

Town of Canandaigua

5440 Routes 5 & 20 West
Canandaigua, NY 14424
(585) 394-1120 ~ townofcanandaigua.org
Established 1789

February 19, 2021

RESPONSES TO QUESTIONS AND/OR COMMENTS RECEIVED BY TOWN OF CANANDAIGUA RE: 4351 TICHENOR POINT DRIVE

RE: Possible Purchase of 4351 Tichenor Point Drive for purposes of a Town Park

Questions and Comments have been separated into three categories.

PROCESS AND FINANCIAL IMPACT COMMENTS/QUESTIONS
EXISTING CONDITIONS
PROPOSED CONDITIONS – FUTURE USE

PROCESS AND FINANCIAL IMPACT COMMENTS/QUESTIONS

Tax Rate / Increase in Tax Bill / Taxes Already to High

Most people do not enjoy paying taxes, and generally people often share they feel their taxes are too high in the State of New York. The Town of Canandaigua has one of the lowest property tax rates at \$1.03 per thousand of assessed value. While people make their check out to Tax Collector for the Town of Canandaigua for both Ontario County and the Town of Canandaigua, only a very small portion of that is retained by the Town, with the rest going to Ontario County.

EXHIBIT A

The average home in the Town of Canandaigua is assessed at approximately \$300,000.00. The lowest assessed value home is \$14,000.00 and the highest is \$4,810,000.00. The average assessed home pays approximately **\$310.45** annual in Town property taxes to the Town of Canandaigua (tax rate of \$1.03), \$1,924.16 to Ontario County, and \$5,736.51 to the Canandaigua School District for a total of \$7,871.12. Only 3.9% of the total taxes paid for the average home in the Town of Canandaigua goes to fund operations of the Town of Canandaigua with the rest going to either Ontario County or the Canandaigua School District. A home assessed at \$1.2M pays \$1,240.57 to the Town of Canandaigua, a home assessed at \$2.8M pays \$2,868.84, and a home assessed at \$4.8M pays \$4,928.26 for 2021.

EXHIBIT B

The proposed tax rate of \$1.15 per thousand of assessed value includes an annual debt service payment associated with the purchase of 4351 Tichenor Point Drive, and approximately \$45,300 in annual operating expenses (for comparison Onanda Park is \$82,000 with all the cabins) based on all other revenue and expenses remaining similar for 2022 as was 2021. It should be noted revenues and expense for the adopted 2020 and 2021 Town budget were significantly adjusted due to anticipated reductions associated with COVID. Those factors have been considered in the proposed tax rate of \$1.15.

Tax Cap

The Tax Cap enacted by the New York State Legislature is often misunderstood as it relates to tax rates. The Tax Cap does not dictate the Town's tax rate. The NYS legislation pertaining to tax caps as they relate to local municipalities legislate the requirement that a local governing body may not exceed the prior year's total tax levy minus exclusions by two percent or the rate of inflation whichever is less, unless the local governing body enacts a local law that allows the proposed preliminary budget to exceed the previous year's tax levy minus the exclusions by two percent or the rate of inflation whichever is less.

The Town's total tax levy includes special districts, so for example when a new water district or utility district is created at the request of the residents the amount levied often requires the Town of Canandaigua to pass a municipal budget that includes a total levy that is above the allowable growth factors pertaining to the tax cap.

Previously the State of New York offered a 'Property tax freeze credit' that was a tax relief program that reimbursed qualifying NYS homeowners for increases in local property taxes on their primary residences relating to the Tax Cap. The last year of the program was 2016. The State now offers a STAR credit program that includes rebate checks that is unrelated to the NYS Tax Cap. The 2019 property tax relief credit was a percentage of your STAR savings based on income qualifications. The NYS Comptroller's Office offers more details on the STAR program.

Referendum (Elected, Permissive Referendum, Referendum, Process)

The Town Board of the Town of Canandaigua has most recently discussed at a meeting on February 15, 2021 the possible setting of a referendum to allow the electors of the Town of Canandaigua to decide if the Town should bond the money and purchase the property at 4351 Tichenor Point Drive for the purposes of a Town Park.

In January 2021 residents voiced objection to the original concept of permissive referendum citing an unusual burden getting the petition signatures needed to put a permissive referendum to vote of the electors during the COVID situation. The Town Board most recently has discussed instead of permissive referendum going ahead and setting a date so the electors may decide the question.

NYS Town Law mandates electors of the Town of Canandaigua are eligible to vote on propositions presented by the Town Board. New York State Law:

The Laws of New York / Consolidated Laws / Town / Article 6: Town Elections /
Section 84: Qualifications of electors at town elections

No person shall be entitled to vote upon any proposition for raising, appropriating or expending money or incurring any town liability, or for the sale or other disposition of town land or property, unless he or she is an elector of the town; nor shall he or she be entitled to vote upon any proposition for raising, appropriating or expending money or incurring any liability which shall be a charge wholly against a district or a portion of said town unless he or she is an elector.

The Town Board may consider a request at any meeting of the Town Board to put such a question before the electors of the Town of Canandaigua. The next scheduled Town Board meeting is March 15, 2021.

State Environmental Quality Review (SEQR)

The Town began the SEQR process in December 2020 with the action they took by resolution to authorize the signing of the purchase agreement. Since the action did not significantly impact the environment it is considered a Type II action generally. Type II actions do not require a determination of significance or a draft environmental impact statement.

EXHIBIT C

Further action such as planned development would need to be considered as part of the proposed project. Type I actions are nonresidential projects physically altering 10 or more acres of land, Type II actions are by regulation, those actions which never require further review, and Unlisted Actions do not meet the Type I threshold but may still require an environmental impact statement. For unlisted actions the Short Environmental Assessment Form is the required form with the Full EAF optional. Park development plans are considered an example of an action under SEQR (2. Planning activities that require a government agency decision). The Town Board is the agency responsible to determine the significance associated with the action, and to complete the required forms.

The Town will complete the necessary SEQR documents associated with any proposed development of the land in accordance with NYS DEC regulations.

Appraisal(s) / Price of Property / Shoreline

The Town of Canandaigua has received two appraisals of 4351 Tichenor Point Drive completed by New York State licensed, certified appraisers with many years of experience. One appraisal was completed at the request of the seller, one appraisal was completed at the request of the Town. Both appraisals may be viewed in their entirety on the Town website. The average of the two appraisals is \$5,512,500.00.

Some comments received voiced opinion the appraisals are too high. The appraisals were completed by certified New York State licensed appraisers based on a method of market value for highest use. Some comments received voiced opinion the appraisals have used the entirety of the shoreline of Canandaigua Lake rather than tie line to tie line length of shoreline. Assessments are often based on tie line to tie line, while appraisals often consider the entire shoreline.

Assessments / Impact on landowners / Board of Assessment Review

Some comments received indicate a loss of value including a lower assessed value would be needed for the parcels adjoining a town municipal park. While at least one example was provided of a study completed by Dr. John Crompton looking at three analyses with a range of impact on community sized parks measuring more than 40 acres.

EXHIBIT D

Additionally, the same author looked deeper into the impacts of parks through his publication the Journal of Leisure Research, John L. Crompton published 13 Dec 2017 ‘The Impact of Parks on

Property Values: A Review of the Empirical Evidence' viewable online at:
<https://www.tandfonline.com/doi/abs/10.1080/00222216.2001.11949928> in which he states:

"The real estate market consistently demonstrates that many people are willing to pay a larger amount for a property located close to a park than for a house that does not offer this amenity. The higher value of these residences means that their owners pay higher property taxes. In many instances, if the incremental amount of taxes paid by each property which is attributable to the presence of a nearby park is aggregated, it is sufficient to pay the annual debt charges required to retire the bonds used to acquire and develop the park. This process of capitalization of park land into the value of nearby properties is termed the "proximate principle."

Results of approximately 30 studies which have empirically investigated the extent and legitimacy of the proximate principle are reported, starting with Frederick Law Olmsted's study of the impact of New York's Central Park. Only five studies were not supportive of the proximate principle and analysis of them suggested these atypical results may be attributable to methodological deficiencies.

As a point of departure, the studies' results suggest that a positive impact of 20% on property values abutting or fronting a passive park area is a reasonable starting point. If it is a heavily used park catering to large numbers of active recreation users, then the proximate value increment may be minimal on abutting properties, but may reach 10% on properties two or three blocks away."

Findings of parcels adjacent to parks in the Town of Canandaigua have identified no loss in value at either lake side parks, or parks non lakeside in the Town of Canandaigua. One recent example in December 2020 identified a parcel in the Town of Canandaigua adjacent to a Town park (lakeside) that sold for more than the asking price.

Landowners in the Town of Canandaigua always have the option of working with the Board of Assessment Review to examine their particular assessment on a case-by-case bases. The Board of Assessment Review is able to examine influencers if the landowner is able to provide evidence supporting their justification for why a lower assessment is needed based on whatever they consider the issue to be impacting them.

Town Wide Reassessments (Equalization Rate)

The State of New York has recently determined the Town of Canandaigua is at an equalization rate of 95%. This means the Town of Canandaigua will begin a town wide revaluation beginning in the summer of 2021 through the spring of 2022 regardless if the Town purchases the property at 4351 Tichenor Point Drive or not. The proposed purchase of the property has nothing to do with the assessments of other parcels, or a town wide reva.

EXHIBIT E

Where To Find Information About the Proposal(s)

The Town of Canandaigua continues to regularly provide information as it becomes available on the Town website at the proposed land acquisition and project. Viewers may find the webpage

by clicking on www.townofcanandaigua.org and clicking on projects, then land acquisition or by going directly to: <http://www.townofcanandaigua.org/page.asp?id=238>.

Comprehensive Plan Survey Results

Comments received have indicated the Comprehensive Plan survey results are either not significantly sound, a true reflection of the will of the people, or they were too general to be used for the purpose of exploration of the purchase of 4351 Tichenor Point Drive for a park. Since 2007 the Town has hired five professional firms over a 13-year period, and in each survey and plan the concept of ‘more public access to the lake’ has been identified. Regardless if you believe the results or not, the Town Board may consider putting the matter before the electors of the Town of Canandaigua, so that they electors may determine if they wish to purchase the land for a public park.

Survey Community For What They Really Want

As noted above a vote of the electors would give the electors the best opportunity to make a decision on the purchase of the land for use as a Town park.

Professional Feasibility Study Needed

As noted above, the Town has previously hired five professional firms who all have experience with municipal land management and comprehensive planning.

Loss of Revenue including sales tax, property tax, etc

The annual operating budget of the Town of Canandaigua considers many different sources of revenue including sales tax, property tax, mortgage tax, user fees, interest income, and more. Each year the Budget Officer is charged with preparing a spending plan and submitting that proposal to the Town Board for consideration. The Town Board then completes an in-depth review of the proposed spending plan looking at both revenues and expenditures.

The 2020 and 2021 adopted budgets both took into account a reduction in revenue associated with the global pandemic. The proposed tax rate of \$1.15 per thousand of assessed value also takes into account the reduction in revenue. More information is available on the Town website about the budget process, and the details associated with the fiscal plans.

Adjoining Property Owners Loss of Property Value

Some comments receive indicate a loss of property value for anyone adjoining a park. As previously indicated no information has been identified that has determined a loss of property value adjacent to a Town Park in the Town of Canandaigua.

Obviously, if the electors determine they wish to locate a Town park at 4351 Tichenor Point Drive then the Town Board of the Town of Canandaigua will consider mitigation efforts that might be requested by adjacent landowners or suggested measures so as to be neighborly such as natural vegetative buffering, landscaping, fencing, etc.

