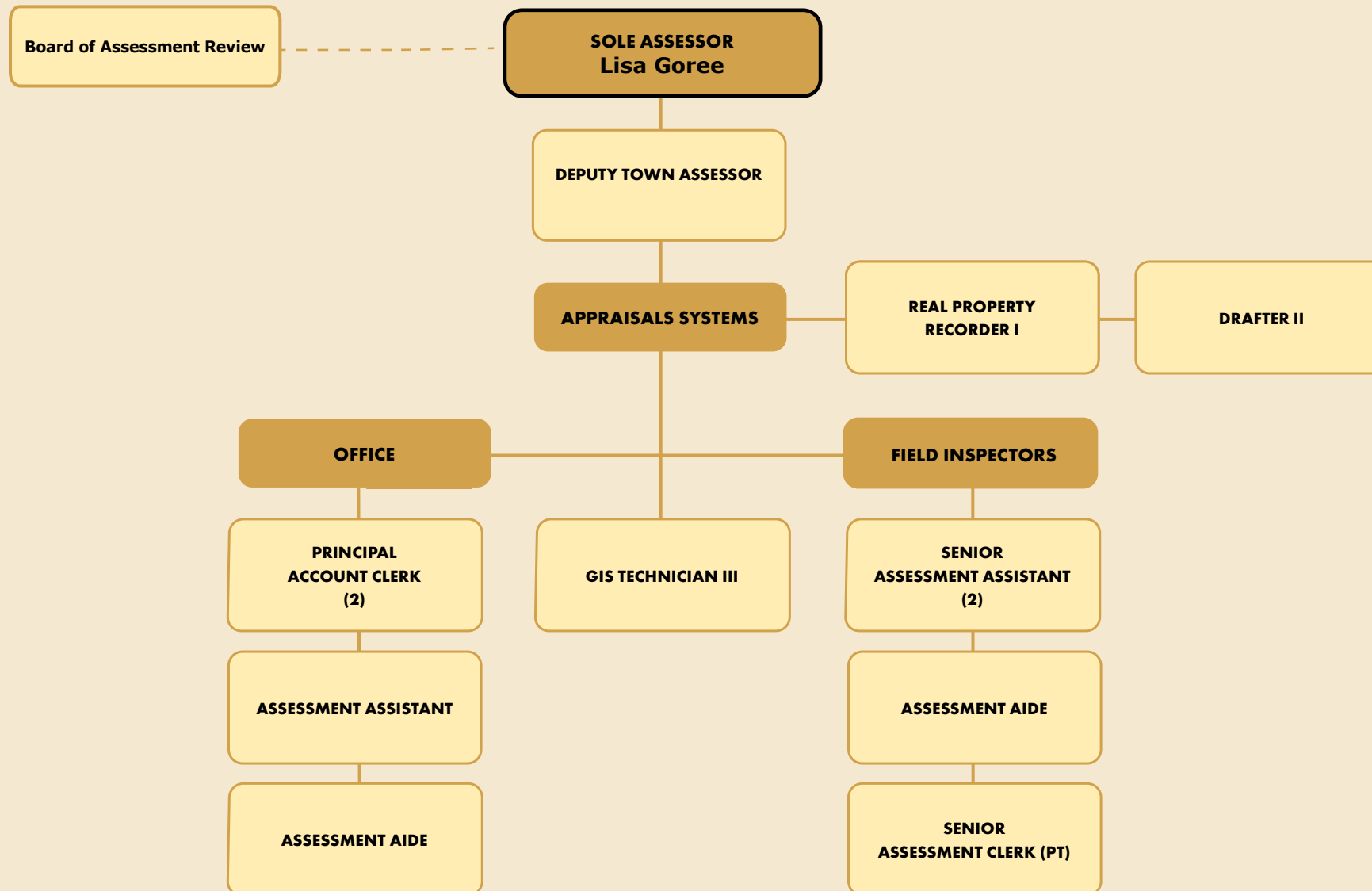


2026 ORGANIZATIONAL CHART TOWN ASSESSOR'S OFFICE

Main Line: 283-6020
Fax: 287-4509



TAX ASSESSOR - SUMMARY

Department: Town Assessor

Budget Year: 2026
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.

