

**AGENDA
TOWN BOARD
TOWN OF RYE
MEETING & PUBLIC HEARING
NOVEMBER 15, 2016
8:00 P.M.
COURTROOM
VILLAGE OF PORT CHESTER
350 NORTH MAIN STREET
PORT CHESTER, NEW YORK 10573**

I. PLEDGE OF ALLEGIENCE

II. ROLL CALL

III. PUBLIC HEARING: PRESENTATION OF 2017 PRELIMINARY BUDGET

IV. ASSESSMENT TASK FORCE REPORT

**V. APPROVAL OF MINUTES
Meeting Held October 18, 2016**

VI. COMMENTS FROM THE PUBLIC

VII. RESOLUTIONS

- A. Resolution: Certiorari: Urstadt Biddle Properties Inc. Bowman Ave.**
- B. Resolution: Certiorari: Balli-Port Chester - 225-229 Boston Post Road**

VIII. REPORTS

- A. Assessor**
- B. Finance**
- C. Receiver of Taxes - Monthly Report Submitted**
- D. Town Attorney**
- E. Town Clerk - Monthly Report Submitted**
- F. Superintendent of Highways**

XI. COMMENTS FROM THE COUNCILPERSONS

TOWN OF RYE

RECEIVED

PRELIMINARY BUDGET

2016 NOV 15 AM 9:45

2017

**TOWN CLERK
TOWN OF RYE**

VILLAGE WITHIN OR PARTLY WITHIN THE TOWN:

VILLAGE OF PORT CHESTER

VILLAGE OF RYE BROOK

RYE NECK SECTION OF MAMARONECK

GARY J. ZUCKERMAN

WILLIAM VILLANOVA

LINDSAY A. JACKSON

THOMAS NARDI

ANTHONY BAXTER

HOPE B. VESPIA

NICHOLAS C. MECCA

JOHN DE CRESCENZO

DENISE KNAUER

PAUL NOTO

DAVID BYRNES

TOWN SUPERVISOR

DEPUTY SUPERVISOR

TOWN COUNCIL

TOWN COUNCIL

TOWN COUNCIL

TOWN CLERK

RECEIVER OF TAXES

SUPT. OF HIGHWAYS

ASSESSOR

ATTORNEY

COMPTROLLER

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**Town of Rye
General Fund
2017 Projected Budget**

		<u>2017</u>	<u>2016</u>	<u>Projected</u>	<u>September 30,</u>	<u>2015</u>	<u>December 31,</u>
		<u>Preliminary</u>	<u>Adopted</u>	<u>December 31,</u>	<u>2016</u>	<u>Adopted</u>	<u>2015</u>
		<u>Budget</u>	<u>Budget</u>	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Revenues							
Revenue excluding Real Estate Taxes		\$ 2,711,516	\$ 2,710,525	\$ 3,292,477	\$ 2,519,225	\$ 2,689,500	\$ 2,802,922
Real Estate Taxes		222,933	248,433	248,001	248,001	265,445	401,685
Total Revenue	Page 2	2,934,449	2,958,958	3,540,478	2,767,226	2,954,945	3,204,607
General Fund Appropriations							
Appropriations from Operations		2,875,211	2,830,408	2,713,596	2,073,872	2,798,621	2,528,717
Transfer to Debt Service		259,238	288,550	87,733	83,300	326,324	332,855
Total Appropriations	Page 3	3,134,449	3,118,958	2,801,330	2,157,172	3,124,945	2,861,572
Appropriated Fund Balance		200,000	160,000			170,000	
Net Surplus (Deficit)		(0)	-	739,149	610,054	-	343,035
General Fund - Fund Balance					Actual		Actual
Beginning of Year					4,115,276		3,772,241

Town of Rye
Schedule of Revenues
General Fund

		<u>2017</u>	<u>2016</u>	<u>Projected</u>	<u>September 30,</u>	<u>2015</u>	<u>December 31,</u>
	<u>Code</u>	<u>Preliminary</u>	<u>Adopted</u>	<u>December 31,</u>	<u>2016</u>	<u>Adopted</u>	<u>2015</u>
		<u>Budget</u>	<u>Budget</u>	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Revenue							
Real Estate Taxes	1001	222,933	248,433	248,001	248,001	265,445	401,685
P.I.L.O.T.	1081	40,000	40,000	49,840	49,840	40,000	8,241
Interest and Penalties	1090	825,000	825,000	861,499	646,124	800,000	877,728
Tax Collection Fees	1232	190,000	190,000	227,149	227,149	185,000	185,333
Town Clerk Fees	1255	25,000	24,000	57,787	43,340	21,000	28,646
Crawford Park Fees	2001	60,000	65,000	84,563	63,422	75,000	57,163
Earnings of Investment	2401	15,000	20,000	5,461	4,096	30,000	14,607
Rents-Government	2412	-	-	29,906	29,906	-	-
Sale of Property and Recovery	2660	250,000	200,000	694,008	694,008	400,000	297,154
Fines and Forfeitures	2610	110,000	100,000	92,921	69,691	90,000	111,884
Other Revenue	2770	50,000	50,000	30,900	23,175	75,000	24,682
State Aid	3001	321,516	321,525	321,516	321,516	323,500	346,113
Mortgage Tax	3005	825,000	875,000	836,928	346,958	650,000	851,371
Total Revenue		2,934,449	2,958,958	3,540,478	2,767,226	2,954,945	3,204,607

Town of Rye
Schedule of Appropriations
General Fund

		<u>2017</u>	<u>2016</u>	<u>Projected</u>	<u>September 30,</u>	<u>2015</u>	<u>December 31,</u>
		<u>Preliminary</u>	<u>Adopted</u>	<u>December 31,</u>	<u>2016</u>	<u>Adopted</u>	<u>2015</u>
		<u>Budget</u>	<u>Budget</u>	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
General Government Support							
Legislative Board	Page 4	13,400	17,400	12,061	9,046	17,400	16,662
Judicial	Page 5	246,511	241,546	260,715	195,536	237,860	237,015
Executive	Page 6	157,940	143,898	184,001	155,189	140,125	188,958
Finance	Page 7	111,364	92,264	74,372	55,533	88,070	73,725
Auditor	Page 7	27,500	28,325	27,500	20,625	27,500	51,500
Tax Collection	Page 8	223,278	232,549	236,826	178,103	227,646	230,829
Assessment	Page 9	523,462	506,424	487,886	372,514	495,337	458,070
Clerk	Page 10	171,186	187,050	132,939	99,704	157,068	151,291
Law	Page 11	147,202	137,752	142,201	99,526	137,140	139,159
Elections	Page 12	20,900	20,900	20,696	15,522	18,750	18,936
Operation of Buildings	Page 13	52,300	54,200	54,488	40,866	47,025	62,740
Central Communications	Page 13	30,000	23,000	30,391	22,793	21,900	25,684
Highway Department	Page 13	7,500	7,500	7,693	5,770	7,500	3,159
Special Items	Page 14	181,553	164,500	170,363	138,505	217,000	33,445
Total General Government Support		1,914,096	1,857,308	1,842,132	1,409,232	1,840,321	1,691,173
Culture and Recreation							
Parks	Page 15	209,300	208,800	188,133	141,100	188,100	213,149
Special Recreational Facilities	Page 15	62,000	62,000	31,508	31,508	62,000	18,492
Total Culture and Recreation		271,300	270,800	219,641	172,608	250,100	231,641
Home and Community Service							
Public Information	Page 16	42,000	55,500	14,736	11,052	55,500	3,654
Youth Programs	Page 16	6,000	6,000	6,000	6,000	6,000	3,805
Celebrations	Page 16	4,500	4,500	6,667	5,000	4,500	7,500
Veterans Service	Page 16	15,000	13,000	3,933	2,950	13,000	2,948
Model American Community	Page 16	-	-	-	-	-	3,708
Total Home and Community Service		67,500	79,000	31,336	25,002	79,000	21,615
Employee Benefits	Page 17	622,316	623,300	620,487	467,030	629,200	584,288
Transfer to Debt Service	Page 17	259,238	288,550	87,733	83,300	326,324	332,855
Total Appropriations		3,134,449	3,118,958	2,801,330	2,157,172	3,124,945	2,861,572

Town of Rye
General Fund Appropriations
General Governmental Support

		<u>2017</u>	<u>2016</u>	<u>Projected</u>	<u>September 30,</u>	<u>2015</u>	<u>December 31,</u>
	<u>Code</u>	<u>Preliminary</u>	<u>Adopted</u>	<u>December 31,</u>	<u>2016</u>	<u>Adopted</u>	<u>2015</u>
		<u>Budget</u>	<u>Budget</u>	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Legislative Board							
Personal Services							
Council Expenses(3 @ 4,000)	1010.0501	12,000	16,000	12,061	9,046	16,000	16,185
Contractual Expenses							
Court Security	1010.0403	1,200	1,200	-	-	1,200	363
Office Supplies	1010.0418	200	200	-	-	200	114
Postage	1010.0425	-	-	-	-	-	-
Printing	1010.0470	-	-	-	-	-	-
Total Contractual Expenses		1,400	1,400	-	-	1,400	477
Total Legislative Board		13,400	17,400	12,061	9,046	17,400	16,662

