

**V. TAX EQUITY CONCERNS, BUILD OUT ANALYSIS, AND THE CENTRAL PINE BARRENS COMPREHENSIVE LAND USE PLAN**

**Tax Equity Concerns - Eastport/South Manor School District and Speonk-Remsenburg School District**

During the course of the community involvement phase of the Area Study process, there were concerns raised regarding the tax equity between residents in the Eastport/South Manor School District and those in the Speonk-Remsenburg School District. At issue is the disparity of the tax rates applied to those in the Eastport/South Manor School District, which as indicated in Table V-1, is approximately three times the rate of the Speonk-Remsenburg School District.

**Table V-1  
2003 Tax Rates Eastport/Speonk-Remsenburg**

School District Community	Tax Rate (per \$100 assessed value)
Eastport	127.90
Speonk-Remsenburg	40.888

Source: Town of Southampton Assessor's Office

Thus, residents of the same community, separated by a school district boundary have differing concerns relative to development.

Many Eastport and Speonk-Remsenburg residents expressed an understanding that there will be development/redevelopment, but indicated a preference that some development other than single-family homes be encouraged to create tax ratables to help ease the school tax burden for residents within the Eastport/South Manor School *TAX* District. Balancing the positive effects of new tax ratable development is its potential impact on the balance of the community, particularly traffic and visual impacts. There

must, therefore, be a recognition of the needs and desires of both school district communities with respect to the need for new tax ratable development and the mitigation of potential impacts.

To illustrate this issue, sample tax bills for single-family homes on approximately one-acre parcels within Eastport and Speonk-Remsenburg were reviewed. The residence in Speonk-Remsenburg had an assessed value of \$417,000 and paid approximately \$6,686 in taxes, while the one in Eastport had an assessed value of \$187,100 and paid approximately \$8,423 in taxes.

**Build-Out Analysis**

One of the critical elements of the Area Study process was to assess, on a conceptual basis, potential full build-out under existing zoning. The Study Area encompasses approximately 9,070 acres, or approximately 14 square miles, of which vacant and agricultural land comprise 3,468+/- acres, or 38 percent of the total.

One of the benefits of the build-out analysis is to assist the community in determining a conceptual baseline of potential development that could occur within the designated areas under current zoning conditions. The analysis utilizes school district boundaries within the Study Area as the basis for calculations, since development transfers of Pine Barren Credits are permitted within the same school district. While the Town Board does have the authority to permit development to be transferred between school districts, it is a special situation and does not occur under standard permitted conditions.

All vacant parcels within the study area were identified, based on information contained in the Town’s Geographic Information System (GIS) system. All parcels designated as Nature Conservancy or Suffolk County Nature Preserve, or for which a Central Pine Barrens Certificate has been redeemed, were excluded from vacant parcel calculations.

For those areas outside of the Pine Barrens, the total acreage of the vacant parcels was calculated by zoning district within each school district. The approximate number of units that could be developed per zone, per school district was then calculated. For those areas outside of the Pine Barrens, a figure of 15 percent was subtracted from the total to account for the approximate area assumed for roads and utilities. While the calculations are based on a standard methodology for estimating development potential, the Town of Southampton Subdivision Regulations, Section 292-10.B, require that additional factors be considered when preparing a yield analysis. Accordingly, the analysis reflects further refinements to the yield analysis taking into account areas for park dedication. Section 295-35 calls for five acres of park area for each 100 dwelling units. Where necessary, this parkland was factored into calculating the developable land area of vacant parcels. The land area remaining was then divided by the minimum lot area required per dwelling unit for the respective zoning district. This provides a general order of magnitude for development potential, although this figure could be refined further, proceeding on a lot by lot evaluation. For those parcels located north of Old Country Road, a yield factor for development was utilized as per Section 330-221, “Transfer of Development Rights; Pine Barrens Credit Program”, of the Southampton Town Code.

Further, it is recognized that agricultural lands face similar development pressures, and therefore, the same process as described above was used for agricultural lands within the Study Area, by school district.

In Tables V-2 through V-3 below, the preliminary analysis is presented for each school district in the study area. The first two tables examine vacant parcels outside and within the Pine Barrens area; the second set of tables analyzes the agricultural lands, again outside and within the Pine Barrens this pattern is used for all three school district analyses.

**EASTPORT/SOUTH MANOR SCHOOL DISTRICT**

As can be seen in Table V-2, 139 units could potentially be developed on the approximately 122 acres of vacant land in the Eastport/South Manor School District, south of Old Country Road; and approximately 45 units north of Old Country Road on 217 acres of vacant land, as seen in Table V-3. This would result in approximately 184 new residential units within the School District. Tables V-4 and V-5 show that there is the potential for an additional 81 residential units if development were to occur on agricultural lands in the Eastport/South Manor School District.

Table V-2  
Potential Residential Units in the  
Eastport/South Manor School District, Under Current Zoning for Vacant Developable Land\*\*\*  
South of Old Country Road

Zone	Minimum Lot Area	Total Vacant Acres (+/-)	Less 15% for Roads and Utilities	Less Parkland*	Land Area Remaining	Approximate # of Units (Land Area/Minimum Lot Area)
CR 40	40,000	23	3.5	-	19.5 acres or 849,420 sq. ft.	21
R120	120,000	23	3.5	-	19.5 acres or 849,420 sq. ft.	7
R60	60,000	2	0.3	-	1.7 acres or 74,052 sq. ft.	1
R40	40,000	27	4.1	-	22.9 acres or 997,524sq. ft.	24
R20	20,000	47	7.1	-	39.9 acres or 1,738,044 sq. ft.	86**
Total		122				139

\* Section 292-35 of the Town Code requires 5 acres of parkland for every 100 units indicated on the plot. For those subdivisions that yield significantly less than 100 units it was assumed a fee-in-lieu of parkland would be provided.

\*\* This figure does not meet the minimum number of units required for the provision of parkland, however, due to its proximity to the minimal requirement of 100 units, a parkland set aside might be required.

\*\*\* Vacant means unprotected privately-held land that is considered “develop-able” under current zoning.