From 2021 to 2024, the Town's equalization rate has dropped from 100% to 63%. 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 Based on the Town's decision not to conduct a reassessment for 2023, the Assessor's Office has officially withdrawn from the State's Cyclical Reassessment Program.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 aelial 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, as well as many other various partial exemptions, while maintaining compliance with changes to State Legislation and how it impacts Real Property Tax Law.

Department Summary

Department: Town Assessor

Budget Year: 2026
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 1/1/26	Alloc. %
Town Assessor													
Town Assessor - 1355													
Assessor	ADMINISTRATIVE	156,026	7,000	0	163,026	42,396	9,015	23,124	2,046	76,581	239,606	25.2	100.0
Deputy Town Assessor	ADMINSUPPORT	98,157	3,927	0	102,084	42,396	7,907	14,481	1,294	66,077	168,162	13.8	100.0
Board of Assessment Review	APPOINTBOARD	4,800	0	0	4,800	0	372	681	80	1,133	5,933		100.0
Board of Assessment Review	APPOINTBOARD	7,400	0	0	7,400	0	573	1,050	114	1,738	9,138	17.9	100.0
Board of Assessment Review	APPOINTBOARD	4,800	0	0	4,800	0	372	681	80	1,133	5,933		100.0
Board of Assessment Review	APPOINTBOARD	4,800	0	0	4,800	0	372	681	80	1,133	5,933		100.0
Board of Assessment Review	APPOINTBOARD	4,800	0	0	4,800	0	372	681	80	1,133	5,933	7.0	100.0
Assessment Aide	CSEA40HOUR - 7-1-2010 / CSEA40HOUR - 7-1-2010 - B / Step 3	51,934	0	8,568	60,502	1,716	4,680	8,571	693	15,660	76,162	2.3	100.0
Assessment Assistant	CSEA40HOUR - 7-1-2010 / CSEA40HOUR - 7-1-2010 - D / Step 2	59,609	2,384	0	61,993	40,272	4,802	8,794	793	54,660	116,654	6.8	100.0
Assessment Aide	CSEA40HOUR-NEW / CSEA40HOUR-NEW - B / Step 6	55,179	5,518	0	60,697	20,544	4,698	8,604	735	34,581	95,278	21.5	100.0
Geographic Info Sys Tech III	CSEA40HOUR-NEW / CSEA40HOUR-NEW - I / Step 6	86,684	8,668	0	95,352	40,272	7,381	13,517	1,145	62,314	157,666	23.4	100.0
Principal Account Clerk	CSEA40HOUR-NEW / CSEA40HOUR-NEW - G / Step 6	77,689	6,215	0	83,904	40,272	6,496	11,896	1,028	59,692	143,596	18.9	100.0
Principal Account Clerk *Proposed Promotion 2026	CSEA40HOUR-NEW / CSEA40HOUR-NEW - G / Step 1	71,241	7,124	0	78,365	40,272	6,066	11,109	944	58,390	136,755	20.5	100.0
Senior Assessment Assistant	CSEA40HOUR-NEW / CSEA40HOUR-NEW - F / Step 6	73,147	5,852	0	78,998	20,544	6,116	11,201	969	38,830	117,828	18.3	100.0
Senior Assessment Clerk	PART-TIME	2,760	0	0	2,760	0	214	0	54	267	3,028		100.0
Total Town Assessor - 1355		759,025	46,688	8,568	814,281	288,684	59,436	115,071	10,132	473,323	1,287,604		

NOTES:

