project involves development of 118 well-appointed seasonal residences, with a private 18-hole golf course and clubhouse to be used as an on-site recreational amenity for the residents. Fiscal impacts include the generation of property tax revenues and their distribution among local taxing jurisdictions. Economic impacts include direct, indirect and induced benefits on output, employment and associated labor income during the construction phase and during a stabilized year of annual operations.

A summary of findings is provided herein, with detailed methodologies and references provided in the subsequent sections of this analysis. This analysis was prepared using methods, data and information that are considered to be industry standard for such fiscal and economic impact analyses.

### *Statement of Need*

The Applicant has designed this project to meet the stated goals of the community through an appropriate and beneficial land use that minimizes impact on school and other services, substantially increases tax revenue, provides recreational use, preserves habitat, and ensures a balance of environmentally-sound development and land preservation.

The proposed project is intended to fulfill the goals of the community, in that The Hills at Southampton conforms to the East Quogue Land Use Plan (LUP) and Generic Environmental Impact Statement (GEIS), eliminates the potential for school enrollment increases, increases tax ratables and school district fiscal benefits, and retains significant permanently protected open space. The project will result in an environmentally-sound development that conforms to the resort, recreational recommendations of the East Quogue LUP, and will eliminate adverse impact on the East Quogue UFSD while maximizing tax revenue generation and fiscal/economic benefits to the community.

The proposed project has been designed to complement the area's rural character. The project includes a mix of resort residential dwellings, a golf course and a clubhouse, and is designed to complement the architectural character of the area and maximize retention of and regard for natural resources. The project will feature attractive, coordinated architectural styling for the residential structures, clubhouse and common areas. It is intended and expected that the project's architecture would, in coordination with landscaping, create a visually interesting and desirable environment for occupants and visitors, and will enhance the community in general. Quality-of-life and respect for the natural environment will be the central tenets of the project, and this emphasis will be evident in the use of thoughtful building design, appropriate landscaping, well-equipped private residential recreational spaces and installation of attractive site entrances and external appearance.

The proposed project will increase the distribution of tax ratables throughout the East Quogue UFSD, the Town of Southampton and Suffolk County. Moreover, the proposed project will

generate immediate construction jobs as well as permanent employment opportunities for Town and area residents. Such fiscal and economic benefits are most crucial during the current economic state throughout Long Island, New York State and the nation as a whole.

### ***Definition of Economic Impacts***

A *direct impact* arises from the first round of buying and selling. These direct impacts can be used to identify additional rounds of buying and selling for other sectors of the economy and to identify the impact of spending by local households. An *indirect impact* refers to the increase in sales of other industry sectors, which include further round-by-round sales. An *induced impact* accounts for the changes in output and labor income by those employed within the region, resulting from direct and indirect impacts. The *total impact* is the sum of the direct, indirect and induced impacts.

### ***Key Findings***

#### Existing Conditions

- While the largest land use category in the Town of Southampton is residential, the Town supports many retail and service businesses as well as office and industrial uses.
- According to the U.S. Census Bureau, there are 57,730 persons residing within 20,048 year-round households located within the Town of Southampton. Thousands of additional persons reside within the Town on a seasonal basis.
- The vast majority of assessed parcels in the Town of Southampton are residential properties, comprising 72.9% of the total number of parcels and 82.8% of the total assessed valuation.
- The Town of Southampton created a budget for the 2016-17 fiscal year, with budgeted expenditures and anticipated revenues of approximately \$94.7 million.
- Suffolk County created a 2017 budget with expenditures of nearly \$2.9 billion and revenues of over \$3.6 billion.
- The proposed project is located within the East Quogue UFSD. The school's enrollment has fluctuated over the past ten (10) years between 2006-07 and 2015-16, with a ten (10)-year peak occurring in 2008-09 with 457 students, and a low occurring in 2010-11 with 407 students. The enrollment has declined slightly over the ten (10)-year period, decreasing by 5.6% or 25 students in that time period.
- Expenditures averaged \$15,793 per general education student and \$113,102 per special education student during the 2014-15 academic year.
- The East Quogue UFSD passed a balanced budget for the 2017-18 academic year, with revenues and expenditures totaling \$24.3 million.
- When compared to rates over the past few years, unemployment has actually decreased substantially. As of April 2017, approximately 1,400 persons – 4.7% of the Town's labor force – are unemployed. It is important to note, however, that these data are not seasonally adjusted. Regardless, such trends are slightly higher than Suffolk County and Long Island, yet lower than New York State.
- Property owners residing in this part of the Town of Southampton are currently taxed at a rate of \$14.2480 per \$1,000 of assessed valuation. These tax rates account for property taxes paid to East Quogue UFSD, Library District, Suffolk County, various Town funds, Metropolitan Transportation Authority, East Quogue Fire District, East Quogue Lighting District and other local taxing jurisdictions.
- The subject property currently generates \$303,593 in property tax revenues.

### General Impacts

- The proposed project includes 118 residences: 26 six (6)-bedroom Woodland Estate Homes, 53 four (4)-bedroom Village Lots, 16 four- (4) to five (5)-bedroom Village Estate Homes, 13 four (4)-bedroom Clubhouse Cabins, and 10 three (3)-bedroom Condominium Clubhouses.
- Given these assumptions and the proposed unit mix, it is projected that the proposed project will create a maximum potential of 444 seasonal residents, which includes approximately 130 school-aged children. However, given the second-home nature of these residences, these school-aged children will not attend the East Quogue UFSD, to be enforced by covenant.

### Anticipated Fiscal Impacts

- For taxing purposes, the total estimated market valuation of the proposed project is approximately \$680.8 million. The proposed project will significantly increase taxes generated by the site, resulting in a substantial increase in revenues distributed to each taxing jurisdiction. Upon the completed sale of all housing units, full build-out of the golf course and a stabilized year of operations, the proposed project is estimated to contribute over \$7.6 million<sup>1</sup> in annual tax revenue. Upon full build-out, the proposed project will levy over \$5.68 million to the East Quogue UFSD. This levy accounts for the limitations on the school district, per the tax levy 2% cap, which limits the amount of taxes that the school district can request from year to year (the lesser of 2% or the rate of inflation).
- The proposed project will levy over \$225,000, or 3.0% of the taxes, would be allocated to the Library District.
- Over \$133,000, or 1.8% of the total tax revenues, are projected to be distributed to Suffolk County.
- Approximately 12.6% of the tax revenue is projected to be levied to the Town of Southampton, which includes the Southampton Town General Fund, Highway Fund, Police Fund, Emergency Dispatching Fund, Part-Town Outside of Villages Fund, and the Out of County Tuition Fund. These six (6) line items combine to total \$955,221 in projected tax revenues.
- The East Quogue Fire District is projected to levy nearly \$500,000, or 6.6% of the total tax revenue generated by the proposed project.
- The balance of the current property tax revenues is projected to be apportioned to various other local taxing jurisdictions including New York State Real Property Tax Law, New York State MTA Tax, and the East Quogue Lighting District.
- An increase in the taxable value of the land within the Town will lower the tax rate. This decrease in the school district tax rate would therefore lessen the burden on other taxpayers in the school district, translating into an annual savings of approximately \$1,538 for the average homeowner residing within the school district.

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<sup>1</sup> It is important to note that there will be an incremental tax increase that would be realized by the Town until all of the improvements are fully taxed. It is anticipated that the proposed project will be built in phases, with the completion of the proposed project to occur in 2024. Upon completion of the residential component of construction, and the sale of all housing units, it is projected that \$7.3 million in total tax revenue will be generated. Likewise, upon full build-out of the golf course phase of construction, it is projected that \$300,412 in tax revenue will be generated. In total, this results in \$7.6 million in total tax revenue generated from the proposed project.

- While a maximum potential of 130 school-aged children could to reside at the proposed project, it is important to note that the residential component of the proposed project involves second homes used for vacations and “getaways” by owners. The Applicant’s experience with the type of second- or third-home occupancy for similar projects nationwide indicates that any school-age children that may be present would reside on the site only temporarily and/or during periods when schools are not in session. This will be ensured through a covenant provided by the Applicant that no children from the proposed project will attend the local public schools of the East Quogue UFSD. The proposed project will not contribute children to the school district or require the same service demand as fully occupied primary residences.
- It is estimated that the school district will generate additional property taxes from the proposed project, without incurring the expenditures associated with educating additional students in the district. This net revenue could ease the district’s need to tap into additional fund balances, reduce their financial burden, and could also help alleviate an increased burden on other taxpayers throughout the district.

A summary of key fiscal findings is provided in **Table 1**. The methodologies and full derivation of the facts and figures presented in the above summary are fully described in subsequent sections of this analysis.

**Table 1  
SUMMARY OF KEY FISCAL FINDINGS**

<b>Fiscal Parameter</b>	<b>Impact</b>
Total Residents (maximum potential seasonal)	444
<i>School-Aged Children (maximum potential seasonal)</i>	<i>130</i>
Expenditures Incurred by School District by Project	\$0
Projected Total Tax Revenue: Proposed Project	\$7,605,819
<i>To East Quogue UFSD</i>	<i>\$5,681,079</i>
<i>To Library District</i>	<i>\$225,359</i>
<i>To Suffolk County</i>	<i>\$133,445</i>
<i>To Town of Southampton</i>	<i>\$955,221</i>
<i>To Other Local and Special Taxing Jurisdictions</i>	<i>\$610,715</i>
Net Annual Revenue (Impact) on School District	\$5,681,079

Source: Analysis by Nelson, Pope & Voorhis, LLC.

Anticipated Economic Impacts

- For the purpose of this analysis, it is anticipated that construction of the proposed project will commence at the end of 2018, and will be complete after approximately six (6) years, culminating at the end of 2024.
- The construction period is projected to represent a total of approximately \$231.2 million in investment. This direct output is projected to generate an indirect impact of over \$70.2 million, and an induced impact of over \$105.8 million, bringing the total economic impact on output to over \$407.2 million during the construction period.

- It is projected that the construction period will necessitate 293.0 full time equivalent (FTE) employees. For the purpose of this analysis, it is assumed that the same basic construction crew will be utilized from the commencement until the culmination of construction, lasting six (6) years in duration.
- The 293.0 FTE jobs created during the construction period will have an indirect impact of 513.1 FTE employees and an induced impact of 717.1 FTE employees in other industry sectors, bringing the total impact of construction to 1,523.2 FTE jobs during the construction period. This job creation – direct, as well as indirect and induced – is most crucial during Long Island’s present economic state, and presents opportunities for persons who remain unemployed throughout the Town and the region.
- Labor income from the construction jobs are projected to amount to \$71,802 per year, per employee. This represents over \$122.4 million in collective earnings among the 293.0 FTE construction employees. This labor income is projected to have an indirect impact of over \$26.2 million and an induced impact of nearly \$36.3 million, bringing the total economic impact of the construction to over \$184.9 million in labor income.
- For the purpose of this analysis, it is assumed that the proposed project will begin the operational phase of development upon the completion of the construction period, anticipated to occur by the end of 2024. For the purpose of this analysis, a stabilized year of operations is assumed to occur in 2025.
- The proposed project is projected to generate over \$12.6 million in annual operational revenues, stemming from annual golf course and homeowners/condominium association revenues.
- The direct operational revenues are projected to generate an indirect impact of over \$3.3 million and an induced impact of over \$5.4 million per year. This additional output is generated through round-by-round sales made at various merchants in other sectors of the regional economy. These include local retailers, service providers, banks, grocers, restaurants, financial institutions, insurance companies, health and legal services providers, and other establishments in the region.
- The sum of the direct, indirect and induced impacts results in a total economic impact on output of over \$21.3 million during annual operations.
- It is estimated that the development will generate approximately 101.8 full-time equivalent (FTE) positions during annual operations.
- The 101.8 FTE direct employment positions are projected to result in an indirect impact of 17.6 FTE jobs, and an induced impact of 32.2 FTE jobs throughout the region, bringing the total economic impact of operational employment to 151.6 FTE jobs.
- The 101.8 FTE employees are anticipated to earn a total of approximately \$6.6 million in collective labor income. This direct labor income is projected to result in an indirect impact of over \$1.0 million and an induced impact of over \$1.8 million, bringing the total economic impact of labor income to nearly \$9.5 million during annual operations.

A summary of key economic findings is provided in **Table 2**. The methodologies and full derivation of the facts and figures presented in the above summary are fully described in subsequent sections of this analysis.

**Table 2**  
**SUMMARY OF KEY ECONOMIC FINDINGS**

<b>Impact Type</b>	<b>Output (Revenue)</b>	<b>Employment (Number of Jobs)</b>	<b>Labor Income (Wages)</b>
<b><i>Economic Impact During Construction</i></b>			
Direct Impact	\$231,230,010	293.0	\$122,418,006
Indirect Impact	\$70,232,258	513.1	\$26,231,285
Induced Impact	\$105,811,115	717.1	\$36,289,315
<b>Total Impact</b>	<b>\$407,273,383</b>	<b>1,523.20</b>	<b>\$184,938,606</b>
<b><i>Economic Impact During Annual Operations</i></b>			
Direct Impact	\$12,627,875	101.8	\$6,615,409
Indirect Impact	\$3,313,220	17.6	\$1,005,603
Induced Impact	\$5,442,122	32.2	\$1,860,451
<b>Total Impact</b>	<b>\$21,383,217</b>	<b>151.6</b>	<b>\$9,481,463</b>

Source: Direct impact of output, employment and labor income provided by DLV Quogue, LLC; Analysis by Nelson, Pope & Voorhis, LLC, via IMPLAN software.

### 3.0 METHODOLOGY

Various data and information from state and local sources was used to analyze the fiscal and economic impacts stemming from the proposed project.

DLV Quogue, LLC supplied information regarding the proposed unit mix, construction costs, construction/phasing schedule, estimated member dues, homeowners/condominium association dues and other sources of income generated by each use.

East Quogue UFSD provides data pertaining to the budget, enrollment trends, education costs and other pertinent information to the school district.

The Town of Southampton and Suffolk County provides information regarding approved budgets and current tax rates for the parcels that comprise the subject property. This tax information was used to compare the existing revenues to those that are projected to be generated upon full build-out of the proposed project.

New York State Education Department provides historical enrollment data specific to the East Quogue UFSD. This information allows for an analysis of how the development may affect the school district's enrollment.

New York State Office of the State Comptroller and New York State Office of Real Property Services both provide municipal tax information, and data pertaining to the existing tax base and tax revenues for the Town of Southampton and Suffolk County, New York. This information was used to better understand how local budgets and taxing jurisdictions will be affected by the development of the proposed project.

United States Bureau of Labor Statistics and New York State Department of Labor publish the Occupational Employment Statistics survey. This survey was used to estimate the wages earned among those employed within construction and extraction occupations in the Long Island region. These wages were assumed for each of the employees during the construction of the proposed project.

United States Census Bureau provides the latest population counts and other pertinent demographic data for the Town of Southampton and Suffolk County.

Minnesota IMPLAN Group developed an economic impact modeling system called IMPLAN, short for “impact analysis for planning”. The program was developed in the 1970s through the United States Department of Agriculture's Forest Service, and was privatized in 1993.

IMPLAN is built on a mathematical input-output (I-O) model to express relationships between various sectors of the economy in a specific geographic location. The I-O model assumes fixed relationships between producers and their suppliers based on demand, and the inter-industry relationships within a region largely determine how that economy will respond to change. In an

I-O model, the increase in demand for a certain product or service causes a multiplier effect; increased demand for a product affects the producer of the product, the producer's employees, the producer's suppliers, the supplier's employees, and so on, ultimately generating a total impact in the economy that is greater than the initial change in demand.

The IMPLAN model is a method for estimating local economic multipliers, including those pertaining to production, value-added, employment, wage and supplier data. IMPLAN differentiates in its software and data sets between 536 sectors that are recognized by the United States Department of Commerce. Multipliers are available for all states, counties and zip codes, and are derived from production, employment and trade data from sources including the United States Census Bureau, County Business Patterns, Annual Survey of Government Employment, Annual Survey of Retail Trade; United States Bureau of Labor Statistics, Quarterly Census of Employment and Wages, Consumer Expenditure Survey; United States Department of Labor; Office of Management and Budget; United States Department of Commerce; Internal Revenue Service; United States Department of Agriculture, National Agricultural Statistical Service; Federal Procurement Data Center; and United States Bureau of Economic Analysis, Regional Economic Information System, Survey of Current Business, among other national, regional, state and local data sources.

