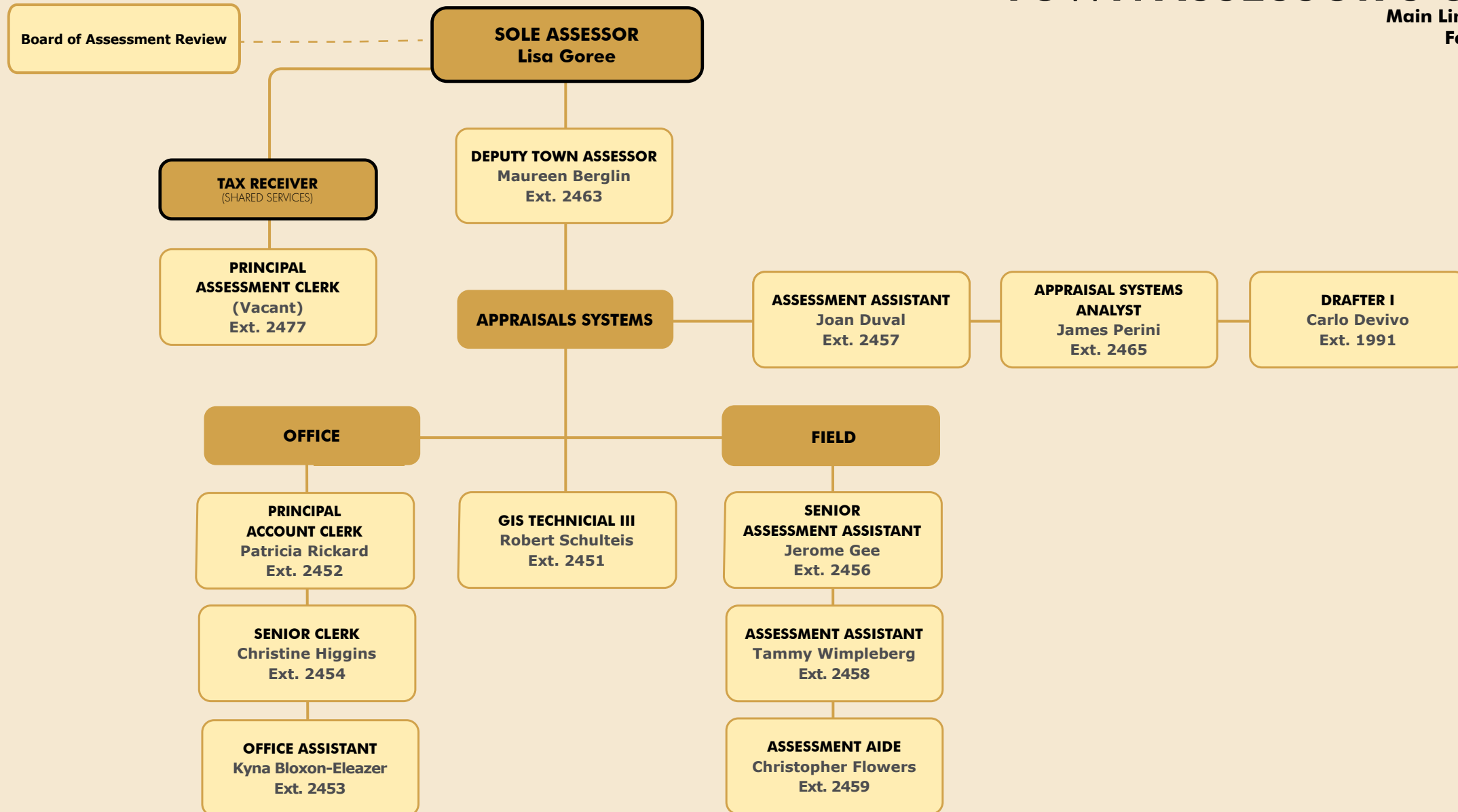


2021 ORGANIZATIONAL CHART TOWN ASSESSOR'S OFFICE

Main Line: 283-6020
Fax: 287-4509



TAX ASSESSOR - SUMMARY

Department: Town Assessor

Budget Year: 2021

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 2020 we entered the first 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. In 2021 the Assessor will consider those recommendations put forth by the committee in order to implement new procedures as they relate to annual reassessments.

The Assessor's Office continues its use of Pictometry aerial imagery in order to provide accurate assessments through the use of 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 aerial imagery is dated April 2018. Pictometry has been approved by NYS and the International Association of Assessing Officers (IAAO) as a 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.

