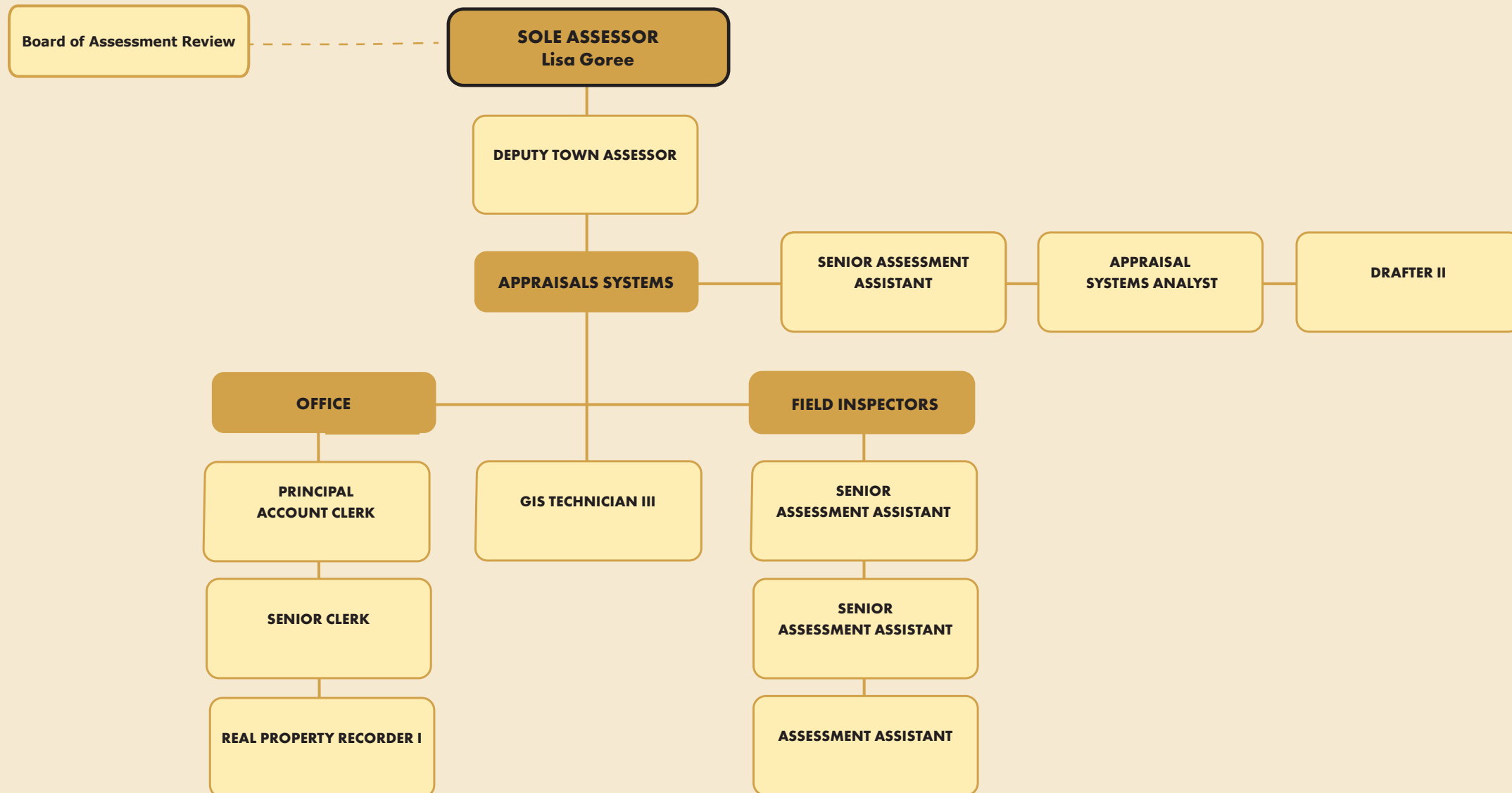


# 2024 ORGANIZATIONAL CHART TOWN ASSESSOR'S OFFICE

Main Line: 283-6020

Fax: 287-4509



# TAX ASSESSOR - SUMMARY

Department: Town Assessor

**Budget Year:** 2024  
**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 2023 assessment roll, the Town's residential assessment ratio was 69.5% 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 to pause annual reassessments. Based on the Town's decision not to conduct a reassessment for 2023, the Assessor's Office has officially withdrawn from the State's Cyclical Reassessment Program.

