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*Village Manager*  
Bryan T. Healy

*Village Treasurer*  
Daniel Tucker

*Village Clerk*  
Pauline DiSanto

To: Village Board of Trustees  
From: Bryan Healy, Village Manager  
Date: November 18, 2024  
Re: Village Assessment Unit

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As a follow-up to the Village Board discussion which took place at the November 6, 2024, work session, I wanted to provide some analysis for the Board's consideration.

Included in the agenda backup for this meeting are excerpted portions of the comprehensive study recently completed for the Engineering Department that pertain to the Assessor. You will see that the study concluded that more properties (1,676) will see a decrease in their Village tax bill, if the Village's assessment function was to be discontinued, than would see an increase in their Village tax bill (1,363).

The Village Treasurer took a deeper dive into this data and was able to break it down into the three main categories of property classification: residential, commercial and vacant land. The median residential parcel in the Village would see a decrease in their Village tax bill of \$27.95 and the median vacant land parcel in the Village would see a decrease in their Village tax bill of \$116.32. The median commercial parcel in the Village would see an increase in their Village tax bill of \$226.35.

As further noted by the engineering study, the termination of the assessment unit would result in an annual savings of \$32,000 per year, which includes the salary of the assessor, software costs and costs related to Grievance Day. Additional cost savings would also be realized over time as the Village will no longer be responsible for handling tax certiorari cases resulting from contested assessments.

It is very important to remember that approximately 75% of a property's total tax bill is already generated from the town assessment roll. This includes town, county and school taxes.

It is also important to remember that if a resident feels their property is assessed incorrectly, they can annually file a grievance with the assessor and present their case on Grievance Day. Currently, a resident would need to attend two separate Grievance Day hearings (one in February for the Village and one in June for the Town). If the Village were to cease being an assessment unit, there would only be one Grievance Day for all tax purposes in June.

Finally, the Village would retain all tax exemptions which it has adopted by local law, such as veterans exemptions, firefighter & EMS exemptions and senior citizen exemptions. The Town would assume the responsibility of accepting applications and the Town Assessor would be the approving authority.