Inaccurate Information

Town would need to rezone the property;

No, the Residential Lake District (RLD) includes public parks;

Town would demolish all existing buildings;

No, all existing would be utilized;

Town would spend \$800k per year to operate 4351 Tichenor Pt as park;

No, see above comments;

EXHIBIT A

EXPLORING ADDITIONAL PUBLIC ACCESS TO CANANDAIGUA LAKE

TOWN BUDGET

EXPLORING ADDITIONAL PUBLIC ACCESS TO CANANDAIGUA LAKE TOWN BUDGET

Town Tax Rate \$ 1.03

Tax Rate of \$1.03 includes the following services:

- Town Operations / Town Hall;
 - Town Board
 - Town Clerk
 - Town Manager – town facilities, finance, grant, budgeting, communication, state regs / operations
 - Planning, Zoning, Land Use, Permits
 - Code Enforcement
 - Town Court
 - Town Assessor
 - Street road stripping / lighting
 - Police Enhanced Law Enforcement
 - Committee Operations / Citizens Engagement
- Town Highway Operations;
 - Road Plowing & Treatment / Safety
 - Road Reconstruction
- Town Transfer Station service (waste and recycle free);
- Town Parks and all maintenance;
- Town Recreation Programs including day camps and senior;

TOWN OF CANANDAIGUA - 2021 BUDGET OVERVIEW

FISCAL / CALENDAR YEAR 2020 - PROJECTED REVENUES:		\$ 11,637,559	
STATEAID/GRANTS:	MORTGAGE TAX:	SALES TAX:	PROPERTY TAX:
% of total: 3%	% of total: 2%	% of total: 33%	% of total: 30%
Amount: \$ 310,000	Amount: \$ 230,000	Amount: \$ 3,855,000	Amount: \$ 3,477,011
EXPENDITURES:	% TOTAL:	CATEGORY:	TAX RATE:
\$ 11,637,559.49	100%	Town-wide	\$ 1.03
\$ 3,499,177.00	30%	Highway Fund	\$ 0.62
\$ 4,472,407.00	38%	General Fund	\$ 0.41
\$ 1,141,320.00	10%	Fire District	\$ 0.76
\$ 1,942,191.49	17%	Water Districts	varies
\$ 1,569,305.00	15%	Cdga Cons Water	\$ 0.62
\$ 20,988.00	1%	Lighting Districts	varies
\$ 52,766.00	2%	Drainage Districts	varies
\$ 18,210.00	0%	Sewer District	\$ -
COMPARISON TAX RATES: (2020) \$/1,000			
Cdga School District: \$ 19.64			
City of Geneva: \$ 17.13			
City of Canandaigua: \$ 7.45			
Ontario County: \$ 6.27			
Town of Geneva: \$ 6.27			
Town of Naples: \$ 5.33			
Town of Bristol: \$ 3.41			
Town of E Bloomfield: \$ 3.28			
Town of W Bloomfield: \$ 2.72			
Town of Phelps: \$ 1.80			
Town of Victor: \$ 1.67			
Town of Manchester: \$ 1.38			
Town of Hopewell: \$ 1.27			
Town of S Bristol: \$ 1.17			
Town of Farmington: \$ 1.10			
Town of Canandaigua: \$ 1.03			
Cdga Avg Home 2020 Tax			
Tax Bill: Rate(s): 2020 2021 Variance			
General / Hwy: \$ 1.03 \$ 303.27 \$ 301.75 \$ (1.52)			
Fire: \$ 0.76 \$ 229.89 \$ 223.55 \$ (6.34)			
Water: \$ 0.62 \$ 155.95 \$ 147.13 \$ (8.83)			
Lighting: varies \$ - \$ - \$ -			
Drainage: varies \$ - \$ - \$ -			
\$ 2.41 \$ 689.12 \$ 672.43 \$ (16.69)			
2021 Avg Home: \$ 294,250			

EXPLORING ADDITIONAL PUBLIC ACCESS TO CANANDAIGUA LAKE **TOWN BUDGET**

\$11,637,559

General / Highway Fund: \$ 7,971,584.00
General: \$ 4,472,407
Highway: \$ 3,499,177

Revenue Sources:		
Sales Tax:	\$ 3,855,000.00	48%
Mortgage Tax:	\$ 230,000.00	
State Aid:	\$ 310,000.00	
Property Tax Levy:	\$ 1,425,000.00	18%
User Fees:	\$ 414,769.00	
Specific Funds/Trans:	\$ 702,965.00	
Other Services:	<u>\$ 1,033,850.00</u>	
	\$ 7,971,584.00	

TOWN OF CANANDAIGUA - 2021 BUDGET OVERVIEW

FISCAL / CALENDAR YEAR 2020 - PROJECTED REVENUES:				\$ 11,637,559	
STATEAID/GRANTS:		MORTGAGE TAX:		SALES TAX:	
% of total:	3%	% of total:	2%	% of total:	33%
Amount:	\$ 310,000	Amount:	\$ 230,000	Amount:	\$ 3,855,000
Amount:	\$ 3,477,011				
EXPENDITURES:	% TOTAL:	CATEGORY:	TAX RATE:	COMPARISON TAX RATES: (2020) \$/1,000	
\$ 11,637,559.49	100%	Town-wide	\$ 1.03	Cdga School District:	\$ 19.64
\$ 3,499,177.00	30%	Highway Fund	\$ 0.62	City of Geneva:	\$ 17.13
\$ 4,472,407.00	38%	General Fund	\$ 0.41	City of Canandaigua:	\$ 7.45
\$ 1,141,320.00	10%	Fire District	\$ 0.76	Ontario County:	\$ 6.27
\$ 1,942,191.49	17%	Water Districts	varies	Town of Geneva:	\$ 6.27
\$ 1,569,305.00	13%	Cdga Cons Water	\$ 0.62	Town of Naples:	\$ 5.33
\$ 20,988.00	1%	Lighting Districts	varies	Town of Bristol:	\$ 3.41
\$ 52,766.00	2%	Drainage Districts	varies	Town of E Bloomfield:	\$ 3.28
\$ 18,210.00	0%	Sewer District	\$ -	Town of W Bloomfield:	\$ 2.72
				Town of Phelps:	\$ 1.80
				Town of Victor:	\$ 1.67
				Town of Manchester:	\$ 1.38
				Town of Hopewell:	\$ 1.27
				Town of S Bristol:	\$ 1.17
				Town of Farmington:	\$ 1.10
				Town of Canandaigua:	\$ 1.03
Cdga Avg Home		2020 Tax			
		Tax Bill:	Rate(s):	2020	2021
General / Hwy:		\$ 1.03	\$ 303.27	\$ 301.75	\$ (1.52)
2021 Avg Home:					
\$ 294,250		Fire:	\$ 0.76	\$ 229.89	\$ 223.55
		Water:	\$ 0.62	\$ 155.95	\$ 147.13
		Lighting:	varies	\$ -	\$ -
		Drainage:	varies	\$ -	\$ -
			\$ 2.41	\$ 689.12	\$ 672.43
					\$ (16.69)

EXPLORING ADDITIONAL PUBLIC ACCESS TO CANANDAIGUA LAKE **TOWN BUDGET**

How is Tax Rate determined?

Budget must be balanced:

Expenses to operate vs.

Revenue to operate (missing \$)

General / Highway Fund: \$ 7,971,584.00
General: \$ 4,472,407
Highway: \$ 3,499,177

Revenue Sources:		
Sales Tax:	\$ 3,855,000.00	48%
Mortgage Tax:	\$ 230,000.00	
State Aid:	\$ 310,000.00	
Property Tax Levy:	\$?	
User Fees:	\$ 414,769.00	
Specific Funds/Trans:	\$ 702,965.00	
Other Services:	<u>\$ 1,033,850.00</u>	
	\$ 7,971,584.00	

Missing Amount: \$ 1,425,000.00

TOWN OF CANANDAIGUA - 2021 BUDGET OVERVIEW						
FISCAL / CALENDAR YEAR 2020 - PROJECTED REVENUES:				\$ 11,637,559		
STATEAID/GRANTS:		MORTGAGE TAX:		SALES TAX:		PROPERTY TAX:
% of total:	3%	% of total:	2%	% of total:	33%	% of total: 30%
Amount:	\$ 310,000	Amount:	\$ 230,000	Amount:	\$ 3,855,000	Amount: \$ 3,477,011
EXPENDITURES:		% TOTAL:	CATEGORY:	TAX RATE:	COMPARISON TAX RATES: (2020) \$/1,000	
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\$ 3,499,177.00		30%	Highway Fund	\$ 0.62	City of Geneva:	\$ 17.13
\$ 4,472,407.00		38%	General Fund	\$ 0.41	City of Canandaigua:	\$ 7.45
\$ 1,141,320.00		10%	Fire District	\$ 0.76	Ontario County:	\$ 6.27
\$ 1,942,191.49		17%	Water Districts	varies	Town of Geneva:	\$ 6.27
\$ 1,569,305.00		13%	Cdga Cons Water	\$ 0.62	Town of Naples:	\$ 5.33
\$ 20,988.00		1%	Lighting Districts	varies	Town of Bristol:	\$ 3.41
\$ 52,766.00		2%	Drainage Districts	varies	Town of E Bloomfield:	\$ 3.28
\$ 18,210.00		0%	Sewer District	\$ -	Town of W Bloomfield:	\$ 2.72
					Town of Phelps:	\$ 1.80
					Town of Victor:	\$ 1.67
					Town of Manchester:	\$ 1.38
					Town of Hopewell:	\$ 1.27
					Town of S Bristol:	\$ 1.17
					Town of Farmington:	\$ 1.10
					Town of Canandaigua:	\$ 1.03
Cdga Avg Home 2020 Tax						
		Tax Bill:	Rate(s):	2020	2021	Variance
General / Hwy:		\$ 1.03	\$ 303.27	\$ 301.75	\$ (1.52)	
2021 Avg Home:						
\$ 294,250						
		Fire:	\$ 0.76	\$ 229.89	\$ 223.55	\$ (6.34)
		Water:	\$ 0.62	\$ 155.95	\$ 147.13	\$ (8.83)
		Lighting:	varies	\$ -	\$ -	\$ -
		Drainage:	varies	\$ -	\$ -	\$ -
			\$ 2.41	\$ 689.12	\$ 672.43	\$ (16.69)

EXPLORING ADDITIONAL PUBLIC ACCESS TO CANANDAIGUA LAKE TOWN BUDGET

How is Tax Rate determined?

Budget must be balanced:

Expenses to operate vs.

Revenue to operate (missing \$)

Missing Amount: \$ 1,425,000.00 equals amount to be levied against the taxpayers of the Town of Canandaigua based on 100% valuation of total Taxable Assessed Value

2021 Budget (March 2020 tax roll):

Total Assessed Value: \$ 1,642,210,585.00

Taxable Assessed Value: \$ 1,389,594,265.00

Tax Levy (missing amount) / (Taxable Assessed Value/1,000)

\$1,425,000.00 / (\$1,389,594,265.00/1,000)

Tax Rate = \$ 1.03

TOWN OF CANANDAIGUA - 2021 BUDGET OVERVIEW

FISCAL / CALENDAR YEAR 2020 - PROJECTED REVENUES:				\$ 11,637,559
STATEAID/GRANTS:	MORTGAGE TAX:	SALES TAX:	PROPERTY TAX:	
% of total: Amount: \$ 310,000	3% % of total: Amount: \$ 230,000	2% % of total: Amount: \$ 3,855,000	33% % of total: Amount: \$ 3,477,011	30%
EXPENDITURES:	% TOTAL:	CATEGORY:	TAX RATE:	COMPARISON TAX RATES: (2020) \$/1,000
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\$ 3,499,177.00	30%	Highway Fund	\$ 0.62	City of Geneva: \$ 17.13
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\$ 1,942,191.49	17%	Water Districts	varies	Town of Geneva: \$ 6.27
\$ 1,569,305.00	13%	Cdga Cons Water	\$ 0.62	Town of Naples: \$ 5.33
\$ 20,988.00	1%	Lighting Districts	varies	Town of Bristol: \$ 3.41
\$ 52,766.00	2%	Drainage Districts	varies	Town of E Bloomfield: \$ 3.28
\$ 18,210.00	0%	Sewer District	\$ -	Town of W Bloomfield: \$ 2.72
				Town of Phelps: \$ 1.80
				Town of Victor: \$ 1.67
				Town of Manchester: \$ 1.38
				Town of Hopewell: \$ 1.27
				Town of S Bristol: \$ 1.17
				Town of Farmington: \$ 1.10
				Town of Canandaigua: \$ 1.03
Cdga Avg Home 2020 Tax				
		Tax Bill:	Rate(s):	
General / Hwy:		\$ 1.03	\$ 303.27	\$ 301.75
2020			2021	Variance
2021 Avg Home:		\$ 294,250		
			Fire: \$ 0.76	\$ 229.89
			Water: \$ 0.62	\$ 155.95
			Lighting: varies	\$ -
			Drainage: varies	\$ -
			\$ 2.41	\$ 689.12
			\$ 672.43	\$ (16.69)

EXHIBIT B

EXPLORING ADDITIONAL PUBLIC ACCESS TO CANANDAIGUA LAKE

TOWN BUDGET

Town Taxes Actual

EXPLORING ADDITIONAL PUBLIC ACCESS TO CANANDAIGUA LAKE TOWN BUDGET

ESTIMATED TAXES WORKSHEET

The workspace below can be used to estimate the TRUE taxes for this property. Users are strongly urged to contact the Ontario County Treasurer's Office (585-396-4432) to verify exact total taxes. If the property is in one of the cities, please contact either the City of Canandaigua (585-396-5015) or the City of Geneva (315-789-2114) depending on the location.

