

August 19, 2014

The regular Town Board meeting of the Town of Stony Creek was held on August 19, 2014.

Supervisor Frank Thomas called the meeting to order at 7:01 PM with members present:

Councilman Nathan Thomas

Councilwoman Doreen Ryan

Councilman Carl Thomas

Absent: Councilman John Thomas

Attorney James Cooper

July 15, 2014 minutes:

Page 198 change Pryun to Pruyn

A motion was made by Councilman Nathan Thomas seconded by Councilwoman Ryan to accept the July 15, 2014 minutes with this correction. All in favor, motion carried.

095-14. A resolution was made by Councilwoman Ryan seconded by Councilman Nathan Thomas to pay the General Fund bills in the amount of \$13,377.44

Discussion: Councilman Carl Thomas asked about Voucher # 185 Sandy Payne's mileage the destination is not on the voucher. Supervisor Thomas will check into this.

Councilman Nathan Thomas asked where Lottie Farm Road is. Supervisor Thomas reported it's the road that goes up behind 1000 Acres Golf Course.

Roll call vote, all in favor.

096-14. A resolution was made by Councilwoman Ryan seconded by Councilman Carl Thomas to pay the Highway Fund bills in the amount of \$13,516.07.

Discussion: Councilman Carl Thomas asked about the Peckham bills, Voucher #144A and 144B the Item 4 stone; Greenfield Quarry unit price is \$6.75 per ton and Chestertown has \$8.25 per ton. Councilman Nathan Thomas asked about Warrensburg Auto Parts Voucher #152, the brake calipers have a core charge and he was wondering if he is throwing them out or returning them. Supervisor Thomas will check into both of these.

Roll call vote, all in favor.

Town Clerk report:

Conservation license	\$ 4.30
Certified Death Copy	30.00
Marriage License	17.50
Photocopies	<u>4.25</u>
Total Town Clerk Fees	\$ 56.05
Dog licenses	<u>150.00</u>
Total Town Revenues to Supervisor	\$206.05
NYS Ag. and Markets	30.00
NYS Department of Health	22.50
NYS Environmental Conservation	<u>73.70</u>
Total disbursed	\$332.25

Correspondence:

Dog Control Log- June 2014

Patrice Jarvis-Weber- Expressing appreciation for the Dean Farm Trail.

Stony Creek Fire Co.- They would like to use the recreation field September 14th, 2014 for EVOC (emergency vehicle operator course) also requesting \$4827.00 in Bed Tax Funds for giveaways, trophies, prizes and advertising a car show to be held on September 21st with a rain date of September 28th, 2014. Proceeds will go toward the children's Christmas Party.

Old Business:

Park Pavilion:

Supervisor Thomas would like to put a ceiling, at least in the first half of the pavilion, he is looking at knotty pine. He figures the amount is 2800 linear foot of 6 inch at 60¢ a foot. It would cost about \$1728.00 and would also install lights and two fans. They were going to do this a few years ago and didn't. Councilwoman Ryan stated it gets a lot of use and doesn't see it as a loss. Councilman Nathan Thomas stated it would help keep the birds out and the mess. He also reported he is buying wholesale from a guy out of Johnsburg. He will give Supervisor Thomas the man's name later. He stated also if you buy the seconds there is a lot of red rot but they are sound boards. They are getting it for 40¢ to 60¢ linear foot.

097-14. A resolution was made by Councilman Nathan Thomas seconded by Councilwoman Ryan authorizing the Supervisor to purchase material and install a ceiling with lights and fans for a 30x40 foot section of a ceiling in the pavilion not to exceed \$2500.00. Roll call vote, all in favor.

Committee Reports:

Youth;

Councilman Nathan Thomas reported the Youth Committee met with Joann and Cheyenne. Patrice (Trish) was unable to make it, he did talk to her in advance. Joann has a lot of things going on with the kids, they were at the campground on the Grist Mill Road one day and they are doing crafts as well. They talked with Cheyenne and she has a new full time job so she is only available after 3:00 PM and on the occasional weekends. A Saturday in August they are hoping to do a bike rodeo for the kids and the Warren County Sheriff's and have a couple nights in September when the kids start school.