Town of Southampton

2026 Adopted Budget

Town Assessor - 1355

Account Code	Description	2024 Adopted Budget	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2025 Dec YTD Actual	2026 Requested Budget	2026 Tentative Budget	2026 Preliminary Budget	2026 Adopted Budget	2026 Adopted / 2025 Amended Difference	2026 Adopted / 2025 % of Change	2027 Requested Budget	2027 Tentative Budget	2027 Preliminary Budget	2027 Adopted Budget
Real Property Taxes:																
1001	Property Taxes	1,410,315	1,410,315	1,447,178	1,447,178	1,447,178	1,469,335	1,491,404	1,491,404	1,491,404	44,226	3.06%	1,430,637	1,459,011	1,459,011	1,459,011
	Total Real Property Taxes	1,410,315	1,410,315	1,447,178	1,447,178	1,447,178	1,469,335	1,491,404	1,491,404	1,491,404	44,226	3.06%	1,430,637	1,459,011	1,459,011	1,459,011
Other Revenue:																
2228	Revenue from Other Governments	50,000	53,629	50,000	50,000	53,791	50,000	50,000	50,000	50,000	0	0.00%	50,000	50,000	50,000	50,000
2770	Miscellaneous	100	0	100	100	0	100	0	0	0	(100)	(100.00%)	100	100	100	100
	Total Other Revenue	50,100	53,629	50,100	50,100	53,791	50,100	50,000	50,000	50,000	(100)	(0.20%)	50,100	50,100	50,100	50,100
	Total Revenue	1,460,415	1,463,944	1,497,278	1,497,278	1,500,969	1,519,435	1,541,404	1,541,404	1,541,404	44,126	2.95%	1,480,737	1,509,111	1,509,111	1,509,111
Salaries:																
6100	Salaries	725,408	718,042	737,552	737,552	602,386	749,175	756,264	756,264	756,264	(18,713)	(2.54%)	765,213	773,859	773,859	773,859
6105	Part Time Salaries	2,760	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	40,084	38,044	43,476	43,476	0	43,657	46,688	46,688	46,688	(3,213)	(7.39%)	44,366	47,579	47,579	47,579
6127	Cash in Lieu of Health Benefits	0	8,081	8,566	8,566	4,041	8,566	8,568	8,568	8,568	(2)	(0.02%)	8,566	8,568	8,568	8,568
	Total Salaries	768,252	764,167	792,354	792,354	606,427	804,158	814,281	814,281	814,281	(21,927)	(2.77%)	820,905	832,767	832,767	832,767
Employee Benefits - Current:																
6810	Employee Retirement - Active	86,062	88,152	97,065	97,065	71,674	98,517	115,071	115,071	115,071	(18,007)	(18.55%)	100,576	117,693	117,693	117,693
6830	FICA Tax Expenditure	56,072	56,713	57,913	57,913	44,927	58,635	59,436	59,436	59,436	(1,523)	(2.63%)	59,736	60,671	60,671	60,671
6835	MTA Tax	2,622	2,521	2,726	2,726	1,221	2,766	0	0	0	2,726	100.00%	2,824	0	0	0
6840	Worker's Compensation	2,933	2,902	9,328	9,328	6,878	9,474	9,867	9,867	9,867	(539)	(5.78%)	9,676	10,096	10,096	10,096
6860	Medical Insurance - Active Employees	281,712	259,911	272,376	272,376	214,588	272,376	273,240	273,240	273,240	(864)	(0.32%)	272,376	273,240	273,240	273,240
6865	Dental & Optical	15,444	13,364	15,444	15,444	10,952	15,444	15,444	15,444	15,444	0	0.00%	15,444	15,444	15,444	15,444
6875	Disability	265	29	265	265	51	265	265	265	265	0	0.00%	265	265	265	265
	Total Employee Benefits - Current	445,110	423,591	455,116	455,116	350,291	457,477	473,323	473,323	473,323	(18,207)	(4.00%)	460,897	477,409	477,409	477,409
	Total Employee Costs	1,213,362	1,187,758	1,247,470	1,247,470	956,718	1,261,635	1,287,604	1,287,604	1,287,604	(40,134)	(3.22%)	1,281,802	1,310,176	1,310,176	1,310,176
Contractual:																
6401	Contracts	181,153	128,177	185,908	185,908	152,646	195,700	192,700	192,700	192,700	(6,792)	(3.65%)	123,201	123,200	123,200	123,200
6403	Gasoline	3,000	2,503	3,000	3,000	1,455	2,000	2,000	2,000	2,000	1,000	33.33%	4,000	4,000	4,000	4,000
6411	Printing and Stationery	6,000	0	4,000	3,400	258	4,000	3,000	3,000	3,000	400	11.76%	10,000	10,000	10,000	10,000
6412	Publications	2,500	1,190	2,500	2,500	1,138	2,500	2,500	2,500	2,500	0	0.00%	3,335	3,335	3,335	3,335
6416	Travel, Dues and Related	1,000	251	1,000	1,000	250	1,500	1,500	1,500	1,500	(500)	(50.00%)	900	900	900	900
6420	Other	500	412	500	700	257	200	200	200	200	500	71.43%	500	500	500	500
6421	Legal Notices	600	312	600	600	327	600	600	600	600	0	0.00%	200	200	200	200
6425	Office Supplies	1,000	685	1,000	800	378	1,000	1,000	1,000	1,000	(200)	(25.00%)	1,000	1,000	1,000	1,000
6430	Legal Fees	40,000	30,685	40,000	40,000	23,866	40,000	40,000	40,000	40,000	0	0.00%	42,000	42,000	42,000	42,000
6450	Schools & Training	1,500	1,899	1,500	2,100	605	1,500	1,500	1,500	1,500	600	28.57%	1,500	1,500	1,500	1,500
6466	Telephone - Wireless	1,000	846	1,000	1,000	456	1,000	1,000	1,000	1,000	0	0.00%	0	0	0	0
6477	Copier Leases	2,800	1,175	2,800	2,800	392	2,800	2,800	2,800	2,800	0	0.00%	3,300	3,300	3,300	3,300
6490	Consultants	6,000	0	6,000	6,000	0	5,000	5,000	5,000	5,000	1,000	16.67%	9,000	9,000	9,000	9,000
	Total Contractual	247,053	168,135	249,808	249,808	182,028	257,800	253,800	253,800	253,800	(3,992)	(1.60%)	198,936	198,935	198,935	198,935
	Total Expenditures	1,460,415	1,355,893	1,497,278	1,497,278	1,138,746	1,519,435	1,541,404	1,541,404	1,541,404	(44,126)	(2.95%)	1,480,738	1,509,111	1,509,111	1,509,111