\$303k

	RATE	TAXABLE		TAX YEAR
School Tax:	18.932372 x	\$303,000 / 1000 =	\$5,736.51	2018-2019
County Tax:	6.350357 x	\$303,000 / 1000 =	\$1,924.16	2019
Town or City Tax:	1.024586 x	\$303,000 / 1000 =	\$310.45	2019
Village Tax:	0.000000 x	\$303,000 / 1000 =	\$0.00	2019
Municipal and School Taxes Subtotal:		\$7,971.12		
+ Special District Taxes Subtotal:				
TOTAL ESTIMATED TAXES:				

ESTIMATED TAXES WORKSHEET

The workspace below can be used to estimate the TRUE taxes for this property. Users are strongly urged to contact the Ontario County Treasurer's Office (585-396-4432) to verify exact total taxes. If the property is in one of the cities, please contact either the City of Canandaigua (585-396-5015) or the City of Geneva (315-789-2114) depending on the location.

\$2.8M

	RATE	TAXABLE		TAX YEAR
School Tax:	18.932372 x	\$2,800,000 / 1000 =	\$53,010.64	2018-2019
County Tax:	6.350357 x	\$2,800,000 / 1000 =	\$17,781.00	2019
Town or City Tax:	1.024586 x	\$2,800,000 / 1000 =	\$2,868.84	2019
Village Tax:	0.000000 x	\$2,800,000 / 1000 =	\$0.00	2019
Municipal and School Taxes Subtotal:		\$73,660.48		
+ Special District Taxes Subtotal:				
TOTAL ESTIMATED TAXES:				

ESTIMATED TAXES WORKSHEET

The workspace below can be used to estimate the TRUE taxes for this property. Users are strongly urged to contact the Ontario County Treasurer's Office (585-396-4432) to verify exact total taxes. If the property is in one of the cities, please contact either the City of Canandaigua (585-396-5015) or the City of Geneva (315-789-2114) depending on the location.

\$1.2M

	RATE	TAXABLE		TAX YEAR
School Tax:	18.932372 x	\$1,210,800 / 1000 =	\$22,923.32	2018-2019
County Tax:	6.350357 x	\$1,210,800 / 1000 =	\$7,689.01	2019
Town or City Tax:	1.024586 x	\$1,210,800 / 1000 =	\$1,240.57	2019
Village Tax:	0.000000 x	\$1,210,800 / 1000 =	\$0.00	2019
Municipal and School Taxes Subtotal:		\$31,852.90		
+ Special District Taxes Subtotal:				
TOTAL ESTIMATED TAXES:				

ESTIMATED TAXES WORKSHEET

The workspace below can be used to estimate the TRUE taxes for this property. Users are strongly urged to contact the Ontario County Treasurer's Office (585-396-4432) to verify exact total taxes. If the property is in one of the cities, please contact either the City of Canandaigua (585-396-5015) or the City of Geneva (315-789-2114) depending on the location.

\$4.8M

	RATE	TAXABLE		TAX YEAR
School Tax:	18.932372 x	\$4,810,000 / 1000 =	\$91,064.71	2018-2019
County Tax:	6.350357 x	\$4,810,000 / 1000 =	\$30,545.22	2019
Town or City Tax:	1.024586 x	\$4,810,000 / 1000 =	\$4,928.26	2019
Village Tax:	0.000000 x	\$4,810,000 / 1000 =	\$0.00	2019
Municipal and School Taxes Subtotal:		\$126,538.19		
+ Special District Taxes Subtotal:				
TOTAL ESTIMATED TAXES:				

Impact to budget (taxes)

'IF' the town tax rate needed to increase

\$1.03 vs. \$ 1.15 (tax rate)

What is actual cost?

EXPLORING ADDITIONAL PUBLIC ACCESS TO CANANDAIGUA LAKE

ESTIMATED TAXES WORKSHEET

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\$303k

	RATE	TAXABLE		TAX YEAR
School Tax:	18.932372 x	\$303,000 / 1000 =	\$5,736.51	2018-2019
County Tax:	6.350357 x	\$303,000 / 1000 =	\$1,924.16	2019
Town or City Tax:	1.024586 x	\$303,000 / 1000 =	\$310.45	2019
Village Tax:	0.000000 x	\$303,000 / 1000 =	\$0.00	2019
Municipal and School Taxes Subtotal:		\$7,971.12		
+ Special District Taxes Subtotal:				
TOTAL ESTIMATED TAXES:				

ESTIMATED TAXES WORKSHEET

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\$1.2M

	RATE	TAXABLE		TAX YEAR
School Tax:	18.932372 x	\$1,210,800 / 1000 =	\$22,923.32	2018-2019
County Tax:	6.350357 x	\$1,210,800 / 1000 =	\$7,689.01	2019
Town or City Tax:	1.024586 x	\$1,210,800 / 1000 =	\$1,240.57	2019
Village Tax:	0.000000 x	\$1,210,800 / 1000 =	\$0.00	2019
Municipal and School Taxes Subtotal:		\$31,852.90		
+ Special District Taxes Subtotal:				
TOTAL ESTIMATED TAXES:				

ESTIMATED TAXES WORKSHEET

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\$2.8M

	RATE	TAXABLE		TAX YEAR
School Tax:	18.932372 x	\$2,800,000 / 1000 =	\$53,010.64	2018-2019
County Tax:	6.350357 x	\$2,800,000 / 1000 =	\$17,781.00	2019
Town or City Tax:	1.024586 x	\$2,800,000 / 1000 =	\$2,868.84	2019
Village Tax:	0.000000 x	\$2,800,000 / 1000 =	\$0.00	2019
Municipal and School Taxes Subtotal:		\$73,660.48		
+ Special District Taxes Subtotal:				
TOTAL ESTIMATED TAXES:				

ESTIMATED TAXES WORKSHEET

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\$4.8M

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School Tax:	18.932372 x	\$4,810,000 / 1000 =	\$91,064.71	2018-2019
County Tax:	6.350357 x	\$4,810,000 / 1000 =	\$30,545.22	2019
Town or City Tax:	1.024586 x	\$4,810,000 / 1000 =	\$4,928.26	2019
Village Tax:	0.000000 x	\$4,810,000 / 1000 =	\$0.00	2019
Municipal and School Taxes Subtotal:		\$126,538.19		
+ Special District Taxes Subtotal:				
TOTAL ESTIMATED TAXES:				

EXPLORING ADDITIONAL PUBLIC ACCESS TO CANANDAIGUA LAKE

ESTIMATED TAXES WORKSHEET

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\$303K

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School Tax:	18.932372 x	\$303,000 / 1000 =	\$5,736.51 2018-2019
County Tax:	6.350357 x	\$303,000 / 1000 =	\$1,924.16 2019
Town or City Tax:	1.150000 x	\$303,000 / 1000 =	\$348.45 2022
Village Tax:	0.000000 x	\$303,000 / 1000 =	\$0.00 2019
Municipal and School Taxes Subtotal:		\$8,009.12	Example 2022 budget
+ Special District Taxes Subtotal:			
TOTAL ESTIMATED TAXES:			

ESTIMATED TAXES WORKSHEET

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\$2.8M

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County Tax:	6.350357 x	\$2,800,000 / 1000 =	\$17,781.00 2019
Town or City Tax:	1.150000 x	\$2,800,000 / 1000 =	\$3,220.00 2022
Village Tax:	0.000000 x	\$2,800,000 / 1000 =	\$0.00 2019
Municipal and School Taxes Subtotal:		\$74,011.64	Example 2022 budget
+ Special District Taxes Subtotal:			
TOTAL ESTIMATED TAXES:			

ESTIMATED TAXES WORKSHEET

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\$1.2M

	RATE	TAXABLE	TAX YEAR
School Tax:	18.932372 x	\$1,210,800 / 1000 =	\$22,923.32 2018-2019
County Tax:	6.350357 x	\$1,210,800 / 1000 =	\$7,689.01 2019
Town or City Tax:	1.150000 x	\$1,210,800 / 1000 =	\$1,392.42 2022
Village Tax:	0.000000 x	\$1,210,800 / 1000 =	\$0.00 2019
Municipal and School Taxes Subtotal:		\$32,004.75	Example 2022 budget
+ Special District Taxes Subtotal:			
TOTAL ESTIMATED TAXES:			

ESTIMATED TAXES WORKSHEET

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\$4.8M

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County Tax:	6.350357 x	\$4,810,000 / 1000 =	\$30,545.22 2019
Town or City Tax:	1.150000 x	\$4,810,000 / 1000 =	\$5,531.50 2022
Village Tax:	0.000000 x	\$4,810,000 / 1000 =	\$0.00 2019
Municipal and School Taxes Subtotal:		\$127,141.43	Example 2022 budget
+ Special District Taxes Subtotal:			
TOTAL ESTIMATED TAXES:			

EXPLORING ADDITIONAL PUBLIC ACCESS TO CANANDAIGUA LAKE

\$303k

ESTIMATED TAXES WORKSHEET

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Village Tax:	0.000000 x	\$303,000 / 1000 =	\$0.00	2019
Municipal and School Taxes Subtotal:			\$7,971.12	
+ Special District Taxes Subtotal:				
TOTAL ESTIMATED TAXES:				

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Town or City Tax:	1.150000 x	\$303,000 / 1000 =	\$348.45	2022
Village Tax:	0.000000 x	\$303,000 / 1000 =	\$0.00	2019
Municipal and School Taxes Subtotal:			\$8,009.12	Example 2022 budget
+ Special District Taxes Subtotal:				
TOTAL ESTIMATED TAXES:				

\$38.00 increase for annual town taxes
@ \$1.15 per thousand (\$3.17 month)

EXPLORING ADDITIONAL PUBLIC ACCESS TO CANANDAIGUA LAKE

\$1.2M

ESTIMATED TAXES WORKSHEET

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Municipal and School Taxes Subtotal:		\$31,852.90	
+ Special District Taxes Subtotal:			
TOTAL ESTIMATED TAXES:			

ESTIMATED TAXES WORKSHEET

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Town or City Tax:	1.150000 x	\$1,210,800 / 1000 =	\$1,392.42 2022
Village Tax:	0.000000 x	\$1,210,800 / 1000 =	\$0.00 2019
Municipal and School Taxes Subtotal:		\$32,004.75	Example 2022 budget
+ Special District Taxes Subtotal:			
TOTAL ESTIMATED TAXES:			