IMPLAN is widely accepted as the industry standard for estimating how much a one-time or sustained increase in economic activity in a particular region will be supplied by industries located in the region. Federal government agencies such as the Army Corps of Engineers, Bureau of Economic Analysis, Bureau of Land Management, Environmental Protection Agency, Federal Reserve Bank, Fish and Wildlife Service, and National Park Service have used the multipliers to study the local impact of government regulation on specific industries and to assess the local economic impacts of Federal actions. State and local governments including New York State Department of Labor, New York State Division of the Budget, New York State Office of the State Comptroller, New York State Assembly and New York City Economic Development Corporation, have used the multipliers to estimate the regional economic impacts of government policies and projects and of events, such as the location of new businesses within their state, or to assess the impacts of tourism. Likewise, businesses, universities and private consultants have used the multipliers to estimate the economic impacts of a wide range of projects, such as building a new sports facility or expanding an airport; of natural disasters; of student spending; or of special events, such as national political conventions.

NP&V personnel have received formal IMPLAN training through the Minnesota Implan Group, and possess the qualifications to project economic impacts for a multitude of project types using this software. For the purpose of this analysis, multipliers specific to socio-economic data in Suffolk County were purchased and analyzed to determine the direct, indirect and induced economic impacts during both the short-term construction period and during annual operations of the proposed project. The economic impacts can be found in **Section 6.0** of this analysis.

## 4.0 EXISTING CONDITIONS

### 4.1 Municipal Fiscal Conditions

While the largest land use category in the Town of Southampton is residential, the Town supports many retail and service businesses as well as office and industrial uses. According to the U.S. Census Bureau, there are 57,730 persons residing within 20,048 year-round occupied households located within the Town of Southampton. This large residential component is verified with land use classification data.<sup>2</sup> As seen in **Table 3** and in **Chart 1**, the vast majority of assessed parcels in the Town are residential properties, comprising 72.9% of the total number of parcels and 82.8% of the total assessed valuation. Vacant properties are the second most abundant land use, comprising 17.1% of the Town’s parcels, yet only 6.8% of the local tax base. All other properties combine to constitute 10.0% of the number of parcels within the Town, and make up 10.4% of the tax base.

**Table 3**  
**LAND USE AND TAX BASE COMPOSITION, TOWN OF SOUTHAMPTON: 2013**

Land Use Classification	Number of Parcels	Percent of Total Land Use	Assessed Valuation	Percent of Total Tax Base
Agricultural Properties	688	1.3%	\$903,035,351	1.4%
Residential Properties	37,963	72.9%	\$54,734,796,344	82.8%
Vacant Land	8,904	17.1%	\$4,490,383,181	6.8%
Commercial Properties	1,757	3.4%	\$2,419,744,813	3.7%
Recreation and Entertainment Properties	210	0.4%	\$618,979,471	0.9%
Community Service Properties	769	1.5%	\$1,301,019,109	2.0%
Industrial Properties	46	0.1%	\$64,740,900	0.1%
Public Service Properties	309	0.6%	\$812,306,638	1.2%
Public Parks, Wild, Forested and Conservation Properties	1,448	2.8%	\$781,576,362	1.2%
<b>TOTAL: ALL PROPERTIES</b>	<b>52,094</b>	<b>100.0%</b>	<b>\$66,126,582,169</b>	<b>100.0%</b>

Source: New York State Office of Real Property Services; Analysis by Nelson, Pope & Voorhis, LLC.

The Town of Southampton created a budget for the 2016-17 fiscal year, with budgeted expenditures and anticipated revenues of approximately \$94.7 million.<sup>3</sup> Likewise, Suffolk County created a 2017 budget with expenditures of nearly \$2.9 billion and revenues of over \$3.6 billion.<sup>4</sup>

<sup>2</sup> New York State Office of Real Property Services, 2016 Annual Assessment Rolls, 2016 Parcel Counts by Individual Property Class Code.

<sup>3</sup> Town of Southampton, 2017 Adopted Budget.

<sup>4</sup> Recommended Operating Budget: Narrative and Appropriations, County of Suffolk, NY, Volume No. 1, 2017.

**Table 4  
MUNICIPAL BUDGETS: FISCAL YEAR 2014-15**

	<b>Town of Southampton</b>	<b>Suffolk County</b>
Total Expenditures	\$94,740,376	\$2,937,469,657
Total Revenues	\$94,740,376	\$3,663,329,997

Source: Town of Southampton; Suffolk County; Analysis by Nelson, Pope & Voorhis, LLC

A closer examination of the audited and reported 2015<sup>5</sup> fiscal year financial data for the Town of Southampton and Suffolk County reveals the actual revenues and expenditures that occurred. In fiscal year 2015, the Town of Southampton expended nearly \$157.9 million. The two (2) largest categories of the Town’s budget were public safety – which comprised 16.1% of the total budget – and culture and recreation – which accounted for 24.1% of the budget. Little more than one (1%) percent of the budget was allocated to education, health, economic development, and community services during the year.<sup>6</sup>

The Town levied approximately \$183.6 million in revenues in fiscal year 2015. Not surprisingly, the two (2) largest sources of income in the Town’s budget include real property taxes and assessments, and other non property taxes. Real property taxes and assessments generated approximately \$66.4 million and levied roughly 36.2% of the Town’s revenues, and other non property taxes levied nearly \$62.3 million, comprising 34.0% of Town revenues. In fiscal year 2015, the Town of Southampton experienced a surplus of over \$25.7 million. Nevertheless, the Town is indebted nearly \$127.0 million.<sup>7</sup>

In fiscal year 2015, Suffolk County expended over \$3.5 billion. Suffolk County reported public safety and social services as their top expenditures. Public safety expenses totaled \$722.7 million, and comprised 20.2% of the County budget. Likewise, approximately \$598.9 million was allocated to social services, which made up 16.7% of the annual budget. Very little money was allocated to economic development, culture and recreation, community services and utilities, with all four (4) line items comprising only 2.5% of the budget.<sup>8</sup>

During the same year, the County levied nearly \$3.7 billion in revenues. The largest source of income levied by the County was sales and use tax, which accounted for approximately \$1.3 billion or 35.5% of total County revenues. Real property taxes and assessments levied over \$641.3 million and comprised 17.4% of annual revenues. In fiscal year 2015, the County experienced a surplus of nearly \$111.3 million. Nevertheless, the County is indebted over \$2.3 billion.<sup>9</sup>

<sup>5</sup> As of the date of submission of this analysis, this represents the most current year that such detailed financial data is available.

<sup>6</sup> New York State Office of the State Comptroller, 2015 Report on Financial Data for Local Governments.

<sup>7</sup> New York State Office of the State Comptroller, 2015 Report on Financial Data for Local Governments.

<sup>8</sup> New York State Office of the State Comptroller, 2015 Report on Financial Data for Local Governments.

<sup>9</sup> New York State Office of the State Comptroller, 2015 Report on Financial Data for Local Governments.

**Table 5**  
**ACTUAL MUNICIPAL EXPENDITURES AND REVENUES: FISCAL YEAR 2015**

	Town of Southampton	Percent of Town Budget	Suffolk County	Percent of County Budget
<b>Total Expenditures</b>	<b>\$157,896,544</b>	<b>100.0%</b>	<b>\$3,579,024,631</b>	<b>100.0%</b>
General Government	\$20,761,474	13.1%	\$293,740,058	8.2%
Education	\$0	0.0%	\$186,516,336	5.2%
Public Safety	\$25,361,207	16.1%	\$722,707,698	20.2%
Health	\$0	0.0%	\$135,324,004	3.8%
Transportation	\$12,080,849	7.7%	\$170,988,915	4.8%
Social Services	\$3,768,034	2.4%	\$598,922,943	16.7%
Economic Development	\$393,263	0.2%	\$43,512,305	1.2%
Culture and Recreation	\$37,996,330	24.1%	\$24,659,760	0.7%
Community Services	\$1,394,319	0.9%	\$19,414,908	0.5%
Utilities	\$3,041,801	1.9%	\$988,030	0.0%
Sanitation	\$2,215,263	1.4%	\$90,412,745	2.5%
Employee Benefits	\$24,329,362	15.4%	\$644,468,222	18.0%
Debt Service	\$21,333,741	13.5%	\$206,640,515	5.8%
Other Uses	\$5,220,901	3.3%	\$440,728,192	12.3%
<b>Total Revenues</b>	<b>\$183,677,770</b>	<b>100.0%</b>	<b>\$3,690,323,104</b>	<b>100.0%</b>
Real Property Taxes and Assessments	\$66,422,779	36.2%	\$641,297,334	17.4%
Other Real Property Tax Items	\$617,813	0.3%	\$60,333,397	1.6%
Sales and Use Tax	\$0	0.0%	\$1,311,753,684	35.5%
Other Non Property Taxes	\$62,361,375	34.0%	\$17,861,376	0.5%
Charges for Services	\$13,692,334	7.5%	\$220,389,207	6.0%
Charges to Other Governments	\$1,389,779	0.8%	\$19,590,370	0.5%
Use and Sale of Property	\$1,974,378	1.1%	\$46,804,708	1.3%
Other Local Revenues	\$4,427,238	2.4%	\$62,569,049	1.7%
State Aid	\$13,871,993	7.6%	\$283,972,140	7.7%
Federal Aid	\$5,100,581	2.8%	\$275,388,949	7.5%
Proceeds of Debt	\$8,598,599	4.7%	\$280,304,519	7.6%
Other Sources	\$5,220,901	2.8%	\$470,058,371	12.7%
<b>Total Indebtedness</b>	<b>\$126,999,140</b>	<b>--</b>	<b>\$2,342,082,437</b>	<b>--</b>

Source: New York State Office of the State Comptroller; Analysis by Nelson, Pope & Voorhis, LLC

## 4.2 School District Fiscal Conditions

The proposed project is located within the East Quogue UFSD. The district is comprised of only one (1) school, the East Quogue Elementary School, which provides education to students enrolled in Kindergarten through sixth grade. Middle School and High School services are provided cooperatively at neighboring Westhampton Beach School District facilities.

As seen in **Table 6** and **Chart 1**, the school's enrollment has fluctuated over the past ten (10) years between 2006-07 and 2015-16, with a ten (10)-year peak occurring in 2008-09 with 457

students, and a low occurring in 2010-11 with 407 students. The enrollment has declined slightly over the ten (10)-year period, decreasing by 5.6% or 25 students in that time period.

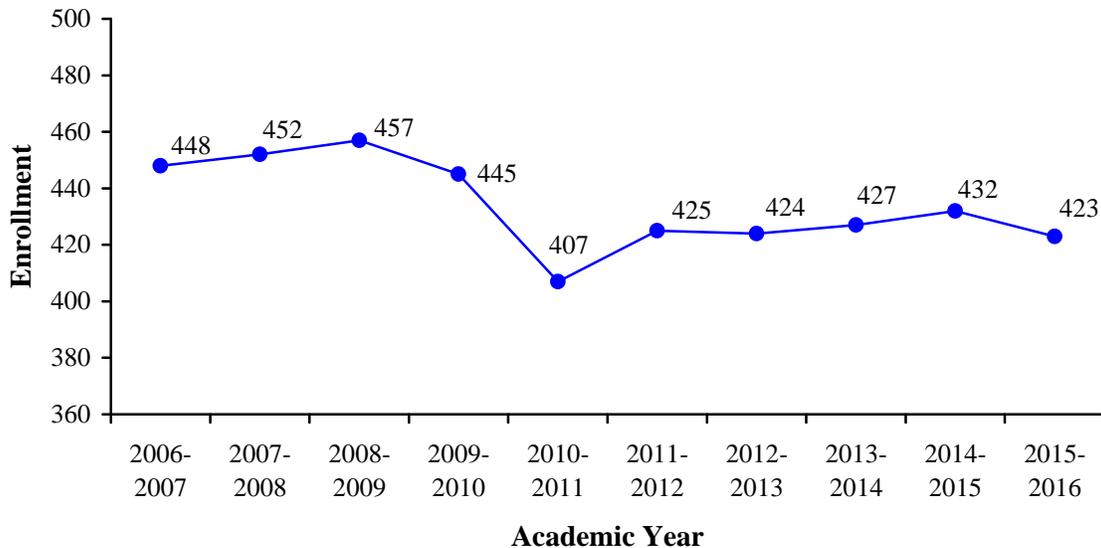
**Table 6**  
**ENROLLMENT TRENDS: EAST QUOGUE UFSD**

Academic Year	Total Student Enrollment
2006-07	448
2007-08	452
2008-09	457
2009-10	445
2010-11	407
2011-12	425
2012-13	424
2013-14	427
2014-15	432
2015-16	423
<b>Total: 2006-07 to 2015-16</b>	<b>-5.6% (-25 students)</b>

Source: New York State Education Department; Analysis by Nelson, Pope & Voorhis, LLC.

**Chart 1**  
**ENROLLMENT TRENDS**

Source: New York State Education Department; Analysis by Nelson, Pope & Voorhis, LLC.



According to the New York State School Report Card, Fiscal Accountability Supplement for the East Quogue UFSD, expenditures averaged \$15,793 per general education student and \$113,102 per special education student during the 2014-15 academic year.<sup>10</sup> During this year, 46 students, or 5.0% of the students within East Quogue UFSD, were enrolled in the special education program.

As seen in **Table 7**, the East Quogue UFSD passed a balanced budget for the 2017-18 academic year, with revenues and expenditures totaling \$24.3 million. Similar to municipal budgets, school district budgets are projected to be balanced. A closer examination of the audited and reported 2016<sup>11</sup> East Quogue UFSD financial data reveals that the district generated approximately \$23.0 million. Of this, over \$18.4 million was levied through property taxes and assessments, and over \$1.3 million from state aid. In 2016, expenditures nearly equaled revenues, at approximately \$21.9 million. This included over \$17.7 million for education expenses and over \$2.4 million for employee benefits. The school district experienced a \$1.1 million surplus in 2016, but nevertheless incurs indebtedness of over \$1.4 million.<sup>12</sup>

**Table 7  
SCHOOL DISTRICT BUDGET**

	<b>2016 Actual</b>	<b>2017-18 Adopted</b>
Total Expenditures	\$21,945,570	\$24,366,274
Total Revenues	\$23,058,453	\$24,366,274

Source: East Quogue UFSD; New York State Office of the State Comptroller; Analysis by Nelson, Pope & Voorhis, LLC.

### **4.3 Unemployment Trends**

Unemployment data for the Town of Southampton, Suffolk County and Long Island were compared to that of New York State to illustrate the current economic state of the region. According to New York State Department of Labor, and as evidenced in **Table 8** and **Chart 2**, unemployment rates in the Town of Southampton have fluctuated substantially over the past ten (10) years, but declining steadily since their peak in 2011. The latest estimate from April 2017 suggests that approximately 1,400 persons – 4.7% of the Town’s labor force – are unemployed. It is important to note, however, that these data are not seasonally adjusted. Nevertheless, such trends in the Town of Southampton are higher than that of Suffolk County, Long Island, and New York State.

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<sup>10</sup> As of the date of submission of this analysis, this represents the most current year that such detailed financial data is available.

<sup>11</sup> As of the date of submission of this analysis, this represents the most current year that such detailed financial data is available.

<sup>12</sup> New York State Office of the State Comptroller, 2016 Report on Financial Data for Local Governments.