Town of Southampton
 2026 Adopted Budget
 Town Assessor - 1355

Account Code	Description	2024 Adopted Budget	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2025 Dec YTD Actual	2026 Requested Budget	2026 Tentative Budget	2026 Preliminary Budget	2026 Adopted Budget	2026 Adopted / 2025 Amended Difference	2026 Adopted / 2025 Amended % of Change	2027 Requested Budget	2027 Tentative Budget	2027 Preliminary Budget	2027 Adopted Budget
	Net Surplus (Deficit)	0	108,051	0	0	362,223	0	0	0	0			0	0	0	0

APPRAISAL SYSTEMS - SUMMARY

Department: Board of Assessment Review

Budget Year: 2026
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. Because the Assessor's Office is no longer conducting annual reassessments, the number of Grievance cases has decreased over the last few years. Also, since we have implemented the submission of electronic grievances, the review process has been simplified by allowing the BAR to review applications in PDF electronic format.

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.

BOARD OF ASSESSMENT REVIEW - SUMMARY

Department: Appraisal Systems

Budget Year: 2026

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 1/1/26	Alloc. %
Town Assessor													
Town Assessor													
Appraisal Systems - 1688													
Real Property Recorder I - VACANT	CSEA40HOUR - 7-1-2010 / CSEA40HOUR - 7-1-2010 - C / Step 1	54,619	0	0	54,619	40,272	4,233	7,752	728	52,984	107,603		100.0
Senior Assessment Assistant	CSEA40HOUR - 7-1-2010 / CSEA40HOUR - 7-1-2010 - F / Step 4	69,819	2,793	0	72,612	40,272	5,624	10,300	925	57,122	129,733	7.2	100.0
Drafter II	CSEA40HOUR-NEW / CSEA40HOUR-NEW - D / Step 4	62,339	6,234	0	68,573	20,544	5,308	9,721	828	36,400	104,973	20.3	100.0
Total Appraisal Systems - 1688		186,777	9,027	0	195,804	101,088	15,165	27,772	2,481	146,506	342,310		