Electric:

Supervisor Thomas reported that the entrance wire from the pole on Lanfear Road to the pole by the dam was replaced. From what they gathered it must have been one of the connections was bad. He would like to thank Dominic, the Highway Dept. and Harlem for helping out this this. Councilwoman Ryan stated that new poles will need to be placed at some point and Harlem offered to help with that also. Supervisor Thomas reported this was replace for a little of nothing.

Dean Farm Trails:

Supervisor Thomas stated they are going to buy materials and rent an excavator for a couple of weeks. The excavator will be used to shake out the topsoil that's been dug out and they also need to remove some logs, from the logging operation, that are in the creek and a bridge needs to be constructed. Councilwoman Ryan asked if a permit was needed for the bridge. Supervisor Thomas stated he didn't think so it's basically taking the logs out, other than that they won't be disturbing the creek.

Emergency Services:

Supervisor Thomas reported at the Warren County Board of Supervisor's meeting, Brian LaFlure Director of Emergency Services informed them that SUNY Adirondack and Mountains Lakes Regional EMS Council got together and now will be offering EMT courses at SUNY on August 26th. The cost is the same as it's always been.

Workers Compensation and Self-Insurance:

Supervisor Thomas reported he mentioned a month or so ago about workers compensation self-insurance at the county. The county did pass a revised local law on July 18th, 2014. So the amount the town will have to pay went from \$36,493.00 down to \$19,531.00, a savings of \$16,961.00. The fire Co and emergency was being charged \$3313.40 each and with the revised it will be \$811.85 for the emergency and \$1047.88 for the fire. This is a savings of \$4767.07. The total this year will be \$21,729.08. Supervisor Thomas stated with the fire col and ems, they took it based on payroll and rerated it on a number of calls. He didn't think it was fair getting charged the same as other places. Prior to this it wasn't really insurance, if you had a claim you ended up paying over a 7-8 year period, you pay full claim unless it got transferred to the State Fund, which it does occasionally, now each claim is capped at \$50,000.00.

Occupancy Tax:

Stony Creek Fire Co.

098-14. A resolution was made by Councilman Carl Thomas seconded by Supervisor Thomas authorizing the expenditure of bed tax funds to Stony Creek Fire Co. in the amount of \$4827.00 to be used for giveaways, trophies, prizes and advertising a car show to be held on September 21st, 2014 with a rain date of September 28th, 2014. Proceeds will go toward the children's Christmas Party. Roll call vote, all in favor.

A motion was made by Supervisor Thomas seconded by Councilwoman Ryan authorizing the Stony Creek Fire Co. use of the recreation field for the EVOC (emergency vehicle operator course) September 14th, 2014. All in favor, motion carried.

Highway:

Councilwoman Ryan stated that the county did a good job at fixing the area on Warrensburg Road and is a lot better. Supervisor Thomas stated it's better than it was.

Councilman Nathan Thomas asked if we had a time line as to the roads that are torn up as far as paving. Supervisor Thomas stated he's not sure, he thinks it's pretty soon. The town roads, he thinks its coming up at the end of August.

From the floor:

Valerie Cutler stated she doesn't see why we have to pay someone outside to take the taxes. She thinks the two women we have here are very capable of doing it and she would like to propose, that is what she would like to say tonight with everyone trying to cut back and save money. Supervisor Thomas stated we have discussed briefly shifting the Tax Collector responsibilities to the Town Clerk. He believes, if he read the law correctly, the town board can do that by resolution. Councilman Carl Thomas asked if he received anything formal from Anita that she is going to be done at the end of the year. Supervisor Thomas stated not yet but assumes that we will, she was struggling last year. He thinks we will be so maybe at that time we will decide what we want to do. In his opinion that would be the better thing to do because it will be here at the town hall and easier for the people.

