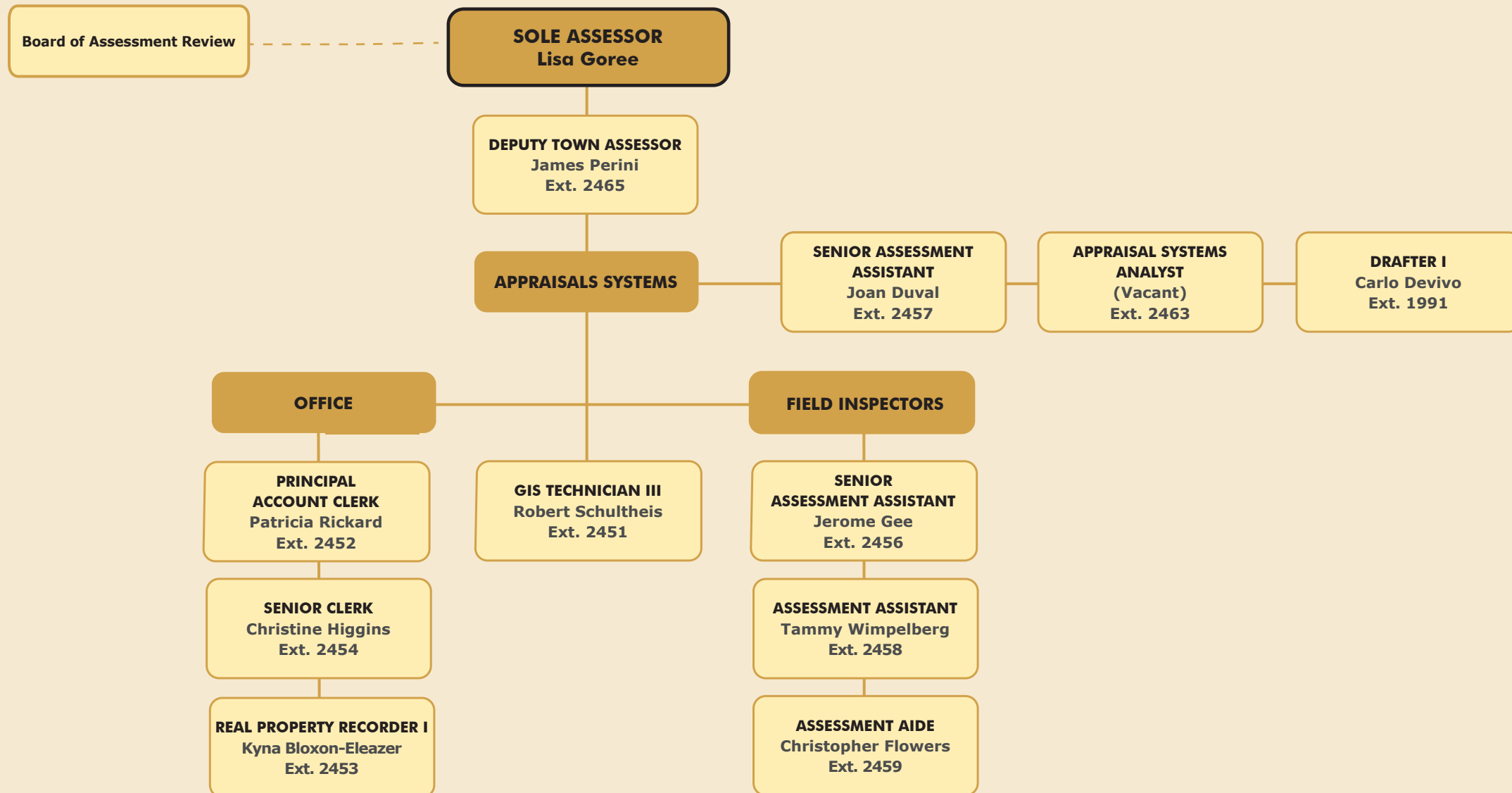


2023 ORGANIZATIONAL CHART TOWN ASSESSOR'S OFFICE

Main Line: 283-6020

Fax: 287-4509



TAX ASSESSOR - SUMMARY

Department: Town Assessor

Budget Year: 2023

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.

