



Town of Porter

Work Session

~ Minutes ~

3265 Creek Road
Youngstown, NY 14174

TownofPorter.Net

Kara Hibbard
716-745-3730

Monday, March 14, 2022

6:00 PM

Town Hall Auditorium

I. Call to Order

6:00 PM Meeting called to order on March 14, 2022 at Town Hall Auditorium, 3265 Creek Rd., Youngstown, NY.

Attendee Name	Organization	Title	Status	Arrived
Jipp Ortiz	Town of Porter	Councilman	Present	
J. Duffy Johnston	Town of Porter	Supervisor	Present	
Jeff Baker	Town of Porter	Deputy Supervisor	Present	
Larry White	Town of Porter	Councilman	Absent	
Tim Adamson	Town of Porter	Councilman	Present	
Kara Hibbard	Town of Porter	Town Clerk	Present	
Kimberli Boyer	Town of Porter	Bookkeeper	Present	
Dave Burmaster	Town of Porter	Highway Superintendent	Present	
Elaine Porto	Town of Porter	Deputy Town Clerk	Present	
Peter Jeffery	Town of Porter	Code Enforcement Officer	Present	

II. Reports

1. Report 2022-43

New York State Office of Real Property Tax Service Representatives

Representatives from New York State Office of Real Property Tax Service.

Gary Drake with the NYS Office of Real Property Tax Services explained the process of a Town wide reassessment.

- All real property in each assessing unit shall be assessed at a uniform percentage of value.
- Value is defined as "market value" - the most probable sale price, in a competitive and open market, freely arrived at by normal negotiations without undue pressure on either the buyer or the seller.
- Equity with respect to assessments and real property taxes means that properties with similar values pay similar taxes and taxpayers pay their fair share. Also, properties are assessed at a uniform percentage of value.
- Porter Level of Assessment (LOA) is 61% of Market Value.
- Market Value is determined by analyzing valid real estate sales. The trends and values observed from the sales are applied to unsold properties. The Assessor does NOT set market value.
- What drives market value? LOCATION. Some locations are less/more desirable than others. Example, Lake Front, School District, Junk Yard, View, etc. Also, style, size, and condition of homes, interest rates and employment opportunities.
- After a period of time without systematic analysis of property values and reassessment, there is no longer equity.
- Reassessment is a systematic review of all locally assessed parcels to assure that all reassessments are at a stated uniform percentage of value as of the valuation date of the

assessment roll upon which the assessments appear. The assessments for all properties are reset to current market value on a given assessment roll.

- The Town of Porter's last reassessment was done in 2007.
- Reassessment provides multiple benefits such as 1) Equity - tax burden distributed fairly within the municipality and property owners pay their fair share of taxes. 2) Transparency - Increased taxpayer confidence and understanding of the system. 3) Tax Neutral - Absent other budget increases, the total raised is unchanged. 4) Reduced Litigation - Fewer Court cases and "tax Certiorari" refunds; updated data and values make roll easier to defend.
- Reassessment DOES NOT generate additional revenue, correct external inequalities (between towns), prevent tax shifts and does not compensate taxpayers for prior inequities.

Porter Town Historian, Terry Duffy, is a member of the County Historian Association. He is also a municipal guide and represents the Town of Porter in the County. He works with the Lewiston committee's but has not been able to get any cooperation with the two groups in Porter. He talked about a program called Hometown Hero's that was started in the Town of Niagara almost 3 years ago. It's basically listing the residents of the community who have veterans in their families or would like someone to be recognized. He would like to start this project in the Town of Porter and get people to participate in the Town project. It can be posted on street posts in Ransomville and Youngstown and Fort Niagara State Park. He would like to get started this year. Another project he is looking into is getting the Town of Porter more online with social media and getting a facebook page and call it Porter Memories. He feels it's a great way to approach the community. He can put something together in the Sentinel also. Terry would also like to involve the Town together with the Town of Lewiston in the Bicentennial. If anyone is interested in helping Terry, please call the Town of Porter at 716-745-3730.

RESULT:	REPORT ISSUED
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