**\$151.85 increase for annual town taxes
@ \$1.15 per thousand (\$12.65 month)**

EXPLORING ADDITIONAL PUBLIC ACCESS TO CANANDAIGUA LAKE

\$2.8M

ESTIMATED TAXES WORKSHEET

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Town or City Tax:	1.024586 x \$2,800,000 / 1000 =	\$2,868.84	2019
Village Tax:	0.000000 x \$2,800,000 / 1000 =	\$0.00	2019
Municipal and School Taxes Subtotal:		\$73,660.48	
+ Special District Taxes Subtotal:			
TOTAL ESTIMATED TAXES:			

ESTIMATED TAXES WORKSHEET

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Town or City Tax:	1.150000 x \$2,800,000 / 1000 =	\$3,220.00	2022
Village Tax:	0.000000 x \$2,800,000 / 1000 =	\$0.00	2019
Municipal and School Taxes Subtotal:		\$74,011.64	Example 2022 budget
+ Special District Taxes Subtotal:			
TOTAL ESTIMATED TAXES:			

**\$351.16 increase for annual town taxes
@ \$1.15 per thousand (\$29.26 month)**

EXPLORING ADDITIONAL PUBLIC ACCESS TO CANANDAIGUA LAKE

\$4.8M

ESTIMATED TAXES WORKSHEET

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Town or City Tax:	1.024586	x \$4,810,000 / 1000 =	\$4,928.26	2019
Village Tax:	0.000000	x \$4,810,000 / 1000 =	\$0.00	2019
Municipal and School Taxes Subtotal:			\$126,538.19	
+ Special District Taxes Subtotal:				
TOTAL ESTIMATED TAXES:				

ESTIMATED TAXES WORKSHEET

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Town or City Tax:	1.150000	x \$4,810,000 / 1000 =	\$5,531.50	2022
Village Tax:	0.000000	x \$4,810,000 / 1000 =	\$0.00	2019
Municipal and School Taxes Subtotal:			\$127,141.43	Example 2022 budget
+ Special District Taxes Subtotal:				
TOTAL ESTIMATED TAXES:				

**\$603.24 increase for annual town taxes
@ \$1.15 per thousand (\$50.27 month)**

EXHIBIT C



**Department of
Environmental
Conservation**

What is An "Action" Under SEQR?

Actions under SEQR are those actions of the state or of a local government consisting of:

1. The approval or direct development of physical projects. Some examples are:

- shopping centers
- factories and office buildings
- dredging
- residential developments
- public buildings
- mines
- roads and landfills
- work in streams and other waterbodies
- work in wetlands
- construction of dams and other structures to impound water

2. Planning activities that require a government agency decision. Some examples:

- park development plans
- formation of districts
- land use plans

3. Adoption of agency rules, regulations, procedures and policies. Some examples:

- local zoning and planning
- wetlands protection
- public health regulations
- handling of toxic wastes



**Department of
Environmental
Conservation**

What Are SEQR Type I and Type II Actions?

Type I Actions

Type I actions meet or exceed thresholds listed in the statewide or agency SEQR regulations. These are likely to require preparation of an EIS. Some examples:

- nonresidential projects physically altering 10 or more acres of land
- zoning changes affecting 25 or more acres

Type I actions do not always require an EIS.

Type II Actions

Type II actions are by regulation, those actions which never require further SEQR review.

Unlisted Actions

Unlisted actions do not meet the Type I thresholds but some may still require an EIS. Some examples:

- nonresidential projects physically altering less than 10 acres of land
- adoption of regulations, ordinances, local laws and resolutions that may affect the environment

Tips for being effective in the SEQR process...

Know the steps of the SEQR process; terms, timetables and the requirements for making a decision.

Familiarize yourself with which actions require SEQR review. DEC has determined that some actions will not have any significant adverse environmental impacts and therefore do not require further SEQR review (known as Type II actions).

Study the Environmental Assessment Form, the draft Environmental Impact Statement and other information about the proposed action. If needed, ask for clarification of scientific terms or interpretation of data presented.

Focus on the major issues and disregard minor discrepancies. Remember, the lead agency is only required to consider and respond to substantive comments. Avoid speculative comments and statements that cannot be supported.

Gather the Facts about issues, possible impacts and alternatives by networking with other people, organizations, agencies, etc.

Identify reasonable and well-thought-out alternatives or options that may have been overlooked.

Organize your comments by placing the most important issues first. Present references and facts whenever possible.

Highlight the effects that the proposed action may have on the locality or region such as: effects on community services, housing, land use, transportation, aesthetics, cultural value or historic features.

Find out about proposed projects that may be subject to SEQR by attending public meetings of local government boards and checking newspapers, radio or TV which usually cover proposed major development projects. Local newspapers may cover smaller projects that are of community interest.

Public Notices are official notifications of SEQR decisions and include:

Environmental Notice Bulletin (ENB) A DEC publication listing all SEQR notices filed with DEC such as: Negative Declarations for Type I actions, all Positive Declarations, scoping notices, completion of draft and final EIS's, and hearing notices. The ENB is available FREE on DEC's Website at www.dec.ny.gov/enb/enb.html. For more information, contact the Division of Environmental Permits in Albany at (518) 402-9167.

Newspaper notices of SEQR hearings. They should appear 14 days before a hearing.

Public Files which are available at any state or local agency involved with the proposed action. Files are available to the public under the Freedom of Information Law (FOIL) and include: SEQR notices, EIS's, application materials and other related documents. City, town or village halls may post meeting minutes and notices on their websites and other electronic social media or bulletin boards. Draft and Final EIS's and scopes must be published on a publicly available website.

Need more info? Visit DEC's Website at www.dec.ny.gov. Select the SEQR in the subject index.

There you will find details about SEQR, forms that can be downloaded and information about regulations and laws. Contact the Division of Environmental Permits at the central and regional offices with specific questions or for written materials about SEQR procedures and requirements.

DEC Division of Environmental Permits

(ask for the Regional Permit Administrator)

Region 1 (Nassau, Suffolk counties)
50 Circle Road, Stony Brook, NY 11790
(631) 444-0355

Region 2 (all of New York City)
One Hunters Point Plaza, 47-40 21st Street
Long Island City, NY 11101
(718) 482-4997

Region 3 (Dutchess, Orange, Putnam, Rockland, Sullivan, Ulster, Westchester counties)
21 South Putt Corners Road, New Paltz, NY 12561
(845) 256-3054

Region 4 (Albany, Columbia, Delaware, Greene, Montgomery, Otsego, Rensselaer, Schenectady, Schoharie counties)
1150 North Westcott Road, Schenectady, NY 12306
(518) 357-2069

Region 5 (Clinton, Essex, Franklin, Fulton, Hamilton, Saratoga, Warren, Washington counties)
1115 Route 86, PO Box 296, Ray Brook, NY 12977
(518) 897-1234

Region 6 (Herkimer, Jefferson, Lewis, Oneida, St. Lawrence counties)
State Office Building, 317 Washington Street
Watertown, NY 13601
(315) 785-2245

Region 7 (Broome, Cayuga, Chenango, Cortland, Madison, Onondaga, Oswego, Tioga, Tompkins counties)
615 Erie Boulevard ,West Syracuse, NY 13204
(315) 426-7438

Region 8 (Chemung, Genesee, Livingston, Monroe, Ontario, Orleans, Schuyler, Seneca, Steuben, Wayne, Yates counties)
6274 East Avon-Lima Road, Avon, NY 14414
(585) 226-2466

Region 9 (Allegany, Cattaraugus, Chautauqua, Erie, Niagara, Wyoming counties)
270 Michigan Avenue, Buffalo, NY 14203
(716) 851-7165

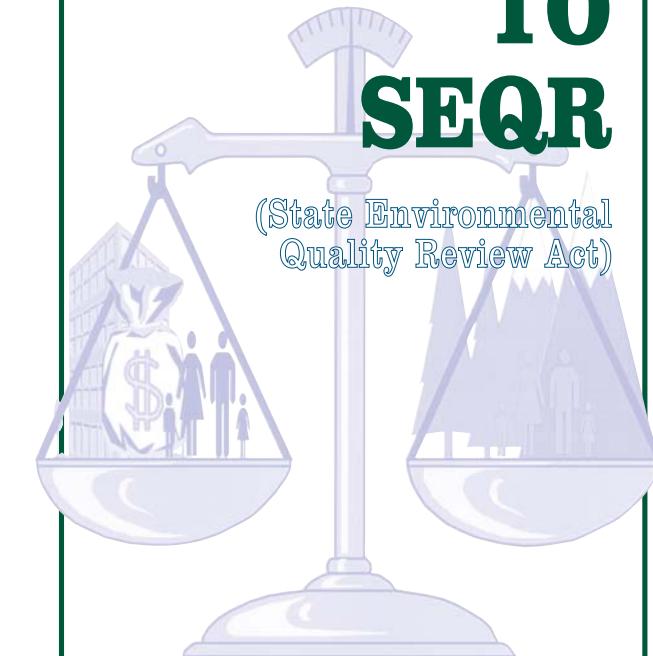
Central Office, Environmental Permits
625 Broadway 4th Floor, Albany, NY 12233
(518) 402-9167

New York State



DEC

A CITIZEN'S GUIDE TO SEQR



(State Environmental Quality Review Act)

New York State
Department of Environmental Conservation
Division of Environmental Permits



The goal of New York's Environmental Quality Review (SEQR) Act is to avoid or limit possible negative impacts on the environment from proposed actions such as sub-dividing land, adopting land use plans, building a housing development or a roadway or filling wetlands.

When any state or local agency makes a decision about a proposed action, it must give equal consideration to environmental protection, human and community resources and economic factors. The SEQR process provides a way for agencies to look closely at the possible environmental impacts of a proposed action.

Citizens have an important role in the environmental review of proposed projects. You can offer information about local history, community character or important local resources that could be impacted by a proposed action. You can offer this information as an individual or in cooperation with civic, environmental or other local interest groups.

Opportunities for citizen involvement

Determining Significance - The agency conducting the SEQR review must determine if a proposed action may or will not have significant adverse impacts on the environment. Impacts must be evaluated for both severity and importance. During this evaluation, an agency must consider all components/phases of the proposed action (the "whole action").

Determinations of significance must be based on information provided by the project sponsor in an Environmental Assessment Form (EAF), other supporting documents and comments from any involved agencies and the public.

Determinations can be:

- **A Negative Declaration ("Neg Dec")** when an agency determines that a proposed action will not result in significant adverse environmental impacts. An agency's Neg Dec must show, in writing, the reasons why the identified environmental impacts will not be significant. Therefore, an Environmental Impact Statement (EIS) is not required. A Conditioned Negative Declaration (CND) is a type of Neg Dec that can be issued for certain Unlisted actions. A CND allows an agency to impose specific conditions, outside of its routine jurisdiction, to minimize identified impacts. For example, a Planning Board could impose a condition requiring an additional turning lane to improve traffic flow.

• SEQR regulations require a 30-day public comment period for CND's. All other Neg Decs do not require a public comment period since the proposed action will not result in significant adverse environmental impacts. An agency is required to make copies of all Neg Decs available to the public. Decisions based on Neg Decs may be challenged in court if an agency fails to thoroughly analyze the potential environmental impacts.

- **A Positive Declaration ("Pos Dec")** when the agency determines that there may be one or more significant adverse environmental impacts from a proposed action.
- A Pos Dec means that an EIS must be prepared and made available for public review.

Scoping is a useful process to identify the topics that should be covered by the EIS, including significant adverse environmental impacts of a proposed project and alternatives that could avoid or minimize these impacts. As a result, the draft EIS is concise, accurate and focused on the significant issues. Scoping is optional for Supplemental EIS's.

• An agency must involve community members. The lead agency circulates a draft scope and solicits public involvement. An agency can also decide to hold a public scoping meeting. A final written scope of issues must be completed within 60 calendar days of receiving the draft scope. Draft and Final scopes must be published on a publicly available website.

