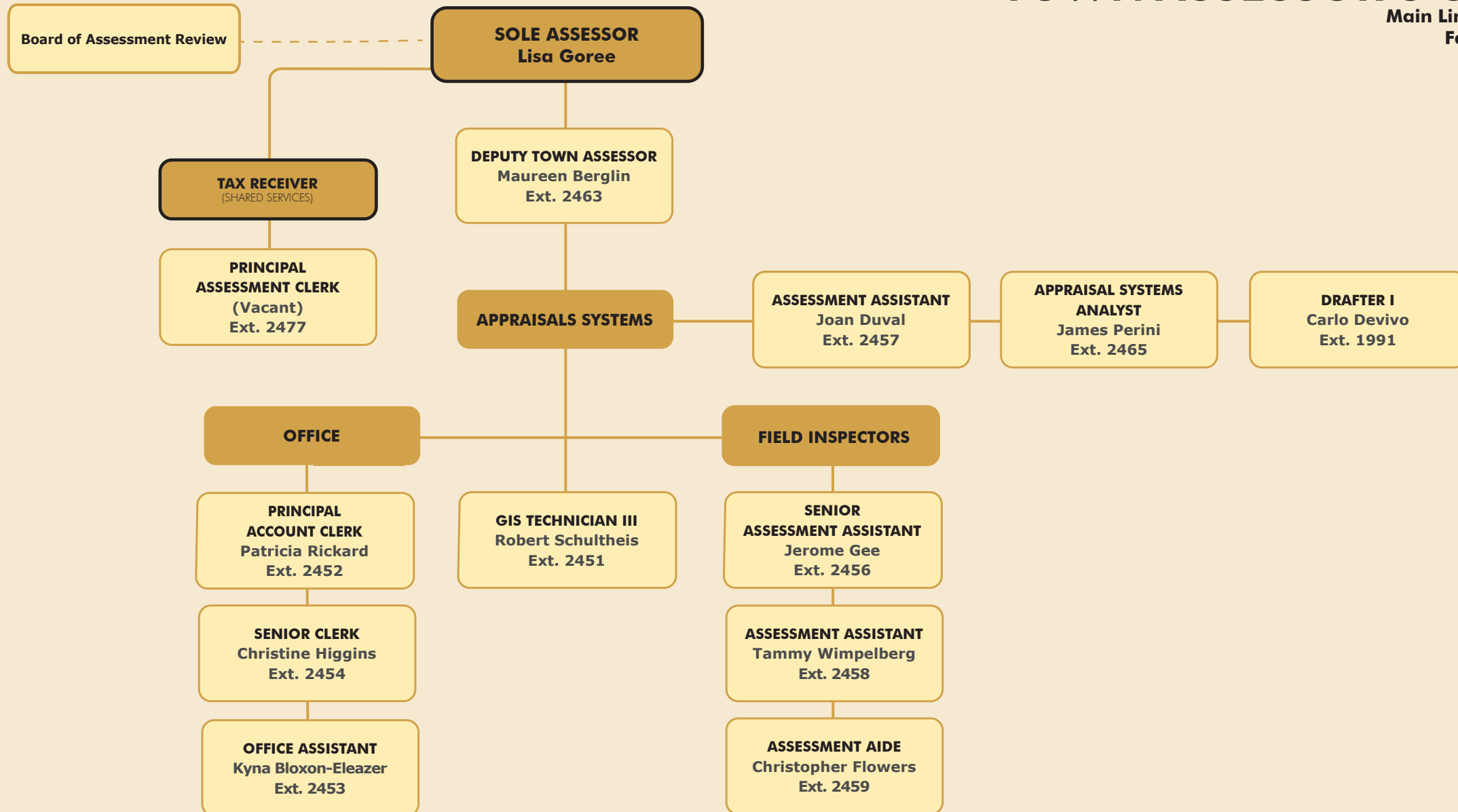


2022 ORGANIZATIONAL CHART TOWN ASSESSOR'S OFFICE

Main Line: 283-6020
Fax: 287-4509



TAX ASSESSOR - SUMMARY

Department: Town Assessor

Budget Year: 2022

Division: Town Assessor

Tax District: Full Town

Cost Center #: 1355

Manager: Lisa Goree

NOTES:

Departmental Mission & Responsibilities:

The Assessor's Office is charged with producing an annual fair and equitable assessment roll, whereby each and every taxable parcel of property is accurately valued. The Office also determines the partial and wholly exempt status of persons and parcels, wherever necessary. Maintains continuous checks on assessment records through physical inventory inspections and up to date ownership records of all properties in the Town. Provides information regarding assessment status and exemption programs to taxpayers.

