

## **TAXATION COMMITTEE MEETING**

**April 12, 2018**

Present: Legislators Randy LaChausse and Greg Kulzer; County Manager Ryan Piche, Real Property Tax Director Candy Akin and Reporter Nick Altmire

The meeting was called at 3:30 p.m.

Legislator Kulzer made a motion to approve the 3/8/18 meeting minutes, seconded by Legislator LaChausse and carried.

Candy distributed and reviewed her report (attached).

The budget is on track. Polly Schack transferred from another department to fill the vacant senior keyboard specialist position and because her wage is higher than the prior employee, a fund transfer will be necessary.

Assessors have completed their field work and must submit their assessment rolls to the Real Property Tax office by 4/16/18.

Candy had attended a meeting with various Town officials to discuss assessment of solar arrays being considered by several town boards, who have the approving authority. County Attorney Joan McNichol is researching whether an Industrial Development Agency ("IDA") may negotiate PILOT agreements for solar arrays, because the projects do not create jobs. A figure of \$1.2 million per megawatt has been estimated, but is not definitive. One appraiser submits that any solar array assessment above \$500,000 per megawatt may be legally challenged.

If a school district or municipality opts out for any new natural energy exemptions, they are precluded from participating in a PILOT agreement. However, Candy awaits the County Attorney's findings about the IDA, unaware if the jurisdictions may be able to participate in IDA PILOT's.

Candy reported that 911 addresses are being corrected as they are identified.

The annual required training for Board of Assessment Review members is scheduled for 5/3/18.

In response to Legislator Kulzer, Candy stated it is unknown what municipalities would receive for solar array PILOT agreements. NYSERDA has established an assessor PILOT tax calendar that may be utilized to estimate solar array values for taxing jurisdictions; and National Grid estimates values between \$1,700 to \$5,100 per megawatt.

Ryan Piche relayed that former Board chairman Michael Tabolt attended the last IDA meeting to assert that farmers are being encouraged to diversify for efforts to improve their financial status, and submits that solar arrays are a good example. Candy added that solar developers have agreed to pick up the differential amount for any lost revenue due to a constructed solar array.

The meeting concluded at 3:55 p.m.

Respectfully submitted,  
Terry Clark, Clerk of the Board

## REAL PROPERTY TAX SERVICES

Candy Akin, CCD - Director  
Committee Meeting – April 12, 2018 – 3:30 pm

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### Committee:

Randy LaChausse – Chairman  
Andrea Moroughan  
Greg Kulzer

Ryan Piche – County Manager  
Terry Clark – Clerk of the Board

### Resolutions:

None

### Budget Report:

Department is on budget. YTD Budget Report attached.

### New Business:

Friday, April 6th was Angela Arthurs last day. We have hired a replacement, Polly Schack, who has worked in the county clerk's office for almost 10 years. She has worked with Angela for a few hours so I am anticipating a smooth transition. She will start in our office on Monday, April 16th.

We are preparing for the 2018 Tentative Assessment Rolls. We have some towns that have finished all their field work and have turned their file over to us. Change notices will be mailed to all property owners who have changes in their assessment and/or exemptions.

I attended a meeting in Turin on Wednesday, April 4th that Eric Virkler had organized to go over the increasing number of solar array developers that are contacting municipalities throughout Lewis County. They are currently looking at sites in Martinsburg, Turin and Denmark. They are looking to find out what a ballpark figure is on assessment per megawatt. The assessors around the state are challenged with this same question. The approximate value is 1.2 million per megawatt.

Frank Pace and I will be sending out letters to property owners who own multi-unit residential housing properties. We need to gather certain information for the 2020 Census to ensure all residents are counted.

### Old Business:

The proposed 480-b exemption for the Empire Forests for the Future Initiative did not pass.

The proposed State lands PILOT was also defeated.

Thank you for your support on both these issues. The impact could have been significant in Lewis County.

### Sales:

Sales are currently available on the website through March 15th.

### 911:

We assigned and/or corrected 9 new numbers since our March 8th meeting.

End of Report