A Draft Environmental Impact Statement (Draft EIS) should impartially analyze the significant adverse environmental impacts of a proposed action and examine how impacts can be avoided or minimized.

• Public review of a draft EIS is important. A minimum 30-day public review and comment period is required.

A Public Hearing may be held, at the discretion of the lead agency, during the draft EIS public review period.

• All interested persons are invited to the hearing or they may file written comments instead. All substantive comments become part of the official record and must be responded to by the lead agency in the final EIS.

A Final Environmental Impact Statement (Final EIS) typically consists of the draft EIS plus supplemental information; substantive public comments and the lead agency's responses to those comments.

• The lead agency files a public notice of the completion of a final EIS and then must wait 10 days before taking any other steps. Public comments may be submitted during the 10-day period. They become part of the official record and must be considered when the lead and involved agencies make written findings prior to issuing a final decision. No agency response to these comments is required.

EXHIBIT D

Town of Canandaigua

5440 Routes 5 & 20 West
Canandaigua, NY 14424
(585) 394-1120
Fax: (585) 394-9476

Established 1789

January 6,2021

RE: Value on Canandaigua Lake for properties near a Park, Marina, Yacht Club

A search for arm's length sales within the past 1,000 days on Canandaigua Lake was run. This search revealed 159 single family sales (Not including townhouses and condominiums). Market summary analysis shows the average sale price for the 159 sales was \$626,552; the overall List Price/Sale Price Ratio was 91.8%; and the average days on market was 64.

Of these sales, I found 15 that were near or bordering a park, marina, yacht club or golf course.

By comparison, the average sale price for the 15 sales near a park etc. was \$1,012,502; the overall List Price/Sale Price Ratio was 92.12%; and the average days on market was 59.

This review did not reveal a decrease in value due to closer proximity to a park. Further analysis shows that all 15 of the sales transferred for more than the assessed value which supports the knowledge that this is a strong stable market and lake houses continue to be desirable all around the lake.

I have enclosed the data compiled and could provide more detailed information if requested.

Thank you.

Pam Post
Assessor
585-394-1120 x2238

Market Analysis Summary | Single Family Residential

Listings as of 1/6/2021 at 10:17 am, Page 11 of 11

#	MLS #	Address	Area	Gar	Bd	FB	HB	Sqft	YR	Acres	Tot Tax	Orig LP	\$ Sqft	List Price	Sale Price	Sold Date	% SP/OLP	DOM
Listings: S-Closed/Rented																		
156	R1126804	4469 East Lake Road	Gorham-323289	0.0	2	1	1	1,046	1930	0.28	\$2,170	\$111,500	100.38	\$111,500	\$105,000	09/06/2018	94.17%	14
157	R1178443	800 Vine Valley Rd	Middlesex-572800	0.0	3	2	0	1,152	1993	0.00	\$0	\$89,900	74.65	\$89,900	\$86,000	04/11/2019	95.66%	2
158	R1300236	#14 - Pier 1 Boathouse	Canandaigua-City-32021	0.0	0	0	0	300	1900	0.00	\$510	\$75,000	233.33	\$75,000	\$70,000	10/28/2020	93.33%	6
159	R1244563	4476 Mayflower Dr	Gorham-323289	0.0	2	1	0	1,388	1940	0.11	\$1,408	\$69,900	43.23	\$69,900	\$60,000	08/14/2020	85.84%	114
All Cdga Lake sales past 1000 days																		
Min																		
Max																		
Avg																		
Med																		
159 Total Listings																		
Average for all:																		
Median for all:																		
Quick Statistics																		
Min																		
List Price																		
Max																		
Avg																		
Med																		
Sale Price																		
Sale / List																		

Search Criteria
Property Type is one of 'Single Family Residential', 'Condo And Townhouse', 'Residential Rental' Status is 'S-Closed/Rented' Status Contractual Search Date is 01/06/2021 to 04/12/2018 Property Type is one of 'Single Family Residential', 'Condo And Townhouse' Waterfront Name is 'Canandaigua Lake'

Presented by: Pamela T. Post
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This is a broker price opinion or comparative market analysis and should not be considered an appraisal.

Market Analysis Summary | Single Family Residential

Listings as of 1/6/2021 at 9:17 am, Page 3 of 4

#	MLS #	Address	Area	Gar	Bd	FB	HB	Sqft	YR	Acres	Tot Tax	Orig LP	\$ Sqft	List Price	Sale Price	Sold Date	SP/OLP	DOM
Listings: S-Closed/Rented																		
1	R1274081	4880 East Lake Road (Co Rd 11)	Gorham-323289	2.5	4	2	2	5,357	2015	0.45	\$31,184	\$2,800,000	485.35	\$2,800,000	\$2,600,000	09/16/2020	92.86%	19
2	R1288104	5481 Rochester Point Dr	Canandaigua Town-322-	3.5	5	3	1	3,080	1987	0.85	\$31,115	\$1,895,000	633.12	\$1,895,000	\$1,950,000	12/23/2020	102.90%	6
3	R1168103	4963 Island View Drive	Canandaigua Town-322-	2.5	6	5	0	5,983	1991	0.69	\$24,257	\$1,550,000	234.00	\$1,550,000	\$1,400,000	03/06/2019	90.32%	1
4	R1124117	5691 Applewood Dr	South Bristol-324600	2.0	4	2	0	2,312	1972	1.10	\$29,845	\$1,200,000	497.40	\$1,200,000	\$1,150,000	08/02/2018	95.83%	34
5	R1185686	4464 Lake Dr	Gorham-323289	2.0	3	3	0	2,688	2004	0.43	\$22,592	\$1,200,000	409.23	\$1,100,000	\$1,100,000	09/25/2019	91.67%	80
6	R1210671	3334 Fallbrook Park	Canandaigua Town-322-	2.0	3	2	1	2,194	1990	0.16	\$24,146	\$1,200,000	444.39	\$1,100,000	\$975,000	11/07/2019	81.25%	77
7	R1210409	3312 Fallbrook Park	Canandaigua Town-322-	2.0	3	2	1	2,473	1970	0.18	\$19,730	\$1,100,000	390.21	\$1,100,000	\$965,000	10/11/2019	87.73%	28
8	R1270784	5687 Shore Dr	South Bristol-324600	2.0	2	1	1	1,796	1880	0.70	\$26,641	\$1,195,000	501.11	\$999,900	\$900,000	08/26/2020	75.31%	64
9	R1295779	4946 E Lake Rd	Gorham-323289	0.0	10	4	0	3,400	1990	0.24	\$18,003	\$949,000	260.29	\$949,000	\$885,000	11/18/2020	93.26%	7
10	R1197069	4478 Lake Dr	Gorham-323289	2.0	4	1	2	1,704	1917	0.33	\$13,700	\$749,500	428.40	\$749,500	\$730,000	08/12/2019	97.40%	15
11	R1238225	828 Green Cove Drive	Middlesex-572800	1.0	3	1	0	1,632	1961	0.30	\$10,998	\$625,000	357.84	\$600,000	\$584,000	10/16/2020	93.44%	278
12	R1184170	4310 Deep Run Cv	Gorham-323289	1.0	3	2	0	1,244	1910	0.10	\$9,250	\$649,900	434.08	\$599,900	\$540,000	11/08/2019	83.09%	125
13	R1245575	3545 West Lake Road	Canandaigua Town-322-	1.0	3	2	0	1,383	1930	0.15	\$12,134	\$579,000	389.41	\$579,000	\$538,550	03/17/2020	93.01%	13
14	R1157815	3545 West Lake Rd	Canandaigua Town-322-	1.0	3	2	0	1,383	1930	0.16	\$11,722	\$469,900	361.53	\$469,900	\$500,000	12/14/2018	106.41%	4
15	R1242763	4812 E LAKE ROAD	Gorham-323289	0.0	2	1	0	905	1940	0.50	\$6,841	\$379,900	408.84	\$379,900	\$370,000	06/12/2020	97.39%	132

Sales near
a park past
1000 days

Min	0.0	2	1	0	905	1880	0.10	\$6,841	\$379,900	234.00	\$379,900	\$370,000	75.31%	1
Max	3.5	10	5	2	5,983	2015	1.10	\$31,184	\$2,800,000	633.12	\$2,800,000	\$2,600,000	106.41%	278
Avg	1.6	4	2	1	2,502	1959	0.42	\$19,477	\$1,102,813	415.68	\$1,071,473	\$1,012,503	92.12%	59
Med	2.0	3	2	0	2,194	1970	0.33	\$19,730	\$1,100,000	409.23	\$999,900	\$900,000	93.01%	28

15	Total Listings	Average for all:	1.6	4	2	1	2,502	1959	0.42	\$19,477	\$1,102,813	415.68	\$1,071,473	\$1,012,503	92.1%	59
		Median for all:	2.0	3	2	0	2,194	1970	0.33	\$19,730	\$1,100,000	409.23	\$999,900	\$900,000	93.0%	28

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Canandaigua Lake Properties that border a Park, Marina, Yacht Club

	A	B	C	D	E	F	G
1	Address	Sale Date	Sale Price	Assessment at sale	Days on Market	LP/SP	Location
2	4880 Co Rd 11, Rushville	9/16/2020	\$2,600,000	\$ 1,497,100.00	19	92.86	Shares boundary with Arrowhead Landing shared access
3	5481 Rochester Point Dr, Cdga	12/23/2020	\$1,950,000	\$ 1,128,800.00	6	102.9	Boundary is 80' from Camp Onanda
4	4963 Island View Dr, Cdga	3/6/2019	\$1,400,000	\$880,000	1	90.32	Boundary is 125' from City of Cdga Park
5	5691 Applewood Dr, Cdga	8/2/2018	1,150,000	\$ 1,267,600.00	34	95.83	Shares cove wih Bristol Harbour Condo, Beach + Marina
6	4464 Lake Dr., Cdga	9/25/2019	1,100,000	\$ 1,092,900.00	80	91.67	Shares boundary with Crystal Beach Comm Park
7	3334 Fallbrook Park, Cdga	11/7/2019	\$1,100,000	\$ 876,000.00	77	81.25	Golf course across street
8	3312 Fallbrook Park, Cdga	10/11/2019	\$965,000	\$ 715,400.00	28	87.73	Golf course across street
9	4946 Co Rd 11, Rushville	11/18/2020	\$885,000	\$ 838,400.00	7	93.26	Property shares boundary with Letourneau Christian Camp
10	4478 Lake Dr, Cdga	8/12/2019	\$730,000	\$ 670,000.00	15	97.4	Property shares boundary with Crystal Beach Comm Park
11	828 Green Cove Dr, Middlesex	10/16/2020	\$584,000	\$ 425,500.00	278	93.44	Property is 1 away from Vine Valley Public Beach + Launch
12	4310 Deep Run Cove, Cdga	11/8/2019	\$540,000	\$ 452,400.00	125	83.09	Property shares border with Deep Run County Park
13	3545 Co Rd 16, Cdga	3/17/2020	\$538,550	\$ 446,800.00	13	93.01	Property is 1 away from Cdga Yacht Club
14	3545 Co Rd 16, Cdga	12/14/2018	\$500,000	\$ 405,000.00	4	106.41	Property is 1 away from Cdga Yacht Club
15	4812 Co Rd 11, Rushville	6/12/2020	\$370,000	\$ 325,000.00	132	97.39	Boundary is shared with Pelican Point Marina
16					58.5	93.32571	Average

[4880 East Lake Road \(Co Rd 11\)](#)

List Price: **\$2,800,000**
 Sale Price: **\$2,600,000**
 ML#: **R1274081**
 Status: **S-Closed/Rented**
 Type: Single Family Residential
 Area: Gorham-323289
 Beds/Bth: 4/2.2
 Acres: 0.45

Closed Date: **09/16/2020**

[5481 Rochester Point Dr](#)

List Price: **\$1,895,000**
 Sale Price: **\$1,950,000**
 ML#: **R1288104**
 Status: **S-Closed/Rented**
 Type: Single Family Residential
 Area: Canandaigua Town-322400
 Beds/Bth: 5/3.1
 Acres: 0.85