Town of Rye
General Fund Appropriations
General Governmental Support

		<u>2017</u>	<u>2016</u>	<u>Projected</u>	<u>September 30,</u>	<u>2015</u>	<u>December 31,</u>
	<u>Code</u>	<u>Preliminary</u>	<u>Adopted</u>	<u>December 31,</u>	<u>2016</u>	<u>Adopted</u>	<u>2015</u>
		<u>Budget</u>	<u>Budget</u>	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Judicial							
Personal Services							
Justices (Two)	1110.0502	76,482	76,482	76,089	57,067	74,982	76,747
Court Clerk	1110.0503	60,632	63,277	59,137	44,353	58,277	59,650
P/T Clerk	1110.0504	20,897	20,487	30,929	23,197	20,085	23,081
Assistants	1110.0500	-	-	-	-	-	-
Internal Accounting Support	1110.0510	2,000	2,000	-	-	2,000	1,500
Total Personal Services		160,011	162,246	166,156	124,617	155,344	160,978
Contractual Expenses							
Training	1110.0400	2,500	2,400	3,835	2,876	2,500	2,360
O/S Court Reporter	1110.0401	24,000	24,000	23,000	17,250	25,000	21,707
Court Security	1110.0403	25,600	25,600	23,563	17,672	25,616	25,606
Bailiff	1110.0404	1,500	1,500	1,667	1,250	3,000	3,000
Office Supplies	1110.0418	2,500	2,500	15,311	11,483	2,000	5,425
Library Costs	1110.0419	7,200	3,500	7,116	5,337	3,500	6,560
Postage	1110.0425	1,200	1,800	419	314	2,400	1,669
Data Processing	1110.0427	4,000	2,500	4,040	3,030	3,500	-
JCAP Grant Expense	1110.0428	2,500	-	-	-	-	-
Ticket Collection	1110.0499	15,500	15,500	15,609	11,707	15,000	9,710
Total Contractual Expenses		86,500	79,300	94,559	70,919	82,516	76,037
Total Judicial		246,511	241,546	260,715	195,536	237,860	237,015

Town of Rye
General Fund Appropriations
General Governmental Support

		<u>2017</u>	<u>2016</u>	<u>Projected</u>	<u>September 30,</u>	<u>2015</u>	<u>December 31,</u>
	<u>Code</u>	<u>Preliminary</u>	<u>Adopted</u>	<u>December 31,</u>	<u>2016</u>	<u>Adopted</u>	<u>2015</u>
		<u>Budget</u>	<u>Budget</u>	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Executive							
Personal Services							
Supervisor	1220.0504	-	-	2,489	1,867	-	-
Secretary/Director of Purchasing	1220.0505	66,300	92,259	106,125	91,125	90,450	96,451
Clerical Assistant	1220.0506	40,800	23,639	41,680	32,449	23,175	46,137
Interns	1220.0507	2,500	2,500	2,500	2,500	2,500	2,745
Project Coordinators	1220-0508	-	-	8,613	6,460	-	11,608
Part Time Assistant	1220-0509	21,840	-	-	-	-	-
Total Personal Services		131,440	118,398	161,407	134,401	116,125	156,941
Contractual Expenses							
Office Supplies	1220.0418	4,500	4,500	5,000	4,844	4,500	5,740
Training	1220.0419	1,000	-	-	-	-	-
Miscellaneous	1220.0423	4,500	4,500	2,800	2,522	4,500	10,232
Postage	1220.0425	4,000	4,000	6,000	5,802	3,500	10,022
Data Processing	1220.0427	5,500	5,500	8,794	7,620	5,500	6,023
Office Equipment Maintenance	1220.0431	7,000	7,000	-	-	6,000	-
Equipment Rental	1220.0450	-	-	-	-	-	-
Total Contractual Expenses		26,500	25,500	22,594	20,788	24,000	32,017
Total Executive		157,940	143,898	184,001	155,189	140,125	188,958

Town of Rye
General Fund Appropriations
General Governmental Support

		<u>2017</u>	<u>2016</u>	<u>Projected</u>	<u>September 30,</u>	<u>2015</u>	<u>December 31,</u>
	<u>Code</u>	<u>Preliminary</u>	<u>Adopted</u>	<u>December 31,</u>	<u>2016</u>	<u>Adopted</u>	<u>2015</u>
		<u>Budget</u>	<u>Budget</u>	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Finance							
Personal Services							
Comptroller	1315.0506	37,214	25,214	37,393	28,045	24,720	25,302
Contractual Expenses							
Business Machine Maint.	1315.0414	800	300	1,144	858	300	795
Office Supplies	1315.0418	250	250	160	120	250	-
Library Costs	1315.0420	-	-	-	-	200	-
Postage	1315.0425	3,600	3,600	-	(246)	3,600	(39)
Outside Accountant	1315.0426	46,000	44,900	35,675	26,756	44,000	47,667
Data Processing	1315.0427	10,000	10,000	-	-	7,000	-
Outside Financial Bond Firm	1315.0495	-	8,000	-	-	8,000	-
Financial Advisor	1315.0496	13,500	-	-	-	-	-
Total Contractual Expenses		74,150	67,050	36,979	27,488	63,350	48,423
Total Finance		111,364	92,264	74,372	55,533	88,070	73,725
Auditor							
Outside Auditor's	1320.0403	27,500	28,325	27,500	20,625	27,500	51,500

Town of Rye
General Fund Appropriations
General Governmental Support

		<u>2017</u>	<u>2016</u>	<u>Projected</u>	<u>September 30,</u>	<u>2015</u>	<u>December 31,</u>
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		<u>Budget</u>	<u>Budget</u>	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Tax Collection							
Personal Services							
Receiver of Taxes	1330.0508	76,882	76,882	80,487	60,365	75,374	79,678
Deputy Receiver	1330.0511	60,324	59,141	58,839	44,129	57,982	59,347
Assistant	1330.0512	5,000	5,000	747	560	5,000	-
Assistant - Part Time	1330.0513	27,873	27,326	54,689	41,017	26,790	30,658
Interns	1330.0514	-	-	-	-	2,500	700
Total Personal Services		170,078	168,349	194,761	146,071	167,646	170,383
Contractual Expenses							
Tax Bills Printing Costs	1330.0405	17,000	17,000	5,761	4,321	17,000	15,403
Internal Accounting Support	1330.0410	-	12,000	3,211	2,408	12,000	12,000
Business Machine Maint.	1330.0414	1,200	1,200	-	-	-	24
Office Supplies	1330.0418	2,500	2,500	1,701	1,276	3,500	3,104
Mileage	1330.0421	-	-	48	36	-	436
Legal Advertising	1330.0424	2,000	2,000	1,934	1,934	2,000	1,296
Postage	1330.0425	13,000	13,000	8,336	6,252	13,000	13,571
Data Processing	1330.0427	7,500	7,500	21,073	15,805	3,500	14,612
Software & License Fees	1330.0429	10,000	9,000	-	-	9,000	-
Hardware Upgrades	1330.0430	-	-	-	-	-	-
Total Contractual Expenses		53,200	64,200	42,065	32,032	60,000	60,446
Total Tax Collection		223,278	232,549	236,826	178,103	227,646	230,829

Town of Rye
General Fund Appropriations
General Governmental Support

		<u>2017</u>	<u>2016</u>	<u>Projected</u>	<u>September 30,</u>	<u>2015</u>	<u>December 31,</u>
		<u>Preliminary</u>	<u>Adopted</u>	<u>December 31,</u>	<u>2016</u>	<u>Adopted</u>	<u>2015</u>
		<u>Budget</u>	<u>Budget</u>	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Assessment							
Personal Services							
Assessor	1355.0514	126,620	122,932	122,301	91,726	119,351	122,568
Senior Appraiser	1355.0515	70,859	69,470	46,313	34,735	68,108	-
Ass't Assessment Clerk	1355.0516	55,483	54,395	76,916	57,687	53,328	124,295
Ass't Assessment Clerk	1355.0519	50,199	49,215	48,963	36,722	48,250	49,386
Part Time Assessment Clerk	1355.0520	25,000	15,912	22,751	17,063	15,600	18,259
Interns	1355.0522	2,500	2,500	1,860	1,395	2,500	566
Total Personal Services		330,662	314,424	319,104	239,328	307,137	315,074
Contractual Expenses							
Training	1355.0400	3,000	3,000	3,395	2,546	2,800	3,087
Business Machine Maint.	1355.0414	1,500	1,500	-	-	1,500	1,275
Office Supplies	1355.0418	3,500	3,500	261	196	3,000	911
Library Costs	1355.0420	1,350	1,350	-	-	1,350	625
Membership & Dues		850	850	-	-	750	-
Mileage	1355.0421	2,000	2,000	-	-	2,000	1,379
Legal Advertising	1355.0424	500	500	339	254	500	590
Postage	1355.0425	8,500	2,200	10,993	8,245	2,000	8,457
Tax Mapping	1355.0426	14,000	14,000	8,165	6,124	14,000	13,015
Data Processing	1355.0427	14,000	14,000	10,496	7,872	14,000	7,698
Software	1355.0429	34,000	34,000	-	-	31,200	-
Hardware Upgrades	1355.0430	1,000	1,000	-	-	1,000	-
Printing	1355.0460	500	500	-	-	500	-
Board of Assessment Review	1355.0475	12,600	12,600	12,644	12,644	12,600	12,559
Annual Valuation Updates	1355.0481	50,000	50,000	73,755	58,755	50,000	50,700
Appraisals	1355.0482	40,000	40,000	48,733	36,550	40,000	3,375
Revaluation	1355.0483	-	-	-	-	-	39,325
NYS Disclosure Notices	1355.0490	5,500	11,000	-	-	11,000	-
Total Contractual Expenses		192,800	192,000	168,782	133,186	188,200	142,996
Total Assessment		523,462	506,424	487,886	372,514	495,337	458,070