Peter LaGrasse, Chairman of Assessor:

Addressing Councilman Carl Thomas's letter of July 14, 2014 and miscellaneous statements in the July 15, 2014 Town Board minutes:

Town of Stony Creek
Board of Assessors
Town Hall, 52 Hadley Rd., P.O. Box 96
Stony Creek, N.Y. 12878

Peter La Grasse, Chairman
Board of Assessors
911Facilitator
August 17, 2014

Town Board, Town of Stony Creek
Attention: Susan Harrington, town Clerk

Dear Town Board Members:

This letter addresses Councilman Carl Thomas's letter of July 14, 2014 and miscellaneous statements in the July 15, 2014 Town Board Minutes.

Revaluation and Tax Increases

I oppose a "reval" at this time because I feel there is a risk of a reval triggering an increase in taxes. Carl Thomas agrees with me as to the risk of increased taxes, perhaps for different reasons. Carl Thomas obviously feels "*land values might increase but the tax increase is because of the structure of the school tax and the county tax system.*" (*1-July 14, 2014 letter, p. 2). My feeling is that a true reval, recognized by the State, would involve determining a market value for Stony

Creek over a narrow time frame (as opposed to determining the market value by studying sales within Stony Creek that go back several years). This study of a narrow time frame of sales, due to the few sales Stony Creek has each year, necessitates an expansion of the sales base to include sales in Thurman, Lake Luzerne and Warrensburg. There is a very real possibility that this process would result in a higher market value and an across the board increase in full value of Stony Creek assessment roll because the incomparability of these additional markets to Stony Creek. Higher tax burdens in county and school will follow assessment roll increases. Nevertheless, Carl Thomas continues to press for a reval: *2 *“There was much discussion at each Board Meeting concerning the Assessors Office and what might be helpful to relieve revenue loss the town experiences each year from our State Land revenues which might even include a ReVal.”* (July 14, 2014 letter). (This assertion by Carl Thomas is without one shred of evidence that a reval would in any way affect SOL(State Owned Land) revenues). Back in March, Carl Thomas questioned Mr. Peluso from the state concerning just simply increasing every assessment uniformly to achieve a 25% or 50% assessment rate, will we *“have confidence the equalization rate be changed to reflect our new LOA”* (Level of Assessment) *keeping the dollar per thousand to reflect the same value of a property/”* (*3-March 22, 2014 letter). The reply back from Steve Peluso: *4 *“Adjusting assessments to a higher level of assessment by simple mathematical means will not serve any significant purpose.”* (April 4, 2014 letter*5). I agree*6-, my approach is to make correction as needed within the existing assessment system, while essentially keeping the system intact.

*9-Peter hopes this answers in fifty words or less on Attorney Coopers question on that.

COMMENTS Added by Assessor LaGrasse: to Revaluation and Tax Increases

Page 1- *1-quoting Carl from the July 14, 2014 letter

*2-to press for a reval quoting Carl

*3-From a March 22, 2014 letter by Carl

*4-Reply by from Steve is from an April 4, 2014

*5-returned letter to Carl

*6-I agree with this

The Background for this letter

At the March 18, 2014 Town Board Meeting this writer responded from the floor with a report to the Board answering an inquiry from Carl Thomas as to whether *“the state land (is) paying the same amount as a private land, is it paying it’s fair share.”* (*11-March 18, 2014 Town Board Minutes). In my tabulation of the valuation the state put on these parcels, and what value would be generated using the town’s land schedule, I found that the state values were by and large greater.