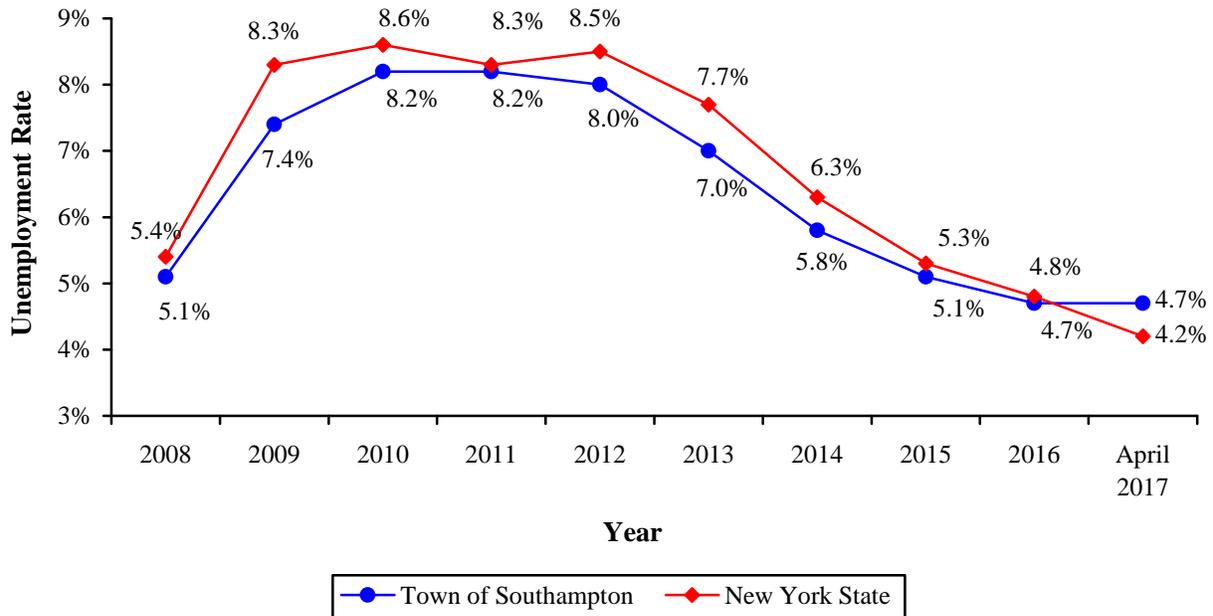
**Table 8**  
**UNEMPLOYMENT TRENDS**

	Town of Southampton	Suffolk County	Long Island	New York State
2008	5.1%	5.0%	4.9%	5.4%
2009	7.4%	7.3%	7.1%	8.3%
2010	8.2%	7.7%	7.5%	8.6%
2011	8.2%	7.6%	7.2%	8.3%
2012	8.0%	7.8%	7.4%	8.5%
2013	7.0%	6.6%	6.3%	7.7%
2014	5.8%	5.4%	5.1%	6.3%
2015	5.1%	4.7%	4.5%	5.3%
2016	4.7%	4.3%	4.1%	4.8%
April 2017	4.7%	4.1%	3.9%	4.2%

Source: New York State Department of Labor; Analysis by Nelson, Pope & Voorhis, LLC.

**Chart 2**  
**UNEMPLOYMENT TRENDS**

Source: New York State Department of Labor; Analysis by Nelson, Pope & Voorhis, LLC



#### 4.4 Existing Tax Revenue and Distribution of Subject Property

As evidenced in **Section 4.1** and **Table 5**, the majority of the Town’s revenues are levied through property tax generation, which is based upon a rate per \$1,000 of assessed valuation for a given parcel. As indicated in **Table 9**, property owners within this part of the Town of Southampton

are currently<sup>13</sup> taxed at a rate of \$14.2480 per \$1,000 of assessed valuation. These tax rates account for property taxes paid to East Quogue UFSD, Library District, Suffolk County, various Town funds, Metropolitan Transportation Authority, East Quogue Fire District, East Quogue Lighting District and other local taxing jurisdictions.<sup>14</sup>

The tax parcels that comprise the study area currently generate a total of \$303,593 in property tax revenues. Of this, approximately \$243,356 or 80.2% of the total taxes generated by the site are distributed to the East Quogue UFSD, and \$7,053 or 2.3% of the taxes are allocated to the Library District. An additional \$4,176 or 1.4% of the total tax revenues are distributed to Suffolk County. Approximately 9.8% of the total tax generation is levied to the Town of Southampton, providing \$29,895 in revenues. The East Quogue Fire District levies approximately \$15,640, or 5.2% of the total tax revenue generated by the subject property. The balance of the current property tax revenues are apportioned to various other local taxing jurisdictions, as seen in **Table 9**.

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<sup>13</sup> The Town of Southampton's fiscal year is between December 1, 2016 and November 31, 2017.

<sup>14</sup> It is important to note that several properties within the northern part of the project site generate taxes to the Riverhead Central School District/Library District, the Flanders Fire District, Flanders Lighting District, Flanders Water District and/or the Northampton Ambulance District.

**Table 9**  
**EXISTING TAX REVENUES: STUDY AREA**

<b>Taxing Jurisdiction*</b>	<b>Current Tax Rate (per \$1,000 Assessed Valuation)</b>	<b>Current Tax Revenue<sup>15</sup></b>	<b>Percent of Total Tax Revenue</b>
<b>School Taxes</b>	11.7520	<b>\$250,409</b>	82.5%
East Quogue School	11.4210	\$243,356	80.2%
East Quogue Library	0.3310	\$7,053	2.3%
<b>County Taxes</b>	0.1960	<b>\$4,176</b>	1.4%
<b>Town Taxes</b>	1.4030	<b>\$29,895</b>	9.8%
Southampton Town - General	0.3770	\$8,033	2.6%
Highway	0.3820	\$8,140	2.7%
Police	0.5520	\$11,762	3.9%
Emergency Dispatching - e911	0.0500	\$1,065	0.4%
Part-Town Outside of Villages	0.0380	\$810	0.3%
Out of County Tuition	0.0040	\$85	0.0%
<b>Other Taxes</b>	0.8970	<b>\$19,113</b>	6.3%
New York State Real Property Tax Law	0.1090	\$2,323	0.8%
New York State MTA Tax	0.0070	\$149	0.0%
East Quogue Fire District	0.7340	\$15,640	5.2%
East Quogue Lighting District	0.0470	\$1,001	0.3%
<b>TOTAL: ALL TAXING JURISDICTIONS</b>	<b>14.2480</b>	<b>\$303,593</b>	<b>100.0%</b>

Source: Town of Southampton Receiver of Taxes; Analysis by Nelson, Pope & Voorhis, LLC.

\* It is important to note that several properties within the northern part of the project site generate taxes to the Riverhead Central School District/Library District, the Flanders Fire District, Flanders Lighting District, Flanders Water District and/or the Northampton Ambulance District.

<sup>15</sup> It is important to note that the current tax revenue distribution is an estimate, based upon the existing distribution of a sampling of tax bills specific to the subject site.

## 5.0 ANTICIPATED FISCAL IMPACTS

### 5.1 Population Impacts

An analysis of new housing occupancy estimates allows for the determination of the population that would likely reside within the proposed project. The proposed project includes 118 residences, including the following unit types:

- 26 six (6)-bedroom Woodland Estate Homes;
- 53 four (4)-bedroom Village Lots;
- 16 four- (4) to five (5)-bedroom Village Estate Homes;
- 13 four (4)-bedroom Clubhouse Cabins; and,
- 10 three (3)-bedroom Condominium Clubhouses.

For the purpose of this analysis, and for generating a population estimate with available residential demographic multipliers, it was assumed that half of the Village Estate Homes would be four (4)-bedroom units and half would be five (5)-bedroom units. Furthermore, and since residential multipliers are not available for six (6)-bedroom single-family detached units, five (5)-bedroom multipliers were assumed for the 26 Woodland Estates Homes.

According to residential demographic multipliers published by the Center for Urban Policy Research at Rutgers University, a year-round three (3)-bedroom, single-family detached residence valued at more than \$194,500 and located in New York State will generate approximately 2.95 persons. Of this housing occupancy, it is estimated that approximately 0.58 persons per unit will be school-aged children. A four (4)-bedroom, single-family detached residence valued at more than \$329,500 and located in New York State will generate approximately 3.67 persons, of which approximately 1.05 persons per unit will be school-aged children. A five (5)-bedroom, single-family detached residence valued at more than \$748,500 and located in New York State will generate approximately 4.23 persons, of which approximately 1.47 persons per unit will be school-aged children. Lastly, a three (3)-bedroom owner-occupied residence with five (5) or more units and located in New York State will generate approximately 3.00 persons, which includes 0.59 school-aged children per unit. This is outlined in **Table 10**.

Given these assumptions and the proposed unit mix, it is projected that the proposed project will have a potential maximum of 444 seasonal residents, which includes approximately 130 school-aged children (between the ages of five [5] and 17 years). However, it is important to note that the residential component of the proposed project involves second homes used primarily for vacations and “getaways” by owners. The Applicant’s experience with the type of second- or third-home occupancy for similar projects nationwide indicates that any school-age children that may be present would reside on the site only temporarily and/or during periods when schools are not in session. Based upon operations of other Discovery Land Company resort communities and projections for the proposed project, the average occupancy is 60 days per year per residence (see Appendix A-5 of the DEIS).

This will be ensured through a covenant provided by the Applicant that no children from the proposed project will attend the local public schools of the East Quogue UFSD. As such, the proposed project will not contribute children to the school district or require the same service demand as fully occupied primary residences.

**Table 10**  
**PROJECTED IMPACT ON POPULATION**  
**(Maximum Potential Seasonal)**

	Single-Family Residential Units				Clubhouse Cabins (4-BR)	Condominium Clubhouse Units (3-BR)	Total: All Residences
	Woodland Estates Homes (6-BR)	Village Lots (4-BR)	Village Estate Homes (4-5 BR)				
			4-BR	5-BR			
Number of Units	26	53	8	8	13	10	118
Average Infants/Toddlers per Household	0.51	0.43	0.43	0.51	0.34	0.28	0.46*
Average School-Aged Children per Household	1.47	1.05	1.05	1.47	0.59	0.58	1.10*
Average Adults per Household	2.25	2.19	2.19	2.25	2.07	2.09	2.20*
<b>Projected New Residents</b>	<b>112</b>	<b>196</b>	<b>31</b>	<b>35</b>	<b>40</b>	<b>30</b>	<b>444</b>
Infants/Toddlers	14	23	4	5	5	3	54
School-Age Children	39	56	9	12	8	6	130**
Adults	59	117	18	18	27	21	260

Source: Center for Urban Policy Research at Rutgers University; Project data provided by DLV Quogue, LLC; Analysis by Nelson, Pope & Voorhis, LLC.

\* Weighted average occupancy.

\*\* Would not attend local schools, to be enforced by covenant.

## 5.2 Municipal Fiscal Impacts

Many of the Town and County’s community services and facilities are supported in large part by the revenues generated through property taxes. The Town of Southampton and Suffolk County, as well as other local taxing jurisdictions will greatly benefit from an increase in such property tax revenues, resulting from the development and operation of the proposed project.

For the purpose of this analysis, it is necessary to determine the assessed valuation for the proposed project. This was prepared in coordination with the Southampton Town Assessor, which confirmed their methodology for determining assessed valuation for both the residential component of the proposed project as well as the golf-course and related components. For the single-family residential component of the project, the assessed valuation was based on the estimated selling price of each unit, which should in essence, equal market value at the time of sale. For the condominium, golf-course and related components of the proposed project, the assessed valuation was actually prepared by the Southampton Town Assessor, and based on the income-approach, which examines the revenues anticipated to be generated by this component of the project. Correspondence pertaining to the derivation of the assessed valuation from the Southampton Town Assessor can be found in **Attachment B**.

Given the above-mentioned assumptions, and when applied to the Town of Southampton’s current equalization rate of 100.0%, the estimated market valuation of the proposed project for taxing purposes is approximately \$680.8 million. This is seen in **Table 11**.

**Table 11**  
**ESTIMATED ASSESSED VALUATION**

Type of Use	Number of Units	Estimated Selling Price	Assessed Valuation
Single-Family Residential Units	108	--	\$653,950,000
<i>Woodland Estates Homes</i>	26	\$8,250,000.00	\$214,500,000
<i>Village Lots</i>	53	\$5,600,000.00	\$296,800,000
<i>Village Estate Homes</i>	16	\$6,600,000.00	\$105,600,000
<i>Clubhouse Cabins</i>	13	\$2,850,000.00	\$37,050,000
Condominium Clubhouse Units	10	--	\$12,473,680*
Golf Course and Related Use	--	--	\$14,418,000*
Full Market Valuation			\$680,841,680
Equalization Rate			100.00%
<b>Total Assessment</b>			<b>\$680,841,680</b>

Source: Data provided by DLV Quogue, LLC; Southampton Town Assessor; Analysis by Nelson, Pope & Voorhis, LLC.

\* It is important to note that this component of the project’s assessed valuation was determined by the Southampton Town Assessor.

Current tax and equalization rates can be applied to the assessed valuation in order to project the impact that the proposed project will have on the local tax base. **Table 12** shows the current tax

rates and revenues that are projected to be levied from full build-out of the proposed project. The information provided in the table was derived from the current assessment factors and tax rates provided by the Town of Southampton Receiver of Taxes and Assessor's Office, as well as the total projected assessed valuation for the proposed project upon full build-out. It is important to note that all analyses are based on current tax dollars, and the revenue allotted among taxing jurisdictions will vary from year to year, depending on the annual tax rates, assessed valuation and equalization rates. Further, the final assessment and levy will be determined by the sole assessor at the time of occupancy. Projections included herein are as accurate as possible using fiscal impact methodologies, for the purpose of the planning and land use approval process.

The proposed project will significantly increase taxes generated by the site, resulting in a substantial increase in revenues distributed to each taxing jurisdiction. Upon the completed sale of all housing units, full build-out of the golf course and a stabilized year of operations, the proposed project is estimated to contribute over \$9.7 million<sup>16</sup> in annual tax revenue. Of this, over \$7.7 million, or 80.2% of the total taxes projected to be generated by the site, would be distributed to the East Quogue UFSD. However, it is important to note that the school district is limited (the lesser of 2% or the rate of inflation) in the amount of taxes that they can request from year to year, due to the tax levy 2% cap. As such, the school district will not actually receive the full \$7.7 million in property tax revenue.

While tax projection illustrates how the proposed project will impact the local taxing jurisdictions, it is important to examine how such increased revenues will impact taxpayers in the school district. In order to depict a realistic impact to the school district, the Town Tax Receiver was consulted. According to correspondence received from the Town of Southampton Receiver of Taxes and the Town of Southampton Assessor, and assuming all other factors remain constant, an increase in the taxable value of the land within the Town will lower the tax rate. For example, the 2016-17 school tax rate was \$11.4210 per \$1,000 valuation. If The Hills at Southampton was on the tax roll, the school tax rate would drop to \$8.3442 per \$1,000 valuation. When applying the assessed valuation of the proposed project to this tax rate, this results in a generation of approximately \$5.68 million in taxes to the school district from the proposed project. It is important to note that this tax generation is not additional revenue to the school district; rather, these taxes will be realized in the form of a shift from other property owners in the community, and would lessen the burden on other taxpayers in the school district. This decrease in the school district tax rate amounts to a savings of approximately \$3.0769 per \$1,000 assessed valuation, and according to the Town Tax Receiver, such a change in the school tax rate would translate into a savings of approximately \$1,538 for the average homeowner residing within the district.<sup>17</sup> A savings would also occur on the library and fire tax rates.

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<sup>16</sup> It is important to note that there will be an incremental tax increase that would be realized by the Town until all of the improvements are fully taxed. It is anticipated that the proposed project will be built in phases, with the completion of the proposed project to occur in 2024. Upon completion of the residential component of construction, and the sale of all housing units, it is projected that \$7.3 million in total tax revenue will be generated. Likewise, upon full build-out of the golf course phase of construction, it is projected that \$300,412 in tax revenue will be generated. In total, this results in \$7.6 million in total tax revenue generated from the proposed project.

<sup>17</sup> For the purpose of this analysis, the average homeowner is assumed to have a home valued at \$500,000.

Correspondence pertaining to the derivation of these figures from the Southampton Town Tax Receiver can be found in **Attachment C**.

