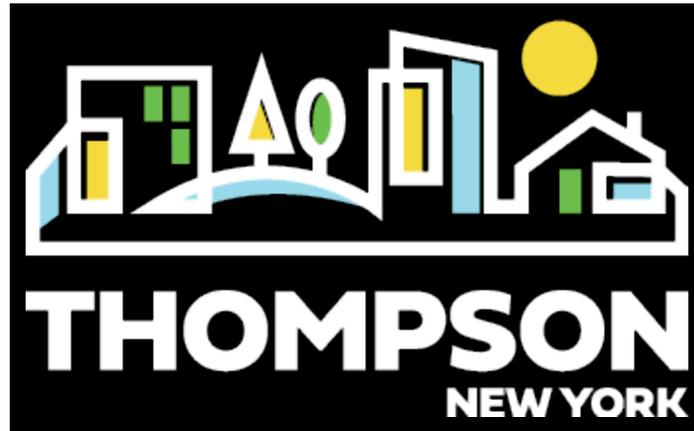

Town of Thompson



Route 42N Proposed Lighting District Phase 1 – Engineering Report

Prepared by:

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FOR:

Town of Thompson

4052 Route 42

Monticello, New York 12701

February 2022



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1 – Executive Summary

The Town of Thompson contracted Guth DeConzo Consulting Engineers, PC (Guth DeConzo) to establish a new Lighting District within the Town of Thompson, and to provide a report describing the general nature, location, extent, and cost of improvements to be made during its inception. The improvements detailed in this report include the addition of a new Lighting District, furnishing and installation of new poles and street lighting fixtures, and installation of new current-carrying conductors to adequately power the additional lighting load. These improvements benefit the commercial area located primarily on Route 42 and Anawana Lake Road in the Town of Thompson, New York. A map of the proposed Lighting District can be found in Section 5 of this report. Benefits include, but are not limited to:

- Increased visibility to storefronts.
- Improved vehicular and pedestrian safety.
- Increased usage of businesses within the area.
- Reduced crime rates.
- General improved desirability of the area.

The creation of a new Lighting District legally allows for the Town of Thompson to recoup the cost of installing and maintaining the continued operation of additional lighting as it benefits businesses and local residences. Associated costs are to be distributed to parcels ad valorem. The total balance to be levied stands at \$92,619.00, and was calculated to be levied against all parcels within the Lighting District at a rate of approximately \$2.47493 per \$1,000 of assessed value. For residential parcels, the average annual levy over a 10 year term stands at \$10.21, and the median is \$9.90. For all other property classifications, the average annual levy over a 10 year term is \$144.70, and the median is \$34.10.

This Engineer's Report describes the following:

- Impact of the proposed district upon existing parcel boundaries.
- Improvements and other modifications to be performed within the new Lighting District during the fiscal year 2021/2022.
- The costs of improvements and calculations performed to levy those costs to parcels within the new Lighting District.

2 – Plans and Specifications

2.1 Description of the District

The Lighting District's composition is limited to parcels, lots, properties, and subdivisions totaling approximately 580.36 acres. The word "parcel," refers to an individual property assigned its own County Parcel Number by the Sullivan County Real Property Services Office. These parcels numbers are used to identify properties assessed for special district benefit assessments on the tax roll. For the purposes of this report the Tax Roll provided by the Town of Thompson was utilized to determine assessed value and tax roll section code of each parcel. The Tax Maps provided by the Sullivan County Office of Real Property Services were used to diagram the bounds of the Lighting District, as shown on the plan in Section 5.

The Lighting District is comprised of 141 parcels located in both Section 9 and Section 13 of the Town of Thompson. Within Section 13, block 1, there are 14 parcels which were included, one of which contains 29 individually assessed properties. Within Section 13, block 2, there are 10 included parcels. Within Section 13, block 3, there are 42 parcels included. Within Section 9, block 1, there are 14 included parcels, one of which contains 34 individually assessed condominiums. These parcels are located on and may also surround the area of work centered on Route 42, segmented between Anawana Lake Rd and Concord Road/Lanahan Road.