Town of Rye
General Fund Appropriations
General Governmental Support

		<u>2017</u>	<u>2016</u>	<u>Projected</u>	<u>September 30,</u>	<u>2015</u>	<u>December 31,</u>
		<u>Preliminary</u>	<u>Adopted</u>	<u>December 31,</u>	<u>2016</u>	<u>Adopted</u>	<u>2015</u>
		<u>Budget</u>	<u>Budget</u>	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Clerk							
Personal Services							
Clerk	1410.0521	97,286	97,286	97,297	72,973	95,378	114,747
Deputy Clerk	1410.0522	23,200	22,588	1,284	963	22,145	-
Part Time Clerk	1410.0536	23,200	22,588	21,983	16,487	22,145	25,702
Part Time Clerk	1410.0535	7,000	22,588	-	-	-	-
Interns	1410.0537	1,500	2,500	-	-	2,500	-
Total Personal Services		152,186	167,550	120,564	90,423	142,168	140,449
Contractual Expenses							
Business Machine Maint.	1410.0414	1,800	1,800	48	36	1,800	820
Office Supplies	1410.0418	3,000	3,000	2,281	1,711	1,500	2,724
Legal Advertising	1410.0424	5,000	5,000	4,283	3,212	2,500	3,046
Postage	1410.0425	1,200	1,800	-	-	1,200	-
Data Processing	1410.0427	3,500	3,500	5,763	4,322	3,500	587
Software	1410.0429	1,500	1,400	-	-	1,400	1,460
Printing	1410.0460	500	500	-	-	500	355
Preservation-Records	1410.0465	2,500	2,500	-	-	2,500	1,850
Laser Document Imaging System	1410-0469	-	-	-	-	-	-
Total Contractual Expenses		19,000	19,500	12,375	9,281	14,900	10,842
Total Clerk		171,186	187,050	132,939	99,704	157,068	151,291

Town of Rye
General Fund Appropriations
General Governmental Support

		<u>2017</u>	<u>2016</u>	<u>Projected</u>	<u>September 30,</u>	<u>2015</u>	<u>December 31,</u>
	<u>Code</u>	<u>Preliminary</u>	<u>Adopted</u>	<u>December 31,</u>	<u>2016</u>	<u>Adopted</u>	<u>2015</u>
		<u>Budget</u>	<u>Budget</u>	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Law							
Personal Services							
Attorney	1420.0523	56,752	56,752	57,819	43,364	55,640	69,961
Attorney In Rem	1420.0524	10,000	10,000	9,500	-	10,000	-
Total Personal Services		66,752	66,752	67,319	43,364	65,640	69,961
Contractual Expenses							
Office Supplies	1420.0418	500	500	-	-	500	167
Library Costs	1420.0419	1,200	-	-	-	500	1,102
Legal Advertising	1420.0424	2,000	2,000	1,105	829	2,000	944
Postage	1420.0425	250	500	-	-	500	-
Asst Town Prosecutor	1420.0428	12,000	12,000	12,000	9,000	12,000	11,000
Other Legal Counsel	1420.0495	58,500	50,000	57,851	43,388	50,000	50,490
Title Searches	1420.0496	6,000	6,000	3,927	2,945	6,000	5,495
Total Contractual Expenses		80,450	71,000	74,883	56,162	71,500	69,198
Total Law		147,202	137,752	142,201	99,526	137,140	139,159

Town of Rye
General Fund Appropriations
General Governmental Support

		<u>2017</u>	<u>2016</u>	<u>Projected</u>	<u>September 30,</u>	<u>2015</u>	<u>December 31,</u>
	<u>Code</u>	<u>Preliminary</u>	<u>Adopted</u>	<u>December 31,</u>	<u>2016</u>	<u>Adopted</u>	<u>2015</u>
		<u>Budget</u>	<u>Budget</u>	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Elections							
Contractual Expenses							
County Election Charges	1450.0000	20,900	20,900	20,696	15,522	18,750	18,936
Total Contractual Expenses		20,900	20,900	20,696	15,522	18,750	18,936
Total Elections		20,900	20,900	20,696	15,522	18,750	18,936

Town of Rye
General Fund Appropriations
General Governmental Support

		<u>2017</u>	<u>2016</u>	<u>Projected</u>	<u>September 30,</u>	<u>2015</u>	<u>December 31,</u>
	<u>Code</u>	<u>Preliminary</u>	<u>Adopted</u>	<u>December 31,</u>	<u>2016</u>	<u>Adopted</u>	<u>2015</u>
		<u>Budget</u>	<u>Budget</u>	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Operations of Buildings							
Contractual Expenses							
Rent to Port Chester	1620.0451	33,000	32,000	30,525	22,894	30,825	28,838
Office Equipment Maintenance	1620.0431	3,500	7,200	2,056	1,542	1,200	3,452
Office Maintenance	1620.0432	3,000	3,000	1,593	1,195	3,000	3,239
General Repairs	1620.0433	800	-	785	589	-	722
Utilities	1620.0434	12,000	12,000	11,400	8,550	12,000	14,862
Equipment Rental	1620.0450	-	-	8,128	6,096	-	11,627
Total Contractual Expenses		52,300	54,200	54,488	40,866	47,025	62,740
Total Operation of Buildings		52,300	54,200	54,488	40,866	47,025	62,740
Central Communications							
Contractual Expenses							
Telephone Communication Costs	1650.0431	30,000	23,000	30,391	22,793	21,900	25,684
Highway							
Highway - Bridges Maintenance	7600.0449	5,000	5,000	5,207	3,905	5,000	-
Highway - Superintendent	7600.0500	2,500	2,500	2,487	1,865	2,500	2,558
Highway - School & Fees	7600.0400	-	-	-	-	-	601
Total Highway		7,500	7,500	7,693	5,770	7,500	3,159

Town of Rye
General Fund Appropriations
General Governmental Support

		<u>2017</u>	<u>2016</u>	<u>Projected</u>	<u>September 30,</u>	<u>2015</u>	<u>December 31,</u>
	<u>Code</u>	<u>Preliminary</u>	<u>Adopted</u>	<u>December 31,</u>	<u>2016</u>	<u>Adopted</u>	<u>2015</u>
		<u>Budget</u>	<u>Budget</u>	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Special Items							
Unallocated Insurance	1910.0429	68,250	65,000	63,845	47,884	62,500	59,941
Municipal Dues	1920.0430	3,500	3,500	2,187	1,640	3,500	6,685
Judgements & Claims	1930.0000	5,000	5,000	(796)	(597)	5,000	2,485
Taxes and Town Property	1950.0433	15,000	15,000	42,932	42,932	20,000	18,116
Training	1965.0000	1,000	-	820	615	-	-
Project Coordinators	1980.0000	36,000	36,000	11,612	8,709	36,000	13,443
Contingency	1990.0000	52,803	40,000	-	-	90,000	-
Prior Year's Expenses	9060.1000	-	-	40,851	30,638	-	(116,867)
Miscellaneous	9070.0000	-	-	8,912	6,684	-	8,455
Bad Debt Expense	9080.0000	-	-	-	-	-	41,187
Total Special Items		181,553	164,500	170,363	138,505	217,000	33,445
Total General Government Support		1,906,596	1,849,808	1,834,438	1,403,462	1,832,821	1,688,014

Town of Rye
General Fund Appropriations
Culture and Recreation

		<u>2017</u>	<u>2016</u>	<u>Projected</u>	<u>September 30,</u>	<u>2015</u>	<u>December 31,</u>
	<u>Code</u>	<u>Preliminary</u>	<u>Adopted</u>	<u>December 31,</u>	<u>2016</u>	<u>Adopted</u>	<u>2015</u>
		<u>Budget</u>	<u>Budget</u>	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Culture and Recreation Parks							
Personal Services							
Foreman	7110.0530	-	-	-	-	-	-
Park Attendant	7110.0534	500	-	400	300	-	-
Park Security	7110.0541	-	-	-	-	-	810
Park Attendant Mechanic	7110.0535	-	-	-	-	-	-
Part Time/Seasonal Attendants	7110.0540	30,000	30,000	36,199	27,149	30,000	17,264
Park Attendants Overtime Pay	7110.0542	-	-	-	-	-	-
Total Personal Services		30,500	30,000	36,599	27,449	30,000	18,074
Contractual Expenses							
Facilities Services Costs	7110.0430	-	-	-	-	-	-
Cemeteries	7110.0435	4,800	4,800	2,589	1,942	-	233
Painting	7110.0438	15,000	15,000	-	-	15,000	32,700
Lawn Maintenance	7110.0447	35,000	35,000	-	-	35,000	-
Garden's Maintenance	7110.0448	10,000	10,000	-	-	10,000	-
General Maintenance	7110.0449	35,000	35,000	95,835	71,876	30,000	105,225
Utilities	7110.0450	25,000	25,000	28,801	21,601	30,000	32,937
Machine and Repairs	7110.0451	4,000	4,000	6,981	5,236	2,500	3,496
Refuse Removal	7110.0452	3,000	3,000	2,589	1,942	3,000	50
Security System	7110.0453	3,000	3,000	980	735	3,000	1,630
Road Repair	7110.0460	7,500	7,500	-	-	-	-
Improvements	7110.0461	-	-	3,600	2,700	-	-
Field Repair	7110.0462	12,000	12,000	-	-	4,000	-
Sprinkler System	7110.0463	3,500	3,500	2,613	1,960	3,500	1,245
Defibulator	7110.0464	-	-	313	235	-	-
Fuel for Vehicles	7110.0467	1,000	1,000	108	81	600	170
Tree Maintenance	7110.0468	20,000	20,000	7,124	5,343	21,500	17,389
TOR Capital Improvements	7110.0469	-	-	-	-	-	-
Total Contractual Expenses		178,800	178,800	151,535	113,651	158,100	195,075
Total Parks		209,300	208,800	188,133	141,100	188,100	213,149
Special Recreational Facilities							
Rye Town Park- Operations	7180.0100	12,000	12,000	-	-	12,000	18,492
Rye Town Park- Capital Improvements	7180.0150	50,000	50,000	31,508	31,508	50,000	-
Total Special Recreational Facilities		62,000	62,000	31,508	31,508	62,000	18,492

