

**Town of Fowler February 28<sup>th</sup>, 2022, Special Board Meeting Minutes at 3:00PM with a presentation by Assessor Chair Kathleen Besaw to discuss the Town of Fowler's total tax valuation rate.**

The Town of Fowler Special Town Board meeting with a presentation on the total tax valuation rate by Assessor Chair Kathleen Besaw was held on the above date with 4 Board members present. Also present were Town Clerk Tami Gale, Assessor Chair Kathleen Besaw, Assessor Robert Theriault, Highway Superintendent Randy Durham, Michael Cappellino. Rachel Hunter, Editor of the Gouverneur Tribune Press attended via teleconference. Councilperson Lynn Bishop was not in attendance.

Supervisor Newvine called the meeting to order at 3:00 PM and reported the board needed to re-visit their discussion on purchasing a warranty for the loader, which was tabled at the February 14, 2022, regular scheduled town board meeting allowing time for Hwy. Superintendent Durham to confirm the cost. Hwy. Superintendent Durham delivered the following warranty prices to the board for their review:

- Premier bumper to bumper for 24 months \$4,650
- Power Train / Hydraulics for 24 months \$3,150
- Premier bumper to bumper for 36 months \$7,700
- Power Train / Hydraulics for 36 months \$6,100

After some discussion, a motion was made by Councilperson Andrews seconded by Councilperson Cleveland to approve the purchase of a 24-month premier bumper to bumper warranty for the loader at a cost of \$4,650.00. All in Favor. MOTION CARRIED.

*AYES: 4 NEWVINE, SIMMONS, ANDREWS, CLEVELAND*

*NAYS: 0*

*ABSENT: 1 BISHOP*

***NEW PLOW TRUCK DISCUSSION***

Hwy. Superintendent Durham reported he thought he would have an exact amount the town would be receiving for the burned-up plow truck by today from Trident, however at this time he only has an estimation given by Michael Gillette of Fuller Insurance, of \$141,000.

Supervisor Newvine asked if the insurance money is going to cover the cost of replacing the full expense of the plow and all of its parts. Hwy. Superintendent Durham stated the only piece that wasn't on there was a wing that costs \$2,200., and reported he has a lot of that stuff as stock. Hwy. Superintendent Durham reported he had spoken to a representative of Beam Mack this morning and was told it wasn't looking good to be able to receive a new truck by the fall, due to the unavailability of the parts to build the trucks. Hwy. Superintendent Durham then reported that Stadium International have stated they could get a new truck by the fall, however the truck would need to be ordered now. Hwy. Superintendent Durham updated the board that the 2005 plow truck has 174,000 miles on it and it may last another year. He reported it has been a faithful truck, but it has 174,000 miles on it. Supervisor Newvine asked if the shortest route was done with the 2005.

Councilperson Andrews stated he had a concern about the service we would get if we bought an international plow truck after losing truck 12, an International plow truck, in the fire incident, stating their track record isn't very positive. Councilperson Simmons stated she agrees with Councilperson Andrews. Councilperson Andrews asked if Route 11 Trucking would be able to service a plow truck if it were purchased from Stadium International. Hwy. Superintendent Durham reported they still service trucks, but not for a warranty, unless it

is a Peterbilt. Councilperson Andrews discussed that he wished we could buy a new plow truck from Beam Mack as we have had such good luck with their plow trucks. Hwy. Superintendent Durham reported if we decide to order a new truck through Beam Mack, we will need to give them a letter of intent, that needs to state we don't yet know what the price is going to be. Supervisor Newvine questioned if that meant we had to accept whatever price they came up with. Hwy. Superintendent Durham replied, it did, and the only dealer willing to give us a price for a new plow truck right now is Stadium International. Supervisor Newvine reported the town has not received any insurance money yet, and he didn't feel we needed to be in a big yank to order a new truck with the concerns discussed. Councilperson Simmons asked how many plow trucks we had now. Hwy. Superintendent Durham reported they have 4 plow trucks and 1 back up plow truck. It was discussed the back up plow truck, truck 98, is not a very good back up. Councilperson Simmons asked if the 98 truck could be used to plow if it had to. Hwy. Superintendent Durham stated he does and has used the 98 truck as back up, but it is not something that should be used every day. Supervisor Newvine stated in the worst-case scenario, the Town could go to a 3-truck plow route if a truck goes down. Hwy. Superintendent Durham agreed, stating if he had 6 drivers that would come to work every day, he could go to a split shift.