NOTES:

Town of Southampton

2026 Adopted Budget

Appraisal Systems - 1688

Account Code	Description	2024 Adopted Budget	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2025 Dec YTD Actual	2026 Requested Budget	2026 Tentative Budget	2026 Preliminary Budget	2026 Adopted Budget	2026 Adopted / 2025 Amended Difference	2026 Adopted / 2025 Amended % of Change	2027 Requested Budget	2027 Tentative Budget	2027 Preliminary Budget	2027 Adopted Budget
Real Property Taxes:																
1001	Property Taxes	351,610	351,610	323,141	323,141	323,141	357,825	362,310	362,310	362,310	39,169	12.12%	446,361	451,018	451,018	451,018
	Total Real Property Taxes	351,610	351,610	323,141	323,141	323,141	357,825	362,310	362,310	362,310	39,169	12.12%	446,361	451,018	451,018	451,018
	Total Revenue	351,610	351,610	323,141	323,141	323,141	357,825	362,310	362,310	362,310	39,169	12.12%	446,361	451,018	451,018	451,018
Salaries:																
6100	Salaries	196,042	175,268	181,779	181,779	137,578	186,777	186,777	186,777	186,777	(4,998)	(2.75%)	193,504	193,504	193,504	193,504
6103	Accumulated Sick/Personal Days	0	0	456	456	0	456	0	0	0	456	100.00%	456	0	0	0
6110	Longevity	4,609	4,609	7,498	7,498	0	7,780	9,027	9,027	9,027	(1,529)	(20.39%)	8,073	9,370	9,370	9,370
6127	Cash in Lieu of Health Benefits	0	6,734	8,566	8,566	4,041	0	0	0	0	8,566	100.00%	0	0	0	0
	Total Salaries	200,650	186,610	198,299	198,299	141,620	195,013	195,804	195,804	195,804	2,495	1.26%	202,033	202,874	202,874	202,874
Employee Benefits - Current:																
6810	Employee Retirement - Active	22,537	23,084	24,372	24,372	18,179	23,980	27,772	27,772	27,772	(3,401)	(13.95%)	24,843	28,775	28,775	28,775
6830	FICA Tax Expenditure	15,394	13,967	15,345	15,345	10,576	15,099	15,165	15,165	15,165	180	1.18%	15,642	15,712	15,712	15,712
6835	MTA Tax	684	621	682	682	314	671	0	0	0	682	100.00%	695	0	0	0
6840	Worker's Compensation	576	569	2,290	2,290	1,689	2,353	2,428	2,428	2,428	(138)	(6.01%)	2,438	2,516	2,516	2,516
6860	Medical Insurance - Active Employees	86,568	54,746	56,952	56,952	45,106	95,508	95,940	95,940	95,940	(38,988)	(68.46%)	95,508	95,940	95,940	95,940
6865	Dental & Optical	5,148	3,369	5,148	5,148	2,738	5,148	5,148	5,148	5,148	0	0.00%	5,148	5,148	5,148	5,148
6875	Disability	53	3	53	53	8	53	53	53	53	0	0.00%	53	53	53	53
	Total Employee Benefits - Current	130,960	96,359	104,842	104,842	78,609	142,812	146,506	146,506	146,506	(41,664)	(39.74%)	144,328	148,144	148,144	148,144
	Total Employee Costs	331,610	282,970	303,141	303,141	220,229	337,825	342,310	342,310	342,310	(39,169)	(12.92%)	346,361	351,018	351,018	351,018
Contractual:																
6490	Consultants	20,000	0	20,000	20,000	0	20,000	20,000	20,000	20,000	0	0.00%	100,000	100,000	100,000	100,000
	Total Contractual	20,000	0	20,000	20,000	0	20,000	20,000	20,000	20,000	0	0.00%	100,000	100,000	100,000	100,000
	Total Expenditures	351,610	282,970	323,141	323,141	220,229	357,825	362,310	362,310	362,310	(39,169)	(12.12%)	446,361	451,018	451,018	451,018
	Net Surplus (Deficit)	0	68,640	0	0	102,912	0	0	0	0			0	0	0	0