## Monthly Report Tompkins County Council of Governments for April 10, 2024

by Councilperson Robert Lynch Enfield TCCOG Representative

The Tompkins County Council of Governments (TCCOG) met on March 28<sup>th</sup>. One week earlier, TCCOG's Energy Committee also met, with all TCCOG members invited to attend online. I attended both meetings. First, I'll discuss the group's principal meeting on March 28<sup>th</sup>.

<u>Rapid Medical Response Funding</u>: By a unanimous vote of all municipal officials attending, TCCOG endorsed a Resolution submitted by Trumansburg Mayor Rordan Hart recommending that Tompkins County Government underwrite the full, second-year cost of the Rapid Medical Response (RMR) service, which launched county-wide April second.

TCCOG's consideration of Mayor Hart's Resolution followed a February 29<sup>th</sup> meeting of municipal officials with Tompkins County Administrator Lisa Holmes, a meeting directed by the Tompkins County Legislature to discuss potential cost-sharing options for the program's second year, 2025. (2024 funding is being underwritten largely by a New York State grant.) The cost-sharing model considered at the February meeting called for Tompkins County to provide two-thirds support (\$351,000) of second-year funding, nine towns plus the City of Ithaca collectively providing one-third support (159,000). Calculated on a two-tiered per capita basis, Enfield's proposed 2025 contribution under the plan would be \$10,000.

Mayor Hart's adopted TCCOG Resolution called upon Tompkins County "to abandon any municipal costsharing approach." Dan Klein, Chair of the Tompkins County Legislature, attending TCCOG, urged support for cost-sharing, but recognized that he was outnumbered. No municipal representative attending TCCOG voiced support for RMR second-year cost-sharing.

Rordan Hart's key argument, embodied in the text of the adopted Resolution, was that "cost-sharing mechanisms which would require direct contributions from specific municipalities are unnecessarily complex, and may threaten the viability of the program should any municipality decline to participate." Hart's Resolution also argued that funding the RMR entirely through the County tax levy "is the most straightforward way to distribute costs equitably among (Tompkins County) residents."

Dan Klein has been given credit for drafting the current cost-sharing compromise. It would burden Enfield less than previous options presented. "It's a good compromise, if everybody goes along with it," this representative told TCCOG. But I cited the City of Ithaca's "hesitancy" to participate, then expressed at the February 29<sup>th</sup> meeting. (Under Klein's model, the City would shoulder the largest burden, \$32,000.) "If somebody backs out, and another one backs out, and a third one backs out," I told TCCOG that day, "that's going to lead to a lot of animosity and rivalry among the municipalities that remain."

Mayor Hart agreed. And Ulysses Supervisor Katelin Olson joined in Hart's assessment that all communities should face the emergency response issue together and view it as a shared responsibility.

"We often talk about in storm water that water doesn't respect municipal boundaries," Olson said. "Well in the EMS world, health emergencies don't respect municipal boundaries as well." Supervisor Olson, like Tompkins County legislator Anne Koreman and others, equated the RMR program to the Sheriff's Department; with costs shared county-wide regardless of need or municipal ability to pay. "We all benefit by having healthy law enforcement," Olson said. "We will all benefit by having healthier EMS services countywide."

Dan Klein's minority viewpoint—though he declined to oppose the Resolution—was that cost-sharing more equitably apportions the program's cost between towns (like Ulysses) that have local contracted ambulance services, and those (like Enfield) that do not. The Klein compromise would have Enfield contributing roughly \$3.00 per person, towns like Ulysses \$1.00 per person. "I'm a little disappointed that the cost-sharing didn't go through," Klein told TCCOG. "You, the towns, are hiding some of the costs from your constituents."

TCCOG's recommendation brought discussion at the County Legislature's meeting five days later, April second. Legislators took no vote. But at least three members expressed support for cost-sharing. Administrator Holmes has scheduled a follow-up meeting for April 11<sup>th</sup> to discuss funding options.

<u>Assessments</u>: Tompkins County Director of Assessment Jay Franklin presented TCCOG an overview of the county assessment process, including the legal distinction between the tax rate imposed upon properties and the tax levy imposed by municipalities upon the total tax base. Franklin continued to defend his position that taxable properties are best revalued annually, rather than triennially (once every three years), as some have recently proposed, and as was practiced briefly locally in 2007-2009.

