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Bryan T. Healy

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Village Clerk
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To: Board of Trustees
From: Bryan Healy, Village Manager
Date: August 18, 2022
Re: Village Assessor

As you are all aware, the Village Assessor, Thomas Waitkins, suddenly passed away earlier this month. Since 2018, the Village and Town of Cortlandt have operated under an Inter-Municipal Agreement to share the services of an Assessor. Tom was a Town employee who worked a certain number of hours in Croton-on-Hudson each month; the Village reimbursed the Town for the hours worked here.

With the position currently vacant, the Board has the opportunity to consider whether or not it wants the Village to continue as an Assessing Unit. There has been a trend towards villages terminating their Assessment status in recent years. In Westchester County, 13 of the 20 villages no longer serve as assessment units. In other words, Croton is only one of seven villages in the county which still has a Village Assessor; the other villages use the town assessment roll to generate tax bills. It is important to note that the town assessment roll is already used to generate approximately 70% of a Village resident's tax bill (town, county and school taxes).

An analysis of this proposal was done in 2011, which is included in the backup for this meeting. As you can see by the data compiled at that time, more residents would see their assessed value decrease than would see their assessed value increase. This would lead to a smaller number of residents seeing their Village tax bills increase, but at a higher percentage.

Terminating the Village's assessment status would lead to a small budgetary savings (\$25,775 or 0.1% of the General Fund budget). There would also be savings in that the Village would no longer need to represent itself in SCAR (Small Claims Assessment Review) cases or tax certiorari cases. I should also point out that the budgeted amount represents the amount paid under our IMA with the Town; if the Village was to hire its own assessor, either part-time or full-time, the cost would likely be significantly higher.

If the Board wishes to proceed with studying this issue further, I will have the 2011 analysis refreshed so current data can be reviewed. I look forward to discussing this proposal in more detail. Please let me know if you have any questions.