Town of Rye
General Fund Appropriations
Home and Community Service

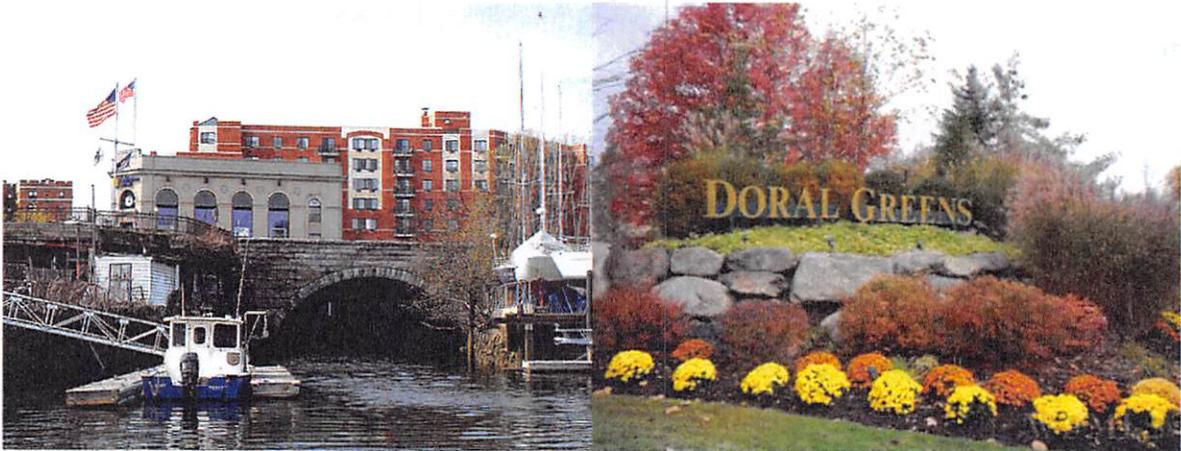
		<u>2017</u>	<u>2016</u>	<u>Projected</u>	<u>September 30,</u>	<u>2015</u>	<u>December 31,</u>
	<u>Code</u>	<u>Preliminary</u>	<u>Adopted</u>	<u>December 31,</u>	<u>2016</u>	<u>Adopted</u>	<u>2015</u>
		<u>Budget</u>	<u>Budget</u>	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Home and Community Service							
Public Information							
Newsletter & Communications	1966.0000	12,000	12,000	2,233	1,675	12,000	3,654
Website Support Costs	1967.0000	10,000	8,500	-	-	8,500	-
Community Outreach Programs	1968.0000	20,000	35,000	12,503	9,377	35,000	-
Total Public Information		42,000	55,500	14,736	11,052	55,500	3,654
Youth Programs							
Democracy High School Project	7180-0493 ?	-	-	-	-	-	-
Other Youth Programs	7180-0494	6,000	6,000	6,000	6,000	6,000	3,805
Total Youth Programs		6,000	6,000	6,000	6,000	6,000	3,805
Celebrations							
Town Celebration Days	7550.0440	-	-	-	-	-	-
Memorial Day	7550.0445	1,500	1,500	2,000	1,500	1,500	4,000
Independence Day	7550.0446	1,500	1,500	2,667	2,000	1,500	2,000
Columbus Day	7550.0447	1,500	1,500	2,000	1,500	1,500	1,500
Total Celebrations		4,500	4,500	6,667	5,000	4,500	7,500
Veterans Services							
Burial Plots	6510.0411	5,000	5,000	-	-	5,000	-
Veterans Groups	6510.0430	2,000	3,000	-	-	3,000	500
Veterans Memorial Day Expenses	6510.0477	1,500	1,500	-	-	1,500	-
Veterans Flag Costs	6510.0478	1,500	3,500	-	-	3,500	2,448
Korean War Monument	6510.0479	5,000	-	3,933	2,950	-	-
Total Veterans Services		15,000	13,000	3,933	2,950	13,000	2,948
Total Home and Community Service		67,500	79,000	31,336	25,002	79,000	21,615
B - Included in Special Items							

**Town of Rye
General Fund Appropriations
Undistributed Expenses**

		<u>2017</u>	<u>2016</u>	<u>Projected</u>	<u>September 30,</u>	<u>2015</u>	<u>December 31,</u>
	<u>Code</u>	<u>Preliminary</u>	<u>Adopted</u>	<u>December 31,</u>	<u>2016</u>	<u>Adopted</u>	<u>2015</u>
		<u>Budget</u>	<u>Budget</u>	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Employee Benefits							
Retirement	9000.0801	195,000	165,000	190,724	143,043	165,000	182,467
Social Security	9030.0802	81,716	83,000	83,297	62,473	73,500	77,606
Workman's Compensation	9040.0803	27,000	17,000	26,722	21,706	17,000	29,960
Life Insurance	9045.0804	5,600	2,300	11,976	8,982	2,300	1,660
Unemployment Insurance	9050.0805	2,000	10,000	6,841	5,131	10,000	-
Disability Insurance	9055.0806	1,000	1,000	(5)	(4)	1,000	-
Medical and Dental	9060.0801	310,000	345,000	300,932	225,699	360,400	292,595
Total Employee Benefits		622,316	623,300	620,487	467,030	629,200	584,288
Transfer to Debt Service							
Serial Bond Principal, 2010 Series	9710.600	70,000	70,000	70,000	70,000	65,000	65,000
Serial Bond Interest, 2010 Series	9710.601	10,588	13,300	17,733	13,300	15,669	15,668
Interest on Bridge/Parks BAN	9730.0000	28,650	36,000	-	-	28,605	28,526
Principal on Bridge/Parks BAN	9730.0001	100,000	100,000	-	-	107,000	107,000
Interest on RAN	9730.1000	-	-	-	-	10,050	-
Transfer Out-Debt Service Fund	9901-0000	-	-	-	-	-	10,050
Transfer to Capital Fund	9950.0000	50,000	50,000	-	-	100,000	106,611
Interest on Crawford /RTP Bonds	9730.0000	-	19,250	-	-	-	-
Total Transfer to Debt Service		259,238	288,550	87,733	83,300	326,324	332,855



**REPORT OF THE TASK FORCE
ON
ASSESSMENT PRACTICES AND PROCEDURES**



Introduction

On January 19, 2016, the Town Board of the Town of Rye established the Task Force on Assessment Practices and Procedures (the "Task Force") to undertake a review of the assessment functions of the Town of Rye and to make findings and recommendations to the Town Board regarding how 11,103 parcels are managed. The following is a breakdown of the various classes of properties:

Rye Town Property Class Distribution

Broad Use Category	Description	Parcel Count
200	<u>Residential Properties</u>	8,596
300	<u>Vacant Land</u>	435
400	<u>Commercial Properties</u>	1,800
500	<u>Recreation and Entertainment Properties</u>	18
600	<u>Community Service Properties</u>	113
700	<u>Industrial Properties</u>	3
800	<u>Public Service Properties</u>	107
900	<u>Public Parks, Wild, Forested and Conservation Properties</u>	31
Total Parcels in All Broad Use Categories		11,103

The following individuals, who have the requisite specialized experience relating to real estate and assessment matters, were appointed to the Task Force and live in that portion of the Town of Rye set forth opposite his or her name:

Daniel D. Tartaglia, Chair (Rye Brook)
Joan Feinstein (Rye Brook)
Richard Cuddy (Port Chester)
Randi Robinowitz (Rye Neck)
Marcia Rogull (Rye Brook)

The Task Force met 14 times on the following dates: March 13, March 30, April 21, May 18, June 22, July 20, Aug. 3, Aug. 29, Sept. 21, Sept. 28, Oct. 17, Oct. 31, Nov. 9, and Nov. 14. Deborah Reisner, Chief of Staff to the Town Supervisor, also attended the meetings.

The meetings were fact gathering and Task Force members were educated as to the assessment practice generally and especially in the Town of Rye. Time was spent understanding how computerized mass appraisal (CAMA) techniques are used to achieve accurate comparable

property values. The Task Force met three times with Denise Knauer, the Town Assessor, and also had three meetings with companies that provide assessment software and support services to various municipalities in an effort to understand and evaluate alternative approaches to the assessment function.