While this analysis should have satisfied Carl Thomas’s concern that the state was paying it’s fair share of taxes, he has instead rebounded with a strategy to assess privately owned land similar to state owned land, in essence raise private land values beyond their demonstrated market value. Unilaterally, without authorization from the Board of Assessors, or even from the Town Board, Carl Thomas has, to use his own words:

*"I have requested from Mr. Thompkins (sic) of the State Land Unit to work on our tax maps and indicate how many acres are contained on each map parcel. As you know we have one state parcel number, which contains over 26,400 acres but shows on at least 19 or more different maps.... Having each parcel of state land identified with acreage for size... we could then make a comparison of value for private held parcels on the same map or in the same area." (*12-Letter June 5, 2014)*

My reply to this proposal raised issues of the tax map patent line accuracy, and the complexity of the state valuation system, and the absence of any comparable data on privately owned land. (*13-Letter of June 18, 2014 to the Town Board.)

This letter further expands on this theme, the merit less and indefensible suggestions of Carl Thomas, the realities of the available tools at the assessor's command, the enormous expense to implement Carl Thomas's demands and who would bear this expense, and the misdirection and unconstitutionality of this direction.

Assessors LaGrasses' added comments: to The Background for this letter
Page 2 *11-from the March 18, 14

**12-From Carl's letter June 5, 14*

**13-Peters letter June 8th*

Tax Map Parcel Nonsense

Carl Thomas proposes: *"Having each parcel of state land identified with acreage for size (not a parcel number) we could then make a comparison of value for private held parcels on the same map or in the same area."* He has acted unilaterally in an attempt to induce the County to do this and he unilaterally initiated a request of the state *"to work on our tax maps and to indicate how many acres are contained on each map parcel."* A map parcel with acreage is a tax lot. There is no halfway nonsense-*15. His demands violate the County Director's Guide in the Preparation and Maintenance of a Tax Map Section 3 F (5). In essence, if you have a parcel identified on a Tax Map, it has a Parcel Number. Carl Thomas then cites the Town of Day Assessor: *The state did redo their maps a few years ago to reflect the acreage on each parcel..."*--*16- Not true, Saratoga County Tax Maps were prepared in 1983 for the Board of Supervisors by a Consulting Engineer at county expense, and at that time these maps appear to have the full break out of SOL parcels, if I can judge by their Section 8.00 which shows Livingston Lake, known to many Board members. Note that the 62 acre parcels are separately broken out on this 1983 tax map. Warren County has had more difficulty than Saratoga County with their Tax Map project, which began in 1969. The state mapping standards were changed in the following year, and Warren County was required to redo the maps to comply with the updated standards. After a few aborted contracts, Warren County finally got our current tax maps in the year 2000. There are errors, some significant, which I have already pointed out. According to Ron Dixon, the County Tax Map Technician, mapping errors, such as I have seen, are across the board, in each town. It is unreasonable to presume the Map Technician responsibility is to redo the botched mapping project, when *"The county responsibility (is) to "maintain the tax maps" *17-* (County Director's Guide...Section 4). This does not mean that we shouldn't have the best tax maps, we should, and I have tried to get corrections. But, as you will see, I have already work around these obstacles without incurring potential enormous cost to the county.

Assessors LaGrasse's added comments: Tax Map Parcel Nonsense

Page 2 - *15- *Nonsense here if you have the acreage on a parcel it's a tax lot, it's on the roll.*

**16-He takes exception of that. Yes they have, they are broken down, each parcel. One of the maps, one you can be familiar with because it happens to be Livingston Lake 62 Acres, all the parcels here. The map is from 1983 produced by an engineer under contract with the county. The county pays for these maps, the State doesn't make them. SO Saratoga County did make pretty good maps in 1983, he has the one on the boundary.*

Page 3- *17- *tax maps to redo them not to create things. This is a colossus job, it's not a simple easy thing and this is from the County*

The State Owned Land Valuation System

**18-There was so much discussion that he has to include this*

The State Owned Land Valuation

At the July 15, 2014 Town Board meeting there was some discussion about the merits of having information, summarized by Attorney Cooper: "Attorney Cooper stated generally speaking he doesn't think anyone would argue with that, the more you know the more power you have in your decisions." Of course I agree, so if Carl Thomas agrees with this, then why does he disparage my considering the methodology used by the State in valuing SOL? What led Carl Thomas to mischaracterize me with this statement? "Mr. La Grasse shows his disdain for the state's method of determining value by his example of parcels and sub-parcels. This is a ploy to cloud the issue as it does not effect acreage or size." I am simply explaining the system the state uses on SOL because of the unfeasibility of comparing different parcels solely because they are the same acreage. The information that I seek has to serve a purpose, that purpose is to form a systematic assessment system that can be fairly and uniformly applied over all similar properties. Carl Thomas's proposal fails to do this.