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. Nearmap has proven to be a useful tool assisting the Assessor Office with data collection since the imagery is updated several time throughout the year. This imagery is helpful 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:** 2024  
**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 1/1/24	Alloc. %
<b>Town Assessor</b>													
<b>Town Assessor - 1355</b>													
Assessor	ADMINISTRATIVE	146,309	7,000	0	153,309	38,484	8,854	17,243	1,185	65,765	219,074	23.2	100.0
Deputy Town Assessor	ADMINSUPPORT	90,959	3,639	0	94,598	38,484	7,267	10,640	741	57,132	151,729	11.8	100.0
Board of Assessment Review	APPOINTBOARD	4,800	0	0	4,800	0	369	540	55	964	5,764		100.0
Board of Assessment Review	APPOINTBOARD	7,400	0	0	7,400	0	569	832	75	1,477	8,877	15.9	100.0
Board of Assessment Review	APPOINTBOARD	4,800	0	0	4,800	0	369	540	55	964	5,764		100.0
Board of Assessment Review	APPOINTBOARD	4,800	0	0	4,800	0	369	540	55	964	5,764		100.0
Board of Assessment Review	APPOINTBOARD	4,800	0	0	4,800	0	369	540	55	964	5,764	5.0	100.0
Real Estate Appraiser II - VACANT	CSEA40HOUR - 7-1-2010 / CSEA40HOUR - 7-1-2010 - E / Step 1	60,370	0	0	60,370	36,756	4,639	6,791	489	48,675	109,045		100.0
Real Property Recorder I	CSEA40HOUR - 7-1-2010 / CSEA40HOUR - 7-1-2010 - C / Step 3	53,914	0	0	53,914	36,756	4,143	6,065	439	47,402	101,317	4.8	100.0
Assessment Assistant	CSEA40HOUR-NEW / CSEA40HOUR-NEW - D / Step 2	57,609	4,609	0	62,218	18,204	4,779	6,997	484	30,463	92,682	19.5	100.0
Geographic Info Sys Tech III	CSEA40HOUR-NEW / CSEA40HOUR-NEW - I / Step 6	83,229	8,323	0	91,552	36,756	7,032	10,295	696	54,779	146,331	21.4	100.0
Principal Account Clerk	CSEA40HOUR-NEW / CSEA40HOUR-NEW - G / Step 6	74,592	5,967	0	80,560	36,756	6,188	9,059	621	52,624	133,184	16.9	100.0
Senior Assessment Assistant	CSEA40HOUR-NEW / CSEA40HOUR-NEW - F / Step 6	70,231	5,618	0	75,850	18,204	5,826	8,530	586	33,146	108,995	16.3	100.0
Senior Clerk	CSEA40HOUR-NEW / CSEA40HOUR-NEW - D / Step 6	61,595	4,928	0	66,522	36,756	5,089	7,450	244	49,539	116,061	18.5	100.0
Senior Assessment Clerk	PART-TIME	2,760	0	0	2,760	0	212	0	39	251	3,012	37.8	100.0
<b>Total Town Assessor - 1355</b>		<b>728,168</b>	<b>40,084</b>	<b>0</b>	<b>768,252</b>	<b>297,156</b>	<b>56,072</b>	<b>86,062</b>	<b>5,820</b>	<b>445,110</b>	<b>1,213,362</b>		