Mission Statement

As its first meeting the Task Force decided that it needed a mission statement to guide the work of the committee. The following mission statement was adopted by the Task Force:

- To understand the process by which assessment is accomplished in the Town of Rye, including the important dates.
- To understand the methodology employed by the Assessor.
- To review the homestead and non-homestead base proportions (residential vs. commercial).
- To review and make recommendations to the Town officials regarding any changes to the assessment software.
- To educate the public as to the assessment process and the process to challenge assessments.

Educating the Public

The Task Force acknowledges that the public is not well versed in the assessment process. It is also aware that when property owners receive the preliminary assessment notices in early June, they do not have enough sufficient time to react before grievance day (third Tuesday in June).

The Task Force emphasizes that all property owners must be adequately informed as to the important dates of the assessment process. They should be told (1) that the deadline for filing for tax exemptions is May 1, (2) that the tentative assessments will be posted on the Town of Rye website on June 1 (they don't have to wait to receive it by mail), (3) that the assessment is based on the prior July 1 value, (4) where to find information on the State's website as to the grievance process, (5) where to find comparable sales on the Town's which will be needed for the Form RP-524, Complaint on Real Property Assessment, to be filed in order to grieve the assessment, and (6) the role and procedures of the Board of Assessment Review and the factors considered by the BAR in making its determination.

Important Dates

2016 Fiscal Dates:
Fiscal Year Begins: 01/01/2017
Valuation Date: 07/01/2015
Taxable Status: 05/01/2016 (Deadline for Filing Exemptions)
Tentative Roll: 06/01/2016
Grievance Day: 06/21/2016
Final Roll: 09/15/2016
2015 Assessment Roll Total Parcel Count: 11,103

Access to Valuation Information

The Task Force discussed the importance of transparency in the Assessment Office and the Assessment process. One of the important elements is the public's accessibility to valuation information in order to evaluate whether or not particular property values are properly and fairly assessed. In reviewing alternative assessment software attention was paid to the treatment of values especially as it relates to the public online interface with the assessment roll and property inventory and sales information.

The following link provides free sales data:

<http://lohud.nydatabases.com/database/lohud-real-estate>

	2013		2014		2015	
Westchester County	#Sales	Median	#Sales	Median	#Sales	Median
	6181	\$585,000	6315	\$607,500	6768	\$600,000

Computer Assisted Mass Appraisal

The Town of Rye and most other jurisdictions throughout New York and the United States use an assessment process called Computer Assisted Mass Appraisal (CAMA). This term means that the calculations necessary to value property are done by automated computer systems. There are dozens of calculations made in the appraisal of even the simplest home. Before computers became available, these calculations were done by hand, using calculators, adding machines or other calculating devices. The results of each calculation were written down by hand, and all the calculations were then added together to obtain the final answer. Due to the number of calculations and human error, at times the final answer was incorrect. In addition to the potential for error, hand processing of thousands of appraisals took a great deal of time and personnel and often invited

fraud and bias. Computer assistance allows thousands of calculations per second to a very high degree of accuracy. Not only are the results more accurate, but the number of employees required to do the calculations is greatly reduced. Appraisers can now devote more time to accurately gather the information necessary to value the property. The calculations done by the computer are the same calculations that were made before, they are just completed more quickly and with greater accuracy than ever before. Mass Appraisal The term “mass appraisal” is defined by the International Association of Assessing Officers (“IAAO”) as “...the systematic appraisal of groups of properties as of a given date...” This differs from single property appraisal techniques where the value is estimated for a single property. Technically known as a “fee appraisal,” the appraisal of an average single family home may cost between \$250 and \$500. In contrast, a Municipal Assessor averages only a fraction of this cost in assessing residential properties as well as complex commercial and vacant land properties. In order to handle the thousands of properties required to be appraised by state law each year, Assessors must use procedures that allow them to get the job done on time and with the funds available. These procedures are very similar to those used by fee appraisers, but are adapted for mass appraisal use and computer systems.

Unfortunately, understanding how CAMA works is best left to statisticians and computer professionals. Notwithstanding this, the Task Force believes that it is the Town’s responsibility to best explain this methodology to the general public to avoid suspicion and doubt as to how assessed values are determined.

Homestead vs. Non-Homestead Elections

The Task Force spent time evaluating the impact of annual Homestead vs. Non-Homestead elections. This is a local option to establish two separate property tax rates: a lower tax rate for residential property owners (homestead tax), and a higher rate for all other property owners (non-homestead tax). To be qualified, a city, town or village that is an assessing unit first must complete a property revaluation project that meets the State Board’s regulations. That entitles the assessing unit to be certified by the State Board as an “approved assessing unit.” Then the local governing body of the assessing unit can adopt a local law stating its intent to use a homestead tax and a non-homestead tax. The homestead tax is based on the share of property taxes paid by the residential class of property owners in the year before the new assessments from the revaluation project are used. One-, two-, and three-family residential units; farm homes; mobile homes that are owner-occupied and separately assessed, and condominiums that were built as condominiums and not converted from some other form, such as rental apartments, qualify as residential property. Also qualifying for the residential class are vacant land parcels not larger than 10 acres that are located in zones that restrict residential use to one-, two-, or three-family residential dwellings.

This option must be elected annually, otherwise it deemed rescinded for the upcoming roll year. While this option can be extremely beneficial to residential property owners, it can have a

significant negative affect on commercial development in a particular locality, and therefore, the Task Force felt it is important that analysis be conducted annually before local governments continue to automatically renew the option. It is also important that the Assessor's Office assist local government by providing the best information possible each year.

Port Chester			Rates		Taxes
2016 Homestead Roll	\$ 1,483,855,798.00	\$ 1,483,855.80	Homestead:	31.26	\$ 46,385,332.25
2016 Non-Homestead Roll	\$ 892,133,242.00	\$ 892,133.24	Non-Homestead:	40.71	\$ 36,318,744.28
Total Roll	\$ 2,375,989,040.00	\$ 2,375,989.04	Blended Rate:	34.80	\$ 82,704,076.53
Rye Brook			Rates		Taxes
2016 Homestead Roll	\$ 2,041,911,231.00	\$ 2,041,911.23	Homestead:	26.60	\$ 54,314,838.74
2016 Non-Homestead Roll	\$ 542,330,060.00	\$ 542,330.06	Non-Homestead:	39.54	\$ 21,443,730.57
Total Roll	\$ 2,584,241,291.00	\$ 2,584,241.29	Blended Rate:	29.31	\$ 75,758,569.32

The Task Force also determined that it was important for the Town to provide the Villages with comparative information among the various municipalities in Westchester County and where the Villages rank in this comparison.

As you can see from the Table above there is a significant disparity between the Homestead and Non-Homestead Rates in Port Chester and Rye Brook. If this disparity increases new commercial development within the communities will be negatively impacted.

The next Table illustrates where the Villages of Rye Brook and Port Chester rank among other communities in Westchester. This Table was calculated by applying current State Equalization Rates to current combined tax rates to illustrate a side by side comparison of combined rates, but more importantly, to illustrate how the Homestead and Non-Homestead option affects the tax burden on the Non-Homestead class of properties in particular.

	Municipality	Equalization Rate	Combined Rate	Combined Rate per \$1000 of full value
City	Mt Vernon	3.32	1399.17	46.45
Village	Port Chester/Non-Homestead	100.00	40.71	40.71
City	Yonkers	3.00	1334.14	40.02
Village	Rye Brook/Non-Homestead	100.00	39.54	39.54
City	Peekskill	3.65	1035.14	37.78
Village	Mamaroneck (Rye Neck)	100.00	34.99	34.99
City	New Rochelle	2.91	1138.11	33.11

	Municipality	Equalization Rate	Combined Rate	Combined Rate per \$1000 of full value
Village	Mamaroneck	100.00	32.38	32.38
Town	Yorktown	2.46	1276.53	31.40
Village	Port Chester/Homestead	100.00	31.26	31.26
City	White Plains	3.20	918.21	29.38
Village	Tuckahoe	1.30	2227.35	28.95
Town	North Salem	11.17	256.89	28.69
Town	Somers	13.25	203.24	26.92
Village	Rye Brook/Homestead	100.00	26.60	26.60
Village	Buchanan	2.07	1210.17	25.05
Town	Lewisboro	9.88	248.43	24.54
Town	Cortlandt	1.71	1383.59	23.65
Town	Scarsdale	100.00	22.55	22.55
Town	Harrison	1.60	1363.66	21.82
Town	Bedford	10.50	202.63	21.27
Town	Mount Pleasant	1.52	1396.91	21.23
Town	Pound Ridge	18.26	111.90	20.43
Town	North Castle	2.34	845.59	19.78
Town	Eastchester	1.22	1611.78	19.66
Town	Mamaroneck	100.00	17.95	18.20
City	Rye	1.64	925.54	15.34

MEDIAN **26.92**

Technology

One of the goals of the task force is to streamline operations. Currently, the Town of Rye uses two different software packages in the assessor's department, RPS and Vision Appraisal. Maintaining two systems is costly and inefficient. In addition, SDG, a third company, is used on the town's website to view properties and print reports and Vision Appraisal is employed on the web site to print property sketches.