Given these assumptions, the proposed project is estimated to contribute over \$7.6 million<sup>18</sup> in annual tax revenue, which includes the \$5.68 million to the school district. In addition, over \$225,000, or 3.0% of the taxes, would be allocated to the Library District. Over \$133,000, or 1.8% of the total tax revenues, are projected to be distributed to Suffolk County. Approximately 12.6% of the tax revenue is projected to be levied to the Town of Southampton, which includes the Southampton Town General Fund, Highway Fund, Police Fund, Emergency Dispatching Fund, Part-Town Outside of Villages Fund, and the Out of County Tuition Fund. These six (6) line items combine to total \$955,221 in projected tax revenues. The East Quogue Fire District is projected to levy nearly \$500,000, or 6.6% of the total tax revenue generated by the proposed project. The balance of the current property tax revenues is projected to be apportioned to various other local taxing jurisdictions including New York State Real Property Tax Law, New York State MTA Tax, and the East Quogue Lighting District.

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<sup>18</sup> It is important to note that there will be an incremental tax increase that would be realized by the Town until all of the improvements are fully taxed. It is anticipated that the proposed project will be built in phases, with the completion of the proposed project to occur in 2024. Upon completion of the residential component of construction, and the sale of all housing units, it is projected that \$7.3 million in total tax revenue will be generated. Likewise, upon full build-out of the golf course phase of construction, it is projected that \$300,412 in tax revenue will be generated. In total, this results in \$7.6 million in total tax revenue generated from the proposed project.

**Table 12**  
**ANTICIPATED TAX REVENUE GENERATION**

<b>Taxing Jurisdiction</b>	<b>Current Tax Revenue<sup>19</sup></b>	<b>Projected Tax Revenue</b>	<b>Increase in Tax Revenue</b>	<b>Percent of Total Tax Revenue</b>
<b>School Taxes</b>	<b>\$250,409</b>	<b>\$5,906,438</b>	<b>\$5,656,029</b>	<b>77.7%</b>
East Quogue School	\$243,356	\$5,681,079	\$5,437,723	74.7%
East Quogue Library	\$7,053	\$225,359	\$218,306	3.0%
<b>County Taxes</b>	<b>\$4,176</b>	<b>\$133,445</b>	<b>\$129,269</b>	<b>1.8%</b>
<b>Town Taxes</b>	<b>\$29,895</b>	<b>\$955,221</b>	<b>\$925,326</b>	<b>12.6%</b>
Southampton Town - General	\$8,033	\$256,677	\$248,644	3.4%
Highway	\$8,140	\$260,082	\$251,942	3.4%
Police	\$11,762	\$375,825	\$364,063	4.9%
Emergency Dispatching - e911	\$1,065	\$34,042	\$32,977	0.4%
Part-Town Outside of Villages	\$810	\$25,872	\$25,062	0.3%
Out of County Tuition	\$85	\$2,723	\$2,638	0.0%
<b>Other Taxes</b>	<b>\$19,113</b>	<b>\$610,715</b>	<b>\$591,602</b>	<b>8.0%</b>
New York State Real Property Tax Law	\$2,323	\$74,212	\$71,889	1.0%
New York State MTA Tax	\$149	\$4,766	\$4,617	0.1%
East Quogue Fire District	\$15,640	\$499,738	\$484,098	6.6%
East Quogue Lighting District	\$1,001	\$32,000	\$30,998	0.4%
<b>TOTAL: ALL TAXING JURISDICTIONS</b>	<b>\$303,593</b>	<b>\$7,605,819</b>	<b>\$7,302,226</b>	<b>100.0%</b>

Source: Town of Southampton Receiver of Taxes; Town of Southampton Assessor; Analysis by Nelson, Pope & Voorhis, LLC.

### 5.3 School District Fiscal Impacts

As seen in **Section 5.1**, it is projected that a maximum potential of 130 seasonal school-aged children will reside at the proposed project. However, it is important to note that the residential component of the proposed project involves second homes used primarily for vacations and “getaways” by owners. The Applicant’s experience with the type of second- or third-home occupancy for similar projects nationwide indicates that any school-age children that may be present would reside on the site only temporarily and/or during periods when schools are not in session.

The proposed project includes a covenant provided by the Applicant that no children from the proposed project will attend the local public schools of the East Quogue UFSD. The proposed project will not contribute children to the school district or require the same service demand as fully occupied primary residences. As such, the school district will generate approximately \$5.68 million from the proposed project, without incurring the expenditures associated with educating additional students in the district. This net revenue could ease the district’s need to tap

<sup>19</sup> It is important to note that the current tax revenue distribution is an estimate, based upon the existing distribution of a sampling of tax bills specific to the subject site.

into additional fund balances, reduce their financial burden, and could also help alleviate an increased burden on other taxpayers throughout the district. These revenues are most crucial during a time of fiscal and economic hardships throughout the East Quogue UFSD, as well as throughout Long Island, New York State and the nation.

## 6.0 ANTICIPATED ECONOMIC IMPACTS

For the purpose of this analysis, it is anticipated that construction of the proposed project will commence at the end of 2018, and will be complete after approximately six (6) years, culminating at the end of 2024.<sup>20</sup>

It is projected that the construction and operations of the proposed project will contribute positively to the local economy. During the construction period, opportunities for employment will offer direct, indirect and induced benefits among businesses and households located throughout the region. During the operation of the development, long term jobs will also offer direct, indirect and induced benefits to East Quogue, the Town of Southampton, Suffolk County and the region as a whole. The new jobs created during both construction and operation of the development will help to increase business and household income in the community. In turn, as spending increases, this creates additional jobs and further increases business and household income throughout Suffolk County.

A detailed analysis of direct, indirect and induced impacts (as defined in **Section 2.0**) generated during the construction period is outlined in **Section 6.1**. It is important to note that each of these impacts are temporary and are projected to occur only while the proposed project is being constructed. Economic impacts generated during operations; however, are permanent and on-going and they are projected on an annual basis, assuming continued stabilized operations. A detailed analysis of direct, indirect and induced impacts during annual operations is described in **Section 6.2**.

### 6.1 Economic Impacts of Construction

During the construction period, *output* refers to the investment, or total costs associated with the construction of the proposed project. The construction period is projected to represent a total of approximately \$231.2 million in investment. This output includes all construction and land development costs associated with the proposed project, including all residential, golf-course development and clubhouse construction costs, as well as a sewage treatment plant.<sup>21</sup>

The \$231.2 million<sup>22</sup> in direct output is projected to generate an indirect impact of over \$70.2 million, and an induced impact of over \$105.8 million, bringing the total economic impact on

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<sup>20</sup> Construction schedule provided by DLV Quogue, LLC, in June 2017.

<sup>21</sup> Construction costs provided by DLV Quogue, LLC, in June 2017. It is important to note that all costs are estimates based upon market conditions as of the date of submission of this analysis.

<sup>22</sup> For the purpose of this analysis, this figure and all other figures in this section reflect 2018 dollars, the year in which construction is assumed to commence.

output to over \$407.2 million during the construction period.<sup>23</sup> A summary of the top industries affected during the construction period, sorted by the total impact on output is provided in **Table 13**.

**Table 13  
TOP INDUSTRIES AFFECTED DURING CONSTRUCTION PERIOD,  
BY TOTAL IMPACT ON OUTPUT**

Sector	Output (Revenue)	Employment (Number of Jobs)	Labor Income (Wages)
IMPLAN Sector 59: Construction of new single-family residential structures	\$163,200,007	195.0	\$81,600,004
IMPLAN Sector 57: Construction of new commercial structures, including farm structures	\$68,030,003	98.0	\$40,818,002
IMPLAN Sector 441: Owner-occupied dwellings	\$15,569,326	0.0	\$0
IMPLAN Sector 440: Real estate	\$11,946,155	51.1	\$1,025,009
IMPLAN Sector 395: Wholesale trade	\$11,011,716	42.9	\$4,144,245

Source: Direct impact of output (construction costs) provided by DLV Quogue, LLC; Direct output of labor income (wages) provided by New York State Department of Labor; Analysis by Nelson, Pope & Voorhis, LLC, via IMPLAN software.

During the construction period, direct *employment* refers to the number of short-term jobs necessary to build the proposed project. It is projected that the construction period will necessitate 293.0 full time equivalent (FTE) employees. It is assumed that the same basic construction crew will be utilized from the commencement until the culmination of construction, lasting six (6) years for the purpose of this analysis.

Direct employment creates additional opportunities for job creation throughout other sectors of the economy through expenditures derived from labor income and output. As such, the 293.0 FTE jobs created during the construction period will have an indirect impact of 513.1 FTE employees and an induced impact of 717.1 FTE employees in other industry sectors, bringing the

<sup>23</sup> According to IMPLAN, a multiplier of 1.592125 represents the total dollar change in output that occurs in all industries for each additional dollar of output delivered to final demand through the “Construction of new commercial structures, including farm structures” (IMPLAN Sector 57); and a multiplier of 1.778737 represents the total dollar change in output that occurs in all industries for each additional dollar of output delivered to final demand through the “Construction of new single-family residential structures” (IMPLAN Sector 59) in Suffolk County, New York.

total impact of construction to 1,523.2 FTE jobs during the construction period.<sup>24</sup> This job creation – direct, as well as indirect and induced – is most crucial during Long Island’s current economic state, and presents significant opportunities for the thousands of persons who are unemployed throughout the region. A summary of the top industries affected during the construction period, sorted by the total impact on employment is provided in **Table 14**.

**Table 14  
TOP INDUSTRIES AFFECTED DURING CONSTRUCTION PERIOD,  
BY TOTAL IMPACT ON EMPLOYMENT**

Sector	Output (Revenue)	Employment (Number of Jobs)	Labor Income (Wages)
IMPLAN Sector 59: Construction of new single-family residential structures	\$163,200,007	195.0	\$81,600,004
IMPLAN Sector 57: Construction of new commercial structures, including farm structures	\$68,030,003	98.0	\$40,818,002
IMPLAN Sector 403: Retail - Clothing and clothing accessories stores	\$7,156,658	80.6	\$2,005,216
IMPLAN Sector 407: Retail - Nonstore retailers	\$9,097,953	61.1	\$2,590,094
IMPLAN Sector 440: Real estate	\$11,946,155	51.1	\$1,025,009

Source: Direct impact of output (construction costs) provided by DLV Quogue, LLC; Direct output of labor income (wages) provided by New York State Department of Labor; Analysis by Nelson, Pope & Voorhis, LLC, via IMPLAN software.

During the construction period, direct *labor income* refers to the earnings, wages, or salary paid to each of the construction workers. Labor income typically comprises approximately 50% of the total cost of residential construction and 60% of commercial construction; the remaining portion represents the cost of construction materials.<sup>25</sup> Assuming the payment of the area standard wage, each of the construction workers will earn the projected average annual wage of \$71,802.<sup>26</sup> Assuming that the construction period lasts six (6) years in duration, this represents over \$122.4 million in collective earnings among the 293.0 FTE construction employees. This labor income is projected to have an indirect impact of over \$26.2 million and an induced impact

<sup>24</sup> According to IMPLAN, a multiplier of 10.463298 represents the total change in the number of jobs that occurs in all industries for each additional one million dollars of output delivered to final demand through the “Construction of new commercial structures, including farm structures” (IMPLAN Sector 57); and a multiplier of 12.743785 represents the total change in the number of jobs that occurs in all industries for each additional one million dollars of output delivered to final demand through the “Construction of new single-family residential structures” (IMPLAN Sector 59) in Suffolk County, New York.

<sup>25</sup> Construction labor and materials estimates per architectural design group Hawkins, Webb, Jaeger, PLLC.

<sup>26</sup> New York State Department of Labor’s Occupational Employment Statistics Survey reports an average wage of \$67,680 among those employed within the construction and extraction occupations in the Long Island labor market as of the first quarter of 2016. An annual inflation rate of three percent (3%) was applied to this wage to reflect the projected wages at the start of construction, anticipated to occur in 2018 for the purpose of this analysis.

of nearly \$36.3 million, bringing the total economic impact of the construction to over \$184.9 million in labor income.<sup>27</sup> A summary of the top industries affected during the construction period, sorted by the total impact on labor income is provided in **Table 15**.

**Table 15  
TOP INDUSTRIES AFFECTED DURING CONSTRUCTION PERIOD,  
BY TOTAL IMPACT ON LABOR INCOME**

Sector	Output (Revenue)	Employment (Number of Jobs)	Labor Income (Wages)
IMPLAN Sector 59: Construction of new single-family residential structures	\$163,200,007	195.0	\$81,600,004
IMPLAN Sector 57: Construction of new commercial structures, including farm structures	\$68,030,003	98.0	\$40,818,002
IMPLAN Sector 395: Wholesale trade	\$11,011,716	42.9	\$4,144,245
IMPLAN Sector 449: Architectural, engineering, and related services	\$5,421,318	43.0	\$3,588,930
IMPLAN Sector 475: Offices of physicians	\$3,992,372	25.0	\$3,082,703

Source: Direct impact of output (construction costs) provided by DLV Quogue, LLC; Direct output of labor income (wages) provided by New York State Department of Labor; Analysis by Nelson, Pope & Voorhis, LLC, via IMPLAN software.

A summary of the derivation of the collective economic benefits during the construction period is provided in **Table 16**.

**Table 16  
ECONOMIC IMPACTS OF CONSTRUCTION**

Impact Type	Output (Revenue)	Employment (Number of Jobs)	Labor Income (Wages)
Direct Impact	\$231,230,010	293.0	\$122,418,006
Indirect Impact	\$70,232,258	513.1	\$26,231,285
Induced Impact	\$105,811,115	717.1	\$36,289,315
<b>Total Impact</b>	<b>\$407,273,383</b>	<b>1,523.20</b>	<b>\$184,938,606</b>

Source: Direct impact of output (construction costs) provided by DLV Quogue, LLC; Analysis by Nelson, Pope & Voorhis, LLC, via IMPLAN software.

<sup>27</sup> According to IMPLAN, a multiplier of 0.697540 represents the total dollar change in labor income of households employed by all industries for each additional dollar of output delivered to final demand through the “Construction of new commercial structures, including farm structures” (IMPLAN Sector 57); and a multiplier of 0.728090 represents the total dollar change in labor income of households employed by all industries for each additional dollar of output delivered to final demand through the “Construction of new single-family residential structures” (IMPLAN Sector 59) in Suffolk County, New York.

## 6.2 Economic Impacts of a Stabilized Year of Operations

For the purpose of this analysis, it is assumed that the proposed project will begin the operational phase of development upon the completion of the construction period, anticipated to occur by the end of 2024. For the purpose of this analysis, a stabilized year of operations is assumed to occur in 2025.

During operations, direct *output* refers to the total revenues derived from the annual operation of the proposed project. For the purpose of this analysis, this includes member dues as well as revenues generated through food and beverage, golf operations, special events and tournaments, outdoor pursuits, the spa/fitness/locker room, member services, the general store, overnight rooms and residential services, among other sources of revenue attributed to the golf course and clubhouse.<sup>28</sup> In total, this revenue comprises approximately \$11.2 million per year. In addition, annual revenue includes that stemming from homeowners and condominium association dues of approximately \$1,000 per month, totaling \$1.4 million per year. In total, the proposed project is projected to generate a combined total of over \$12.6 million in annual operational revenues.<sup>29</sup>

The direct operational revenues of \$12.6 million are projected to generate an indirect impact of over \$3.3 million and an induced impact of over \$5.4 million per year.<sup>30</sup> This additional output is generated through round-by-round sales made at various merchants in other sectors of the regional economy. These include local retailers, service providers, banks, grocers, restaurants, financial institutions, insurance companies, health and legal services providers, and other establishments in the region. The sum of the direct, indirect and induced impacts results in a total economic impact on output of over \$21.3 million during annual operations.<sup>31</sup> A summary of the top industries affected during annual operations, sorted by the total impact on output is provided in **Table 17**.

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<sup>28</sup> It is important to note that this figure does not include the one-time membership/initiation fees.

<sup>29</sup> All project-based revenues provided by DLV Quogue, LLC in October 2014.

<sup>30</sup> For the purpose of this analysis, this figure and all other figures in this section reflect 2025 dollars, the year in which a stabilized year of operations is anticipated to commence.

<sup>31</sup> According to IMPLAN, a multiplier of 1.681029 represents the total dollar change in output that occurs in all industries for each additional dollar of output delivered to final demand by “Other amusement and recreation industries” (IMPLAN Sector 496); and a multiplier of 1.656616 represents the total dollar change in output that occurs in all industries for each additional dollar of output delivered to final demand by “Labor and civic organizations” (IMPLAN Sector 516) in Suffolk County, New York.