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: 2021

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 1/1/21	Alloc. %
Town Assessor													
Town Assessor - 1355													
Assessor	ADMINISTRATIVE	130,886	5,236	0	136,122	29,340	8,604	19,155	1,084	58,184	194,306	20.2	100.0
Deputy Town Assessor	ADMINSUPPORT	95,509	3,821	0	99,330	29,340	7,632	13,978	796	51,746	151,076	15.3	100.0
Board of Assessment Review	APPOINTBOARD	4,500	0	0	4,500	0	346	633	53	1,033	5,533		100.0
Board of Assessment Review	APPOINTBOARD	7,000	0	0	7,000	0	538	985	74	1,597	8,597	12.9	100.0
Board of Assessment Review	APPOINTBOARD	4,500	0	0	4,500	0	346	633	53	1,033	5,533		100.0
Board of Assessment Review	APPOINTBOARD	4,500	0	0	4,500	0	346	633	53	1,033	5,533		100.0
Board of Assessment Review	APPOINTBOARD	4,500	0	0	4,500	0	346	633	53	1,033	5,533	2.0	100.0
Assessment Assistant	CSEA40HOUR-NEW / CSEA40HOUR - 7-1-2010 - D / Step 3	52,254	0	0	52,254	28,488	4,016	7,354	436	40,294	92,548	2.2	100.0
Office Assistant	CSEA40HOUR - 7-1-2010 / CSEA40HOUR - 7-1-2010 - B / Step 3	44,615	0	0	44,615	28,488	3,429	6,279	375	38,571	83,186	1.8	100.0
Principal Assessment Clerk	CSEA40HOUR - 7-1-2010 / CSEA40HOUR - 7-1-2010 - F / Step 8	31,821	1,273	0	33,094	14,244	2,543	4,657	268	21,712	54,806	9.3	50.0
Assessment Aide	CSEA40HOUR-NEW / CSEA40HOUR-NEW - B / Step 6	47,523	2,851	0	50,374	14,400	3,870	7,088	408	25,766	76,141	16.5	100.0
Geographic Info Sys Tech III	CSEA40HOUR-NEW / CSEA40HOUR-NEW - I / Step 6	75,772	6,062	0	81,833	28,488	6,287	11,514	645	46,934	128,767	18.4	100.0
Principal Account Clerk	CSEA40HOUR-NEW / CSEA40HOUR-NEW - G / Step 4	65,735	3,944	0	69,680	28,488	5,354	9,804	558	44,204	113,883	13.9	100.0
Senior Assessment Assistant	CSEA40HOUR-NEW / CSEA40HOUR-NEW - F / Step 6	63,642	3,819	0	67,461	14,400	5,183	9,492	541	29,616	97,077	13.3	100.0
Senior Clerk	CSEA40HOUR-NEW / CSEA40HOUR-NEW - D / Step 6	55,591	3,335	0	58,926	28,488	4,508	8,256	218	41,469	100,395	15.5	100.0
Senior Assessment Clerk	PART-TIME	2,653	0	0	2,653	0	204	0	39	243	2,896	34.8	100.0
Total Town Assessor - 1355		691,000	30,341	0	721,341	244,164	53,551	101,096	5,655	404,466	1,125,807		

NOTES:

Town of Southampton

2021 Adopted Budget

Town Assessor - 1355

Account Code	Description	2019 Adopted Budget	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2020 Dec YTD Actual	2021 Requested Budget	2021 Tentative Budget	2021 Preliminary Budget	2021 Adopted Budget	2021 Adopted / 2020 Amended Difference	2021 Adopted / 2020 Amended % of Change	2022 Requested Budget	2022 Tentative Budget	2022 Preliminary Budget	2022 Adopted Budget
Real Property Taxes:																
1001	Property Taxes	1,283,832	1,283,832	1,116,939	1,116,939	1,116,939	1,331,257	1,341,936	1,341,936	1,341,936	224,997	20.14%	1,264,406	1,275,331	1,275,331	1,275,331
	Total Real Property Taxes	1,283,832	1,283,832	1,116,939	1,116,939	1,116,939	1,331,257	1,341,936	1,341,936	1,341,936	224,997	20.14%	1,264,406	1,275,331	1,275,331	1,275,331
Other Revenue:																
2228	Revenue from Other Governments	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	0.00%	50,000	50,000	50,000	50,000
2770	Miscellaneous	0	228	250	250	382	250	250	250	250	0	0.00%	0	0	0	0
3006	State Aid - Real Property Tax Adminis	0	0	150,000	150,000	136,663	0	0	0	0	(150,000)	(100.00%)	0	0	0	0
	Total Other Revenue	0	50,228	200,250	200,250	187,045	50,250	50,250	50,250	50,250	(150,000)	(74.91%)	50,000	50,000	50,000	50,000
	Total Revenue	1,283,832	1,334,060	1,317,189	1,317,189	1,303,984	1,381,507	1,392,186	1,392,186	1,392,186	74,997	5.69%	1,314,406	1,325,331	1,325,331	1,325,331
Salaries:																
6100	Salaries	649,609	646,984	673,768	673,768	557,515	688,347	688,347	688,347	688,347	(14,579)	(2.16%)	704,372	704,372	704,372	704,372
6105	Part Time Salaries	2,550	4,400	2,601	2,601	0	2,653	2,653	2,653	2,653	(52)	(2.00%)	2,653	2,653	2,653	2,653
6110	Longevity	30,700	26,737	29,582	29,582	0	30,341	30,341	30,341	30,341	(759)	(2.56%)	30,847	30,847	30,847	30,847
	Total Salaries	682,859	678,121	705,951	705,951	557,515	721,341	721,341	721,341	721,341	(15,390)	(2.18%)	737,872	737,872	737,872	737,872
Employee Benefits - Current:																
6810	Employee Retirement - Active	89,424	88,468	89,496	89,496	74,266	90,416	101,096	101,096	101,096	(11,600)	(12.96%)	92,496	103,422	103,422	103,422
6830	FICA Tax Expenditure	51,780	50,401	53,059	53,059	41,366	53,551	53,551	53,551	53,551	(492)	(0.93%)	54,658	54,658	54,658	54,658
6835	MTA Tax	2,377	2,240	2,437	2,437	1,839	2,463	2,463	2,463	2,463	(25)	(1.03%)	2,519	2,519	2,519	2,519
6840	Worker's Compensation	16,208	14,796	10,951	10,951	7,122	2,923	2,923	2,923	2,923	8,028	73.31%	2,991	2,991	2,991	2,991
6860	Medical Insurance - Active Employees	213,923	207,748	231,054	231,054	179,016	231,054	231,054	231,054	231,054	0	0.00%	231,054	231,054	231,054	231,054
6865	Dental & Optical	12,543	12,194	13,110	13,110	10,462	13,110	13,110	13,110	13,110	0	0.00%	13,110	13,110	13,110	13,110
6875	Disability	268	15	270	270	30	270	270	270	270	0	0.00%	270	270	270	270
	Total Employee Benefits - Current	386,523	375,861	400,377	400,377	314,101	393,786	404,466	404,466	404,466	(4,089)	(1.02%)	397,098	408,023	408,023	408,023
	Total Employee Costs	1,069,382	1,053,982	1,106,328	1,106,328	871,616	1,115,128	1,125,807	1,125,807	1,125,807	(19,479)	(1.76%)	1,134,970	1,145,896	1,145,896	1,145,896
Contractual:																
6401	Contracts	141,650	137,234	145,461	145,461	97,016	202,879	202,879	202,879	202,879	(57,418)	(39.47%)	121,300	121,300	121,300	121,300
6403	Gasoline	4,000	2,354	4,000	4,000	823	3,000	3,000	3,000	3,000	1,000	25.00%	4,000	4,000	4,000	4,000
6411	Printing and Stationery	1,000	0	1,000	1,000	73	1,000	1,000	1,000	1,000	0	0.00%	900	900	900	900
6412	Publications	3,600	1,917	3,600	3,500	764	3,600	3,600	3,600	3,600	(100)	(2.86%)	3,435	3,435	3,435	3,435
6416	Travel, Dues and Related	1,000	600	1,000	1,000	125	600	600	600	600	400	40.00%	1,000	1,000	1,000	1,000
6421	Legal Notices	200	196	200	300	276	200	200	200	200	100	33.33%	200	200	200	200
6425	Office Supplies	1,000	760	1,000	1,000	391	1,000	1,000	1,000	1,000	0	0.00%	1,000	1,000	1,000	1,000
6430	Legal Fees	49,000	26,980	40,000	40,000	12,784	40,000	40,000	40,000	40,000	0	0.00%	42,000	42,000	42,000	42,000
6450	Schools & Training	2,000	1,680	2,000	2,000	457	1,500	1,500	1,500	1,500	500	25.00%	2,000	2,000	2,000	2,000
6466	Telephone - Wireless	1,000	800	1,000	1,000	680	1,000	1,000	1,000	1,000	0	0.00%	0	0	0	0
6477	Copier Leases	0	963	1,600	1,600	1,526	1,600	1,600	1,600	1,600	0	0.00%	1,600	1,600	1,600	1,600
6490	Consultants	10,000	10,000	10,000	10,000	0	10,000	10,000	10,000	10,000	0	0.00%	2,000	2,000	2,000	2,000
	Total Contractual	214,450	183,484	210,861	210,861	114,915	266,379	266,379	266,379	266,379	(55,518)	(26.33%)	179,435	179,435	179,435	179,435
	Total Expenditures	1,283,832	1,237,466	1,317,189	1,317,189	986,531	1,381,507	1,392,187	1,392,187	1,392,187	(74,997)	(5.69%)	1,314,406	1,325,331	1,325,331	1,325,331
	Net Surplus (Deficit)	0	96,594	0	0	317,453	0	0	0	0			0	0	0	0

BOARD OF ASSESSMENT REVIEW - SUMMARY

Department: Board of Assessment Review

Budget Year: 2021

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.