The future must contain a path to consolidate systems in a move implement the States RPS V4 software. There will be a need to run parallel systems for a year. RPS software, used by New York State, currently does not have all the functionality required by the Assessor's office, and CAMA modeling from this data using other systems can skew assessment numbers. New York State is currently out for proposal to replace the State system within the next 2 years with a uniform system that will provide full functionality.

As mentioned, current property sketches reside with Vision but are in a proprietary format that must be moved to a standard .jpg or Apex format (used in GIS systems) to function with RPS.

Remember, Rye Town is a full-value town and assessment must fall into a 5% plus or minus range to be certified by New York State. Therefore, the Town must do systematic analysis every year and plan for the next revaluation.

The data is not kept current by any systematic approach because the three villages, Mamaroneck, Rye Brook and Port Chester do not deliver consistent contemporaneous information regarding opened and closed permits. Many improved properties do not reflect enhancements and thus are not paying their fair share of increased market value. Is Muncicity™ software used by all three villages and can it be used to generate a quarterly report for the villages to submit to the Town of Rye?

Other improvements to information can be achieved by updating property inventory with data mailers to get the public to report on-line about the condition of their properties and matching aerial photography with the sketches currently in use by the Town. The Assessment Office has received proposals from vendors such as GAR Associates and SDG for the data mailer program and Tyler Technologies and Apex for validating our sketches with aerial photography. Westchester County last photographed the county in 2013 and we believe the next time will be 2017. We need the details when this will be completed by it appears to be an ideal time to consider this project because we would not pay for aerial photography ourselves.

Recommendations of the Task Force

The Town should undertake a town-wide revaluation for 2018 Assessment Roll.

In preparation for the revaluation the Town should undertake the following:

Activity	Cost	Timing
Retain the services of Tyler Technologies to analyze current Vision appraisal data to determine the quality of the data.	\$6,000.00 (est.)	As soon as practicable
Send and collect a Data Mailer to update inventory information.	\$25,000.00 - \$30,000.00 ¹	Summer 2017

¹ Cost includes property inspections.

Activity	Cost	Timing
Property Sketch Validation.	\$35,000.00	Summer 2017
Collect new Street Level photography.	\$28,300.00	Summer 2017
Additional part time staff for the above activities.	\$25,000.00	As needed in 2017

In addition to revaluation activities, the Town should undertake the following informational and educational activities for the general public.

Activity	Cost	Timing
Send an informational mailer to notify homeowners about important dates in the assessment process, grievance process and where to obtain valuation information.	\$8,500.00 (est.)	April 1, 2017
Public Relations effort in connection with distribution and collection of the Data Mailer to encourage large response.	T.B.D.	Spring and Summer 2017
Conduct a series of educational and informational public seminars regarding the assessment process and the grievance process.	T.B.D.	Spring 2017
Follow-up with various Village Building Departments to ensure that coordinated, contemporaneous information re: permits is provided to the Assessor	T.B.D.	Immediately

RESOLUTION

On motion of Councilperson _____, seconded by Councilperson _____, the following Resolution was adopted:

WHEREAS, Petitions and Notices of Petitions to review the assessment for taxation of the real estate owned by Urstadt Biddle Properties Inc. (141.28-2-36, 141.28-2-37, and 141.28-2-38 at Bowman Avenue, Village of Port Chester), were duly served upon the Board of Assessment Review and Assessor in the Town of Rye, and

WHEREAS, the Town of Rye and said property owner are prepared to enter into an Agreement and Stipulation of Compromise and Settlement of their differences in summary as follows:

Roll Year	TOTAL Assmt	Consent Judgment Assmt Reduced TO	Consent Jugement \$ Reduction	Consent Judgement % Reduction
2009	4,335,400	2,850,000	1,485,400	34%
2010	3,315,200	2,825,000	490,200	15%

WHEREAS, it appears to be in the best interest of the Town to settle said matters recommended by the Town Attorney and Special Counsel for the Town of Rye and the Town Assessor without further attendant legal and appraisal costs relating to said matters;

NOW, THEREFORE, BE IT RESOLVED by the Town Board of the Town of Rye in regular session duly convened as follows:

1. The Supervisor of the Town of Rye be and hereby is authorized to enter into a Stipulation of Settlement of said pending proceedings on the terms set forth herein.
2. Paul J. Noto, Town Attorney for the Town of Rye be and hereby is authorized to consent to entry of appropriate court orders to accomplish said settlement and upon entry of the court orders execute Stipulations of Discontinuance of said proceedings.
3. The Supervisor of the Town of Rye be and he hereby is authorized to make and pay refunds on the terms set forth herein.
5. This resolution shall take effect immediately.

ROLL CALL

AYES:

NOES:

ABSENT:

Dated: November 15, 2016



FISCAL IMPACT MEMO

--CONFIDENTIAL--

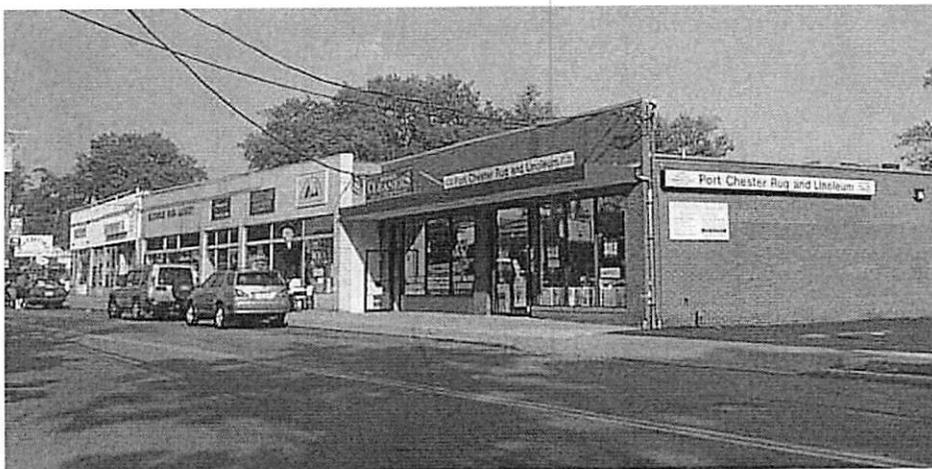
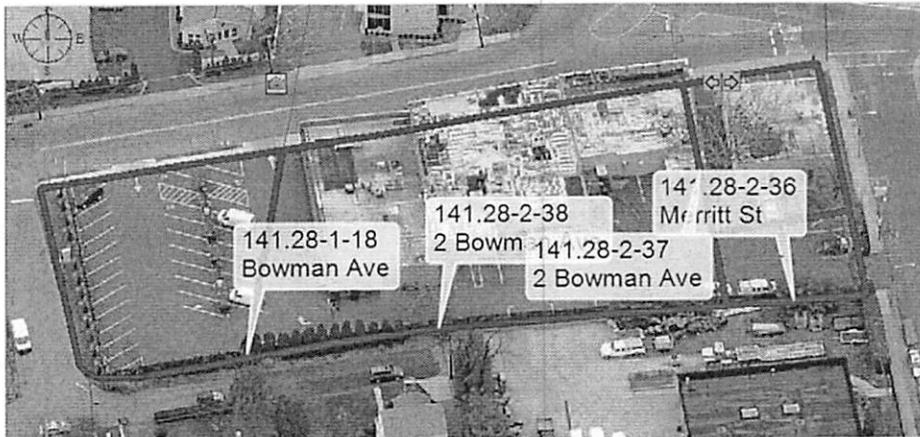
TO: Rye Town Board; Paul Noto, Esq.; Jeffrey Binder, Esq., Anthony Cerreto, Esq.

FROM: Denise S. Knauer, IAO, Town Assessor

DATE: November 10, 2016

RE: Tax Certiorari Settlement
2 Bowman Ave, Port Chester (141.28-2-36, -37 and -38)
Owners: Urstadt Biddle Properties Inc

The subject is located at 2 Bowman Avenue and Merritt Street in the Villages of Port Chester and Rye Brook:



The parcels are classified as retail service and neighborhood shopping center and has been known as the "Biltmore Shopping Plaza." All four lots were included in the petitions filed; however, lot 18 (the parking lot in Village of Rye Brook) was not reduced.

Petitions were filed for the years 2009 through 2014. Lots 36-38 were reduced for only years 2009 and 2010.

The settlement negotiations were heavily influenced by the 2011 Vision total assessed value (all lots) of \$2,802,400. The following chart summarizes the assessment/reduction history:

Roll Year	Lot 36 Assmt VPC/PCSD	Lot 37 Assmt VPC/PCSD	Lot 38 Assmt VPC/PCSD	TOTAL Assmt	Consent Judgment Assmt Reduced TO	Consent Judgement \$ Reduction	Consent Judgement % Reduction
2009	147,300	594,000	3,235,200	4,335,400	2,850,000	1,485,400	34%
2010	100,000	435,000	2,450,000	3,315,200	2,825,000	490,200	15%
2011	55,600	466,900	2,032,200	2,802,400	No Offer	No Offer	No Offer
2012	55,600	466,900	2,032,200	2,802,400	No Offer	No Offer	No Offer
2013	55,600	449,400	1,956,600	2,709,300	No Offer	No Offer	No Offer
2014	55,600	449,400	1,956,600	2,709,300	No Offer	No Offer	No Offer
2015	55,600	457,100	2,032,200	2,792,600	No Offer	No Offer	No Offer
2015	55,600	457,100	2,032,200	2,792,600	NO-FILING	No Offer	No Offer
2016	55,600	467,400	2,077,500	2,848,200	NO-FILING	No Offer	No Offer

Once the 2011 revaluation occurred and Vision adjusted the subject's assessed value(s), the subsequent years remained equitable. As such, it was only the two years prior to the reval needed adjustment.