Closed Date: **12/23/2020**

[4963 Island View Drive](#)

List Price: **\$1,550,000**
 Sale Price: **\$1,400,000**
 ML#: **R1168103**
 Status: **S-Closed/Rented**
 Type: Single Family Residential
 Area: Canandaigua Town-322400
 Beds/Bth: 6/5
 Acres: 0.69

Closed Date: **03/06/2019**

[5691 Applewood Dr](#)

List Price: **\$1,200,000**
 Sale Price: **\$1,150,000**
 ML#: **R1124117**
 Status: **S-Closed/Rented**
 Type: Single Family Residential
 Area: South Bristol-324600
 Beds/Bth: 4/2
 Acres: 1.10

Closed Date: **08/02/2018**

[4464 Lake Dr](#)

List Price: **\$1,100,000**
 Sale Price: **\$1,100,000**
 ML#: **R1185686**
 Status: **S-Closed/Rented**
 Type: Single Family Residential
 Area: Gorham-323289
 Beds/Bth: 3/3
 Acres: 0.43

Closed Date: **09/25/2019**

[3334 Fallbrook Park](#)

List Price: **\$1,100,000**
 Sale Price: **\$975,000**
 ML#: **R1210671**
 Status: **S-Closed/Rented**
 Type: Single Family Residential
 Area: Canandaigua Town-322400
 Beds/Bth: 3/2.1
 Acres: 0.16

Closed Date: **11/07/2019**

[3312 Fallbrook Park](#)

List Price: **\$1,100,000**
 Sale Price: **\$965,000**
 ML#: **R1210409**
 Status: **S-Closed/Rented**
 Type: Single Family Residential
 Area: Canandaigua Town-322400
 Beds/Bth: 3/2.1
 Acres: 0.18

Closed Date: **10/11/2019**

[5687 Shore Dr](#)

List Price: **\$999,900**
 Sale Price: **\$900,000**
 ML#: **R1270784**
 Status: **S-Closed/Rented**
 Type: Single Family Residential
 Area: South Bristol-324600
 Beds/Bth: 2/1.1
 Acres: 0.70

Closed Date: **08/26/2020**

[4946 E Lake Rd](#)

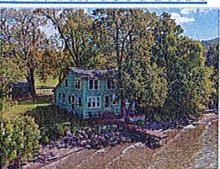
List Price: **\$949,000**
 Sale Price: **\$885,000**
 ML#: **R1295779**
 Status: **S-Closed/Rented**
 Type: Single Family Residential
 Area: Gorham-323289
 Beds/Bth: 10/4
 Acres: 0.24

Closed Date: **11/18/2020**

[4478 Lake Dr](#)

List Price: **\$749,500**
 Sale Price: **\$730,000**
 ML#: **R1197069**
 Status: **S-Closed/Rented**
 Type: Single Family Residential
 Area: Gorham-323289
 Beds/Bth: 4/1.2
 Acres: 0.33

Closed Date: **08/12/2019**

[828 Green Cove Drive](#)

List Price: **\$600,000**
 Sale Price: **\$584,000**
 ML#: **R1238225**
 Status: **S-Closed/Rented**
 Type: Single Family Residential
 Area: Middlesex-572800
 Beds/Bth: 3/1
 Acres: 0.30

Closed Date: **10/16/2020**

[4310 Deep Run Cv](#)

List Price: **\$599,900**
 Sale Price: **\$540,000**
 ML#: **R1184170**
 Status: **S-Closed/Rented**
 Type: Single Family Residential
 Area: Gorham-323289
 Beds/Bth: 3/2
 Acres: 0.10

Closed Date: **11/08/2019**

[3545 West Lake Road](#)

List Price: **\$579,000**
 Sale Price: **\$538,550**
 ML#: **R1245575**
 Status: **S-Closed/Rented**
 Type: Single Family Residential
 Area: Canandaigua Town-322400
 Beds/Bth: 3/2
 Acres: 0.15

Closed Date: **03/17/2020**

[4812 E Lake Road](#)

List Price: **\$379,900**
 Sale Price: **\$370,000**
 ML#: **R1242763**
 Status: **S-Closed/Rented**
 Type: Single Family Residential
 Area: Gorham-323289
 Beds/Bth: 2/1
 Acres: 0.50

Closed Date: **06/12/2020**

[215 Roseland Lane](#)

List Price: **\$499,900**
 Sale Price: **\$485,000**
 ML#: **R1205350**
 Status: **S-Closed/Rented**
 Type: Condo And Townhouse
 Area: Canandaigua-City-320200
 Beds/Bth: 3/3
 Acres: 0.08

Closed Date: **10/10/2019**

[147 Lakeview Way](#)

List Price: **\$349,900**
 Sale Price: **\$350,000**
 ML#: **R1138005**
 Status: **S-Closed/Rented**
 Type: Condo And Townhouse
 Area: Canandaigua-City-320200
 Beds/Bth: 3/2.1
 Acres: 0.06

Closed Date: **09/12/2018**

[202 Roseland Lane](#)

List Price: **\$289,900**
 Sale Price: **\$285,000**
 ML#: **R1249709**
 Status: **S-Closed/Rented**
 Type: Condo And Townhouse
 Area: Canandaigua-City-320200
 Beds/Bth: 2/2
 Acres: 0.09

Closed Date: **03/17/2020**

[3545 West Lake Rd](#)

List Price: **\$469,900**
 Sale Price: **\$500,000**
 Sell Concess: **\$00**
 ML#: **R1157815**
 Status: **S-Closed/Rented**
 Type: Single Family Residential
 Area: Canandaigua Town-322400
 Beds/Bth: 3/2
 Acres: 0.16

Closed Date: **12/14/2018**

[211 Roseland Lane](#)

List Price: **\$499,900**
 Sale Price: **\$489,000**
 ML#: **R1286915**
 Status: **S-Closed/Rented**
 Type: Condo And Townhouse
 Area: Canandaigua-City-320200
 Beds/Bth: 3/3
 Acres: 0.09

Closed Date: **10/15/2020**

[221 Roseland Lane](#)

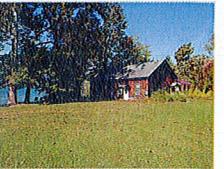
List Price: **\$449,900**
 Sale Price: **\$430,000**
 ML#: **R1234798**
 Status: **S-Closed/Rented**
 Type: Condo And Townhouse
 Area: Canandaigua-City-320200
 Beds/Bth: 3/3
 Acres: 0.08

Closed Date: **01/17/2020**

[147 Lakeview Way](#)

List Price: **\$349,900**
 Sale Price: **\$330,000**
 ML#: **R1159102**
 Status: **S-Closed/Rented**
 Type: Condo And Townhouse
 Area: Canandaigua-City-320200
 Beds/Bth: 3/2.1
 Acres: 0.06

Closed Date: **03/20/2019**

[818 Green Cove Drive](#)

List Price: **\$525,000**
 ML#: **R1238224**
 Status: **S-Closed/Rented**
 Type: Lots, Land, Farms, and Seasonal/Camps
 Area: Middlesex-572800
 Lot #: **Feat:**

Water View

Closed Date: **09/09/2020**



MLS #: **R1288104**
5481 Rochester Point Dr
 County: **Ontario** VR Pricing: **No**
 Town: **Canandaigua-Town** Zip: **14424**
 Area #: **Canandaigua Town-322400** Pstl City: **Canandaigua**
 Subdivision: **Canandaigua**
 TxMap #: **322400-154-006-0002-001-200**
 City Nghbrhd:
 School Dist: **Canandaigua**
 Year Built: **1987** Yr Blt Desc: **Existing**
 Type of Sale: **Normal**

S-Closed/Rented
 List Price: **\$1,895,00**
 Sale Price: **\$1,950,00**
 Seller Concess: **\$0**
 Cross St: **Barnes Rd**
 Acres: **0.85**
 Lot Front: **179**
 Lot Depth: **138**
 Lot Shape:
 Lot #: **1**
 SqFt [PubRec]: **3,080 [3,080]**
 AboveGrade Sq: **[3,080]**

Listing Office Information

Offc Name: **Patrick O'Hara Associates (OHRA)** Offc Lic#: **109941332**
 Offc Addr: **23 North Street** Offc Phone: **585-394-5950**
 LA Name/ID: **Patrick J. O'Hara (6492)** Offc Fax:
 LA Email: **ohararealty@msn.com** LA Cell # **585-797-3172**
 LA Dir Phone/Fax: **/585-486-1715** LA Accpts Txt: **Yes**
 Owner Name: **Martha F. Donaldson** LA NY Lic#: **35OH0465832**
 Owner 2: **Ann F. Wehrheim** Comp (Brk): **2.5**
 Owner Addr: **972 Scotland Dr** Comp (BA): **2.5**
Mount Pleasant, SC 29464 Comp (SA): **2.5**
 Listing Type: **Exclusive Right To Sell** Exclusions:
 Service Type: Spc Conditions: **Yes** List Date: **08/24/2020**
 Negotiation w/: **Listing Broker Only** Expire Date:
 Show Appt/Desc: **585-797-3172/Agent; Call List Agent for Showing Instructions, Owner Occupied** DOM: **6**
 Private Rmrks: **Note: The Seller has provided a list of parties who are partially excluded from this Listing contract. Showings are delayed until Wed. Aug. 26 at 10am. Negotiations are delayed until Sat. Aug. 29 at 2:00pm. This Listing includes all of 5481 and part of 5486 Rochester Point Dr. (see attached map). The property taxes shown do not include any part of parcel 5486 which should add approx. \$3,000+- to this total. The sq. ft. shown does not include the 1,280 sq. ft. (as per the Town of Canandaigua) yr-round apartment over the detached, 3 car garage that is part of the 5486 parcel.**

General Information

Style of Res:	2 Story, Cottage, Traditional	Tot Baths:	3.1	Total Rooms:	12	Beds:	0	Full/Half:	0
Built By:		Bedrooms:	5	# Beds/Sept:	5	1st Flr:	0	1	
Stories:	2.0					2nd Flr:	5	0	
Ext Constr:	Cedar, Wood					3rd Flr:	0	0	
Driveway:	Blacktop, Common, Parking Area, Stone/Gravel					4th Flr:	0	0	
Garage:	3.5/Detached					Bsmnt:	0	0	
Lot Info:	Corner Lot, Flood Zone, Private Road, Right of Way, Rural Road, Water View					Total:	5	1	
Attic:	None								
Basement:	None								
Waterfront:	Yes/Lake	WF Footage:	150						
WF Name:	Canandaigua Lake	Island Name:							

Public Remarks: **This property is located on the tip (Southeast corner) of Rochester Point Dr. There are few equally desirable locations along the West shore of Canandaigua Lake. There are 112 ft. of lakefront on the South facing shore and another 82 ft. along the East shore. The diagonal measurement (straight across) is approx. 150 ft. There is included, a part of 5486 Rochester Pt. Dr. which includes approx. .55 acres and the detached, 3 car garage and NEW Septic field. The entire septic system is new and there is NEW roofing on both buildings. The original lake cottage was raised 18 inches and totally renovated in 1987 with a new foundation, insulated windows, insulation, central heating and some AC. The addition (circa 1987) is a comfortable, efficient, yr-round structure with a delightful family/living rm., oak flooring, wood-burning fp, built-ins, stunning Southern lake views, one of several screened porches, laundry room, powder room, the main entry and a lovely, 2nd. floor, master bedroom suite and second full bath. The older, renovated, cottage has pine flooring and wainscoting throughout. There are another bdrms. on this level. There is also a dock and a fine breakwall.**

Directions: **Starting from Canandaigua, Take West Lake Rd. (Cty. Rd. 16) approx. 8 miles South to Rochester PT. Dr. (South Barnes Rd. and Onanda Park). Go almost to the end of the private Dr. and park in front of the 3 car gar. on your left.**