Workload:

The Assessor's Office must review annual sales of property, review of building permit data, determine exempt status, handle numerous inquiries and conduct various physical inspections in a town containing over 52,000 parcels of land. We provide assessment information to 7 villages, 13 school districts and many local agencies.

The Assessor's Office continues to meet the Office of Real Property Tax Services assessment standards by attaining 100% market value. Southampton and Shelter Island are the only two municipalities on Long Island to achieve 100% market value. It is predicated on meeting the stringent requirements set by the state in order to maintain assessment equity. In 2021 we entered the second year of the Town-wide "reassessment freeze" which was adopted by the Town Board in 2019. In addition to the freeze in assessments, the Board appointed a committee to review the impact of 100% full valuation and market trend analysis on properties and make recommendations on policies that could address concerns raised by the rapid acceleration of real property values within the Town. The Committee has recommended that legislation be drafted in an effort to offset the impact of increasing assessments. In June 2021 we began analyzing over 2,900 sales over the 3 year period as well as the inventory for sale and non sale properties in preparation of the 2022 reassessment using computer assisted mass appraisal.

The Assessor's Office continues its use of Pictometry aerial imagery in order to provide accurate assessments through the use oblique aerial photos that illustrate property inventory, condition, quality and other measurable and qualitative factors that allow access to inventory at the convenience of the desktop thereby eliminating the need for onsite inspections. The most recent aeial imagery is dated April 2020. Pictometry has been approved by NYS and the International Association of Assessing Officers (IAAO) as valid inspection method. The Assessor's Office has been featured in the Bloomberg Magazine and the International Association of Assessing Officers (IAAO) for its use of Pictometry. In 2020 we began using Near Map aerial imagery in addition to Pictometry. This imagery is provided multiple times during the year so it is useful in determining the phases of new construction as well as the status of land use for agricultural and other property types.

Geographic Information Systems (GIS) is also an instrumental tool in the annual assessment review process. The Assessor's Office is able to review property inventory, sales, neighbor influence factors as well as other features necessary to provide accurate assessments.

The Assessor's Office also administers and maintains over 1,200 Senior Citizen, 10,000 STAR, and many other various partial exemptions.

Department Summary

Department: Town Assessor

Budget Year: 2022

Division: Town Assessor

Tax District: Full Town

Cost Center #: 1355

Manager: Lisa Goree

Goals & Objectives:

Provide accurate assessments for the 60 plus taxing jurisdictions within the Township with the assistance of information technology and GIS in order to provide greater data integrity, validity, accuracy and most importantly, annual fair and equitable assessment rolls. The Assessor's Office also strives to maintain professional and courteous public relations and an open door policy for all Town constituents.

March 1st - Taxable Status Date: Condition of all property and structures. Exemption application deadline.

May 1st - Tentative Roll is available. Grievance period begins.

Third Tuesday in May - Grievance Day.

July 1st - Certification of Final Roll.

Legal Authority:

The legal authority for the department rests within the New York State Real Property Tax Law.

NOTES:

Employee Compensation & Benefits Schedule

Position	Class/Grade/Step	Base Salary	Longevity	Other Comp	Total Comp	Medical Benefits	Employer FICA	Retirement	Other Benefits	Total Benefits	Total Comp. & Benefits	Yrs Srv 1/1/22	Alloc. %
Town Assessor													
Town Assessor - 1355													
Assessor	ADMINISTRATIVE	135,000	6,750	0	141,750	29,724	8,685	18,286	1,055	57,750	199,500	21.2	100.0
Deputy Town Assessor	ADMINSUPPORT	100,000	4,000	0	104,000	29,724	7,987	13,417	783	51,911	155,911	16.3	100.0
Board of Assessment Review	APPOINTBOARD	4,500	0	0	4,500	0	346	581	51	978	5,478		100.0
Board of Assessment Review	APPOINTBOARD	7,000	0	0	7,000	0	538	903	70	1,511	8,511	13.9	100.0
Board of Assessment Review	APPOINTBOARD	4,500	0	0	4,500	0	346	581	51	978	5,478		100.0
Board of Assessment Review	APPOINTBOARD	4,500	0	0	4,500	0	346	581	51	978	5,478		100.0
Board of Assessment Review	APPOINTBOARD	4,500	0	0	4,500	0	346	581	51	978	5,478	3.0	100.0
Assessment Assistant	CSEA40HOUR-NEW / CSEA40HOUR - 7-1-2010 - D / Step 4	54,048	0	0	54,048	28,860	4,152	6,974	424	40,409	94,457	3.2	100.0
Office Assistant	CSEA40HOUR - 7-1-2010 / CSEA40HOUR - 7-1-2010 - B / Step 4	46,166	0	0	46,166	28,860	3,546	5,957	365	38,727	84,893	2.8	100.0
Assessment Aide	CSEA40HOUR-NEW / CSEA40HOUR-NEW - B / Step 6	48,483	3,879	0	52,362	14,868	4,021	6,754	395	26,038	78,400	17.5	100.0
Geographic Info Sys Tech III	CSEA40HOUR-NEW / CSEA40HOUR-NEW - I / Step 6	77,298	6,184	0	83,482	28,860	6,411	10,768	619	46,658	130,140	19.4	100.0
Principal Account Clerk	CSEA40HOUR-NEW / CSEA40HOUR-NEW - G / Step 5	68,392	5,471	0	73,864	28,860	5,672	9,528	550	44,610	118,474	14.9	100.0
Senior Assessment Assistant	CSEA40HOUR-NEW / CSEA40HOUR-NEW - F / Step 6	64,916	3,895	0	68,811	14,868	5,284	8,876	519	29,547	98,358	14.3	100.0
Senior Clerk	CSEA40HOUR-NEW / CSEA40HOUR-NEW - D / Step 6	56,689	4,535	0	61,224	28,860	4,684	7,867	226	41,637	102,861	16.5	100.0
Senior Assessment Clerk	PART-TIME	2,706	0	0	2,706	0	208	0	38	246	2,952	35.8	100.0
Total Town Assessor - 1355		678,698	34,714	0	713,412	233,484	52,570	91,652	5,249	382,955	1,096,367		