The following is an estimate of the resulting tax refunds. The actual tax refund is to be calculated by the Receiver of Taxes.

Roll Year	TOTAL Assessment (ALL PARCELS)	TOR Settlement	FINAL Reduction (%)	FINAL Reduction (\$)	Assmt Roll Year	Tax Year	Town NH Tax Rate	EST. Refund Town Taxes (100%)	Port Chester NH Village Tax Rate	Estimated Refund VPC Village Taxes	Port Chester School NH Tax Rate	Estimated Refund PCSD Taxes (100%)	County Tax Rate	Estimated Refund County Taxes (100%)
2009	4,335,400	2,850,000	34%	1,485,400	2009	10-11	0.091496	\$135.91	9.149640	\$13,590.88	17.734076	\$26,342.20	3.071196	\$4,561.95
2010	3,315,200	2,825,000	15%	490,200	2010	11-12	0.075830	\$ 37.17	9.308938	\$4,563.24	19.571566	\$9,593.98	3.37678	\$1,655.30
				1,975,600										
				ESTIMATED REFUND TOTALS				\$173.08		\$18,154.12		\$ 35,936.18		\$ 6,217.25
								GRAND TOTAL: \$60,480.63						

RESOLUTION

On motion of Councilperson _____, seconded by Councilperson _____, the following Resolution was adopted:

WHEREAS, Petitions and Notices of Petitions to review the assessment for taxation of the real estate owned by Balli-Port Chester [Petitioner is tenant, GAE, LLC] 142.45-1-7 and 142.45-1-7.1 (located at 225-229 Boston Post Road, Port Chester), were duly served upon the Board of Assessment Review and Assessor in the Town of Rye, and

WHEREAS, the Town of Rye and said property owner are prepared to enter into an Agreement and Stipulation of Compromise and Settlement of their differences in summary as follows:

Roll Year	TAV Lot 7 (Auto Dealer)	TAV Lot 7.1 (Parking Lot)	TOTAL Assessment	Petitioner CJ Total Assmt Lot 7	Petitioner CJ Total Assmt Lot 7.1	Total Assmt BOTH LOTS	Reduction (\$)	Reduction %
2009	1,500,000	803,000	2,303,000	1,162,000	603,000	1,765,000	538,000	23%
2010	1,100,000	738,800	1,838,800	1,000,000	600,000	1,600,000	238,800	13%
2011	1,217,300	873,600	2,090,900	1,051,400	673,600	1,725,000	365,900	17%
2012	1,130,300	770,800	1,901,100	976,400	673,600	1,650,000	251,100	13%
2013	1,087,500	770,800	1,858,300	995,000	625,000	1,620,000	238,300	13%
2014	1,087,500	770,800	1,858,300	1,004,200	615,800	1,620,000	238,300	13%
2015	1,115,600	790,700	1,906,300	1,019,300	640,700	1,660,000	246,300	13%
2016	1,132,600	790,700	1,923,300	1,054,300	645,700	1,700,000	223,300	12%

WHEREAS, it appears to be in the best interest of the Town to settle said matters recommended by the Town Attorney and Special Counsel for the Town of Rye and the Town Assessor without further attendant legal and appraisal costs relating to said matters;

NOW, THEREFORE, BE IT RESOLVED by the Town Board of the Town of Rye in regular session duly convened as follows:

1. The Supervisor of the Town of Rye be and hereby is authorized to enter into a Stipulation of Settlement of said pending proceedings on the terms set forth herein.
2. Paul J. Noto, Town Attorney for the Town of Rye be and hereby is authorized to consent to entry of appropriate court orders to accomplish said settlement and upon entry of the court orders execute Stipulations of Discontinuance of said proceedings.
3. The Supervisor of the Town of Rye be and he hereby is authorized to make and pay refunds on the terms set forth herein.
5. This resolution shall take effect immediately.

ROLL CALL

AYES:

NOES:

ABSENT:

Dated: November 15, 2016



FISCAL IMPACT MEMO

--CONFIDENTIAL--

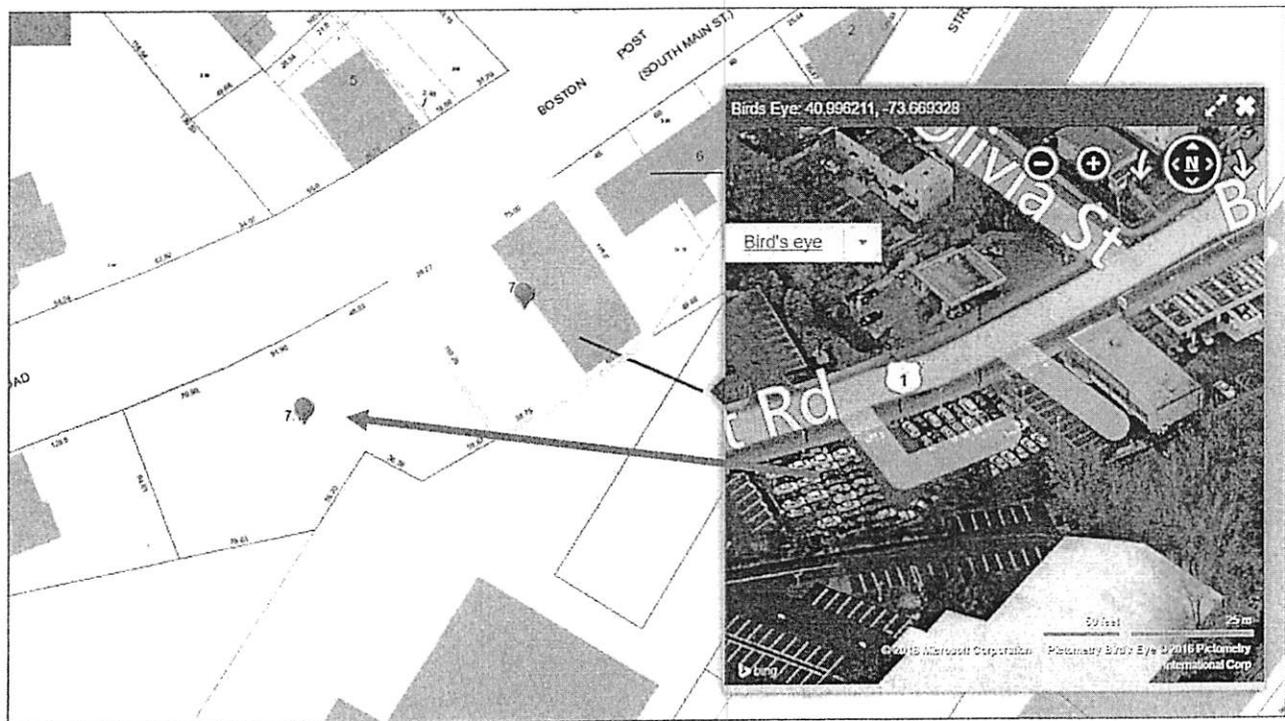
TO: Rye Town Board; Paul Noto, Esq.; Jeffrey Binder, Esq., Anthony Cerreto, Esq.

FROM: Denise S. Knauer, IAO, Town Assessor

DATE: November 11, 2016

RE: Tax Certiorari Settlement
225-229 Boston Post Road, Port Chester (142.45-1-7 & -7.1)
Owners: Balli-Port Chester, LLC

The subject property is located at 225-229 Boston Post Road in the Village of Port Chester. It is currently used as a Nissan auto dealership and is rented by the petitioner, GAE, LLC:



In reviewing this matter, it was evident that the parking lot parcel was over assessed by \$340,000 to \$395,000 according to the following analysis:

Parcel ID	PARKING LOT Description / Owner	Address	Village	2016 Assmt	Acre	Assmt Per Acre	Lot Sq Ft	Sq Ft	Assessed Value Per Sq Ft	Subject Higher Than Auto Dealer & Avg
142.45-1-7.1	Subject Parking Lot	225-229 Boston Post Rd	Port Chester	\$ 790,700	0.42	\$1,882,619	18,295	\$ 43.22		
141.28-1-18	Urstadt Parking	Bowman Avenue	Rye Brook	\$ 247,700	0.29	\$ 854,138	12,632	\$ 19.61		
155.37-1-44	DCH Toyota City	E. Boston Post Road	Mamaroneck	\$ 257,700	0.24	\$1,073,750	10,454	\$ 24.65	43%	
141.36-1-28.2	Washington Park Plaza	S. Ridge Street	Port Chester	\$ 706,200	0.87	\$ 811,724	37,897	\$ 18.63		
142.30-1-86.1	St. Peter's Church Parking Lot (next to 10 Pearl Street)	Westchester Avenue	Port Chester	\$ 459,400	0.46	\$ 998,696	20,038	\$ 22.93		
142.30-2-4	Parking Lot Across from 10 Pearl	Pearl Street	Port Chester	\$ 446,200	0.47	\$ 949,362	20,473	\$ 21.79		
							<u>Average</u>	<u>\$ 21.52</u>		50%
				\$ 450,975						
	Based on comparable auto dealer parking lot per sq ft:	\$24.65 x 18,295 sq ft =	\$ 339,725	→ 340,000	Potential Amt of Reduction Warranted					
			\$ 393,764		Range					
	Based on above average per sq ft:	\$21.52 x 18,295 sq ft =	\$ 396,936	→ 395,000	Potential Amt of Reduction Warranted					

Wearing my appraiser hat, I would not use the average, but I would place most weight on the most comparable auto dealer parking lot.