Interior & Exterior Features

Total FP:	1	# Artificial:	0	# Freestanding:	0	# Gas:	0
# Pellet:	0	# Woodburn:	1	# Woodstove:	0	# Coal:	0
# Not to Code:	0						
Add'l Int Feat:	Cathedral Ceiling, Ceiling Fan, Circuit Breakers - Some, Copper Plumbing - Some, Natural Woodwork - Some						
Add'l Ext Feat:	Cable TV Available, Deck, Dock- see Remarks, Garage Door Opener, High Speed Internet, Lawn Sprinkler System, Thermal Windows - Some						
Town/Cnty Tax:	\$9,745	School Tax:	\$21,370	City/Vil Tax:	\$0	Total Taxes:	\$31,1
Assessed Val:	\$1,128,800	Annl Spc Assess:	\$0	HOA Pay Desc:	None	HOA Fee:	

5481 Rochester Point Dr. - Assessment \$1,128,800 Sold \$1,950,000 12/23/20



Boundary is 80' from Boundary of Camp Onanda

TOWN OF CANANDAIGUA, NEW YORK



0.1

0

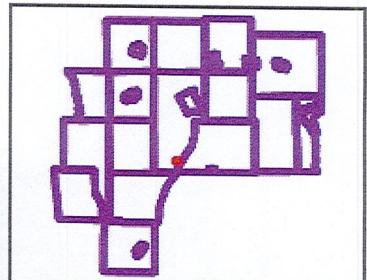
0.04

0.1 Miles

1: 2,257

<http://www.townofcanandaigua.org/>

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Legend

- # Address Points
- Thruway Exits
- Tax Parcels
- Streets**
 - Interstate
 - State or US Routes
 - County Roads
 - Local Public Roads
 - Private Roads
- + Railroads
- Streams
- Municipal Boundaries
- Finger Lakes Region
- Northwest Quadrant**
 - Red: Band_1
 - Green: Band_2
 - Blue: Band_3
- Northeast Quadrant**
 - Red: Band_1
 - Green: Band_2
 - Blue: Band_3
- Southeast Quadrant**
 - Red: Band_1
 - Green: Band_2
 - Blue: Band_3
- Southwest Quadrant**

5440 Route 5 and 20
Canandaigua, NY 14424
585-394-1120

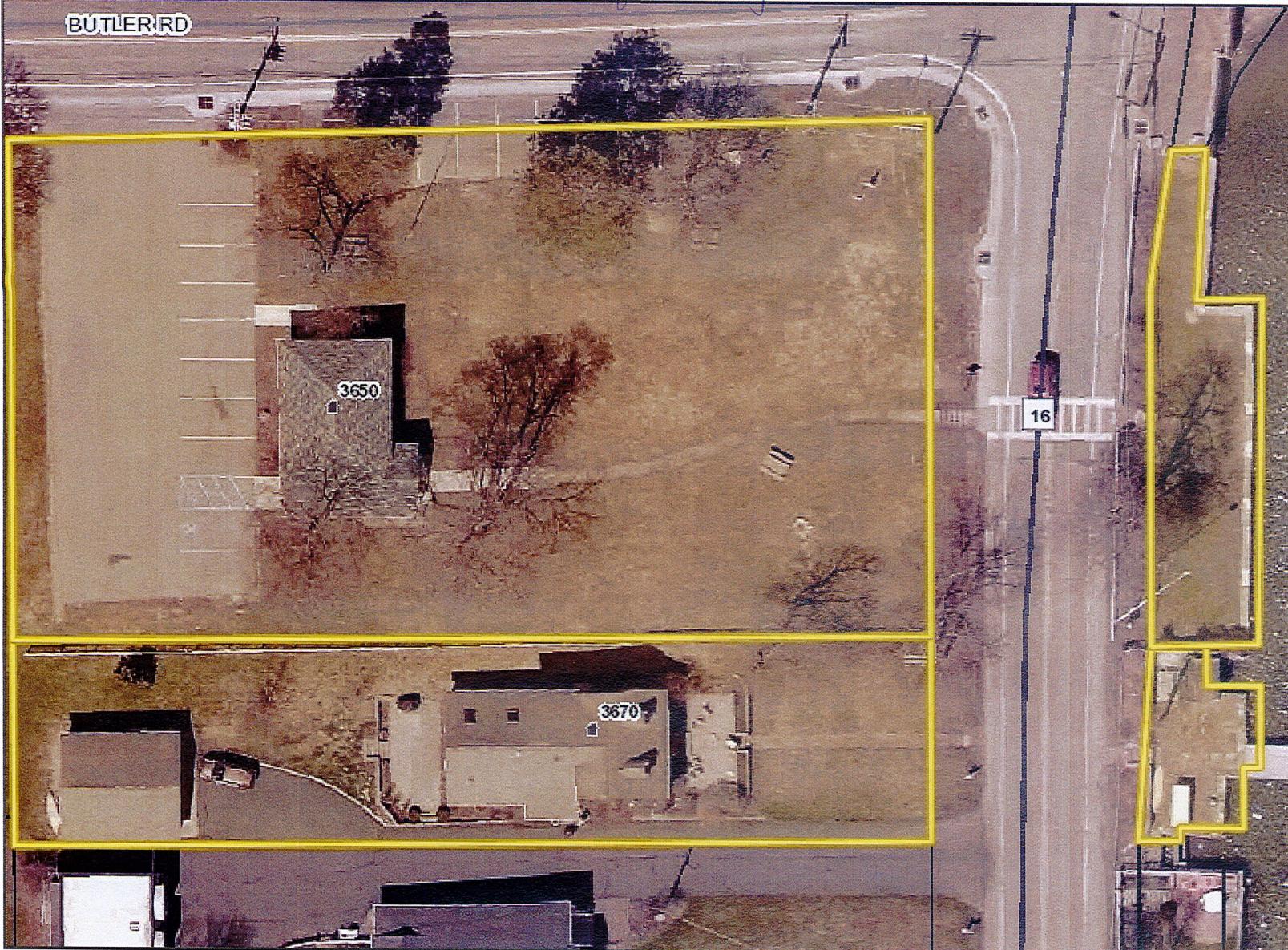


3670 Co Rd 16

Sold \$565,000 9.14.17
My Map Share's boundary with
Butler Beach
Assessment at time of Closing was \$415,000



BUTLER RD



100.0

0

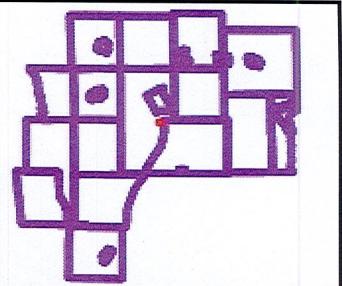
50.00

100.0 Feet

© Ontario County, New York

1: 600

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Legend

- Address Points
- Tax Parcels
- Streets
 - Interstate
 - State or US Routes
 - County Roads
 - Local Public Roads
 - Private Roads
- Railroads
- Streams
- Municipal Boundaries
- Finger Lakes Region
- Northwest Quadrant
 - Red: Band_1
 - Green: Band_2
 - Blue: Band_3
- Northeast Quadrant
 - Red: Band_1
 - Green: Band_2
 - Blue: Band_3
- Southeast Quadrant
 - Red: Band_1
 - Green: Band_2
 - Blue: Band_3

Map Created: 1/05/2021

Notes

EXHIBIT E

Reassessments

Municipal-wide reassessments are the best way to ensure that assessments are fair and accurate.

During a reassessment, the assessor (or a hired contractor) will review the market values of all of the properties in the community. Based on changes in the real estate market, the assessor will determine which assessments need to be increased or decreased.

Depending on how long it has been since the last reassessment, the assessor may send information requests to property owners and/or do a [Physical appraisals of property](#).

Reassessments ensure you pay only your fair share of taxes

After several years without a reassessment, some properties will be *over-assessed* and some will be *under-assessed*. This is because some properties will have increased in value, while others may have decreased or stayed the same. Without a reassessment, all of the properties will continue to pay the same amount of taxes. For example:

Market value/taxes	Property A	Property B	Property C	Total taxes collected by town
Market value 20 years ago (last reassessment)	\$100,000	\$100,000	\$100,000	
Taxes 20 years ago	\$2,000	\$2,000	\$2,000	\$6,000
Current market value	\$300,000	\$200,000	\$100,000	
Current taxes	\$2,000	\$2,000	\$2,000	\$6,000

In this example, Properties A and B are still paying the same amount of taxes as Property C, even though their market value has increased over the years. Properties A and B should pay more taxes than Property C. If the properties in this example were fairly assessed, Property A would pay \$3,000, Property B \$2,000 and Property C would pay \$1,000.

Without a reassessment, Property C is actually subsidizing the tax bill of Property A. This is because what one property owner doesn't rightly pay will be paid by other property owners.

Reassessment and its effect in property taxes

Conducting a reassessment does **not** mean that your assessment or your taxes will automatically increase. Your taxes may increase, decrease or stay the same.

Over time, market value of properties change. The value of some properties may increase, while the value of some properties may decrease. Frequent reassessments ensure that your property is assessed based on current market values, rather than on market values from 20 years, like the example.

If your assessment increase, it doesn't mean that your taxes will automatically increase. If the increase in your assessment is less than the average increase, your taxes will actually decrease. For example:

- If, your assessment increased by 12% and
- the average assessment increase was 15%, then
- your taxes will decrease (assuming your school and municipal budgets remain stable and the tax levies do not increase)

Reassessments don't increase the amount of taxes that need to be collected by local governments

The assessor is not responsible for taxes - only for assessments.

Months after assessments are finalized by the assessor, taxing units (school districts, cities, towns and counties) determine the amount of taxes that a taxing unit needs to collect from property owners, this is known as the *tax levy*.

The property tax levy is determined separately from the assessments. The tax levy is then distributed over all taxable assessments.

If assessments increase, tax rates should go down proportionally. This is because the tax levy is now being distributed over a broader tax base. If tax rates go up or stay the same, it simply means that the municipality or school district is collecting more in taxes.

An analogy

If the total amount of taxes collected is a pie, the size of the pie is determined by city councils, town boards, school boards and county legislatures.

The assessor doesn't impact the size of the pie; he or she just ensures the pie is cut up fairly - that taxes are fairly distributed based on current market values.

You'll be notified of your new assessment

When your city or town does a reassessment, a notice will be sent informing you of your new assessment. If you have any questions or disagree with the new assessment, you should arrange for an informal conference at your assessor's office to review the information on which the value is based. If the assessment official(s) feel that a mistake was made (or there is any other reason to question the accuracy of the assessment), the assessment will be amended.

- [How to estimate the market value of your home](#)
- [Contest your assessment](#)

We encourage municipalities to conduct frequent reassessments

Unlike most states, New York State does not require municipalities to conduct reassessments. (However, the law does require that assessments be fair at a uniform percentage of value, see [Uniform assessment standard](#).) As a result, some municipalities have not reassessed property in decades, while others reassess each year.

- [List of most recent reassessments by county/municipality](#)
- [Reassessment activity map 2017-2020](#)

To encourage municipalities to conduct reassessments, our staff consults with municipal officials to recommend the necessary steps to achieve fair assessments.

In addition, municipalities and counties that conduct reassessments that meet state standards are eligible for [Aid for cyclical reassessments](#). The aid program requires that reappraisals be conducted at 100% of market value at least once every four years.

Resources

- [Learn about assessments and property taxes](#)
- Videos
 - [About property taxes and assessments](#)
 - [Contesting an assessment](#)
 - [Is your assessment fair?](#)

Updated: February 02, 2021

Equalization rates

Equalization rate formula

An equalization rate is New York State's measure of a municipality's level of assessment.