The following is testimony given to the June 1, 1992 Board of Assessment Review by Philip Hembdt, Senior Real Estate Appraiser, Division of Equalization and Assessment that describes the state system of valuation. I am presenting this testimony because it, and what is to follow is evidence of the fallacy of "comparison of value (of SOL) for private held parcels on the same map or in the same area." (June 5 2014 letter by Carl Thomas).

**19-This is what Mr. Hembdt says*

"A forest stand is a contiguous group of trees, sufficiently uniform in species composition, arrangement of age classes and condition, to be a homogeneous and distinguishable unit. In the SDA forest appraisal system, each stand on a parcel, is also known as a sub-parcel." ... "We value each stand on a per acre basis. The sum of the value of each stand on a parcel is the value of the parcel. On each stand, we collect seven characteristics- seven characteristics describe the stand. Those seven characteristics are forest region, forest

height, site class, volume class, cut class, the accessibility and the ease of logging...

** 20-back to Peters comments*

Would it be right to use the state value for comparison to private land without matching the attributes of the subject parcel to the state parcel? Would it be right to consider a house appraisal to assess a neighbor's house solely by the size of each house, 21-- without looking into the condition (age, class, depreciation) of either the appraised house or the neighbor's house? *22-That's what Carl is suggesting with just comparing acreage and price on State Land to Private Land.*

**23-to recall Hemdt*

OK, now I want to speak a little bit about collecting the inventory itself. Our inventory collection system is aerial photofaced in conjunction with field inspection. The State of New York Division of Equalization and Assessment obtains aerial photos covering the forest areas of the State which we have to appraise. These photos are black and white photos, infra-red, that's the type of film, and they are taken in stereo pairs. By stereo pairs I mean there are at least two photos for every point on the ground. So every point on the ground has at least two snapshots of it. And by having the stereo pairs, you can see... a skilled analyst can see in stereo, or depth perception... they can see in 3-D. Of ...course, this aids the forester in seeing the height of the trees, the size of the trees, and the terrain features.

Stereo aerial photography on private land is totally unavailable today.

When we collect inventory, we have three steps – three broad steps. The first thing we do, we have preliminary photo interpretation. In that stage, we take the parcel boundaries, we obtain the photos that cover that parcel, and we draw the boundaries on the photo. We make some preliminary judgments about type of forest land we have, the nature of the stands that we going to look at, and then we might even make some initial judgments. The base of preliminary photo interpretation to set up for the next stage, which is the field inspection. We do a field reconnaissance of going out and we sample a number of these stands. We take multiple samples within a stand. We do not visit every stand on every parcel. But we take enough views of these stands to determine the nature of them so that we can project from stands that we have visited and by looking at the photos we see other stands that are identical, we know that it's the same type of stand.

**24-Remember half of this town is one tax lot and it's comprised of numerous individual lots.*

**25- Peters comment*

We cannot do this, and it is important because there are big price differentials between different stands. In the two parcels examined below, sub-parcel prices per acre varied from \$1,353/acre to a low of \$197/acre, yet these sub-parcels were not discernible on the best aerial photo available at the county.