**Table 17**  
**TOP INDUSTRIES AFFECTED DURING ANNUAL OPERATIONS,**  
**BY TOTAL IMPACT ON OUTPUT**

Sector	Output (Revenue)	Employment (Number of Jobs)	Labor Income (Wages)
IMPLAN Sector 496: Other amusement and recreation industries	\$11,235,555	102	\$6,626,071
IMPLAN Sector 516: Labor and civic organizations	\$1,441,745	0.3	\$13,957
IMPLAN Sector 440: Real estate	\$1,360,674	4.9	\$113,367
IMPLAN Sector 441: Owner-occupied dwellings	\$814,933	0.0	\$0
IMPLAN Sector 437: Insurance carriers	\$337,765	0.6	\$58,471

Source: Direct impact of output (annual revenues), employment and labor income provided by DLV Quogue, LLC; Analysis by Nelson, Pope & Voorhis, LLC, via IMPLAN software.

During operations, direct *employment* refers to the number of persons that are employed by the proposed project, but not including those employees who will be contracted by the proposed project. It is estimated that the development will generate approximately 101.8 full-time equivalent (FTE) positions during annual operations.<sup>32</sup> This includes:

- 1 FTE Food and Beverage Director;
- 1 FTE Executive Chef;
- 1 FTE Sous Chef;
- 4.5 FTE Cooking and Kitchen Staff;
- 3.6 FTE Service Staff and Stewards;
- 1 FTE Director of Golf;
- 4.75 FTE Pro/Golf Shop Staff;
- 3.7 FTE Guest Service Staff;
- 1 FTE Superintendent;
- 1 FTE 1<sup>st</sup> Assistant Superintendent;
- 1 FTE ITHM Specialist;
- 1 FTE Mechanic;
- 1 FTE Assistant Mechanic;
- 1 FTE Irrigation Specialist;
- 2 FTE Maintenance Staff;
- 11.7 FTE Additional Maintenance Staff;
- 1 FTE Grounds and Facilities Manager;
- 4 FTE Grounds and Facilities Staff;
- 1 FTE Spa and Fitness Manager;
- 3.2 FTE Spa Attendants and Therapists;
- 1 FTE Outdoor Pursuits Manager;

<sup>32</sup> All direct employment provided by DLV Quogue, LLC in October 2015. It is important to note that these positions reflect an adjustment factor for part-time and seasonal employees.

- 0.9 FTE Outdoor Pursuits Staff;
- 0.9 FTE Concierge/Guest Relations Staff;
- 1 FTE Member Services Coordinator;
- 1.35 FTE Member Services Staff;
- 1 FTE General Manager;
- 1 FTE Assistant General Manager;
- 1 FTE Chief Financial Officer;
- 1 FTE Business Manager/Analyst;
- 1 FTE Controller;
- 3 FTE Other Finance and Administration Staff;
- 3.1 FTE Housekeeping Staff;
- 2.2 FTE Security Staff;
- 7.9 FTE Additional Security Staff;
- 1 FTE Director of Marketing and Sales;
- 2 FTE Marketing and Sales Hosts;
- 5 FTE Sales Staff;
- 1 FTE Homeowners Association Manager;
- 1 FTE Residential Services Manager;
- 8 FTE Residential Services Staff; and,
- 8 FTE Development Staff.

The 101.8 FTE direct employment positions are projected to result in an indirect impact of 17.6 FTE jobs, and an induced impact of 32.2 FTE jobs throughout the region, bringing the total economic impact of operational employment to 151.6 FTE jobs during annual operations.<sup>33</sup> A summary of the top industries affected during annual operations, sorted by the total impact on employment is provided in **Table 18**.

**Table 18  
TOP INDUSTRIES AFFECTED DURING ANNUAL OPERATIONS,  
BY TOTAL IMPACT ON EMPLOYMENT**

Sector	Output (Revenue)	Employment (Number of Jobs)	Labor Income (Wages)
IMPLAN Sector 496: Other amusement and recreation industries	\$11,235,555	102.0	\$6,626,071
IMPLAN Sector 440: Real estate	\$1,360,674	4.9	\$113,367
IMPLAN Sector 501: Full-service restaurants	\$154,688	2.1	\$73,080
IMPLAN Sector 464: Employment services	\$130,446	1.6	\$86,699
IMPLAN Sector 482: Hospitals	\$292,596	1.6	\$147,422

Source: Direct impact of output (annual revenues), employment and labor income provided by DLV Quogue, LLC; Analysis by Nelson, Pope & Voorhis, LLC, via IMPLAN software.

<sup>33</sup> According to IMPLAN, a multiplier of 18.257264 represents the total change in the number of jobs that occurs in all industries for each additional one million dollars of output delivered to final demand by “Other amusement and recreation industries” (IMPLAN Sector 496); and a multiplier of 22.688659 represents the total change in the number of jobs that occurs in all industries for each additional one million dollars of output delivered to final demand by “Labor and civic organizations” (IMPLAN Sector 516) in Suffolk County, New York.

During operations, direct *labor income* refers to annual wages, earnings or salary that is paid to the proposed project’s 101.8 FTE employees. It is assumed that the salaries will collectively total approximately \$6.6 million per year, during annual operations of the proposed project.<sup>34</sup> The \$6.6 million in direct labor income is projected to result in an indirect impact of over \$1.0 million and an induced impact of over \$1.8 million, bringing the total economic impact of labor income to nearly \$9.5 million during annual operations.<sup>35</sup> A summary of the top industries affected during annual operations, sorted by the total impact on labor income is provided in **Table 19**.

**Table 19  
TOP INDUSTRIES AFFECTED DURING ANNUAL OPERATIONS,  
BY TOTAL IMPACT ON LABOR INCOME**

Sector	Output (Revenue)	Employment (Number of Jobs)	Labor Income (Wages)
IMPLAN Sector 496: Other amusement and recreation industries	\$11,235,555	102.0	\$6,626,071
IMPLAN Sector 475: Offices of physicians	\$210,473	1.1	\$158,054
IMPLAN Sector 482: Hospitals	\$292,596	1.6	\$147,422
IMPLAN Sector 395: Wholesale trade	\$291,524	1.1	\$119,343
IMPLAN Sector 440: Real estate	\$1,360,674	4.9	\$113,367

Source: Direct impact of output (annual revenues), employment and labor income provided by DLV Quogue, LLC; Analysis by Nelson, Pope & Voorhis, LLC, via IMPLAN software.

A summary of the derivation of the collective economic benefits during a stabilized year of operations is provided in **Table 20**.

**Table 20  
ECONOMIC IMPACTS OF A STABILIZED YEAR OF OPERATIONS**

Impact Type	Output (Revenue)	Employment (Number of Jobs)	Labor Income (Wages)
Direct Impact	\$12,627,875	101.8	\$6,615,409
Indirect Impact	\$3,313,220	17.6	\$1,005,603
Induced Impact	\$5,442,122	32.2	\$1,860,451
<b>Total Impact</b>	<b>\$21,383,217</b>	<b>151.6</b>	<b>\$9,481,463</b>

Source: Direct impact of output (annual revenues), employment and labor income provided by DLV Quogue, LLC; Analysis by Nelson, Pope & Voorhis, LLC, via IMPLAN software.

<sup>34</sup> Annual wages provided by DLV Quogue, LLC in October 2015.

<sup>35</sup> According to IMPLAN, a multiplier of 0.707668 represents the total dollar change in labor income of households employed by all industries for each additional dollar of output delivered to final demand by “Other amusement and recreation industries” (IMPLAN Sector 496); and a multiplier of 0.808972 represents the total dollar change in labor income of households employed by all industries for each additional dollar of output delivered to final demand by “Labor and civic organizations” (IMPLAN Sector 516) in Suffolk County, New York.

## 7.0 CONCLUSION

The proposed project involves the development of 118 well-appointed seasonal residences, with a private 18-hole golf course and clubhouse to be used as an on-site recreational amenity for the residents. All proposed improvements would be clustered within a part of the two (2) contiguous sites, leaving the two (2) non-contiguous sites as permanent natural open space, and supplemented with additional significant retained open space within the two (2) contiguous parcels as well.

The Applicant has designed this project to meet the stated goals of the community through an appropriate and beneficial land use that minimizes impact on school and other services, substantially increases tax revenue, provides recreational use, preserves habitat, and ensures a balance of environmentally-sound development and land preservation.

The proposed project is intended to fulfill the goals of the community, in that The Hills at Southampton conforms to the East Quogue Land Use Plan (LUP) and Generic Environmental Impact Statement (GEIS), eliminates the potential for school aged children, increases tax ratables and school district fiscal benefits, and retains significant permanently protected open space. The project will result in an environmentally-sound development that conforms to the resort, recreational recommendations of the East Quogue LUP, and will eliminate adverse impact on the East Quogue UFSD while maximizing tax revenue generation and fiscal/economic benefits to the community.

The proposed project has been designed to complement the area's rural character. The project includes a mix of resort residential dwellings, a golf course and a clubhouse, and is designed to complement the architectural character of the area and maximize retention of and regard for natural resources. The project will feature attractive, coordinated architectural styling for the residential structures, clubhouse and common areas. It is intended and expected that the project's architecture would, in coordination with landscaping, create a visually interesting and desirable environment for occupants and visitors, and will enhance the community in general. Quality-of-life and respect for the natural environment will be the central tenets of the project, and this emphasis will be evident in the use of thoughtful building design, appropriate landscaping, well-equipped private residential recreational spaces and installation of attractive site entrances and external appearance.

The proposed project will increase the distribution of tax ratables throughout the East Quogue UFSD, the Town of Southampton and Suffolk County. Moreover, the redevelopment of the corridor will generate immediate construction jobs as well as permanent employment opportunities for Town and area residents. Such fiscal and economic benefits are most crucial during the current economic state throughout Long Island, the state, and the nation as a whole.

The proposed project is projected to create strong fiscal and economic activity through the provision of jobs, housing opportunities and an improved tax base. As seen in **Section 5.0**, the proposed project will have a beneficial impact on local fiscal conditions through the increased

distribution of tax rates throughout the East Quogue UFSD, the Town of Southampton and Suffolk County. Upon the completed sale of all housing units, full build-out of the golf course and a stabilized year of operations, the proposed project is estimated to contribute over \$7.6 million<sup>36</sup> in annual tax revenue. These annual property taxes will be distributed among all local taxing jurisdictions throughout the Town. Approximately \$5.68 million be allocated to the East Quogue UFSD, and would result in a decreased tax rate and a savings for the average homeowner of approximately \$1,538 per year.

Moreover, as described in **Section 6.0**, it is projected that the construction and annual operations of the proposed project will contribute positively to the local economy. The proposed project will generate both immediate and permanent employment opportunities for the Town of Southampton and area residents. During the construction period, opportunities for employment will offer direct, indirect and induced benefits for residents of the Town of Southampton, as well as for those residing throughout the region. Direct job creation during construction will total 293.0 FTE jobs over the construction period, in addition to indirect and induced employment opportunities.

During the operation of the development, long term jobs will also offer direct, indirect and induced benefits to the Town of Southampton, Suffolk County and the region as a whole. Direct job creation during operation will total 101.8 FTE jobs during a stabilized year of operations, in addition to indirect and induced employment opportunities. The new jobs created during both construction and annual operations of the proposed project will help to increase business and household income in the community. In turn, as spending increases, this creates additional jobs and further increases business and household income. This job creation – direct, as well as indirect and induced – is most crucial during Long Island’s current economic state, and presents significant opportunities for those who remain unemployed throughout the Town and the region.

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<sup>36</sup> It is important to note that there will be an incremental tax increase that would be realized by the Town until all of the improvements are fully taxed. It is anticipated that the proposed project will be built in phases, with the completion of the proposed project to occur in 2024. Upon completion of the residential component of construction, and the sale of all housing units, it is projected that \$7.3 million in total tax revenue will be generated. Likewise, upon full build-out of the golf course phase of construction, it is projected that \$300,412 in tax revenue will be generated. In total, this results in \$7.6 million in total tax revenue generated from the proposed project.

## 8.0 REFERENCES

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**ATTACHMENT A**  
Nelson, Pope & Voorhis, LLC  
Economic Qualifications

# NELSON POPE & VOORHIS

## ABOUT NELSON, POPE & VOORHIS...

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WETLAND PERMITTING  
STORM WATER MANAGEMENT  
PLANS  
WATERFRONT & COASTAL  
ZONE PROJECTS  
MAPPING  
WATERSHED MANAGEMENT &  
WATER SUPPLY  
PERMITTING & PROCESSING  
SUSTAINABILITY & LEED  
PROJECT PLANNING &  
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**Nelson, Pope & Voorhis, LLC** was formed in 1997 and has grown in capabilities and size since that time. The merging of Charles Voorhis & Associates (13 year history) with Nelson & Pope (a 50-year tradition in engineering and related services) created an environmental planning firm with a wealth of experience to bring to complex environmental problem solving, planning and feasibility, resource assessment and site investigations.

**Nelson, Pope & Voorhis** serves governmental and private sector clients in preparing creative solutions in the specialized area of complex environmental project management and land use planning and analysis.

**Nelson, Pope & Voorhis** has the benefit of knowledge of local issues, local resources, and the passion to provide the very best solutions and strategies for the local area. This provides unparalleled knowledge of the application of the community planning process, comprehensive planning and SEQRA Administration. The result is a team of highly compatible land use professionals that will get the job done in a manner that ensures real and implementable solutions.

**Nelson, Pope & Voorhis** employees are recognized as experts in environmental, land use and planning issues and have provided consulting services to various municipalities. NP&V encourages continuing education through participation in conferences and seminars for all staff and holds regular training luncheons utilizing APA and other training packages.

**Nelson, Pope & Voorhis** has a capable staff of professionals, including planners and economic analysts, ecologists, hydrologists, wetlands specialists and environmental professionals. When integrated with technical staff of Nelson & Pope, the team is expanded to include civil, sanitary and transportation engineers and land surveyors.

**Nelson, Pope & Voorhis** would appreciate the opportunity to discuss how we can assist you in achieving your goals. We are committed to providing quality environmental, planning and consulting services to all clients. This statement of qualifications is an introduction to the many services we provide with a focus on municipal services; the following pages contain a more detailed presentation of services offered by **Nelson, Pope & Voorhis**, as well as a sampling of completed projects and key staff resumes.

Call us at (631) 427-5665. We welcome the opportunity to serve your environmental, planning and consulting needs.



# NELSON POPE & VOORHIS

## MORE ABOUT NELSON, POPE & VOORHIS...

*ENVIRONMENTAL  
PLANNING  
CONSULTING*

*MUNICIPAL PLANNING  
SEQRA COMPLIANCE  
HARBOR MANAGEMENT  
PLANNING*

*FEASIBILITY STUDIES  
DUE DILIGENCE  
ASSISTANCE*

*REGIONAL PLANNING  
ECONOMIC PLANNING  
ENVIRONMENTAL SITE  
ASSESSMENT*

*ENVIRONMENTAL SCIENCE  
& ANALYSIS*

*WETLAND PERMITTING  
STORM WATER*

*MANAGEMENT PLANS  
WATERFRONT & COASTAL  
ZONE PROJECTS*

*MAPPING*

*WATERSHED MANAGEMENT  
& WATER SUPPLY*

*PERMITTING & PROCESSING  
SUSTAINABILITY & LEED  
PROJECT PLANNING &  
SUPPORT*

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& VOORHIS**

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NPV@NELSONPOPE.COM

Charles Voorhis is managing partner and is a member of the American Institute of Certified Planners (AICP) and is a Certified Environmental Professional (CEP), having over 30 years of experience in environmental planning on Long Island and the New York area. Mr. Voorhis oversees the business in terms of management, marketing and expertise, provides expert testimony in hearings and court proceedings, and ensures that client needs are served to the best of the firm's ability.

The firm has significant expertise in applied use of the State Environmental Quality Review Act (SEQRA) with understanding of the practical and legal use of this law from both the private and municipal perspective. Staffing includes environmental professionals assembled to work together as a team with complementary expertise and interests. NP&V personnel maintain wildlife collection permits in New York State, and are active contributors to the Long Island Geographic Information System (GIS) user group meetings and publications.