The following is a summary of the assessments and reductions:

Roll Year	TAV Lot 7 (Auto Dealer)	TAV Lot 7.1 (Parking Lot)	TOTAL Assessment	Petitioner CJ Total Assmt Lot 7	Petitioner CJ Total Assmt Lot 7.1	Total Assmt BOTH LOTS	Reduction (\$)	Reduction %
2009	1,500,000	803,000	2,303,000	1,162,000	603,000	1,765,000	538,000	23%
2010	1,100,000	738,800	1,838,800	1,000,000	600,000	1,600,000	238,800	13%
2011	1,217,300	873,600	2,090,900	1,051,400	673,600	1,725,000	365,900	17%
2012	1,130,300	770,800	1,901,100	976,400	673,600	1,650,000	251,100	13%
2013	1,087,500	770,800	1,858,300	995,000	625,000	1,620,000	238,300	13%
2014	1,087,500	770,800	1,858,300	1,004,200	615,800	1,620,000	238,300	13%
2015	1,115,600	790,700	1,906,300	1,019,300	640,700	1,660,000	246,300	13%
2016	1,132,600	790,700	1,923,300	1,054,300	645,700	1,700,000	223,300	12%

The above chart indicates that (other than in 2009) the negotiated reductions averaged ~260,000 for the other years. This was a very favorable negotiation since the potential reduction could have been as high as ~340,000 per the prior analysis.

The following page is an estimate of the resulting tax refunds (the actual tax refund is to be calculated by the Receiver of Taxes).

LEVY YEAR	ASSMT YEAR	Vlg	Assessment Reduced From	Assessment Reduced To	Difference (Refund Based On)	TOWN		COUNTY		VILLAGE		PCSD	
						RATE NON-Homestead	Tax Refund	RATE	Tax Refund	RATE NON-Homestead	Tax Refund	RATE NON-Homestead	Tax Refund
2010	2009	VPC	2,303,000	1,765,000	538,000	0.091496	\$ 49.22	3.071196	\$ 1,652.30	9.149640	\$ 4,922.51	17.734076	\$ 9,540.93
2011	2010	VPC	1,838,800	1,600,000	238,800	0.07583	\$ 18.11	3.37678	\$ 806.38	9.308938	\$ 2,222.97	19.571566	\$ 4,673.69
2012	2011	VPC	2,090,900	1,725,000	365,900	0.06749	\$ 24.69	3.5672	\$ 1,305.24	9.858233	\$ 3,607.13	21.57937	\$ 7,895.89
2013	2012	VPC	1,901,100	1,650,000	251,100	0.065856	\$ 16.54	3.591478	\$ 901.82	10.385189	\$ 2,607.72	23.046478	\$ 5,786.97
2014	2013	VPC	1,858,300	1,620,000	238,300	0.063407	\$ 15.11	3.650718	\$ 869.97	11.174217	\$ 2,662.82	24.38619	\$ 5,811.23
2015	2014	VPC	1,858,300	1,620,000	238,300	0.054768	\$ 13.05	3.535149	\$ 842.43	11.367334	\$ 2,708.84	24.635947	\$ 5,870.75
2016	2015	VPC	1,906,300	1,660,000	246,300	0.043033	\$ 10.60	3.358062	\$ 827.09	10.841884	\$ 2,670.36	23.766453	\$ 5,853.68
TOTALS*:						\$ 147.32		\$ 7,205.22		\$ 21,402.34		\$ 45,433.14	

*These refunds are estimates subject to final calculation by Tax Receiver, Treasurer, and/or Comptroller.
Differences may be due to rounding.

GRAND TOTAL	\$ 74,188.02
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TOWN OF RYE: CLERK'S MONTHLY REPORT

2016	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
WORKLOAD (Number of:)													
Marriage License Fees	32	47	58	57	58	61	45	87	63	67			36
Burial Permit/Certificate	37	45	32	59	45	26	27	111	91	94			58
Birth Certificates				53	35			1		1			1
Marriage - Certified Copies/Folio	17	38	15			40	23	17	13	20			24
Dog Licensing	27	28	26	26	34	37	38	56	11	36			29
Dog Release													
Folio Fees	7	6	5	4	9	6							
Total	120	164	136	199	181	170	133	272	178	218	0	0	148
FEES COLLECTED													
Marriage License Fees	\$ 560.00	\$ 822.50	\$ 1,015.00	\$ 997.50	\$ 1,015.00	\$ 1,067.50	\$ 787.50	\$ 1,522.50	\$ 1,102.50	\$ 1,172.50			\$ 10,062.50
Burial Permit/Certificate	\$ 370.00	\$ 450.00	\$ 320.00	\$ 590.00	\$ 450.00	\$ 260.00	\$ 270.00	\$ 1,110.00	\$ 910.00	\$ 940.00			\$ 5,670.00
Birth Certificates								\$ 10.00		\$ 10.00			\$ 20.00
Marriage - Certified Copies/Folio	\$ 170.00	\$ 380.00	\$ 150.00	\$ 530.00	\$ 350.00	\$ 400.00	\$ 230.00	\$ 170.00	\$ 130.00	\$ 200.00			\$ 2,710.00
Dog Licensing	\$ 365.50	\$ 412.50	\$ 343.50	\$ 361.50	\$ 553.50	\$ 522.00	\$ 545.50	\$ 783.50	\$ 139.00	\$ 566.00			\$ 4,592.50
Dog Release													\$ -
Folio Fees													\$ -
Conservation													\$ -
Total Town of Rye Revenue	\$ 1,465.50	\$ 2,065.00	\$ 1,828.50	\$ 2,479.00	\$ 2,368.50	\$ 2,249.50	\$ 1,833.00	\$ 3,596.00	\$ 2,281.50	\$ 2,888.50			\$ 23,055.00
Spay/Neuter Program	\$ 43.00	\$ 51.00	\$ 35.00	\$ 39.00	\$ 75.00	\$ 62.00	\$ 67.00	\$ 93.00	\$ 14.00	\$ 76.00			\$ 555.00
NYS Enviromental Conservation													\$ -
NYS Dept. of Health-Marriages	\$ 720.00	\$ 1,057.50	\$ 1,305.00	\$ 1,282.50	\$ 1,305.00	\$ 1,372.50	\$ 1,012.50	\$ 1,957.50	\$ 1,417.50	\$ 1,507.50			\$ 12,937.50
Total Non-Town Revenue	\$ 763.00	\$ 1,108.50	\$ 1,340.00	\$ 1,321.50	\$ 1,380.00	\$ 1,434.50	\$ 1,079.50	\$ 2,050.50	\$ 1,431.50	\$ 1,583.50	\$ -	\$ -	\$ 13,492.50
Total Revenue	\$2,228.50	\$3,173.50	\$3,168.50	\$3,800.50	\$3,748.50	\$3,684.00	\$2,912.50	\$5,646.50	\$3,713.00	\$4,472.00	\$0.00	\$0.00	\$ 36,547.50

Superintendent of Highways Report

November 15, 2016

BRIDGE REPORT

Jefferson Ave. Bridge:

The bridge appears to be in good condition. All daily maintenance is done by the Village of Mamaroneck. No near term needs are foreseen at this time.

South Barry Ave. Bridge transversing Guion Creek:

The bridge appears to be in good condition. All daily maintenance is done by the Village of Mamaroneck. No near term needs are foreseen at this time.

South Barry Ave. Bridge transversing Otter Creek:

The bridge appears to be in good condition. All daily maintenance is done by the Village of Mamaroneck. No near term needs are foreseen at this time.

Continental Manor Foot Bridge:

The bridge appears to be in good condition. All general maintenance is done by the Town of Rye. No near term needs are foreseen at this time.

Hillside Ave. Bridge:

There has been no change in the status of this bridge since my last report. There have been several grant applications submitted to the state and county for this bridge, but at this point we have not received any notifications related to any of the grant applications.

Short Street Bridge:

The bridge appears to be in good condition. All daily and general maintenance is done by the Village of Mamaroneck. No near terms needs are foreseen at this time.

North Barry Ave. Extension Bridge:

The bridge appears to be in good condition. All daily and general maintenance is done by the Village of Mamaroneck. No near term needs are foreseen at this time.

CEMETERY REPORT

African American Cemetery:

The grounds are in good condition.

Guion Family Burial Grounds:

The grounds are in good condition.

Solomon Gedney Cemetery:

The grounds are in good condition. There was an on site meeting held with Debbie Reisner and myself, Rye Neck school district facilities manager, and our consulting engineer Dolph Rotfeld. Our engineer is going to analyze the data and do a test boring on the wall and report back to the town.

Stewart/Rogers Cemetery:

There has been no change in status for these grounds.

Respectfully submitted,

John De Crescenzo
Superintendent of Highways