**26 He has commented from Hembdt transcript, transcribed*

(Transcript. June 1, 1992 Board of Assessment Review, by Carol H. Barrett, p. 5-7)

Page 3 Assessor LaGrasse's added comments to The State Owned Land Valuation System

**19-This is what Mr. Hembdt says a forest*

** 20-back to Peters comments*

** 21-He means by appraisal, he means a professional appraisal he has a professional appraisal on a 2000 sq. ft. house, can he look at the neighbor's house and say that's worth the same as the appraised house, solely on the bases of the size of each house.*

**22-That's what Carl is suggesting with just comparing acreage and price on State Lane to Private Land.*

**23-to recall Hemdt*

**24-Remember half of this town is one tax lot and it's comprised of numerous individual lots.*

**25-Peters comment we cannot, there is a*

**26 He has commented from Hembdt transcript, transcribed*

Potential to Utilize State Inventory

Carl Thomas has stated in his letter of July 14, 2014 *"He (La Grasse) will not use any new information from the State or County that may be gained. He emphatically states it is a waste of the County's mapping resources and he would not use it in the Board of Assessors Office in Stony Creek."*

**27-the Assessor's office has at least thirty years of*

This office has had for at least thirty years the acreage and state appraisal of each individual lot of SOL. **27-* I obtained a Taxable SOL parcel Centroids map from the state this year in June, the only information that they could supply to locate SOL lots. **28-* This 11" x 17" map shows the major lot lines for private land and centroid dots and identifier numbers for the SOL. **29-* From this map I was able to draw in the entire system of missing patent lines, which define each of the 119 individual lots of SOL, which have been defined as one tax lot of 24,634 acres, lot 234.-1-1. Additionally 16 individual SOL lots within the Dartmouth Patent, which were formerly clustered in smaller groups of lots, were individually identified. I have obtained through further inquiry from Mr. Tompson's office, the entire detailed listing of attributes of each sub parcel and its valuation. I have obtained from Ron Dixon, the best aerial photo of a portion of SOL showing two complete parcels of SOL and partial parcels **30-*. The particular parcels that I am interested in are state parcel # 840001 and 850001. I have an interest in these lots because they illustrate the patent line error of 285 feet on our tax maps. **31-* My best aerial photo (attached herein) shows the

deciduous forest growth looks hardly different than desert land. Lot 840001, a 100-acre lot, has a bare land value of \$582/acre, and a timber value of \$660/ acre on average. There are six sub-parcels within this lot,*32- varying in value from \$1353 to \$322/acre. *33- No reasonable person could say they could identify from this aerial photo any of the sub-parcels. *34-Lot 850001 is another 100-acre parcel of SOL with a bare land value of \$340/acre, and a timber value of \$808/acre on average. Again, this parcel has five sub-parcels varying in value from \$1, 281/acre to \$197/acre. From the aerial photo available to me, I cannot tell one forest type sub-parcel from another. To somehow project these values on privately owned land is far fetched. Tax Lot 256.-1-21.111, northwest of the two lots of SOL has been cut recently. What does the aerial photo tell you about its timber value by comparison with the adjacent SOL lots? The answer is nothing, nothing a reasonable person could agree with. Would a system of assessment that determines value not based on measurable facts stand the test of the law, or would it be considered arbitrary and capricious, a violation of the concept of the equal protection of the law, unconstitutional. I have checked with Sara Frankenfeld, the GIS Services Director for Warren County Planning and Community Development Department. She is aware of the state methodology; she was trained on it in college in Arizona. The county does not have these stereographic maps, and she ventures to guess it could cost "tens of thousands of dollars" to get them. The maps are not the whole picture, but just the start of a process to value the timber. The state*35- last obtained stereo photos of the 40 county area that the State Forestry Unit appraises in 1983-1984 at a cost of \$1,000,000 (one million).

The lack of accuracy in the tax maps is a problem that happened in 2000 with, I understand, three successive contractors trying to produce the tax maps in county contracts. Again, how much would it cost to redo the tax maps, so that the patent lines were accurate? This is not the state's obligation, and it is not the County map technician's job, it is the County Board of Supervisor's job. And for what purpose? I have amply demonstrated that it has no purpose.