It was discussed, if a truck went down, they may need to go to a 3-truck route. Councilperson Andrews asked Hwy. Superintendent Durham if he felt the County would still offer to help if we don't get a replacement for the burned-up plow truck by next winter. Hwy. Superintendent Durham stated he thought they would, as well as other municipalities may help under their shared services agreements. Hwy. Superintendent Durham stated the real problem is that if we wait to order a new truck until we know what the price is going to be, we could be waiting for a year or two. Supervisor Newvine stated we can't order a truck until we know a price. Hwy. Superintendent Durham stated he agrees, but other towns are ordering trucks without knowing the cost, and suggested Supervisor Newvine ask the Town of Gouverneur Supervisor Dave Spilman Jr, and the other Supervisors of towns how they are doing this at his next Supervisor's meeting, stating they are ordering trucks. Supervisor Newvine stated he would contact the local town supervisors and ask what they are doing. Councilperson Cleveland asked if it had been determined what caused the plow truck to catch on fire. Hwy. Superintendent Durham reported investigators were supposed to have been on site last Thursday but did not show up. Michael Cappellino asked if Hwy. Superintendent Durham had any idea what caused the plow truck fire. Hwy. Superintendent Durham discussed he had an idea but didn't want to say without an official determined cause.

After further discussion, it was the consensus of the board members present not to order a new plow truck at this time.

#### **ASSESSOR CHAIR DISCUSSION ON TOTAL TAX VALUATION RATE**

Assessor Chair Kathleen Besaw presented information packets to the board with St. Lawrence County Town and County Equalization rates and tax rates in dollars per thousand for the years 2019 to 2022.

Assessor Chair Besaw reported the purpose of today's discussion is to simply give the board information and sated she has no feelings about it one way or the other.

Assessor Chair Besaw reported:

- Over the summer, representatives from the New York State Department of Taxation and Finance came to the Town of Fowler, as they did to all the towns in St. Lawrence County to take a sampling of the recent sales in the Town of Fowler, to compare the recent sales to the Town of Fowler's assessment levels.

- The information that they found, is what they base the Town of Fowler's equalization rate on.
- The Town of Fowler's equalization rate to date is 11.8%. It is a very low equalization rate and is the 3<sup>rd</sup> lowest in the County.
- Conversely, while people think the Town of Fowler has a low tax rate, they are incorrect, the Town of Fowler has the 3<sup>rd</sup> highest tax rate in the County.
- Assessor Chair Besaw referred to the information packet and an example showing a town that is assessed at 100% and the Town of Fowler assessed at 11.8% and pointed out the figures come out to paying the same exact amount of tax, so having our equalization rate at 100% does not mean we are going to pay more in taxes, and some people would actually pay less in taxes.

Councilperson Simmons stated she felt a lot of people think that having a 100% assessment means higher taxes.