If properties are not annually revalued, Franklin argued, "Inequities are going to creep in.... We want to make sure that people aren't paying more than their fair share or less than their fair share." The Director informed us that his office has discontinued its controversial practice of "trending" whole classes of properties without individual inspections. "We've trended the last two years, and we know that that is not equitable individually," Franklin told TCCOG.

"When I hear discussions about the tax *rate*, that's really hiding the tax *levy*, in my opinion," Franklin said. "It's more truthful, more transparent to say this is how much more money we're spending."

Jay Franklin got some pushback at the meeting. This representative noted that reassessing annually holds merit in principle, though not necessarily in practice. "The problem is, it ignores human nature," I said, "And that is the human nature of the political class.

I cited the Ithaca City School District, whose Superintendent has made much in recent months about his proposed next year's budget keeping the tax *rate* stable, but nonetheless proposing a 12.1 per cent increase in the tax *levy* and largely overlooking the impact that this year's increasing homeowner assessments will have on homeowners' resulting tax bills.

"And so what it allows is it allows a lot of mischief to be made by the political class," I advised Franklin. "And if it were to go to a triennial cycle," I reasoned, "there would be less opportunity for mischief, because those assessments would not raise every year to allow the tax rate to stay constant and allow the taxing authorities to hide the true increase in the cost of their government and the true burden on the taxpayer."

"That's something that I've struggled with," Director Franklin responded. "Because for assessments, the most transparent, the most fair, is to do it at 100 per cent. But we realize there are some unintended consequences that happen sometimes."

Franklin continued: "It's hard to know whether it's the best to change our system, or it's best to educate school boards (and) town boards that may not be aware."

If a triennial assessment cycle were imposed this year, Franklin said, he'd need to adjust downward the "percentage of value" each property represents, so as not to over-weigh the tax burdens for those whose parcels were valued more recently. What the Director would like to establish, but which New York State Real Property Tax Law does not currently allow, is a *"true triennial cycle."* Under such a change, all assessments would be frozen at a particular year's value, and then not changed until three years thereafter. The process would enable more orderly valuation, with all changes kicking in at once. "Property owner fatigue and department fatigue would be lessened," Franklin said.

Cayuga Heights Mayor Linda Woodard registered her concerns. "There does not seem to be much rationality in the assessed value of Cayuga Heights," Woodard said. She claimed that multiple properties in close proximity have been raised in value at very different percentages, in one instance by 100 per cent in a single year. "That doesn't compute to me," Woodard said. "I don't see any rhyme or reason in how they seem to have been done," she said of the assessments.

Jay Franklin responded by citing what he called the increasing, and at times irrational, "emotional appeal of real estate" coupled with the "rebirth" of Cayuga Heights. Beginning in the 1990's, with the Kendall senior apartments and high-end projects built in Lansing, the Heights experienced an exodus. "But now," he said, "people want to go back to those unique houses and the unique setting there."

<u>Other topics</u>: Darby Kiley, from Tompkins County's Department of Planning and Sustainability, provided TCCOG a brief overview of various Municipal Grants and Assistance programs. These included the "Municipal Parks and Trails Grant Program," the "Business Energy Advisor Program," the "Housing Affordability and Supportive Infrastructure Grant Program," the "Community Housing Development Fund," and the "Natural Infrastructure Capital Program." The Planning Department has further information on each program and the pertinent deadlines and criteria for grant applications.

<u>TCCOG Energy Committee</u>: The Energy Committee met on March 21st. Attendees addressed New York's Climate Smart Communities program and a "Clean Energy and Equity Pilot" program, the latter providing assistance to convert to electricity heating systems for owners of multi-unit residences. Gay Nicholson of Sustainable Fingerlakes qualified that the Clean Energy Pilot confines its initial eligibility area to the City and Town of Ithaca, though it may expand beyond those limits in the future. However, Enfield's major obstacle for participation is that the heat pump conversion program is restricted to buildings that now heat with natural gas. Owners who heat with fuel oil or propane do not qualify. I expressed our town's concern about that restriction, as most of Enfield lacks access to natural gas.

Nicholson explained that the Clean Energy Pilot's limitation lies in the fact that natural gas, as compared to other fuels, remains relatively inexpensive. Therefore, those using gas stand less likely to convert to electricity. On a related matter, Nicholson explained that the energy program often requires insulation upgrades for eligible structures. Nonetheless, she said, insulation installers remain in short supply.

Respectfully submitted,

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