Assessor LaGrasse's added comments to Potential to Utilize State Inventory

**27-SOL the point is, not everyone is totally familiar with it. He showed the Town Board a patenting map. A patenting map is a map of the land grants that form our property ownership. In the easterly side it's the Dartmouth Patenting, on the river it's the river Dartmouth Patenting on the Westerly side it's the Palmers Purchase. Most of this line (west side) except for some isolated private property and out on Lens lake this is private houses there and then Harrisburg Lake, The rest of it is State Land and that is just one lot and that's what we're talking about. We're talking about the mapping of the one lot. He obtained through the State what they could give him because he had a map but he thinks he lost it in the fire that showed all the individual lots. What they gave him today is an*

**28-Map of the entire town, you will see the grid lot lines, they don't have the patenting lines but they have centroid and the centroids have numbers to them.*

**29-From this map he created a map, it duplicates the information from the other map and it became a map. Each individual lot is here. It's very important because we don't need to harass the county mapping people to do something they can't do. He has it here. Very accurately from here you can go to the tax maps because the patenting lines are on the tax maps, inaccurately as they might be. He needed to explain that development already exist and on this he wants to further say is*

**30-Partial parcels Peter showed the town board the map he asked to make him, he can't produce it in his office, he can't print it in his office, he needs a laser printer instead of an inkjet printer and you can recognize Harrisburg Lake Development. He is interested in the two state parcels #840001 and #850001*

**31-He wants to show the Town Board the line error and how far it's off. He did his best four years ago in his letter to try and explain to him and the mapper and they even went out with a GPS form the people that do the address system in other towns (Sarah). Sheri Norton did it before and they easily found this point and other lines, The County won't use it, it isn't a survey. She over stepped her license.*

**32-What he wants to show the town board more about this is there is about six different sub parcels*

**33-he can identify them, he can't see one from another, and they vary greatly in price.*

**How can he use this to compare to another private lot, would that be reasonable, would it be dependable or would it be totally arbitrary that's his feeling on that.*

**34- to be specific the first lot 840001*

**35-there are big variation to have the entire inventory*

Current Land Schedule

“Our private land values probably would change as I am not convinced our land schedule is adequate.” (Carl Thomas letter June 5, 2014)

“Land values might increase.”(Carl Thomas letter July 14, 2014)

“In the mid90's I proposed a land schedule...with an added provision for backland which I did not like then and I still do not like...”(Carl Thomas letter April 11, 2014)

Can I say Carl Thomas is displeased with back land values?

In evaluating remote land value it is tempting to look at the SOL values. Clearly, the problems are that the inventory of timber on the private land is unknown. Secondly, such an undertaking on individual isolated parcels, using considerations that could not be applied uniformly, would be unfair and illegal. However, to look at the SOL for a comparison of our land schedule in a broad way might be useful.

I have taken 31- 125.6 acre parcels in Palmer Purchase, Rear Division II to start this evaluation. These parcels range in value from \$110,900 to \$46,600, with an average value of \$79,455, or \$636/ac. Our land schedule would arrive at a price of 535/acre. Clearly, the \$101 difference could be accounted for in mature timber value that exists on SOL but probably not on private land. Additionally, sales frequently do not reflect timber values at all, and recreational or camp site considerations are more important to the buyer; or those who want timber are not likely to buy the lot for the timber. Time does not allow a further evaluation of the data from the state at this time. This short exercise, nevertheless, bolsters the current Land Schedule, at least in so far as back land lots in the 125 acre category are concerned.

Summary

I will be reviewing our assessment system and hopefully arrive at sensible modifications to the system where I have seen changing pattern of sales develop in recent years, and I will be reviewing these concepts with the Board of Assessors. I will, further, be checking the SOL inventory for accuracy, and hopefully increasing state assessments within their system. I do not expect big changes in this regard, but corrections for accuracy. I oppose a general reval which as stated before, could increase taxes. I am not going to gamble with increasing taxes.

