



# Tompkins County

## Assessment Department

2015 Budget

# Recommended Budget

	2014 Modified	2015 Recommended	\$ Change	% Change
Expenditures	\$1,106,584	\$1,088,401	(\$18,183)	-1.64%
Revenues	\$60,500	\$67,000	\$6,500	10.74%
Net Local	\$1,046,084	\$1,021,401	(\$24,683)	-2.36%

# Major Influences

- NYS Income Tax Legislation delivered via the “High” Property Tax.
  - STAR in general, STAR Freeze, STAR Registration, Family with Children \$350 Check
  - “Baby boomers” are turning 65 – Enhanced STAR and Senior Citizen exemptions (498)
  - Used to be partially funded through state aid
- Succession Planning
  - 2 retirements planned

# Major Influences

- Real Estate Market Changing
  - Still extensive field review
    - Danby, Newfield, Town of Ithaca, Groton, Village of Dryden, Ulysses
  - Increase in informal reviews
  - Increased number of parcels in County
    - Since 1999, we effectively added the Town of Newfield to the parcel count (2,274 parcels)
    - Staffing decreased from 19 to 11.5 (proposed).

# Full-Time Equivalents

2000	2003	2009	2010
19.00	15.00	14.00	13.00

2012	2013	2014	2015 Target	2015 Rec	# Change	% Change
10.00	10.00	10.5	10.83	11.50	1.00	9.50%

Change since 2000 = -65.2%

Change since 2003 = -30.4%

Change since 2010 = -13.0%

# Over-Target Requests Supported by the Tentative Budget

Page #	OTR #	Priority	Req. OTR	Req. Source	Rec. OTR	Rec. Source	Purpose
4-10	02	1	\$46,950	Multi-year	\$46,950	Multi-year	Succession plan – Commercial Appraiser
4-10	03	2	\$8,726	One-time	\$8,726	One-time	9 weeks funding – Assistant Assessment Account Specialist Position

OTR #02 – Commercial Appraiser will retire however stay on ½ time in order to train their replacement. Finding a replacement for the incumbent will be difficult.

# Over-Target Requests Supported by the Tentative Budget

Page #	OTR #	Priority	Req. OTR	Req. Source	Rec. OTR	Rec. Source	Purpose
4-10	02	1	\$46,950	Multi-year	\$46,950	Multi-year	Succession plan – Commercial Appraiser
4-10	03	2	\$8,726	One-time	\$8,726	One-time	9 weeks funding – Assistant Assessment Account Specialist Position

OTR #03 – Typically we have a project assistant for 6 months out of the year. This OTR fills in the gap where the increased revenue from Town of Covert allows almost a year long funded position. This position will alleviate clerical duties to allow a focus on succession planning. <sup>6</sup>