

*Public Hearing*  
*Local Law Introductory D of 2008*  
December 4, 2008

The Public Hearing on Local Law Introductory D of 2008 A Local Law providing for partial exemption from taxation by the County of Tioga on improvements to real property occupied by a physically disabled resident was called to order by the Chair at 1:30 P.M. Seven Legislative members were present, Legislators Burns and Roberts being absent.

There were 6 people in attendance.

The Clerk read the legal notice as published in the official newspapers.

Elizabeth Hawken, Real Property Tax Director, spoke. “The physically disabled exemption was enacted in 1983. There are approximately four Towns originally that opted into this exemption. It has been a request by the assessors that the County opt to the physically disabled exemption. There is a very low impact on this. Currently there will be five persons in the entire County that have opted into the physically disabled exemption there are four in Spencer and one in Berkshire. Just to sum it up, as the Law states if allowed by local option residential real property including improvements that serve to facilitate the use of accessibility of such property by physically disabled residents is exempt from taxation to the extent of any increase in value attributable to such improvements, but is liable from special and ad valorem levies and special assessments. If someone was physically disabled, builds to accommodate the disability, like counter tops, a wheelchair height, or ramps or anything like that, any improvement to the property that will be assessed over and above the original property would be exempt from taxation under this exemption.”

Bob Bell spoke. “First of all I want to say I have absolutely nothing against disabled people. For those people who know me personally they know that I make no bones of the fact that I think I am over taxed and that government spends too much money. I have been a self-employed farmer all my life. This is the one hundred and fortieth year that the farm has been in my family. Forty-five of those years have been under my management, which I am very proud of. The town line goes through my farm. I reside in the Town of Tioga where the bulk of the farm lies, but I do own land, no buildings, in the Town of Barton. As a farmer the law says I am entitled to an agricultural tax exemption. I have always refused or chosen I guess is a better word, I have always chosen not to accept a tax exemption because I believe that everyone should pay their fair share and not be granted tax exemptions.

“The Town of Barton recently did revalue and they think I own some valuable property. I have forty-two acres in the Town of Barton that has no timber on it, some crop land, a little brush, and steep pasture land that grows great multi-floral rose, and they raised my assessment 3000%. The actual tax dollar I paid this fall to the Tioga Central School District went up 114%. Now I know a farmer who resides in the Town of Barton. He is older than I am and does take exemptions. This gentleman owns a house, thirty-eight acres of land, and he told me his tax bill at the Tioga Central School District this year, this fall was \$0.27. Now stamps cost \$0.42.

“Now 25% of the tax base in Tioga County is tax exempt, leaving the remaining 75% of us to shoulder 100% of the tax burden. Tax exempt properties include local government property, schools, churches, cemeteries, fire companies, railroads, IDA property, Empire Development Zones, State Forest land, the elderly, veterans, and farmers, and now we are about to add the disabled to this list. Stop and think ladies and gentleman, what is going to happen when the tax exempt percentage gets to be 50%? This is 2008, we are already halfway there. Now I would like to make a suggestion to this Legislature. For decades people in the tax exempt category have been riding on the tax wagon free. I think it is time to eliminate the exemptions. Kick these people off of the wagon, tell them to get out front and start pulling with the rest of us that do not have exemptions. That way everyone will pull and pay their fair share of the 100% tax burden in Tioga County.”

Legislator Huttleston spoke. “They say it includes one or two or three family houses and somebody has to be the owner of that property, physically disabled. There must be a constant policing of it I would assume to make sure that they do not get the exemption and then move on or something. Who is going to handle the policing of that?”

Betty Hawken, Director of Real Property, spoke. “That would be the assessor’s job. Certification must be presented in order to opt into this exemption.”

Legislator Huttleston spoke. “It is going to be the assessor’s job to constantly police this, but will they do that?”

Betty Hawken spoke. “Well that is their job.”

Legislator Huttleston spoke. “I understand that is their job, but a lot times things happen and they have got their hands full with other things. I have a lot of compassion for people that are disabled and people that have some physical handicaps, but I have some problems with people that work the system. Right now you are saying that there is only how many people?”

Betty Hawken spoke. “This is different than the limited income disability exemption that the County has. This is a physical disability. A person who is wheelchair bound that is physically disabled and certified by a physician.”

Legislator Huttleston spoke. “As I say I have compassion for those people, but I know a lot of times things happen and people figure out how to work the system and they have some problems with that, and anything you do it has to be constantly monitored to make sure that it is proper. You do not think that it is going to involve a lot of people?”

Betty Hawken spoke. “No there are only five people in the whole County that have opted in at the town level.”

Legislator Huttleson spoke. “That is today and if we adopt this law it could be 100 people. We have to constantly monitor this.”

Legislator Quinlan spoke. “Could we have someone explain this a little better?”

Mark Dixon, County Attorney, spoke. “I will make it very simple. I am in a wheelchair and I build a ramp so that I can get from my driveway to my front door. That ramp increases my assessed value by \$2,000. I get an exemption of \$2,000. In other words if you do an improvement to your property in order to make it handicap accessible, that improvement will not result in a higher real property tax bill. If my original tax bill is let’s say, my original assessment is 90,000, and by adding in the handicap ramp it is now 92,000, I am still going to be paying taxes on 90,000 not 92,000. It is not a complete exemption. It does not affect the rest of the property. It only affects that apportionment which adds value related to the improvement to provide accessibility for the handicap.”

Legislator Quinlan spoke. “That explains it very good. Now I understand where you are coming from and I think myself, Bob five people, that is not many people. I would hate to be physically handicapped. I think you would too. Everyone has their opinion, but in my opinion I agree with Mr. Huttleston, if you are physically handicapped you have to go along with them people.”

Legislator Huttleston spoke. “Who asked for this?”

Betty Hawken spoke. “An assessor in the Town of Tioga requested that it be submitted.”

Legislator Huttleson spoke. “It is not mandatory. The towns have to agree on their tax price. It has to go through all the towns.”

Betty Hawken spoke. “They have to opt into independently at the town level.”

**There being no further comments, the hearing was adjourned at 1:44 p.m.**