I oppose breaking out Tax Lot 256.-1-1 on 19 tax maps involving the creation of 119 tax lots. It is unnecessary, it would be prohibitively costly, we already have enough data from the tax maps and the map that I have developed and the data sent to me by the state to fully study state assessments.

I thank the Town Board members for your interest in assessment, and the state and county staff for your invaluable help and advice.

Assessor LaGrasse's added comments:

**36--he had as he went through with his tidy remarks about how they go in and measure them all and didn't scratch the surface on what process they use.*

**he added that he received the inventory spreadsheets that Carl has and also understands he received that gives each lot by number and where our own tax numbers with the acreage, full value, stumpage values and bear land values but he has here in all of this volume (3-ring binder) every single parcel.*

How many acres there are just by opening it? Heavy sawed timber, light sawed timber, medium, northern hardwoods heavy sawed timber, light sawed timber, northern hardwood spruce fir, medium sawed timber, pioneer hardwood, light sawed timber. They are detailed every single one.

- He will be looking at that for what it's worth. He will be looking more at acreage size to see whether its correct on our maps and he can do that and he doesn't need to have the county tell him what acreage is on a sub parcel because the lines are there they are drawn to scale. He has a ruler, he has a calculator, and he knows how to calculate acreage. He doesn't need the county to do it where it would be done would be the border, the boundaries between Thurman and Stony Creek,*
- He is doing it there. He doesn't like what they've done. When he sees these errors just approaching them with they're tax map, it's showing what we have what's on the adjunct map in Thurman, Day and Hadley will be sufficient evidence to correct these maps in that regard. The only other thing he is po'd about is the town road goes to Moosewood Lodge doesn't it. Supervisor Thomas stated yes, Peter stated yes, it's not on our tax map. He asked if we are getting mileage for it to Moosewood Lodge, Supervisor Thomas stated he thinks we are. Peter stated he will count it and put it on the tax map. What Carl can't tell from his inventory and what Peter can tell from his inventory its called backland. He will get some change on it because its front land, it's on a highway. There are a few lots not many.*

- *A few that he gets perturbed about that do this basically three lots. The road goes through there so he will get a little change on there. Supervisor Thomas stated you can actually drive to the creek.*
- *Peter will be taking pictures of it. He would also like to see it on the tax map because you have the mileage there.*

There has been valuable information there that has gotten through all this. But there is absolutely no need to further ask people to do things they can't do, that would be to ask for mapping. He's not afraid of mapping, it's just you're asking for too much. You heard and he read the minutes Attorney Cooper saying that's a prime evil place there, it's all on the map it never was surveyed out.

These parcels, where are the boundary lines, how can in other words, the mapper needs coordinates that a surveyor will give him in order to accurately plot it on the map or he won't do it and he can't because they're not there.

Yours truly,

Peter La Grasse, Chairman

Enc: Copy of aerial photo showing SOL Lot # 840001 and 850001 as shown on Tax Map 256
Stony Creek Land Schedule

Cc: Frank Thomas, Supervisor, Town of Stony Creek
Kenneth Tompkins, State Land Unit, Albany, N.Y.
Paul Capone, State Land Unit, Ray Brook, N.Y.
Lexie Delurey, Director, Real Property Tax Services, Warren County
Ron Dixon, Tax Map Specialist, Real Property Tax Services, Warren County
Sara Frankenfeld, Warren County Planning, GIS Services
Carl Thomas, Councilman, Stony Creek Town Board
Nathan Thomas, Councilman, Stony Creek Town Board
John D. Thomas, Councilman, Stony Creek Town Board
Doreen Ryan, Councilwoman, Stony Creek Town Board
Brandon Thomas, Assessor, Stony Creek Board of Assessors
Zachary Thomas, Assessor, Stony Creek Board of Assessors

A motion was made by Councilman Nathan Thomas seconded by Councilwoman Ryan to adjourn the meeting at 8:05 PM. All in favor, motion carried.

Respectfully submitted,

Susan Harrington, RMC
Town Clerk