NOTES:

BOARD OF ASSESSMENT REVIEW - SUMMARY

Department: Board of Assessment Review

Budget Year: 2022

Division: Town Assessor

Tax District: Full Town

Cost Center #: 1357

Manager:

NOTES:

Departmental Mission & Responsibilities:

The Board of Assessment Review is charged with determining the validity of assessments that are developed by the Town Assessor's Office each year.

Workload:

The Board of Assessment Review typically handles approximately 6,500 petitions that are filed annually on the third Tuesday in May by taxpayers and property owners in the Town of Southampton. The BAR is charged with certifying the corrections to the final roll at their second meeting usually held in late September.

Goals & Objectives:

The Board of Assessment Review must review property appraisals and other research and determine an accurate assessment based upon all of the evidence.

The Board of Assessment Review shall be compensated on a per diem basis.

Chair \$1,000 per diem, not to exceed \$7,000 annually

Members \$ 650 per diem each, not to exceed \$4,500 annually total for members

Legal Authority:

The Board of Assessment Review derives its authority from the New York State Real Property Tax Law Section 523.

APPRAISAL SYSTEMS - SUMMARY

Department: Appraisal Systems

Budget Year: 2022
Division: Town Assessor
Tax District: Full Town

Cost Center #: 1688
Manager: Lisa Goree

NOTES:

Departmental Mission & Responsibilities:

The mission and responsibility of the Department of Appraisal Systems is to provide leadership and vision in the use and development of advanced appraisal methodologies and predictive analytic software. The department accomplishes its mission through the coordination of labor and technical resources available in the Assessor's Office, Geographic Information Systems (GIS), and Information Technology.

Workload:

The Appraisal Systems' Division workload involves the study of appraisal data to maintain property inventory, to analyze sales and trending and perform data mining methods using state of the art tools, such as mapping and Pictometry. Appraisal performance standards are monitored and valuation models are developed to maintain accuracy and equity. Appraisal systems coordinates with local and state agencies; provides staff training to increase skill levels; provides data and return on investment analyses; as well as, provides software design setups and implementation.

Goals & Objectives:

1. Implement, monitor, test and report the efficiency, accuracy and reliability of digital imaging technologies to local and state government.
2. Develop return on investment and predictive analytic tools serving the statistical needs of the Supervisor, Comptroller and all other Town departments.
3. Develop a methodology for review of sales data that incorporates sensitivity testing, which will improve valuation of equity throughout the Town.
4. Develop a five year vision interconnecting the Information Technology, General Services, Appraisal Systems and Assessment Offices by blending the use of software, technologies and staff.
5. Review and adjust neighborhood and land values to further insure equitable valuation.

Legal Authority:

The Appraisal Systems cost center is created under the Supervisor's authority as Budget Officer. As part of the 2012 Budget, the Appraisal Systems Division was moved from the Information Technology Department to the Assessor Department. Appraisal practices and principals are followed under the guidance of USPAP and NYS Office of Real Property Tax Services.