**NOTES:**

# Town of Southampton

## 2024 Adopted Budget

### Town Assessor - 1355

Account Code	Description	2022 Adopted Budget	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Dec YTD Actual	2024 Requested Budget	2024 Tentative Budget	2024 Preliminary Budget	2024 Adopted Budget	2024 Adopted / 2023 Amended Difference	2024 Adopted / 2023 % of Change	2025 Requested Budget	2025 Tentative Budget	2025 Preliminary Budget	2025 Adopted Budget
<b>Real Property Taxes:</b>																
1001	Property Taxes	1,294,175	1,288,241	1,340,204	1,340,204	1,340,204	1,389,695	1,410,315	1,410,315	1,410,315	70,111	5.23%	1,360,665	1,387,258	1,387,258	1,387,258
	<b>Total Real Property Taxes</b>	<b>1,294,175</b>	<b>1,288,241</b>	<b>1,340,204</b>	<b>1,340,204</b>	<b>1,340,204</b>	<b>1,389,695</b>	<b>1,410,315</b>	<b>1,410,315</b>	<b>1,410,315</b>	<b>70,111</b>	<b>5.23%</b>	<b>1,360,665</b>	<b>1,387,258</b>	<b>1,387,258</b>	<b>1,387,258</b>
<b>Other Revenue:</b>																
2228	Revenue from Other Governments	50,000	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	250	144	100	100	0	100	100	100	100	0	0.00%	101	100	100	100
	<b>Total Other Revenue</b>	<b>50,250</b>	<b>50,144</b>	<b>50,100</b>	<b>50,100</b>	<b>50,000</b>	<b>50,100</b>	<b>50,100</b>	<b>50,100</b>	<b>50,100</b>	<b>0</b>	<b>0.00%</b>	<b>50,101</b>	<b>50,100</b>	<b>50,100</b>	<b>50,100</b>
	<b>Total Revenue</b>	<b>1,344,425</b>	<b>1,338,385</b>	<b>1,390,304</b>	<b>1,390,304</b>	<b>1,390,204</b>	<b>1,439,795</b>	<b>1,460,415</b>	<b>1,460,415</b>	<b>1,460,415</b>	<b>70,111</b>	<b>5.04%</b>	<b>1,410,766</b>	<b>1,437,358</b>	<b>1,437,358</b>	<b>1,437,358</b>
<b>Salaries:</b>																
6100	Salaries	675,992	664,455	704,064	704,064	579,987	723,808	725,408	725,408	725,408	(21,344)	(3.03%)	744,031	745,631	745,631	745,631
6105	Part Time Salaries	2,706	0	2,760	2,760	0	2,760	2,760	2,760	2,760	0	0.00%	2,760	2,760	2,760	2,760
6110	Longevity	34,714	38,184	38,182	38,182	36,473	40,084	40,084	40,084	40,084	(1,902)	(4.98%)	40,912	40,912	40,912	40,912
	<b>Total Salaries</b>	<b>713,412</b>	<b>702,639</b>	<b>745,006</b>	<b>745,006</b>	<b>616,460</b>	<b>766,652</b>	<b>768,252</b>	<b>768,252</b>	<b>768,252</b>	<b>(23,246)</b>	<b>(3.12%)</b>	<b>787,703</b>	<b>789,303</b>	<b>789,303</b>	<b>789,303</b>
<b>Employee Benefits - Current:</b>																
6810	Employee Retirement - Active	82,361	82,665	86,399	86,399	70,957	83,553	86,062	86,062	86,062	337	0.39%	85,856	88,429	88,429	88,429
6830	FICA Tax Expenditure	52,570	51,846	54,494	54,494	45,756	55,933	56,072	56,072	56,072	(1,578)	(2.90%)	57,321	57,461	57,461	57,461
6835	MTA Tax	2,434	2,304	2,542	2,542	1,816	2,616	2,622	2,622	2,622	(80)	(3.15%)	2,687	2,694	2,694	2,694
6840	Worker's Compensation	2,550	2,604	2,588	2,588	2,403	2,660	2,933	2,933	2,933	(345)	(13.33%)	2,735	3,015	3,015	3,015
6860	Medical Insurance - Active Employees	219,336	232,418	248,454	248,454	215,068	249,744	281,712	281,712	281,712	(33,258)	(13.39%)	249,744	281,712	281,712	281,712
6865	Dental & Optical	14,148	14,185	14,580	14,580	11,641	25,920	15,444	15,444	15,444	(864)	(5.93%)	25,920	15,444	15,444	15,444
6875	Disability	265	18	265	265	24	265	265	265	265	0	0.00%	265	265	265	265
	<b>Total Employee Benefits - Current</b>	<b>373,664</b>	<b>386,042</b>	<b>409,322</b>	<b>409,322</b>	<b>347,665</b>	<b>420,690</b>	<b>445,110</b>	<b>445,110</b>	<b>445,110</b>	<b>(35,788)</b>	<b>(8.74%)</b>	<b>424,527</b>	<b>449,020</b>	<b>449,020</b>	<b>449,020</b>
	<b>Total Employee Costs</b>	<b>1,087,076</b>	<b>1,088,681</b>	<b>1,154,328</b>	<b>1,154,328</b>	<b>964,125</b>	<b>1,187,342</b>	<b>1,213,362</b>	<b>1,213,362</b>	<b>1,213,362</b>	<b>(59,034)</b>	<b>(5.11%)</b>	<b>1,212,230</b>	<b>1,238,323</b>	<b>1,238,323</b>	<b>1,238,323</b>
<b>Contractual:</b>																
6401	Contracts	166,849	169,257	170,176	170,176	143,946	181,153	181,153	181,153	181,153	(10,977)	(6.45%)	123,200	123,200	123,200	123,200
6403	Gasoline	3,000	3,883	3,000	3,000	2,054	3,000	3,000	3,000	3,000	0	0.00%	4,000	4,000	4,000	4,000
6411	Printing and Stationery	26,000	8,770	2,000	4,000	3,673	6,000	6,000	6,000	6,000	(2,000)	(50.00%)	10,000	10,000	10,000	10,000
6412	Publications	3,600	1,784	3,500	3,500	379	2,500	2,500	2,500	2,500	1,000	28.57%	3,335	3,335	3,335	3,335
6416	Travel, Dues and Related	1,000	960	1,000	1,000	275	1,000	1,000	1,000	1,000	0	0.00%	1,000	1,000	1,000	1,000
6420	Other	0	515	0	1,000	158	1,000	500	500	500	500	50.00%	0	500	500	500
6421	Legal Notices	200	178	500	500	328	1,000	600	600	600	(100)	(20.00%)	200	200	200	200
6425	Office Supplies	1,000	821	1,000	1,000	626	1,000	1,000	1,000	1,000	0	0.00%	1,000	1,000	1,000	1,000
6430	Legal Fees	40,000	25,898	40,000	40,000	16,569	40,000	40,000	40,000	40,000	0	0.00%	42,000	42,000	42,000	42,000
6450	Schools & Training	1,500	1,444	1,500	1,500	1,033	1,500	1,500	1,500	1,500	0	0.00%	1,500	1,500	1,500	1,500
6466	Telephone - Wireless	1,000	748	1,000	1,000	495	1,000	1,000	1,000	1,000	0	0.00%	0	0	0	0
6477	Copier Leases	3,200	1,521	3,300	2,300	1,247	3,300	2,800	2,800	2,800	(500)	(21.74%)	3,300	3,300	3,300	3,300
6490	Consultants	10,000	0	9,000	7,000	0	10,000	6,000	6,000	6,000	1,000	14.29%	9,000	9,000	9,000	9,000
	<b>Total Contractual</b>	<b>257,349</b>	<b>215,780</b>	<b>235,976</b>	<b>235,976</b>	<b>170,783</b>	<b>252,453</b>	<b>247,053</b>	<b>247,053</b>	<b>247,053</b>	<b>(11,077)</b>	<b>(4.69%)</b>	<b>198,535</b>	<b>199,035</b>	<b>199,035</b>	<b>199,035</b>
	<b>Total Expenditures</b>	<b>1,344,425</b>	<b>1,304,461</b>	<b>1,390,304</b>	<b>1,390,304</b>	<b>1,134,908</b>	<b>1,439,795</b>	<b>1,460,415</b>	<b>1,460,415</b>	<b>1,460,415</b>	<b>(70,112)</b>	<b>(5.04%)</b>	<b>1,410,765</b>	<b>1,437,358</b>	<b>1,437,358</b>	<b>1,437,358</b>
	<b>Net Surplus (Deficit)</b>	<b>0</b>	<b>33,924</b>	<b>0</b>	<b>0</b>	<b>255,296</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## BOARD OF ASSESSMENT REVIEW - SUMMARY