The firm has developed a number of copyright protected computer models for environmental analysis in the areas of: wildlife and ecology; water budget analysis and groundwater impacts; economic and market analysis; and stormwater impact prediction. The reports and graphics generated for projects are high in quality and professionally prepared through the use of state-of-the-art technology in digital aerial photography, geocoding and mapping of site features using differential global positioning systems (GPS), AutoCAD analysis/mapping, ESRI geographic information systems (GIS) programs including ArcMap and 3D Analyst and Spatial Analyst, custom spreadsheet models for regional land use impact assessment, and related technological tools for advanced data management and word processing. The seamless integration of environmental and engineering services with Nelson & Pope is accomplished by direct communication and computer networking to ensure that projects are managed through the review process to the development stage.

NP&V features three divisions, created to better serve clients with high quality, innovative and responsive consulting



## THE THREE DIVISIONS OF NP&V...

### *ENVIRONMENTAL PLANNING CONSULTING*

*MUNICIPAL PLANNING  
SEQRA COMPLIANCE  
HARBOR MANAGEMENT  
PLANNING  
FEASIBILITY STUDIES  
DUE DILIGENCE ASSISTANCE  
REGIONAL PLANNING  
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The division of **ENVIRONMENTAL & COMMUNITY PLANNING** specializes in comprehensive local and regional planning. Technology is key in today's planning field and NP&V continues to keep pace with the most current tools available for planning applications. Use of Geographic Information System (GIS) software, 3D Analyst, ArcScene and Spatial Analyst, as well as CommunityViz (3-D simulation and analysis software), architectural SketchUp (modeling software), AutoCAD, and planning and analysis software and spreadsheets, results in rapid, accurate and high quality data, analysis, illustration and reporting. This division conducts planning studies, revitalization plans, community development/public participation activities, and human resource analysis including noise, air, demographic, socio-economic and visual resource assessment (including 3D simulations, photo simulations and shadow studies). The division is directed by Kathryn Eiseman, AICP and includes planners, economic analysts and GIS specialists with environmental, planning and architectural backgrounds.

The division of **ENVIRONMENTAL RESOURCE & WETLANDS ASSESSMENT** provides quality services in the preparation of Environmental Impact Statements (EIS's), Environmental Assessments (EA's), planning and zoning law review and preparation, stormwater permitting and erosion control compliance, and wetland delineation, assessment, mitigation and permitting. This division is headed by Carrie O'Farrell, AICP and has a capable staff including environmental scientists, wetland ecologists and environmental professionals to ensure timely delivery of quality products.

The division of **PHASE I/II ASSESSMENTS & REMEDIATION** performs Phase I and II Environmental Site Assessments (ESA's), voluntary cleanup, brownfields cleanup, RI/FS and all aspects of site remediation and investigation. The division is headed by Steven McGinn, CEI a member of Nelson & Pope's environmental services branch for 13 years with significant experience in preparation of Phase I/II ESA's field investigations and remediation. This division includes a staff of hydrogeologists and environmental professionals and coordinates required field equipment and laboratory services. NP&V has performed large and small assessments and provides the fastest possible turnaround to meet due diligence periods and deadlines which are often a factor in real estate transactions. NP&V Phase I/II ESA services are known and accepted by lending institutions throughout the tri-state area. NP&V owns, maintains and operates GPR (Ground Penetrating Radar) and PowerProbe units to provide expanded services in site investigations. A description of NP&V qualifications and resumes of personnel proposed for the project and specific project experience is included in the



## SUMMARY OF SERVICES...

### **ENVIRONMENTAL PLANNING CONSULTING**

**MUNICIPAL PLANNING  
SEQRA COMPLIANCE  
HARBOR MANAGEMENT  
PLANNING  
FEASIBILITY STUDIES  
DUE DILIGENCE ASSISTANCE  
REGIONAL PLANNING  
ECONOMIC PLANNING  
ENVIRONMENTAL SITE  
ASSESSMENT  
ENVIRONMENTAL SCIENCE &  
ANALYSIS  
WETLAND PERMITTING  
STORM WATER  
MANAGEMENT PLANS  
WATERFRONT & COASTAL  
ZONE PROJECTS  
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### What we do at Nelson, Pope & Voorhis...

- **SEQRA Compliance and Environmental Analysis:** Environmental impact statements (EIS); assessment forms (EAF); ecological and wildlife studies; noise and air emission impact studies; and compliance with Federal, State & local environmental regulations & laws.
- **Municipal Planning:** Full environmental and planning review services for municipalities including site plan and subdivision review, zoning board review and SEQRA Administration.
- **Regional and Community Planning:** Conceptual site development planning; public outreach: visioning workshops and charrettes; development alternatives; zoning; site yield studies; build-out analysis; visual analysis (3-D modeling; photo simulations) and comprehensive regional and hamlet planning studies.
- **Feasibility and Due Diligence Assistance:** Comprehensive research into site development related issues affecting project implementation, timing and costs.
- **Economic Planning:** Fiscal and economic impact analyses, market analyses & feasibility studies, economic development strategies, niche market and branding planning, tax base analysis, housing incentives and programs and community development.
- **Grants Administration:** Preparation of federal and state funded municipal grant applications, project management; including the preparation of all reporting documents.
- **Environmental Site Assessment:** Phase I, II and III environmental site assessments; geophysical surveys; remedial investigation and feasibility studies; Brownfield investigations; voluntary cleanup program; oil spill closure; asbestos and lead testing and abatement.
- **Soil Borings & Subsurface Investigations:** Soil borings, Ground Penetrating Radar; groundwater investigations, modeling; and flow studies; monitoring well and piezometer installation.



## SUMMARY OF SERVICES...

### *ENVIRONMENTAL PLANNING CONSULTING*

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PLANNING  
FEASIBILITY STUDIES  
DUE DILIGENCE ASSISTANCE  
REGIONAL PLANNING  
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- **STORM WATER MANAGEMENT PLANS (SWPPPS):** Design of management plans for storm water and erosion control compliance with latest Federal and State regulations; preparation and processing of NOI; and site compliance during construction...
- **WATERFRONT AND COASTAL ZONE PROJECTS:** Planning; permitting of waterfront improvement projects; water quality data management and studies; and docking facilities...
- **MAPPING:** Inventory of physical features; GIS mapping; data management and analysis; and ground penetrating radar for identification of subsurface conditions...
- **WATERSHED MANAGEMENT AND WATER SUPPLY:** Comprehensive regional watershed and water supply management and planning studies...
- **PERMITTING AND PROCESSING:** Preparation and processing of environmental applications for submittal; client representation before municipal agencies and departments and expert testimony for legal support and hearings...
- **Wetland Permitting:** Flagging and identification of fresh water and tidal wetlands; preparation of wetland permitting; and wetland restoration plans.

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# ECONOMIC AND FISCAL IMPACT ANALYSIS, DEMOGRAPHIC AND COMMUNITY NEEDS ASSESSMENTS

## ENVIRONMENTAL PLANNING CONSULTING

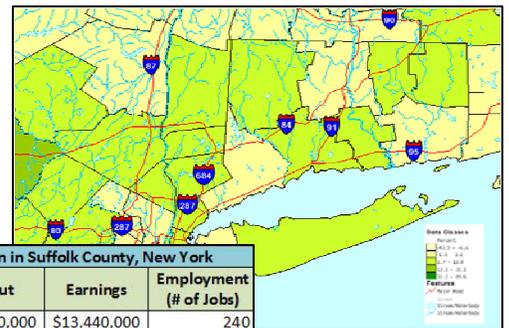
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ASSESSMENT  
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ANALYSIS  
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- FISCAL ANALYSIS
- ECONOMIC IMPACT ANALYSIS
- ECONOMIC DEVELOPMENT STRATEGIES
- MARKET POSITIONING & BRANDING
- MAIN STREET REVITALIZATION
- COMPREHENSIVE COMMUNITY NEEDS ASSESSMENTS
- SOCIOECONOMIC ANALYSIS
- DEMOGRAPHIC ANALYSIS
- TAX BASE ANALYSIS



NAICS CODE 230000: Construction in Suffolk County, New York			
	Output	Earnings	Employment (# of Jobs)
Direct Impact	\$33,600,000	\$13,440,000	240
RIMS Multiplier	1.9793	0.5803	14.0154
Indirect and Induced Impact	\$66,504,480	\$7,799,232	100
<b>Total Impact</b>	<b>\$100,104,480</b>	<b>\$21,239,232</b>	<b>340</b>

Many of our clients know of our quality services in tax revenue and demographic impact analysis including demographic and school district impact assessments. This expertise combined with our expert use of Geographic Information System (GIS) and census data has allowed NP&V to complete quality fiscal and economic impact studies since the company was formed in 1997.

Our fiscal impact analyses identify project benefits in terms of tax revenue projections and demand for community services from various providers. We have expanded our capabilities and recently, our economic impact analyses concentrate on an expanded quantification of project benefits including job generation during the construction and operation of development, projected salaries, consumer spending, sales tax generation from spending and other economic “ripple effect” benefits. It is critically important to understand the full benefits of economic development projects during difficult economic times.

NP&V has a track record of completed, successful and built projects involving fiscal impact analysis, demographic assessment, market studies and customized analyses of community service related impacts in nearly all Towns in Nassau and Suffolk Counties. NP&V’s economic planning expertise can be integrated into economic development strategies, project feasibility, balancing of mixed-use project scenarios, community development and assistance programs and needs assessments. Please contact us for more information on how we can assist with the economic planning aspects of your development, re-development, revitalization or community needs assessment project.

# MARKET ANALYSIS

**ENVIRONMENTAL  
PLANNING  
CONSULTING**

- FEASIBILITY & DUE DILIGENCE ASSISTANCE**
- REGIONAL & SITE PLANNING**
- ECONOMIC PLANNING**
- ENVIRONMENTAL SITE ASSESSMENT**
- ENVIRONMENTAL SCIENCE & ANALYSIS**
- WETLAND PERMITTING**
- STORM WATER MANAGEMENT PLANS**
- WATERFRONT & COASTAL ZONE PROJECTS MAPPING**
- WATERSHED MANAGEMENT & WATER SUPPLY**
- PERMITTING & PROCESSING**
- SUSTAINABILITY & LEED PROJECT PLANNING & SUPPORT**

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NP&V is a professional environmental and planning firm with qualifications and expertise to prepare various types of residential and commercial market analyses and feasibility studies, and has a track record of such completed projects throughout Long Island.

In the preparation of a market analysis, NP&V strives to identify and quantify the need for a specific type of development – be it a shopping center, office space, a new residential subdivision or an assisted living community, among others – that can be accommodated at a given location. NP&V is able to analyze the relationship between the supply and demand and reveal whether or not a given development could be supported in a specified location. This is accomplished through the definition of a target market area, a critical evaluation of demographics, socioeconomic characteristics and consumer trends, and an analysis of existing and comparable developments.



Findings and recommendations of our market analyses are tailored to each community, and provide the facts necessary to determine the viability of a given project, attract specific types of businesses, and market projects to possible investors. As such, our market analyses have proven to be a valuable tool in the decision-making process – for both the public sector and private developers.

# NICHE MARKET AND BRANDING PLAN & BUILD-OUT/TAX BASE ANALYSIS TOWN OF BROOKHAVEN

## **ENVIRONMENTAL PLANNING CONSULTING**

*FEASIBILITY & DUE DILIGENCE  
ASSISTANCE  
REGIONAL & SITE PLANNING  
ECONOMIC PLANNING  
GRANT PREPARATION &  
ADMINISTRATION  
ENVIRONMENTAL SITE  
ASSESSMENT  
ENVIRONMENTAL SCIENCE &  
ANALYSIS  
WETLAND PERMITTING  
STORM WATER MANAGEMENT  
PLANS  
WATERFRONT & COASTAL  
ZONE PROJECTS  
MAPPING  
WATERSHED MANAGEMENT &  
WATER SUPPLY  
PERMITTING & PROCESSING  
SUSTAINABILITY & LEED  
PROJECT PLANNING &  
SUPPORT*

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Nelson, Pope & Voorhis (NP&V) is working with the Town of Brookhaven on a niche market and branding plan for Greater Bellport community. The focus of this plan is to form a set of recommendations that outline the necessary steps that members in the Greater Bellport community can take in order to successfully create a sense of place, community pride and positive perceptions through a more niche-oriented position in the local market. NP&V recommended various initiatives to make the Greater Bellport community unique and marketable, creating a place that people want to be, where people are comfortable, and a place that people remember and come back to time and again. The niche market and branding plan strives to promote the community's niche market to new residents, visitors and economic development opportunities alike, offering the Greater Bellport community the opportunity to develop a theme that they want to be known for.

NP&V is also working with the Town of Brookhaven on a build-out/tax base analysis, to analyze how the local school district could be impacted by growth. NP&V is working on the creation of a GIS model to compare tax assessments for various land use scenarios to ensure an adequate tax base to support increased growth in school population without disproportionate increases in residential tax rates. This model will be used to test assumptions for future development and analyze various alternatives in an automated fashion, allowing for easily comparison of scenarios and results. Ultimately, the model will provide a reality check for future planning with respect to provision of quality community services, and may provide support for creating additional commercial tax base within the district. The project is underway, and is nearing completion.

# ECONOMIC DEVELOPMENT CHAPTER OF THE COMPREHENSIVE PLAN UPDATE TOWN OF SOUTHOLD

## **ENVIRONMENTAL PLANNING CONSULTING**

**FEASIBILITY & DUE DILIGENCE  
ASSISTANCE  
REGIONAL & SITE PLANNING  
ECONOMIC PLANNING  
ENVIRONMENTAL SITE  
ASSESSMENT  
ENVIRONMENTAL SCIENCE &  
ANALYSIS  
WETLAND PERMITTING  
STORM WATER MANAGEMENT  
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WATER SUPPLY  
PERMITTING & PROCESSING  
SUSTAINABILITY & LEED  
PROJECT PLANNING &  
SUPPORT**



In an effort to achieve the Town's vision, five goals and numerous objectives were formed to provide direction for future decision-making pertaining to the Town's economy. Much of the Town's economic vitality is based on the Town's unique rural, historic and maritime-based character as well as its natural resources. It is critical that these qualities be recognized, enhanced and protected. NP&V is currently working on the preparation of the economic chapter of the Comprehensive Plan Update for the Town of Southold to allow for the formation of appropriate recommendations and implementation strategies focused on long-term economic sustainability throughout the Town.

One of the specific tasks involved with the economic chapter of the Town's Comprehensive Plan is the zoning/build-out analysis. The Town of Southold is facing development pressure and is concerned about the impact that the current zoning may have on the Town's resources. The Town of Southold prepared a build-out analysis of several zoning districts, and NP&V funneled these findings into a model to assess the regional impact of full build-out and modified development scenarios. Ensuring quality of life, protection of environmental resources, housing needs and maintenance of the tax base were key elements of the model. This project involved the creation of a spreadsheet model to synthesize multiple evaluation factors to analyze the impact of full build out of the Town of Southold under its current zoning. This project is an update to a similar project completed for the Town in 2003.