These parcels were selected for inclusion due to their proximity to the area in which proposed improvements shall be made. Thus, the Lighting District is defined as being contained within the bounds of parcels receiving benefits from the proposed improvements. Descriptions of improvements and benefits follow below.

2.2 Description of Improvements

These improvements may include but are not limited to acquisition and installation of materials, equipment, utilities, labor costs, and other expenses related to continued operation of public street lighting, or other approved improvements or developments made to parcels within the district. Lighting improvements may include but are not limited to the costs of electrical energy, servicing of poles,

lighting fixtures, meters, conduits, and current carrying conductors, and costs associated with the utilization of accessory facilities within the district, including safety or security lights, or other decorative lights installed for district improvements.

2.3 Proposed Improvements

Improvements to be made are lighting improvements in nature and include the acquisition of new wooden poles, lighting fixtures, current carrying conductors, and other associated equipment necessary for the proper installation and function of the aforementioned new street lighting equipment. The costs of acquisition and installation of associated equipment is \$70,366. The agreed upon cost of engineering services is 12.5% of that cost, equaling an additional \$8,796. Contract administration fees are an additional 12.5% of the sum of the former two costs, equaling an additional \$9,895. An additional 4% is added to account for the short-term financing associated with the construction, an additional \$3,562. The total cost of these improvements sum to \$92,619. This charge is the cost to be levied against parcels within the new proposed Lighting District. A detailed account of each parcel and their respective levy calculation follows.

2.4 Description of Benefits

Because the proposed Lighting District is formed to provide for improvements made within the district, it is necessary to consider the full scope of improvements and the effects of those improvements. Benefits described within this report may be both tangible and intangible in nature. Parcels directly receiving improvements will benefit inherently through improved visibility of their parcel. Improved visibility to parcels increases accessibility to businesses, and surrounding parcels receive benefit from improvements made based on use of parcels upon which improvements are made. Increased access can be described as improved vehicular and pedestrian safety within the vicinity. Increased visibility also helps to secure the area, leading to theft prevention and reduction in other crimes.

3 – Method of Apportionment

3.1 Parcels to be Levied

The annual assessment levied to parcels within the Lighting District fund the total services including maintenance, operation, and other associated costs of improvements. The assessment of costs set forth in this report are based upon an estimation of expenses related to improvements, including engineering services, administration, procurement of materials and equipment, and construction and installation labor costs.

The methodology for the distribution for the cost of improvements should be equitable for parcels within the Lighting District. The benefit to parcels within the district has been reviewed and identified to determine the bounds of the new Lighting District so that improvement costs can be allocated properly. As previously defined, the Lighting District is comprised exclusively, by definition, of parcels which are thought to receive benefit from the proposed improvements. As every parcel within the Lighting District receives a benefit, each parcel shall be levied according to the same rule, described below. The exception to this rule is the identification of tax-exempt parcels. Exemption status within the Lighting District also omits the specified parcel from the levy and its calculation, with the exception of the EPR properties and the Catskill Hospitality property, which are all controlled by a Payment in Lieu of Taxes agreement (PILOT) and are to be levied.

All Golden Ridge parcels are included within the district but may be exempt from special district tax levies. For the purposes of the Map, Plan, and Report, the expenses attributed to these parcels are excluded from the current calculations. Should it be determined that such special district tax levies are not exempt for the Golden Ridge parcels, then the calculations would change to include them.

3.2 Method

Under instruction of the Town of Thompson, the cost of improvements is to be levied ad valorem, since parcels with a higher assessed value are thought to benefit more from improvements in proportion to their assessed value. Levy rate was determined based upon total assessed value of parcels within the district, not including tax exempt parcels. The total levy against each taxable parcel, therefore, is proportional to its assessed value multiplied by the levy rate. The calculated levy rate is approximately \$2.47493 per \$1,000 in assessed value. Equations and data are shown in the next section.