*Department: Board of Assessment Review*

**Budget Year:** 2024

**Division:** Town Assessor

**Tax District:** Full Town

**Cost Center #:** 1357

**Manager:** Lisa Goree

**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:** 2024  
**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 1/1/24	Alloc. %
<b>Town Assessor</b>													
<b>Town Assessor</b>													
<b>Appraisal Systems - 1688</b>													
Appraisal Systems Analyst - Vacant	CSEA40HOUR - 7-1-2010 / CSEA40HOUR - 7-1-2010 - H / Step 2	73,207	0	0	73,207	36,756	5,625	8,235	590	51,206	124,413		100.0
Senior Assessment Assistant	CSEA40HOUR - 7-1-2010 / CSEA40HOUR - 7-1-2010 - F / Step 2	65,225	0	0	65,225	36,756	4,990	7,305	239	49,290	114,516	5.2	100.0
Drafter II	CSEA40HOUR-NEW / CSEA40HOUR-NEW - D / Step 2	57,609	4,609	0	62,218	18,204	4,779	6,997	484	30,463	92,682	18.3	100.0
<b>Total Appraisal Systems - 1688</b>		<b>196,042</b>	<b>4,609</b>	<b>0</b>	<b>200,650</b>	<b>91,716</b>	<b>15,394</b>	<b>22,537</b>	<b>1,313</b>	<b>130,960</b>	<b>331,610</b>		

**NOTES:**