Total assessed value of the municipality ÷ total market value of the municipality =
Equalization rate

Equalization rates are percentages

Examples

Equalization rate = 100

- Town is assessing property at 100% of market value
- Most likely a reassessment was conducted in recent years
- Your property's assessment should be roughly its market value (the price for which you could sell your property)

Equalization rate < 100

- Overall property in the town is assessed less than market value
- The lower the equalization rate, the longer it has probably been since the last reassessment
- Equalization rate of 43 means overall property in the town is assessed at 43% of market value

Equalization rate > 100

- Overall property in the town is assessed higher than market value
- Property values may have decreased since the last reassessment, but assessments were not adjusted downward

Find your equalization rate

In order to contest your assessment, you will need either your equalization rate or [residential assessment ratio](#). You can find both of these numbers from our [Municipal Profiles](#) Web site - search or select your county or municipality and select "Current Equalization Information" or "RAR Information."

Equalization rates are necessary in New York State

- Each municipality determines its own level of assessment (this is in contrast to most states that require one level of assessment statewide)
- Hundreds of taxing jurisdictions - including most school districts and counties - do not share the same taxing boundaries as the cities and towns that are responsible for assessing properties

In order to distribute school district or county taxes among multiple municipalities, the level of assessment of each municipality must be *equalized* to full market value.

Total assessed value of the municipality ÷ equalization rate of the municipality = full market value of the municipality

Equalization rates wouldn't be necessary if all municipalities assessed property at 100% of market value.

Once the full market value of each municipality is determined, the school district or county can determine how much in taxes should be collected from each municipality.

Most of the state's more than 700 school districts distribute their taxes among segments of several municipalities, many of which have different levels of assessment. The number of municipal segments in a school district ranges from one to as many as fifteen.

For an example of school tax distribution using equalization rates, see [an example of school tax distribution](#).

Equalization rates do not correct unfair assessments within a municipality

Equalization rates measure the level of assessment for the entire municipality. They are not intended to correct unfair individual assessments in a city or town. The assessor has the primary role in ensuring the fairness of individual assessments. The more frequently properties are reassessed based on current market values, the more likely it will be that assessments are fair. Property owners also have a role to ensure their individual assessments are fair.

Equalization rates are based on local data

[Assessment rolls](#) include the municipal level of assessment (LOA) - typically listed as the "uniform percentage of value." We determine equalization rates by analyzing the LOA. Based on national standards, we review the LOA to determine if it is within adequate tolerances to be used as the equalization rate. In municipalities where we cannot confirm the LOA, we use our own independent estimate of total market value to determine the equalization rate.

Other uses of equalization rates:

- establishment of tax and debt limits
- allocation of costs, such as for jointly operated hospitals among participating localities or an injury to a volunteer firefighter, etc.
- determination of state assessments (special franchise) or approval of local assessments

(state-owned land)

- determination of ceilings (railroad and agricultural values) and exemptions
- determination of level of STAR exemptions
- apportionment of sales tax revenues and joint indebtedness
- as evidence in court proceedings on the issue of assessment inequity and small claims assessment review hearings

Example of school tax distribution

School District AB needs to raise \$1 million through property taxes (thus, a levy of \$1 million). The district contains all of Town A and all of Town B. Each town has a total assessed value of \$10 million. If the \$1 million tax levy simply were allocated on the basis of the assessed values, the taxpayers in both towns would evenly split the levy, with each town paying \$500,000.

However, the two towns have different levels of assessment. Town A has an equalization rate of 33.33 and Town B has an equalization rate of 50.00.

Towns A and B need to be equalized in order to fairly distribute the school tax levy:

School tax levy for Towns A and B

	Town A	Town B
Assessed value (AV) of each town	\$ 10 million	\$10 million
Equalization rate of each town	33.33%	50.00%
Market value of each town	\$30 million	\$20 million
Market value of school district AB	\$50 million	
Percent of market value (and, therefore, percent of levy)	60%	40%
Tax levy to be raised from each town	\$600,000	\$400,000
Tax rate for each town (tax levy ÷ assessed value) × 1000	\$60 per \$1,000 of AV	\$40 PER \$1,000 of AV

The change in a town's total market value relative to other towns in the same school district (or county) can cause the town's share of the tax levy to increase or decrease. If one municipality's market value increases, but all the other municipalities in the taxing jurisdiction increase to a larger degree, then the first municipality's share of the tax levy will decline.

May the equalization rate be used in an assessment appeal?

Yes. Property owners in New York State (except in Nassau County and New York City) may use the equalization rate as one piece of evidence in assessment grievance cases before the Board of Assessment Review and in State Supreme Court. Residential property owners also may use the State equalization rate in assessment cases brought under the provisions of Small Claims Assessment Review. More information on assessment challenges is available in ORPTS's publication entitled *Contesting your assessment in New York State*.

How do equalization rates relate to school property taxes?

The equalization rate is used to estimate the total market value of an entire taxing jurisdiction and/or segments of jurisdictions. The following formula is used to estimate a municipality's total market value:

$$\frac{\text{Current Total Assessed Value}}{\text{Current Equalization Rate}} = \frac{\text{Total Market Value}}{\text{Estimate (also known as Equalized Full Value)}}$$

In order for a school district to fairly distribute its property tax levy (the total amount of school taxes to be collected), the levy needs to be divided in proportion to the total market value of each municipal segment. This allows for an equitable distribution of taxes based upon the market value of each municipality or segment.

For example School District AB needs to raise \$1 million through property taxes (thus, a levy of \$1 million). The district contains all of Town A and all of Town B. Each town has a total assessed value of \$10 million. If the \$1 million tax levy simply were allocated on the

basis of the assessed values, the taxpayers in both towns would evenly split the levy, with each town paying \$500,000.

However, through the equalization process, the state determines that that the two towns have different levels of assessment. Town A has an equalization rate of 33.33 and Town B has an equalization rate of 50.00.

Towns A and B can be compared for the purpose of dividing the \$1 million school district tax levy between them:

	<i>Town A</i>	<i>Town B</i>
Assessed Value (AV) of each Town	\$10 million	\$10 million
Equalization Rate of each Town	33.33	50.00
Market Value of each Town	\$30 million	\$20 million
Market Value of School District AB = \$50 million		
Percent of Market Value (and, therefore, percent of levy) for each Town	60%	40%
Tax Levy to be raised from each Town	\$600,000	\$400,000
Tax Rate for each Town (Tax Levy ÷ Assessed Value) x 1000	\$60 per \$1000 AV	\$40 per \$1000 AV

You can see that Town A is responsible for 60 percent ($\$30 \text{ million} \div \50 million) of the full value in School District AB, and Town B is responsible for 40 percent ($\$20 \text{ million} \div \50 million) of the full value. This means that the taxpayers in Town A will have to pay a total of \$600,000 (60% of the \$1 million tax levy) and those in Town B will have to pay \$400,000 (40% of the \$1 million tax levy).

It is the change in a town's total market value, as reflected in the equalization rate, relative to the change in the market value of other

municipalities in a taxing jurisdiction, such as a school district, that may cause a particular town's share of the tax levy to increase or decrease. If one municipality's market value increases, but all the other municipalities in the taxing jurisdiction increase to a larger degree, then the first municipality's share of the tax levy will decline.

For more information

To learn more about equalization, assessments and other aspects of property tax administration, you may wish to talk with your assessor or county director of real property tax services. More detailed information also is available on the ORPTS website at www.tax.ny.gov

Understanding the Equalization Rate

A Guide For Property Owners

STATE OF NEW YORK

Andrew M. Cuomo, Governor



NYS Department of Taxation and Finance

Office of Real Property Tax Services

W.A. Harriman State Campus

Albany, NY 12227

518-591-5232

www.tax.ny.gov



In New York State, the property tax is a local tax, raised and spent locally to finance local governments and public schools. While the State does not collect or receive any direct benefit from the property tax, this tax is still of major importance as the largest single revenue source for the support of municipal and school district services. More than \$26 billion is raised in local property taxes across the state annually.

The New York State Office of Real Property Tax Services (ORPTS) is statutorily obligated to administer an equalization program in order to assure equitable property tax allocation among nearly 4,000 taxing jurisdictions in New York State, and to insure the proper allocation of State Aid to Education funds, among other purposes. Equalization seeks to measure the relationship of locally assessed values to an ever-changing real estate market. Each year, ORPTS calculates equalization rates for each of the state's more than 1,200 assessing units.

Why is equalization necessary?

Equalization is necessary in New York State because: (1) there is no fixed percentage at which property must be assessed; (2) not all municipalities assess property at the same percentage of market value; and (3) taxing jurisdictions, such as most school districts, do not share the same taxing boundaries as the cities and towns that are responsible for assessing properties. Most of the state's more than 700 school districts distribute their taxes among segments of several municipalities, many of which have different levels of assessment. The number of municipal segments in a school district can range from one to fifteen or more.

What is an equalization rate?

At its simplest, an equalization rate is the state's measure of a municipality's level of assessment (LOA). This is the ratio of total assessed value (AV) to the municipality's total market value (MV). The municipality determines the AV; the MV is estimated by the state. The equalization rate formula is:

$$\frac{\text{Total Assessed Value (AV)}}{\text{Total Market Value (MV)}} = \text{Equalization Rate}$$

Equalization rates **do not** indicate the degree of uniformity among assessments within a municipality. (More information regarding uniformity is available in the pamphlet, *Fair Assessments – A Guide for Property Owners.*)

What does your equalization rate mean?

- *An equalization rate of 100 means that the municipality is assessing property at 100 percent of market value.*
- *An equalization rate of less than 100 means that the municipality's total market value is greater than its assessed value.*
- *An equalization rate of greater than 100 means that the total assessed value for the municipality is greater than its total market value.*

There would be no need for equalization if all municipalities assessed all property at 100 percent of market value every year.

What is the relationship between the State's equalization rate and the municipality's level of assessment?

In New York State each municipality is authorized to assess at market value or some fraction of market value. A level of assessment (LOA) of 50 percent means that assessments are at half of market value; an LOA of 100 percent means a community is assessing at 100 percent of market value. Regardless of the LOA chosen by a municipality, all of the assessments in the municipality are required by law to be at a uniform percentage of market value.

Equalization rates are the state's measure of each municipality's LOA. Each local assessor is required by law to state the municipal LOA on each year's assessment roll. The state determines the equalization rate by analyzing the locally stated LOA. In accordance with national standards, ORPTS reviews the work of the assessor and determines whether the stated LOA is within adequate tolerances to be used as the equalization rate. *If certain criteria are met, the LOA becomes the rate.* In municipalities where ORPTS cannot accept or confirm the LOA, ORPTS uses its own independent estimate of total market value to compare to the total assessed value.

What is the benefit of having the locally determined LOA accepted as the equalization rate?

Where assessors are accurately stating the LOA on the tentative assessment roll, they will be indicating the equalization rate upon which school taxes are distributed. When municipalities keep assessments up-to-date each year, they will be adjusting assessed values to reflect market changes, resulting in a consistent LOA and equalization rate from year to year.

What does it mean when your municipality's equalization rate decreases?

A falling equalization rate means that market values are rising faster than assessed values. Keeping assessments up-to-date annually can result in consistent equalization rates each year.

Why do equalization rates need to be established each year?

The Real Property Tax Law requires that annual State equalization rates be established for each county, city, town and village. Equalization rates are calculated each year to reflect that year's assessment roll and current market values for each assessing unit.

What are equalization rates used for?

Aside from apportionment of taxes among municipal segments of school districts and counties, and distribution of State Aid for Education, some of the less recognized uses of equalization rates include:

- ✓ establishment of tax and debt limits;
- ✓ allocation of costs, such as for jointly operated hospitals among participating localities or an injury to a volunteer firefighter, among others;
- ✓ determination of state assessments (special franchise) or approval of local assessments (state-owned land);
- ✓ determination of ceilings (railroad and agricultural values) and exemptions;
- ✓ determination of level of STAR exemptions;
- ✓ apportionment of sales tax revenues and joint indebtedness; and
- ✓ as evidence in court proceedings on the issue of assessment inequity and small claims assessment review hearings.