Beginning with the 2022 assessment roll, the Town's residential assessment ratio was 79% of market value. For the first time since 2008, we were no longer assessing at 100% market value. In 2019 the town "froze" the assessments in an effort to look at the affects of full market value and market trends. The Town Board appointed a committee to review the impact of annual reassessments on properties and to make recommendations on policies that could address concerns raised by the rapid acceleration of real property values within the Town. The Committee recommended that special legislation be drafted in an effort to offset the impact of increasing assessments. Since that time, property values have continued to accelerate by as much as 30% in most areas throughout the Town. These increasing values led to the Board's decision not to conduct a reassessment in 2022. With no reassessments during the last 3 years, the Town will be left with the possibility of withdrawing from the State's Cyclical Reassessment Program starting with the 2023 year.

The Assessor's Office continues its use of Pictometry aerial imagery in order to provide accurate assessments through the use 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 reducing the need for onsite inspections of the high end properties where many have gated entrances. The most recent aeial imagery is dated April 2021. Pictometry has been approved by NYS and the International Association of Assessing Officers (IAAO) as 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. In 2020 we began using Near Map aerial imagery in addition to Pictometry. This imagery is provided multiple times during the year so it is useful in determining the phases of new construction as well as the status of land use for agricultural and other property types.

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: 2023
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 1/1/23	Alloc. %
Town Assessor													
Town Assessor - 1355													
Assessor	ADMINISTRATIVE	142,740	6,987	0	149,727	33,954	8,801	17,435	1,100	61,289	211,016	22.2	100.0
Deputy Town Assessor	ADMINSUPPORT	88,740	2,663	0	91,403	32,664	7,019	10,644	685	51,012	142,415	10.7	100.0
Board of Assessment Review	APPOINTBOARD	4,500	0	0	4,500	0	346	524	51	921	5,421		100.0
Board of Assessment Review	APPOINTBOARD	7,000	0	0	7,000	0	538	815	70	1,422	8,422	14.9	100.0
Board of Assessment Review	APPOINTBOARD	4,500	0	0	4,500	0	346	524	51	921	5,421		100.0
Board of Assessment Review	APPOINTBOARD	4,500	0	0	4,500	0	346	524	51	921	5,421		100.0
Board of Assessment Review	APPOINTBOARD	4,500	0	0	4,500	0	346	524	51	921	5,421	4.0	100.0
Real Estate Appraiser II	CSEA40HOUR-NEW / CSEA40HOUR - 7-1-2010 - E / Step 2	59,477	0	0	59,477	32,664	4,568	6,927	459	44,618	104,094	4.2	100.0
Real Property Recorder I	CSEA40HOUR - 7-1-2010 / CSEA40HOUR - 7-1-2010 - C / Step 2	51,678	0	0	51,678	32,664	3,969	6,019	401	43,053	94,731	3.8	100.0
Assessment Assistant	CSEA40HOUR-NEW / CSEA40HOUR-NEW - D / Step 1	54,925	4,394	0	59,319	16,548	4,555	6,906	440	28,449	87,768	18.5	100.0
Geographic Info Sys Tech III	CSEA40HOUR-NEW / CSEA40HOUR-NEW - I / Step 6	80,889	8,089	0	88,978	32,664	6,832	10,359	645	50,499	139,477	20.4	100.0
Principal Account Clerk	CSEA40HOUR-NEW / CSEA40HOUR-NEW - G / Step 6	72,495	5,800	0	78,295	32,664	6,012	9,116	575	48,366	126,661	15.9	100.0
Senior Assessment Assistant	CSEA40HOUR-NEW / CSEA40HOUR-NEW - F / Step 6	68,257	5,461	0	73,717	16,548	5,660	8,583	542	31,333	105,051	15.3	100.0
Senior Clerk	CSEA40HOUR-NEW / CSEA40HOUR-NEW - D / Step 6	59,863	4,789	0	64,652	32,664	4,946	7,500	237	45,347	109,999	17.5	100.0
Senior Assessment Clerk	PART-TIME	2,760	0	0	2,760	0	212	0	38	250	3,010	36.8	100.0
Total Town Assessor - 1355		706,824	38,182	0	745,006	263,034	54,494	86,399	5,394	409,322	1,154,328		