3.3 Inflation

For each fiscal year, the Town of Thompson may increase the levy assessment to account for monetary inflation. The proportion of the increase shall be calculated annually as the greater of either 3.0%, or the percentage increase specified by the Local Consumer Price Index, as reported by the Bureau of Labor Statistics for the New York Northeast Region for All Urban Consumers (CPI-U), contingent on the continued annual production of the CPI-U report. In the event that the Bureau of Labor Statistics revise or discontinue the production of the index, the Town of Thompson shall use the aforementioned revised index, or otherwise use a similar source to determine adjustments in regional living costs. The proportionality value described above, when determined, shall be applied to the remaining balance of the levy for each parcel.

4 – Levy Apportionment

The following table shows all assessed parcels within the Lighting District, their tax exemption status, assessed value, property classification, and respective proposed levy amounts. The data in this table can be used to find the Total Assessed Value (AV_T), which is used in conjunction with the balance to be levied to derive the Levy Rate, as shown in the equations below. The Levy Rate is multiplied by the individual parcel's assessed value to derive the parcel's Proposed Levy.

Notes:

- (1) Proposed Levy is the total charge to be levied against the specified individual parcel. Future inflationary costs are not accounted for. Increasing years of the levy duration shall increase total levy paid by individual parcels dependent upon the true duration of levy and true inflation experienced each year.
- (2) Annual Levy is the amount to be levied against the specified individual parcel in any given year, assuming that the costs to be levied is evenly distributed over ten years. These values do not account for future inflationary costs. Values proposed in the Annual Levy column are a crude division of the Proposed Levy values and may fluctuate year-to-year as agreed upon by the Town of Thompson by adjustment factors discussed in Section 3.3.
- (3) Property Class was provided with the assessment. Description of property classes follow after the apportionment table. Content of the table was sourced from the following URL:
<https://www.tax.ny.gov/research/property/assess/manuals/prclas.htm#residential>
- (4) Rows colored **RED** indicate a tax-exempt (Roll Section 8) parcel controlled by a PILOT with an exception for special district ad valorem levies and are thus included in the calculation.
- (5) Rows colored **GREEN** indicate wholly tax exempt parcels(Roll Section 8). They are excluded from the calculation despite being within the lighting district and are not levied.
- (6) All Golden Ridge parcels in **BLUE** are excluded from the calculation. Should it be determined that such special district tax levies are not exempt for the Golden Ridge parcels, then the calculations would change to include them.

Print Key Parcel ID	Property Class	Roll Section Code (RS)	Assessed Value (AV_i)	Proposed Levy	Annual Levy (10 year)
Parcel list based on tax map current to 02/14/2022					
13.-1-19./1002	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./1202	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./1101	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0601	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0702	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0801	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0903	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0101	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0201	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0301	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0404	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0504	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0102	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0202	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./1001	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./1201	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./1102	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0602	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0701	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0802	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0901	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0302	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0401	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0501	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0902	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0403	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0503	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0402	210c	1	\$25,000.00	\$61.87	\$6.19
13.-1-19./0502	210c	1	\$25,000.00	\$61.87	\$6.19
13.-3-20.3	330	8	\$11,100.00	\$27.47	\$2.75
13.-3-20.2	330	8	\$500.00	\$1.24	\$0.12
13.-3-22	330	8	\$48,700.00	\$120.53	\$12.05
13.-3-36.1	312	1	\$69,600.00	\$172.26	\$17.23
13.-3-10.2	330	1	\$15,000.00	\$37.12	\$3.71
13.-3-21	260	1	\$32,300.00	\$79.94	\$7.99
13.-3-38.5	314	1	\$154,100.00	\$381.39	\$38.14