Employee Compensation & Benefits Schedule

Position	Class/Grade/Step	Base Salary	Longevity	Other Comp	Total Comp	Medical Benefits	Employer FICA	Retirement	Other Benefits	Total Benefits	Total Comp. & Benefits	Yrs Srv 1/1/22	Alloc. %
Town Assessor													
Town Assessor													
Appraisal Systems - 1688													
Appraisal Systems Analyst	CSEA40HOUR - 7-1-2010 / CSEA40HOUR - 7-1-2010 - H / Step 8	73,184	4,391	0	77,575	28,860	5,957	10,007	582	45,407	122,982	9.7	100.0
Assessment Assistant	CSEA40HOUR - 7-1-2010 / CSEA40HOUR - 7-1-2010 - D / Step 5	54,831	0	0	54,831	13,536	4,195	7,046	204	24,980	79,811	4.3	100.0
Drafter I	CSEA40HOUR-NEW / CSEA40HOUR-NEW - B / Step 6	48,483	3,879	372	52,734	14,868	4,049	6,802	396	26,116	78,850	16.3	100.0
Total Appraisal Systems - 1688		176,499	8,270	372	185,140	57,264	14,201	23,855	1,183	96,503	281,643		

NOTES:

Town of Southampton 2022 Adopted Budget Appraisal Systems - 1688

Account Code	Description	2020 Adopted Budget	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2021 Dec YTD Actual	2022 Requested Budget	2022 Tentative Budget	2022 Preliminary Budget	2022 Adopted Budget	2022 Adopted / 2021 Amended Difference	2022 Adopted / 2021 % of Change	2023 Requested Budget	2023 Tentative Budget	2023 Preliminary Budget	2023 Adopted Budget
Real Property Taxes:																
1001	Property Taxes	266,869	266,869	373,205	373,205	373,205	316,643	316,643	314,225	314,225	(58,980)	(15.80%)	387,090	387,090	387,090	387,090
	Total Real Property Taxes	266,869	266,869	373,205	373,205	373,205	316,643	316,643	314,225	314,225	(58,980)	(15.80%)	387,090	387,090	387,090	387,090
	Total Revenue	266,869	266,869	373,205	373,205	373,205	316,643	316,643	314,225	314,225	(58,980)	(15.80%)	387,090	387,090	387,090	387,090
Salaries:																
6100	Salaries	167,319	167,324	171,754	171,754	142,978	176,499	176,499	176,499	176,499	(4,745)	(2.76%)	180,831	180,831	180,831	180,831
6103	Accumulated Sick/Personal Days	0	0	0	0	0	372	372	372	372	(372)	(100.00%)	372	372	372	372
6110	Longevity	5,571	5,571	5,701	5,701	0	8,270	8,270	8,270	8,270	(2,569)	(45.07%)	8,434	8,434	8,434	8,434
	Total Salaries	172,890	172,895	177,455	177,455	142,978	185,140	185,140	185,140	185,140	(7,686)	(4.33%)	189,638	189,638	189,638	189,638
Employee Benefits - Current:																
6810	Employee Retirement - Active	21,919	21,874	24,938	24,938	20,097	23,855	23,855	21,437	21,437	3,501	14.04%	24,434	24,434	24,434	24,434
6830	FICA Tax Expenditure	13,382	12,913	13,617	13,617	10,668	14,201	14,201	14,201	14,201	(584)	(4.29%)	14,546	14,546	14,546	14,546
6835	MTA Tax	595	574	605	605	450	631	631	631	631	(26)	(4.29%)	646	646	646	646
6840	Worker's Compensation	2,040	1,572	546	546	426	499	499	499	499	47	8.68%	509	509	509	509
6860	Medical Insurance - Active Employees	51,852	49,140	51,852	51,852	42,493	52,548	52,548	52,548	52,548	(696)	(1.34%)	52,548	52,548	52,548	52,548
6865	Dental & Optical	4,140	4,137	4,140	4,140	3,632	4,716	4,716	4,716	4,716	(576)	(13.91%)	4,716	4,716	4,716	4,716
6875	Disability	52	0	52	52	1	53	53	53	53	(1)	(1.38%)	53	53	53	53
	Total Employee Benefits - Current	93,979	90,209	95,751	95,751	77,767	96,503	96,503	94,085	94,085	1,666	1.74%	97,452	97,452	97,452	97,452
	Total Employee Costs	266,869	263,104	273,205	273,205	220,745	281,643	281,643	279,225	279,225	(6,020)	(2.20%)	287,090	287,090	287,090	287,090
Contractual:																
6490	Consultants	0	0	100,000	100,000	75,000	35,000	35,000	35,000	35,000	65,000	65.00%	100,000	100,000	100,000	100,000
	Total Contractual	0	0	100,000	100,000	75,000	35,000	35,000	35,000	35,000	65,000	65.00%	100,000	100,000	100,000	100,000
	Total Expenditures	266,869	263,104	373,205	373,205	295,745	316,643	316,643	314,225	314,225	58,980	15.80%	387,090	387,090	387,090	387,090
	Net Surplus (Deficit)	0	3,765	0	0	77,460	0	0	0	0			0	0	0	0