- Assessor Chair Besaw reported the Town of Fowler really doesn't have very low taxes, we have the same as every other Town does. Our assessment rates are lower, but our tax rate is higher, and when you do the math, it all comes out in the wash.
- She reported a reason for wanting to go through a revaluation, would be to correct the assessments that are grossly out of whack in the Town and unfair.
- She stated that there are people who are paying more than they should be, people who are paying less than they should be, and there are people who are paying what they should be.
- Assessor Chair Besaw asked the board members in attendance to look at their own property assessments, specifically at their fair market values, which she had included in the information packet's she provided. She reported she had pulled her own assessment, and knows that she herself is under assessed, and her property is worth twice as much as what it is assessed for. She reported she wouldn't make any assumptions about the boards properties; however, they know what their properties are worth, and if they see that on theirs, then they can imagine how the assessments look on other properties, stating we are all out of whack, and keeping assessments the way that they are, is what is causing us to have our equalization rate lowered.
- She reported the State had contacted her and felt the Town of Fowler's equalization rate should be lowered to 9.8%. She asked to keep the equalization rate in the 10% range, and she believes the Town will come in at around 10.3%.
- She reported as long as the Town of Fowler keeps their equalization rate as low as it is, the Town of Fowler will never have a fair tax base ever.
- She gave an example of a recent build in the Town of Fowler, with a total cost \$500,000, verified by both the owner and the builder. She compared the new build to the other homes on the entire road, to determine what the others on the road were being taxed, as her job as an assessor, is to just be fair. She stated after looking at what she was going to have to assess the new build at, it was so out of whack, that there was no way she could assess it properly. She had to bring the assessment in at a rate that was higher than the others on the road, but nowhere near where it should be, so his fair market value is coming in at \$297,000 on a half a million-dollar home.
- She stated the problem keeps perpetuating, reporting there were 20 new builds in the Town of Fowler last year and none of them are assessed correctly. She uses the same level of assessment that she uses for everyone else in the Town, but when you look at what the new builds were worth, the assessments are wrong, but to do it fairly, means to do it wrong.

- She reported the purpose of a revaluation is to ensure that all assessments are fair and are accurate, stating again that some assessments will go up, some assessments will go down and some assessments would remain the same, and the tax rate if we were at 100% assessment, would definitely go down.
- She gave an example explaining that every town is assessed a levy. The levy doesn't go up or down, it is what the town has to pay...and how we pay it, is what the revaluation is about. The levy is paid based on what everyone's assessment is. The levy doesn't change, it just gets distributed differently and equally.

Supervisor Newvine thanked Assessor Chair Besaw for her presentation. He reported he had spoken with Bruce Green, Director of Real Property Tax Services, St. Lawrence County, earlier in the day and projected the cost of a revaluation to be around \$100,000. Supervisor Newvine reported Mr. Green had advised him to hold off on a revaluation for at least 2 years due to the lingering effects of the COVID-19 pandemic. He reported the assessors would all need to be trained and on board and acquainted with everything they need to be acquainted with, or the town would be wasting their money on a revaluation, stating if the town goes to 100% equalization rate, it wouldn't do any good unless the assessors continue to keep up on the property values. Assessor Chair Besaw agreed and stated she did not believe the Town of Fowler has ever had a revaluation.

Supervisor Newvine stated he did think it was time for a revaluation, but there isn't much we can do about it right now, stating we needed to get 3 assessors in place with the proper training, and wait for the dust to settle from the after effects of the COVID-19 pandemic including the high prices of building materials.

Councilperson Andrews asked the members of the board who have served as councilmembers for a long time, how come the town has never done a revaluation before. Supervisor Newvine stated because the assessors never wanted to do it.

Councilperson Simmons asked where the data collection stood for the Town of Fowler. Assessor Chair Besaw stated there was not time or enough assessors to work on it. It was discussed the significance data collection and building permits have in relation to the assessment process. After further discussion, it was the consensus of the board members present to hire a new data collector to assist the assessors with the collection of data for its parcels in the Town of Fowler.

Assessor Chair Besaw reminded everyone that people always have the right to come in and grieve their assessments.

At 3:34PM with no further business, Supervisor Newvine asked for a motion to adjourn the special meeting. A motion was made by Councilperson Cleveland seconded by Councilperson Simmons. All in Favor. MOTION CARRIED.

Tami Gale; Town Clerk