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**RESUMES**

*Nelson, Pope & Voorhis*

# CHARLES J. VOORHIS, AICP, CEP

## PERSONAL PROFESSIONAL QUALIFICATIONS

### Licensing and Certification:

- Certified Environmental Professional (CEP)
- American Institute of Certified Planners (AICP)
- Certified Environmental Inspector, Environmental Assessment Association
- US Coast Guard Master Steam and Auxiliary Sail Vessels

### Experience:

- Managing Partner of Firm, Nelson, Pope & Voorhis, LLC; Melville, New York (1/97-Present)
- Principal of Firm, Charles Voorhis & Associates, Inc.; Miller Place, New York (8/88-1/97)
- Director, Division of Environmental Protection, Department of Planning, Environment and Development; Town of Brookhaven, New York (3/86-8/88)
- Environmental Analyst, Division of Environmental Protection, Department of Planning, Environment and Development; Town of Brookhaven, New York (8/82-3/86)
- Private and Public Consultant, Planning and Environmental Issues (8/82-3/87)
- Public Health Sanitarian, Suffolk County Department of Health Services; Hauppauge, New York (1/80-8/82)
- Environmentalist I, Suffolk County Department of Environmental Control, Central Islip, New York (2/78- 8/79)

### Education:

- SUNY at Stony Brook; Master of Science in Environmental Engineering, concentration in Water Resource Management, 1984
- Princeton Associates; Groundwater Pollution and Hydrology Short Course, Princeton, New Jersey, 1983
- New York State Health Department, Environmental Health Training Course, Hauppauge, New York, 1982
- Southampton College of Long Island University; Bachelor of Science in Environmental Geology, 1977

### Significant Professional Achievements:

- Lake Agawam Comprehensive Management Plan, 2008
- Southold TDR Planning Report and GEIS, 2008
- Suffolk County North Shore Embayments Watershed Management Plan, 2007
- Mt. Sinai Harbor Management Plan, 2006
- The Residences at North Hills, DEIS and FEIS, 2005-06
- Shelter Island Water Supply Study, 2005
- Town of Southold Comprehensive Implementation Strategy, 2003
- Lower Port Jefferson Harbor Action Plan, 2002
- Setauket Fire District Needs Analysis, 2001
- Southampton Agricultural Opportunities Subdivision, DEIS, FEIS and Findings, 2001
- Old Orchard Woods, DEIS and FEIS, 2000
- Town of Smithtown Armory Park, DEIS, 2000
- Town of Southold Water Supply Management & Water Protection Strategy, 2000
- CVS @ Greenlawn, DEIS and FEIS, 1998
- Knightsbridge Gardens, DEIS and FEIS, 1997
- Camelot Village @ Huntington, DEIS, 1997
- Airport International Plaza, DEIS and FEIS, 1996
- Price Club @ New Rochelle, DEIS and FEIS, 1995
- Commack Campus Park @ Commack DEIS and FEIS, 1994
- Water Mill Shops @ Water Mill DEIS, 1993
- PJ Venture Wholesale Club @ Commack DEIS and FEIS, 1993
- Dowling College NAT Center DEIS and FEIS, 1992
- Final EIS Angel Shores @ Southold, 1991
- Town of Brookhaven Boat Mooring Plan, 1991
- Draft EIS Round Hill @ Old Westbury, 1990
- GEIS Commercial Rezoning on the Towns Own Motion, 1988
- Draft EIS St. Elsewhere @ Nesconset, 1989
- EQBA, Acquisition Study for Brookhaven Town, 1987
- Award for Environmentally Sensitive Land Design, Pine Barrens Review Comm., 1988
- Town of Brookhaven Land Use Plan, 1987
- Discussion of Hydrogeologic Zone Boundaries in the Vicinity of S. Yaphank, LI, NY, 1986
- Comprehensive Review of Industrial Zoned Land in the Sensitive Hydrogeologic Zone, Brookhaven, 1983

### Professional & Other Organizations (past and present):

- American Planning Association, Washington, D.C.
- National Association of Environmental Professionals, Alexandria, VA
- Environmental Assessment Association, Scottsdale, Arizona
- American Water Resources Association, Syracuse, New York
- New York Water Pollution Control Association, Riverdale, New York
- Water Pollution Control Federation, Washington, D.C.
- Long Island Seaport & EcoCenter, Inc., Director, Port Jefferson, NY
- Boy Scouts of America, Trained Scoutmaster, Nathaniel Woodhull District, NY
- Historical Society of Port Jefferson, Trustee, Port Jefferson, NY
- Environmental Conservation Board, Village of Port Jefferson, NY
- Port Jefferson Village, Waterfront Advisory Committee, Port Jefferson, NY
- Town of Brookhaven Mount Sinai Harbor Advisory Committee, Medford, NY
- Brookhaven Conservation Advisory Council, Medford, NY

# STEVEN J. MCGINN, CEI

## PERSONAL PROFESSIONAL QUALIFICATIONS

### Licensing and Certification:

- Licensed Asbestos Inspector
- OSHA 40 Hour HAZWOPER
- Certified Environmental Inspector, Environmental Assessment Association (CEI)
- Lead Based Paint Risk Assessor
- Radon Measurement Specialist

### Experience:

- Partner/Division Manager, Nelson, Pope & Voorhis, LLC (July 2005 to Present)
- Senior Environmental Analyst, Nelson, Pope & Voorhis, LLC (January 1997 to July 2005)
- Environmental Analyst, Nelson & Pope, LLP (July 1989 to January 1997)
- Project Manager, Middleton Kontokosta & Associates (May 1988 to July 1989)
- Planning Aide, Town of Huntington Planning Department (January 1987 to May 1988)

### Education:

- 8-Hour HAZWOPER Refresher Course
- 40-Hour Course Hazardous Materials Training
- Performing Phase I Environmental Inspections, Environmental Assessment Association, Sept. 1997
- Environmental Regulations Course, Executive Enterprises, June 1996
- Environmental Impact Statements, Cook College/Rutgers University, December 1994
- State University of New York at Cortland - Bachelor of Science in Geography, January 1986

### Significant Professional Achievements:

- Village of Hempstead Urban Renewal Project - Phase I ESA
- Coram Plaza, Coram - Phase I, II & III ESA and Asbestos Survey
- 744 Clinton Street, Brooklyn - Phase I & II ESA
- Middle Island Country Club, Middle Island - Phase I & II ESA
- Tyrolean Auto Sport, Northport - Phase II & III ESA
- Long Island Children's Museum, Westbury - Phase I & II ESA
- 940 Bryant Avenue, Bronx - Phase I ESA
- 1345 Seneca Avenue, Bronx - Phase I ESA
- Red Roof Farms, Rye Brook - Phase I & II ESA
- Thomas Dodge Subaru, Port Jefferson - Phase I & II ESA
- 221 Skip Lane, Bay Shore - Phase I & II ESA
- 950 West Main Street, Riverhead - Phase I ESA
- Long Island Galleria/Price Club Plaza, Westbury - DEIS & FEIS
- Currans Road Development, Middle Island - DEIS & FEIS
- Timber Ridge at the Plains, Greenlawn - DEIS & FEIS
- Greene's Creek Marina, Sayville - DEIS
- Town of Brookhaven Marine Reconstruction Projects, Patchogue, Blue Point, Port Jefferson, Mount Sinai, - Tidal Wetland Permits
- Village of Lake Success, Lake Success - Land Use and Zoning Analyses

### Professional Responsibilities:

- Division Manager for Phase I and Phase II Environmental Site Assessments, Site Remediation Coordination and Supervision, Lead-Based Paint sampling and Asbestos Surveys for lending institutions
- Author of numerous Phase I & II ESA reports, remediation & brownfield projects work plans, and closure reports in both draft and final formats for major large scale, high-profile projects.
- Other responsibilities include the preparation of various environmental, planning and zoning studies and the preparation of various state and federal applications such as: land use and zoning studies, noise and air quality assessments, feasibility studies, economic analyses, freshwater and tidal wetland permits, etc.
- Interaction with various Town, County, State and Federal officials, attorneys, developers, engineers, Town Boards, Planning Boards, and Zoning Boards of Appeals.

### Professional & Other Organizations (past and present):

- American Planning Association, Washington, D.C.
- National Association of Environmental Professionals, Alexandria, VA
- Environmental Assessment Association, Scottsdale, Arizona
- National Groundwater Association, Assoc. of Groundwater Scientists and Engineers

# CARRIE O'FARRELL, AICP

## PERSONAL PROFESSIONAL QUALIFICATIONS

### Experience:

- Partner/Division Manager of the Environmental Resource & Wetland Assessment Division, Nelson, Pope & Voorhis, LLC Melville, New York (3/2004 - present).
- Environmental Planner; Nelson, Pope & Voorhis, LLC, Melville, NY (10/2002 to 2/2004). Preparation of environmental assessments, environmental impact statements and various other land use and feasibility studies. Development of land use plans for town zoning and planning purposes, and coordinate reviews with various town and state officials. Preparation of freshwater & tidal wetlands permits & permit plans, NYSDEC Stormwater Pollution Prevention Plans and Stormwater General Permit filings.
- Consultant and Environmental Policy Analyst, Booz Allen Hamilton, Inc., Washington, D.C. (1999 to 2002). Provide program management, planning, on-site support, and data analysis for various federal agency environmental programs including U.S. Department of Energy, Federal Aviation Administration (FAA), and U.S. Department of Defense. Prepared policy recommendations, program information briefings, Congressional testimony, and various program support activities. Reviewed and prepared sections of environmental impact analyses, policy language, responses to public comments, press releases, and fact sheets; and coordinated interagency meetings and comment resolution between various federal offices.

### Education:

- Bachelor of Science: University of Rochester, Environmental Science, May 1999

### Significant Professional Achievements:

- Environmental Impact Statements (EIS): Lighthouse@Long Island, Kensington Estates, Woodbury; Roslyn Landing@Roslyn; Tiana Commons PDD, Town of Southampton; Glen Harbor Partners Town of N. Hempstead; The Residences @ North Hills, Village of North Hills; Lands End, Village of Sands Point; Korean Church of Long Island, Village of Lake Success; Sandy Hills, Town of Brookhaven;
- Draft Generic EIS and Mixed Use Planned Development District legislation: Gabreski Airport PDD; North Sea Mixed Use Development District, Southampton, NY.
- Planned Development District Master Plan & Planned Development District (PDD) Legislation: Gabreski Airport Master Plan, Town of Southampton; North Sea PDD, Town of Southampton; Poxabogue Golf Course PDD, Town of Southampton
- Expanded Part I & Part III Environmental Assessments: Parrish Art Museum, Town of Southampton; Cenacle Manor, Ronkonkoma; The Seasons at East Meadow; Laurel Hollow Subdivision; Greenport Marina, Greenport, NY; Engel Burman @ Plainview; Shaw Estates at Manorville
- DEC SPDES Phase II Permits & Municipal Compliance: Village of Poquott, Village of Port Jefferson, & Village of Bellport Stormwater Management Plans; Completion of DEC annual reports; completion of 75+ Stormwater Pollution Prevention Plans for Stormwater Discharges from Construction Activity (GP-0-08-001) for construction sites throughout Nassau & Suffolk Counties.
- Municipal Planning Studies: Mount Sinai Harbor Management Plan, Town of Brookhaven; NYSDOS Beaverdam Creek Watershed Management Plan; NYSDOS Barriers to Fish Passage in six South Shore Estuary Reserve Tributaries; Town of North Hempstead, North Sheets Creek Beach Shoreline & Park Improvements; Town of Shelter Island Water Supply Study; Village of Manorhaven Nature Preserve.
- Wetlands Permits & Feasibility Studies: Fire Island Pines Property Owner's Association, Brookhaven; Bedford Ponds, Bedford, NY; Kismet Walks, Town of Islip; Mooney Pond, Coram, Town of Brookhaven; Port Washington Yacht Club, Port Washington;
- Site plan/subdivision review: Town of Southampton, Town of Southold, & Village of Poquott.
- US Department of Energy Yucca Mountain Project Draft, Supplemental, and Final EIS. Conducted headquarters policy review, prepared draft language, and coordinated interagency comment/review of documents for nationwide NEPA project.
- U.S. Department of Energy Yucca Mountain Site Recommendation. Assisted in the development and review of U.S. Secretary of Energy's Yucca Mountain Site Recommendation Decision and Congressional approval.
- NYC CEQR Environmental Assessments: Briarwood Plaza Bell Boulevard Rezoning; Hatzolah of Boro Park
- NEPA Environmental Assessment: Heckscher Museum, Huntington, NY.

# KATHRYN J. EISEMAN, AICP

## PERSONAL PROFESSIONAL QUALIFICATIONS

### Licensing and Certification:

- American Institute of Certified Planners (AICP)

### Experience:

- Partner/Division Manager of the Environmental & Community Planning Division, Nelson, Pope & Voorhis, LLC (Melville, NY) and Charles Voorhis & Associates, Inc. (Miller Place, NY) (7/93 to Present). Project management, preparation of planning studies, downtown revitalization plans, visual preference surveys and public workshop planning and facilitation, environmental impact statements, Geographic Information Systems analysis and mapping, air impact studies, air dispersion modeling (CAL3QHC), noise impact analysis and mitigation, conduct planning studies for land use compatibility/precedent, school and fiscal analysis, testimony at Planning Board meetings.
- Arlington Central School District; Poughkeepsie, NY. (9/91 - 6/93). Mathematics teacher, grade 7.
- Hyde Park Central School District; Hyde Park, NY. (9/89 - 6/91). Mathematics teacher, grades 7 and 8. Yearbook and Mathcounts Club advisor.

### Education:

- State University of NY at Stony Brook, Masters Degree in Environmental and Waste Management, 12/96.
- State University of New York at New Paltz; New York (9/89- 6/93). Graduate studies in mathematics, education, computer science, environmental studies and liberal arts.
- Syracuse University; Syracuse, New York. Bachelors Degree. Dual Majors: Mathematics and Education, 5/88.
- Université de Grenoble; Grenoble, France. French language certificate program for foreign students, 5/84.

### Significant Professional Achievements:

- Montauk Highway Corridor Study & Land Use Plan for Mastic and Shirley Phase II , 2009
- East Hampton Commercial Districts Study, 2009
- Oyster Bay LWRP, in progress
- Town of Brookhaven Athletic Fields Needs Assessment, in progress
- Planning Consultant to the Village of Southampton, ongoing
- Eastern Waterfront Community Vision & Revitalization Plan , 6/09
- Lake Ronkonkoma Clean Lakes Study Update, 7/08
- Suffolk County North Shore Embayments Watershed Management Plan, (Final), 11/07
- Syosset Downtown Redevelopment & Revitalization Plan, 9/05
- East Hills Architectural Review Board Planning Study, 1/05
- East Hills Residential Bulk Regulations Review & Study, 1/05
- Stormwater Outfall and Conveyance Inventory and Mitigation Plan for Town of Islip, 2003
- Mt. Sinai Harbor Shellfish Closure Area Investigation, Town of Brookhaven, 2/03
- Hicksville Fire District Mapping and Spatial Analysis, 2003.
- Visual Preference Survey, Port Jefferson Village, 6/02
- Setauket Fire District Needs Analysis, Setauket, New York, 2001
- Review of Past Water Quality Studies, Port Jefferson Village, 2000
- Stormwater Study, Inventory & Analysis of Stormwater Outfalls for the Town of Brookhaven South Shore Bays, 1996, West Meadow Creek, 2000, and Town of Islip, 2001

### Professional Organizations, Certifications & Training:

- APA Metro Long Island Section Treasurer
- Boys & Girls Club of Bellport Advisory Council Member
- American Institute of Certified Planners since July 2000
- American Planning Association Member since 1997
- IAP2 Certificate Course in Public Participation, January 2004
- CommunityViz Scenario Constructor, SiteBuilder 3D™, Policy Simulator training, November 2002
- Introduction to ArcView GIS, ESRI 16 hour course, 4/00
- Fundamentals of Dispersion Modeling and Computer Modeling Laboratory, June, 1998
- Rutgers University, Methodology of Delineating Wetlands, July 1987



# NICOLE L. DELLAVECCHIA

## PERSONAL PROFESSIONAL QUALIFICATIONS

### Experience:

#### **Economic Analyst/Planner, Nelson, Pope & Voorhis, LLC (2009-Present)**

- Completed fiscal impact analyses and economic impact analyses for planned development districts, as well as residential, commercial, recreational and mixed-use developments
- Prepared market analyses, feasibility studies, and needs assessments on small and large-scale shopping centers, mixed use developments, as well as residential developments, including independent senior living, assisted living facilities, continuing care retirement communities (CCRC) and other senior housing developments
- Completed property tax and sales tax analyses
- Prepared niche market/branding plans
- Conducted tax base, build-out, and zoning analyses
- Completed analyses to assess and quantify impacts to school districts and other local community service providers
- Involved with the preparation of SEQR review documents including Environmental Assessment Forms and Environmental Impact Statements
- Conducted demographic and socioeconomic analyses
- Prepared proposals and other marketing efforts