APPRAISAL SYSTEMS - SUMMARY

Department: Appraisal Systems

Budget Year: 2021

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 1/1/21	Alloc. %
Town Assessor													
Town Assessor													
Appraisal Systems - 1688													
Appraisal Systems Analyst	CSEA40HOUR - 7-1-2010 / CSEA40HOUR - 7-1-2010 - H / Step 7	71,232	2,849	0	74,081	28,488	5,692	10,425	598	45,203	119,284	8.7	100.0
Assessment Assistant	CSEA40HOUR - 7-1-2010 / CSEA40HOUR - 7-1-2010 - D / Step 4	52,999	0	0	52,999	13,104	4,054	7,425	198	24,781	77,780	3.3	100.0
Drafter I	CSEA40HOUR-NEW / CSEA40HOUR-NEW - B / Step 6	47,523	2,851	0	50,374	14,400	3,870	7,088	408	25,766	76,141	15.3	100.0

NOTES:

Town of Southampton

2021 Adopted Budget

Appraisal Systems - 1688

Account Code	Description	2019 Adopted Budget	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2020 Dec YTD Actual	2021 Requested Budget	2021 Tentative Budget	2021 Preliminary Budget	2021 Adopted Budget	2021 Adopted / 2020 Amended Difference	2021 Adopted / 2020 Amended % of Change	2022 Requested Budget	2022 Tentative Budget	2022 Preliminary Budget	2022 Adopted Budget
Real Property Taxes:																
1001	Property Taxes	261,349	261,349	266,869	266,869	266,869	370,571	373,205	373,205	373,205	106,336	39.85%	276,450	279,157	279,157	279,157
	Total Real Property Taxes	261,349	261,349	266,869	266,869	266,869	370,571	373,205	373,205	373,205	106,336	39.85%	276,450	279,157	279,157	279,157
	Total Revenue	261,349	261,349	266,869	266,869	266,869	370,571	373,205	373,205	373,205	106,336	39.85%	276,450	279,157	279,157	279,157
Salaries:																
6100	Salaries	161,755	161,757	167,319	167,319	139,297	171,754	171,754	171,754	171,754	(4,435)	(2.65%)	176,484	176,484	176,484	176,484
6110	Longevity	5,404	5,404	5,571	5,571	0	5,701	5,701	5,701	5,701	(130)	(2.33%)	5,836	5,836	5,836	5,836
	Total Salaries	167,159	167,162	172,890	172,890	139,297	177,455	177,455	177,455	177,455	(4,565)	(2.64%)	182,319	182,319	182,319	182,319
Employee Benefits - Current:																
6810	Employee Retirement - Active	21,852	21,619	21,919	21,919	18,189	22,304	24,938	24,938	24,938	(3,019)	(13.77%)	22,915	25,621	25,621	25,621
6830	FICA Tax Expenditure	13,020	12,471	13,382	13,382	10,395	13,617	13,617	13,617	13,617	(235)	(1.76%)	13,990	13,990	13,990	13,990
6835	MTA Tax	579	554	595	595	462	605	605	605	605	(10)	(1.76%)	622	622	622	622
6840	Worker's Compensation	3,031	2,767	2,040	2,040	1,327	546	546	546	546	1,493	73.22%	560	560	560	560
6860	Medical Insurance - Active Employees	51,660	49,559	51,852	51,852	40,928	51,852	51,852	51,852	51,852	0	0.00%	51,852	51,852	51,852	51,852
6865	Dental & Optical	3,996	4,065	4,140	4,140	3,357	4,140	4,140	4,140	4,140	0	0.00%	4,140	4,140	4,140	4,140
6875	Disability	52	0	52	52	0	52	52	52	52	0	0.00%	52	52	52	52
	Total Employee Benefits - Current	94,190	91,034	93,979	93,979	74,657	93,116	95,751	95,751	95,751	(1,771)	(1.88%)	94,131	96,837	96,837	96,837
	Total Employee Costs	261,349	258,196	266,869	266,869	213,954	270,571	273,205	273,205	273,205	(6,336)	(2.37%)	276,450	279,157	279,157	279,157
Contractual:																
6490	Consultants	0	0	0	0	0	100,000	100,000	100,000	100,000	(100,000)	(100.00%)	0	0	0	0
	Total Contractual	0	0	0	0	0	100,000	100,000	100,000	100,000	(100,000)	(100.00%)	0	0	0	0
	Total Expenditures	261,349	258,196	266,869	266,869	213,954	370,571	373,205	373,205	373,205	(106,336)	(39.85%)	276,450	279,157	279,157	279,157
	Net Surplus (Deficit)	0	3,154	0	0	52,915	0	0	0	0			0	0	0	0