NOTES:

Town of Southampton

2023 Tentative Budget

Town Assessor - 1355

Account Code	Description	2021 Adopted Budget	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Dec YTD Actual	2023 Requested Budget	2023 Tentative Budget	2023 Tentative/2022 Amended Difference	2023 Tentative/2022 Amended % of Change	2024 Requested Budget	2024 Tentative Budget	2024 Tentative/2023 Tentative Difference	2024 Tentative/2023 Tentative % of Change
Real Property Taxes:														
1001	Property Taxes	1,341,936	1,341,936	1,294,175	1,273,741	1,213,422	1,332,186	1,340,204	66,463	5.22%	1,309,357	1,327,112	(13,092)	(0.98%)
	Total Real Property Taxes	1,341,936	1,341,936	1,294,175	1,273,741	1,213,422	1,332,186	1,340,204	66,463	5.22%	1,309,357	1,327,112	(13,092)	(0.98%)
Other Revenue:														
2228	Revenue from Other Governments	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	0.00%	50,000	50,000	0	0.00%
2770	Miscellaneous	250	0	250	250	0	100	100	(150)	(60.02%)	101	101	1	0.52%
3006	State Aid - Real Property Tax Adminis	0	34,166	0	0	0	0	0	0	0.00%	0	0	0	0.00%
	Total Other Revenue	50,250	84,166	50,250	50,250	50,000	50,100	50,100	(150)	(0.30%)	50,101	50,101	1	0.00%
	Total Revenue	1,392,186	1,426,102	1,344,425	1,323,991	1,263,422	1,382,286	1,390,304	66,313	5.01%	1,359,458	1,377,213	(13,091)	(0.94%)
Salaries:														
6100	Salaries	688,347	656,255	675,992	655,558	460,270	696,126	704,064	(48,505)	(7.40%)	714,487	723,737	(19,673)	(2.79%)
6105	Part Time Salaries	2,653	1,772	2,706	2,706	0	2,760	2,760	(54)	(2.00%)	2,760	2,760	0	0.00%
6110	Longevity	30,341	31,891	34,714	34,714	4,000	37,907	38,182	(3,468)	(9.99%)	38,614	38,983	(801)	(2.10%)
	Total Salaries	721,341	689,918	713,412	692,978	464,270	736,793	745,006	(52,028)	(7.51%)	755,861	765,480	(20,474)	(2.75%)
Employee Benefits - Current:														
6810	Employee Retirement - Active	101,096	98,323	82,361	82,361	63,912	85,443	86,399	(4,038)	(4.90%)	87,663	88,783	(2,383)	(2.76%)
6830	FICA Tax Expenditure	53,551	51,285	52,570	52,570	34,088	54,050	54,494	(1,924)	(3.66%)	55,297	55,844	(1,350)	(2.48%)
6835	MTA Tax	2,463	2,279	2,434	2,434	1,425	2,514	2,542	(108)	(4.42%)	2,579	2,612	(70)	(2.75%)
6840	Worker's Compensation	2,923	2,692	2,550	2,550	2,003	2,556	2,588	(38)	(1.47%)	2,624	2,661	(73)	(2.81%)
6860	Medical Insurance - Active Employees	231,054	214,106	219,336	219,336	162,785	248,454	248,454	(29,118)	(13.28%)	248,454	248,454	0	0.00%
6865	Dental & Optical	13,110	13,653	14,148	14,148	9,875	14,580	14,580	(432)	(3.05%)	14,580	14,580	0	0.00%