#### **Urban Planner/Economic Analyst, Saratoga Associates, Saratoga Springs, NY (2006-2008)**

- Completed comprehensive/master plans in urban, suburban and rural communities
  - Conducted comprehensive community needs assessments, and demographic and socioeconomic analyses
  - Heavily involved in economic development strategies, mall redevelopment, and tourism plans
- Prepared market analyses and feasibility studies, as well as fiscal and economic impact analyses on variety of uses
- Involved with the preparation of corridor management plans, environmental impact statements, brownfield and industrial park redevelopment plans, local waterfront revitalization programs, parking demand analyses
  - Facilitated public participation, community visioning processes and public forums
  - Created maps, images, graphics and other visuals for various plans and presentations
  - Prepared and reviewed grants for federal, state and local funding sources

### Significant Professional Achievements:

- Waterfront Market Analysis: *Town of Oyster Bay Eastern Waterfront Area (2011)*
- Commercial Market Analysis: *The Meadows at Yaphank PDD (2011)*, *Mt. Sinai Village Centre (2011)*, *Artist Lake Plaza (2010)*, *Eastport Hamlet Centre (2009)*
- Residential Market Analysis: *The Uplands at St. Johnland CCRC (2011)*, *Assisted Living Community in Speonk (2010)*
- School District Analysis: *Jefferson Meadows (2011)*, *North Manor Estates (2011)*
- Comprehensive Master Plan: *Village of Poquott (2011)*, *Town of Southold - Economic Development Chapter and Demographics Chapter (2011)*
- Niche Market and Branding Plan: *North Bellport Community (2011)*
- Fiscal Impact Analysis: *The Meadows at Yaphank PDD (2011)*, *Mt. Sinai Village Centre (2011)*, *New Frontier (2011)*, *Eastport Hamlet Centre (2010)*, *The Hamptons Club at Eastport (2009)*
- Economic Impact Analysis: *The Meadows at Yaphank PDD (2011)*, *Mt. Sinai Village Centre (2011)*, *New Frontier (2011)*, *Assisted Living Community at East Northport (2009)*, *The Hamptons Club at Eastport (2009)*
- Planning Analysis in Support of Use Variance: *Edwards Avenue Property, Calverton (2011)*
- Received formal training in the IMPLAN Economic Modeling System through the Minnesota Implan Group, 2009

### Education:

- **Master of Urban Planning**  
*Specialization in International and Economic Development*  
State University of New York, University at Buffalo, 2006
- **Bachelor of Arts - Economics**  
State University of New York, College at Geneseo, 2004
- **Bachelor of Arts - International Relations**  
*Specialization in Economic Development*  
State University of New York, College at Geneseo, 2004

### Professional Organizations and Interests:

- American Planning Association, Member
- United States Green Building Council, Member
- State University of New York, College at Geneseo, Long Island Regional Alumni Committee, Member
- Ronald McDonald House of Long Island, Volunteer
- Special Olympics of New York, New York City Region and Long Island Region, Volunteer
- Alpha Phi Omega, Alumni

**ATTACHMENT B**  
Correspondence from  
Town of Southampton Assessor

# TOWN OF SOUTHAMPTON

Assessor's Office  
116 HAMPTON ROAD  
SOUTHAMPTON, NY 11968

Phone: (631) 283-6020  
Fax: (631) 287-4509



LISA R. GOREE  
SOLE ASSESSOR

MAUREEN BERGLIN  
DEPUTY TOWN ASSESSOR

ANNA THRONE-HOLST  
TOWN SUPERVISOR

---

December 4, 2014

Mr. Chic Voorhis, CEP, AICP  
Nelson, Pope & Voorhis, LLC  
572 Walt Whitman Road  
Melville, NY 11747

RE: Estimated Southampton Town Assessments and Estimated Taxes for the Planned PDD known as "The Hills", East Quogue, NY.

Dear Mr. Voorhis:

You have asked the Town of Southampton Assessor's office to provide you with an estimate of the potential assessment and potential property taxes for The Hills PDD private golf course and 10 condominium units located within the golf course facility. The PDD private golf course facility consists of an 18 hole private golf course, a club house, a restaurant and a pub. It also includes the proposed construction of 10 condominium units located within the golf facility complex. The proposed development is planned to be located on the current Tax map parcel #'s 473689- Sections 203,219,250,288,314, 340 and these sections include multiple blocks and lots (for a total of 71 separate lots).

The estimate for the potential assessment and estimated taxes for the 10 Condominium units' are:

Unit #	Potential Assessed Value	Potential Taxes
1-10	\$1,560,000 (per unit)	\$22,759.00 (per Unit)

Please note that the above estimated taxes are based on the current tax rate of \$14.5891 per \$1000 from the 2014/2015 tax year.

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# TOWN OF SOUTHAMPTON

Assessor's Office  
116 HAMPTON ROAD  
SOUTHAMPTON, NY 11968

Phone: (631) 283-6020  
Fax: (631) 287-4509



JAY SCHNEIDERMAN  
TOWN SUPERVISOR

LISA R. GOREE  
SOLE ASSESSOR

MAUREEN BERGLIN  
DEPUTY TOWN ASSESSOR

March 21, 2016

Mr. Chic Voorhis, CEP, AICP  
Nelson, Pope & Voorhis, LLC  
572 Walt Whitman Road  
Melville, NY 11747

RECEIVED  
CW MAR 24 2016 PM  
NELSON & POPE

RE: The Hills at Southampton

Dear Mr. Voorhis:

As per your request, please allow me to further elaborate on the previous assessment information for the three components that my office provided in regards to the PDD project, The Hills at Southampton.

First, the 18 hole private golf course which also consists of a clubhouse, restaurant and pub. In my December 4, 2014 letter, the methodology was based on Supreme Court rulings which determined that the income capitalization method of valuation was found to be the most reliable method of valuing golf courses. Experts have argued that private clubs are frequently acquired by investors and operated for investment purposes and that property is exclusively driven by the income in which it generates. Therefore, for ad valorem purposes, the assessor must consider the daily operation fees, costs and expenses associated with the business of the golf course. My estimated assessed value of \$14,418,000 was arrived at by using three private golf clubs in the Town of Southampton whose assessments are consistent with the appropriate income capitalization methodology. Using a combination of all three clubs, I was able to determine the average number of rounds, golf fees, (cart rental, locker, etc.), food and beverage, pro shop, etc. These fees are also consistent with appraisals that were submitted to my office in recent settlements with regards to golf course assessments.

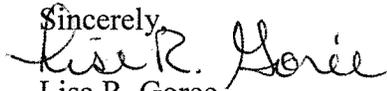
Second, the estimated condominium assessments were conducted in a manner that is consistent with Real Property Tax Law, Section 581. Again, the income method would be used in order to determine the rental income for each unit based on model type, size and amenities, such as balcony, garage, etc. The value of the common area is distributed equally among the owners' of the individual units. Recent rent studies for condominiums conducted by my office have shown a price per sq. ft. of at least \$65 or a minimum of \$80,000 rent during peak seasons for one bedroom, one and one half bath units. The \$1,560,000 value my office previously provided to you does not reflect the current market rents. The current market rent for a 2,400 sq. ft. unit would typically rent for

\$156,000 annually. After applying the discounts for vacancy and expenses, using an overall cap rate of 0.095, the assessment per unit would be \$1,247,368.

Lastly, since the Town of Southampton assesses at 100% market value, the purchase prices of the 108 single-family homes would be a true analysis of the assessments. The purchase price would include the land, structures and any covenants, easements or restrictions in perpetuity that would run with the land. As long as the Town continues to assess at market value, the assessment of the residential units would therefore be adjusted according to the trend in the market at such time.

It is important to note that during construction of either of these components, the assessments shall be based on the condition or construction phase of the property at the time of the Town's taxable status date of March 1, of each year. The applicable method of assessment will be cost or the Cost Assisted Mass Appraisal (CAMA). This standard will be applicable to both the golf club and condominium components. The income capitalization method will be applied at the completion of construction.

I hope that I have adequately addressed your concerns. Please do not hesitate to contact with any questions regarding this matter at 631-702-2460.

Sincerely,  
  
Lisa R. Goree  
Sole Assessor

The estimated assessment and potential taxes for the 18 hole golf course is estimated as follows:

# of Rounds	20,000
Golf Fees	\$250
Pro Shop	\$ 20
Food & Bev.	\$ 50
Misc.	\$ 10

Revenue

Golf	\$5,000,000
Pro Shop	\$ 400,000
Food & Bev.	\$1,000,000
Misc.	\$ 160,000
Lodging	<u>\$ 300,000</u>
Total Revenue	\$6,860,000

Rent

Golf	\$1,250,000 (25%)
Pro Shop	\$ 40,000 (10%)
Food & Bev.	\$ 100,000 (10%)
Misc.	\$ 16,000 (10%)
Lodging	<u>\$ 180,000 (60%)</u>
Total NOI	\$1,586,000

$\$1,586,000 / \$11.00 = \$14,418,000$  Assessed Value  
 $\$14,418,000 \times \$14.5891 = \$210,345.64$  Taxes

The analysis used in determining the potential assessed value above was derived from three golf clubs located in the Town of Southampton. Sebonac Neck Property, The Bridge Golf Club & National Golf Links of America. The number of rounds range from 20,000 to 28,000 with golf & green fees averaging \$250 per round.

The estimated total revenue above does not include member dues, special events and other facility hosted activities since they are not considered part of the daily operation of the golf club.

I hope this information has adequately addressed your inquiry and immediate needs. Please call me if I can be of any further assistance in this regard.

Sincerely,



Lisa Goree  
Sole Assessor

**ATTACHMENT C**  
Correspondence from  
Town of Southampton Receiver of Taxes

**From:** [Theresa Kiernan](#)  
**To:** [Nicole Dellavecchia](#)  
**Cc:** [Chic Voorhis](#); "[Mark Hissey](#)"  
**Subject:** The Hills - Tax update  
**Date:** Monday, April 04, 2016 2:27:17 PM

---

Dear Nicole,

Based upon the updated assessed valuation, which I see is \$3,240,575 lower than the original figures provided, the following information pertains to the tax rate of East Quogue School District:

2015-16 Tax Levy request \$20,582,502 resulted in actual tax rate of \$11.755. CPF Pilot came into effect this year, and the payment amount of \$1,228,471 resulted in a FINAL NET Tax rate of **\$11.0524** per thousand of assessed value. \$5,526 in school taxes for a house valued at \$500,000.

IF The Hills development was on the roll, the actual tax rate would be \$9.6910. This would produce a CPF Pilot payment of \$1,012,770 and result in a FINAL NET tax rate of **\$9.2135** per thousand of assessed value. \$4,607 in school taxes for a house valued at \$500,000.

The saving on the tax rate for each taxpayer in the East Quogue School district would be **\$1.8389** per thousand of assessed value for school taxes. A savings would also occur on the library and fire tax rates.

Soon I will have figures from the School district and the Town Assessor, at which time I can run through this illustration again with the next current numbers.

***Hon. Theresa A. Kiernan***  
***Receiver of Taxes***  
***Town of Southampton***  
***116 Hampton Road***  
***Southampton, NY 11968***  
***(631) 702-2475 phone***  
***(631) 287-5732 fax***

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**From:** [Theresa Kiernan](#)  
**To:** [Nicole Dellavecchia](#)  
**Subject:** Re: The Hills at Southampton - confirmation of school district taxes  
**Date:** Wednesday, August 24, 2016 11:58:11 AM

---

Hi Nicole. This information is correct.

Terri

Sent from my iPad

On Aug 24, 2016, at 11:12 AM, Nicole Dellavecchia  
<[NDellavecchia@nelsonpope.com](mailto:NDellavecchia@nelsonpope.com)> wrote:

Hi Terri,

Nice speaking with you this morning, thanks again for your help. This is just an email to confirm that the school district will receive approximately \$3.4M from the proposed project, per the assessed valuation of the property provided by the Town Assessor, and the projected tax rate of \$9.2135 per \$1000 valuation. Per our conversation, I understand that this tax generation is not an additional levy to the school district; rather, these taxes will be realized in the form of a shift from other property owners in the community, translating into a savings of approximately \$919 for the average homeowner residing within the district.

Can you please confirm this to be correct?

Thanks so much!  
Best,

**Nicole L. Dellavecchia**

Economic Analyst/Planner

**Nelson, Pope & Voorhis, LLC**

ENVIRONMENTAL · PLANNING · CONSULTING

572 Walt Whitman Road

Melville, NY 11747

ph: (631) 427-5665 ext. 205

fax: (631) 427-5620

[ndellavecchia@nelsonpope.com](mailto:ndellavecchia@nelsonpope.com)

Please visit our new website at [www.nelsonpopevoorhis.com](http://www.nelsonpopevoorhis.com)

P Please consider the environment before you print this e-mail or any attachments

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## Nicole Dellavecchia

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**From:** Theresa Kiernan [tkiernan@southamptontownny.gov]  
**Sent:** Tuesday, June 13, 2017 1:09 PM  
**To:** Nicole Dellavecchia  
**Cc:** Chic Voorhis; Mark Hissey  
**Subject:** RE: The Hills at Southampton - revised tax projection

Your math is good!

---

**From:** Nicole Dellavecchia [<mailto:NDellavecchia@nelsonpope.com>]  
**Sent:** Monday, June 12, 2017 4:13 PM  
**To:** Theresa Kiernan  
**Cc:** Chic Voorhis; Mark Hissey  
**Subject:** RE: The Hills at Southampton - revised tax projection

Thanks, Terri.

And can you confirm my math to be correct?

School taxes generated by the Hills:  $8.3442 \text{ school tax rate} * (\$680,841,680 \text{ Assessed value} / \$1000) = \$5,681,079$

And the savings to the average homeowner (with a home valued at \$500k) would be \$1,538.45 (\$5,710.55 without The Hills vs. \$4,172.10 with The Hills)?

**Nicole L. Dellavecchia**  
Economic Analyst/Planner  
[ndellavecchia@nelsonpopevoorhis.com](mailto:ndellavecchia@nelsonpopevoorhis.com)

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Suffern, NY 10901  
ph: (845) 368-1472

Visit our website: [www.nelsonpopevoorhis.com](http://www.nelsonpopevoorhis.com)

---

**From:** Theresa Kiernan [<mailto:tkiernan@southamptontownny.gov>]  
**Sent:** Sunday, June 11, 2017 10:45 AM  
**To:** Nicole Dellavecchia  
**Cc:** Chic Voorhis; Mark Hissey  
**Subject:** RE: The Hills at Southampton - revised tax projection

Dear Nicole,

Sorry for the delay. If the Hills parcels were on the tax roll this year, the school tax rate for East Quogue would have been \$8.3442 rather than \$11.4211. As an added benefit, it would have also reduced the amount that would come out

of the CPF fund by approximately \$300,000 for tax relief since East Quogue school now receives CPF Pilot money. I do not have any numbers yet for the 2017-17 tax roll so it is difficult to project forward without new assessment or levy info for the district.

Best regards,  
Terri

***Hon. Theresa A. Kiernan***  
***Receiver of Taxes***  
***Town of Southampton***  
***116 Hampton Road***  
***Southampton, NY 11968***  
***(631) 702-2475 phone***  
***(631) 287-5732 fax***

---

**From:** Nicole Dellavecchia [<mailto:NDellavecchia@nelsonpoppe.com>]  
**Sent:** Friday, June 02, 2017 9:44 AM  
**To:** Theresa Kiernan  
**Cc:** Chic Voorhis  
**Subject:** The Hills at Southampton - revised tax projection

Hi Terri,

Hope this note reaches you doing well. We are in the midst of addressing final comments stemming from the DEIS and the preparation of the Final EIS document. In doing so, and in with discussions with the Town Supervisor and other members of the project team, it was decided that the sales prices of the 108 single-family units were too low, and should increase based on current market conditions. As such, the new assessed valuation is projected at \$680,841,680. Can you please use this new figure to provide a revised projection of the savings to the average homeowner, and how it would decrease the overall school tax rate, similar to what was previously done for the DEIS last year?

Of course, don't hesitate to reach out with any questions or if you need anything else from our office to process this request.

Thanks much!

Best,  
Nicole

**Nicole L. Dellavecchia**  
Economic Analyst/Planner  
[ndellavecchia@nelsonpoppevoorhis.com](mailto:ndellavecchia@nelsonpoppevoorhis.com)

**NELSON, POPE & VOORHIS, LLC**  
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