Town of Southampton
2023 Tentative Budget
Town Assessor - 1355

Account Code	Description	2021 Adopted Budget	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Dec YTD Actual	2023 Requested Budget	2023 Tentative Budget	2023 Tentative/2022 Amended Difference	2023 Tentative/2022 Amended % of Change	2024 Requested Budget	2024 Tentative Budget	2024 Tentative/2023 Difference	2024 Tentative/2023 % of Change
6875	Disability	270	29	265	265	11	265	265	0	0.00%	265	265	0	0.00%
	Total Employee Benefits - Current	404,466	382,367	373,664	373,664	274,098	407,862	409,322	(35,658)	(9.54%)	411,460	413,197	(3,876)	(0.95%)
	Total Employee Costs	1,125,807	1,072,285	1,087,076	1,066,642	738,368	1,144,655	1,154,328	(87,685)	(8.22%)	1,167,322	1,178,677	(24,350)	(2.11%)
	Contractual:													
6401	Contracts	202,879	191,459	166,849	178,769	123,903	170,176	170,176	8,593	4.81%	123,200	123,200	46,976	27.60%
6403	Gasoline	3,000	2,352	3,000	2,500	2,447	3,000	3,000	(500)	(20.00%)	4,000	4,000	(1,000)	(33.33%)
6411	Printing and Stationery	1,000	396	26,000	24,580	8,625	2,000	2,000	22,580	91.86%	10,000	10,000	(8,000)	(400.00%)
6412	Publications	3,600	1,746	3,600	3,600	713	3,655	3,500	100	2.78%	3,435	3,335	165	4.71%
6416	Travel, Dues and Related	600	597	1,000	1,000	250	1,000	1,000	0	0.00%	1,000	1,000	0	0.00%
6421	Legal Notices	200	302	200	200	178	500	500	(300)	(150.00%)	200	200	300	60.00%
6425	Office Supplies	1,000	362	1,000	1,000	760	1,000	1,000	0	0.00%	1,000	1,000	0	0.00%
6430	Legal Fees	40,000	33,924	40,000	40,000	13,384	40,000	40,000	0	0.00%	42,000	42,000	(2,000)	(5.00%)
6450	Schools & Training	1,500	1,442	1,500	1,500	427	2,000	1,500	0	0.00%	2,000	1,500	0	0.00%
6466	Telephone - Wireless	1,000	754	1,000	980	436	1,000	1,000	(20)	(2.04%)	0	0	1,000	100.00%
6477	Copier Leases	1,600	1,798	3,200	3,220	1,052	3,300	3,300	(80)	(2.48%)	3,300	3,300	0	0.00%
6490	Consultants	10,000	2,500	10,000	0	0	10,000	9,000	(9,000)	(100.00%)	2,000	9,000	0	0.00%
	Total Contractual	266,379	237,632	257,349	257,349	152,178	237,631	235,976	21,373	8.30%	192,135	198,535	37,441	15.87%
	Total Expenditures	1,392,187	1,309,917	1,344,425	1,323,991	890,546	1,382,286	1,390,304	(66,313)	(5.01%)	1,359,457	1,377,213	13,091	0.94%
	Net Surplus (Deficit)	0	116,185	0	0	372,876	0	0			0	0		
	Net Surplus (Deficit)	0	116,185	0	0	372,876	0	0			0	0		

BOARD OF ASSESSMENT REVIEW - SUMMARY

Department: Board of Assessment Review

Budget Year: 2023
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.

The Board of Assessment Review shall be compensated on a per diem basis.

Chair \$1,000 per diem, not to exceed \$7,000 annually
Members \$ 650 per diem each, not to exceed \$4,500 annually total for members

Legal Authority:

The Board of Assessment Review derives its authority from the New York State Real Property Tax Law Section 523.

APPRAISAL SYSTEMS - SUMMARY

Department: Appraisal Systems

Budget Year: 2023
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 1/1/23	Alloc. %
Town Assessor													
Town Assessor													
Appraisal Systems - 1688													
Appraisal Systems Analyst - Vacant	CSEA40HOUR - 7-1-2010 / CSEA40HOUR - 7-1-2010 - H / Step 1	70,167	0	0	70,167	32,664	5,389	8,172	538	46,763	116,930		100.0
Senior Assessment Assistant	CSEA40HOUR - 7-1-2010 / CSEA40HOUR - 7-1-2010 - F / Step 2	63,392	0	0	63,392	15,060	4,849	7,353	233	27,496	90,888	5.3	100.0
Drafter II	CSEA40HOUR-NEW / CSEA40HOUR-NEW - D / Step 1	54,925	4,394	0	59,319	16,548	4,555	6,906	440	28,449	87,768	17.3	100.0
Total Appraisal Systems - 1688		188,484	4,394	0	192,878	64,272	14,793	22,432	1,211	102,708	295,586		

NOTES:

Town of Southampton

2023 Tentative Budget

Appraisal Systems - 1688

Account Code	Description	2021 Adopted Budget	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Dec YTD Actual	2023 Requested Budget	2023 Tentative Budget	2023 Tentative/2022 Amended Difference	2023 Tentative/2022 Amended % of Change	2024 Requested Budget	2024 Tentative Budget	2024 Tentative/2023 Difference	2024 Tentative/2023 % of Change
Real Property Taxes:														
1001	Property Taxes	373,205	373,205	314,225	314,225	294,618	316,133	320,586	6,361	2.02%	399,099	405,078	84,492	26.36%
	Total Real Property Taxes	373,205	373,205	314,225	314,225	294,618	316,133	320,586	6,361	2.02%	399,099	405,078	84,492	26.36%
	Total Revenue	373,205	373,205	314,225	314,225	294,618	316,133	320,586	6,361	2.02%	399,099	405,078	84,492	26.36%
Salaries:														
6100	Salaries	171,754	171,749	176,499	176,499	104,637	185,049	188,484	(11,985)	(6.79%)	191,591	196,203	(7,719)	(4.10%)
6103	Accumulated Sick/Personal Days	0	0	372	372	0	0	0	372	100.00%	0	0	0	0.00%
6110	Longevity	5,701	6,651	8,270	8,270	0	4,119	4,394	3,876	46.87%	4,222	4,591	(197)	(4.49%)
	Total Salaries	177,455	178,400	185,140	185,140	104,637	189,168	192,878	(7,737)	(4.18%)	195,813	200,794	(7,916)	(4.10%)
Employee Benefits - Current:														
6810	Employee Retirement - Active	24,938	24,254	21,437	21,437	16,635	22,000	22,432	(995)	(4.64%)	22,773	23,353	(921)	(4.10%)
6830	FICA Tax Expenditure	13,617	13,324	14,201	14,201	7,832	14,509	14,793	(592)	(4.17%)	15,018	15,401	(607)	(4.10%)
6835	MTA Tax	605	592	631	631	332	645	657	(26)	(4.17%)	667	684	(27)	(4.10%)
6840	Worker's Compensation	546	503	499	499	392	487	500	(2)	(0.31%)	503	521	(21)	(4.18%)
6860	Medical Insurance - Active Employees	51,852	51,307	52,548	52,548	30,864	59,412	59,412	(6,864)	(13.06%)	59,412	59,412	0	0.00%
6865	Dental & Optical	4,140	4,551	4,716	4,716	2,869	4,860	4,860	(144)	(3.05%)	4,860	4,860	0	0.00%
6875	Disability	52	1	53	53	0	53	53	0	0.00%	53	53	0	0.00%
	Total Employee Benefits - Current	95,751	94,531	94,085	94,085	58,924	101,965	102,708	(8,623)	(9.17%)	103,286	104,284	(1,576)	(1.53%)
	Total Employee Costs	273,205	272,931	279,225	279,225	163,561	291,133	295,586	(16,360)	(5.86%)	299,099	305,078	(9,492)	(3.21%)

Town of Southampton
2023 Tentative Budget
 Appraisal Systems - 1688

Account Code	Description	2021 Adopted Budget	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Dec YTD Actual	2023 Requested Budget	2023 Tentative Budget	2023 Tentative/2022 Amended Difference	2023 Tentative/2022 Amended % of Change	2024 Requested Budget	2024 Tentative Budget	2024 Tentative/2023 Amended Difference	2024 Tentative/2023 Amended % of Change
	Contractual:													
6490	Consultants	100,000	87,500	35,000	35,000	0	25,000	25,000	10,000	28.57%	100,000	100,000	(75,000)	(300.00%)
	Total Contractual	100,000	87,500	35,000	35,000	0	25,000	25,000	10,000	28.57%	100,000	100,000	(75,000)	(300.00%)
	Total Expenditures	373,205	360,431	314,225	314,225	163,561	316,133	320,586	(6,360)	(2.02%)	399,099	405,078	(84,492)	(26.36%)
	Net Surplus (Deficit)	0	12,774	0	0	131,057	0	0			0	0		
	Net Surplus (Deficit)	0	12,774	0	0	131,057	0	0			0	0		