Print Key Parcel ID	Property Class	Roll Section Code (RS)	Assessed Value (AV_i)	Proposed Levy	Annual Levy (10 year)
Parcel list based on tax map current to 02/14/2022					
13.-3-38.3	426	1	\$550,000.00	\$1,361.21	\$136.12
13.-3-37.9	411	1	\$2,796,500.00	\$0.00	\$0.00
13.-2-5.1	462	1	\$555,200.00	\$1,374.08	\$137.41
13.-3-39	486	1	\$220,000.00	\$544.48	\$54.45
13.-2-3.3	486	1	\$518,100.00	\$1,282.26	\$128.23
13.-2-3.4	460	1	\$814,600.00	\$2,016.08	\$201.61
13.-3-11	210c	1	\$75,000.00	\$185.62	\$18.56
13.-2-4	484	1	\$269,900.00	\$667.98	\$66.80
13.-3-12	330	8	\$7,400.00	\$18.31	\$1.83
13.-3-40.23	652	8	\$756,500.00	\$0.00	\$0.00
13.-3-40.22	462	1	\$378,100.00	\$935.77	\$93.58
13.-3-13	314	1	\$20,000.00	\$49.50	\$4.95
13.-1-33	330	1	\$14,400.00	\$35.64	\$3.56
13.-3-40.6	451	1	\$5,447,510.00	\$13,482.21	\$1,348.22
13.-3-40.21	426	1	\$336,300.00	\$832.32	\$83.23
13.-3-20.1	330	8	\$124,100.00	\$307.14	\$30.71
13.-2-1.1	422	1	\$250,000.00	\$618.73	\$61.87
13.-1-34.1	453	1	\$9,750,000.00	\$24,130.57	\$2,413.06
13.-1-32	280	1	\$103,900.00	\$257.15	\$25.71
13.-3-14	260	1	\$51,300.00	\$126.96	\$12.70
13.-3-1.1	330	1	\$158,000.00	\$391.04	\$39.10
13.-1-31.2	210c	1	\$80,600.00	\$199.48	\$19.95
13.-3-15	311	1	\$12,700.00	\$31.43	\$3.14
13.-1-18.1	314	1	\$9,800.00	\$24.25	\$2.43
13.-1-31.1	210c	1	\$126,300.00	\$312.58	\$31.26
13.-3-16	210c	1	\$64,400.00	\$159.39	\$15.94
13.-2-2.2	462	1	\$820,900.00	\$2,031.67	\$203.17
13.-2-2.3	331	1	\$503,300.00	\$1,245.63	\$124.56
13.-2-1.2	426	1	\$450,000.00	\$1,113.72	\$111.37
13.-3-17	331	8	\$78,300.00	\$193.79	\$19.38
13.-2-1.3	432	1	\$231,600.00	\$573.19	\$57.32
13.-1-29	872	6	\$481,901.00	\$1,192.67	\$119.27
13.-1-53	330	8	\$66,900.00	\$165.57	\$16.56
13.-3-2.1	642	8	\$2,696,300.00	\$0.00	\$0.00
13.-3-45	330	8	\$35,300.00	\$87.37	\$8.74
13.-3-8	330	1	\$52,400.00	\$129.69	\$12.97
13.-3-4	330	1	\$85,000.00	\$210.37	\$21.04

Print Key Parcel ID	Property Class	Roll Section Code (RS)	Assessed Value (AV_i)	Proposed Levy	Annual Levy (10 year)
Parcel list based on tax map current to 02/14/2022					
13.-3-10.1	322	1	\$800,000.00	\$1,979.94	\$197.99
13.-3-5	330	8	\$76,300.00	\$188.84	\$18.88
13.-3-7	330	8	\$133,500.00	\$330.40	\$33.04
9.-1-38	330	1	\$164,800.00	\$407.87	\$40.79
13.-3-18	330	8	\$82,600.00	\$204.43	\$20.44
9.-1-83	330	1	\$3,500.00	\$8.66	\$0.87
9.-1-39.1	330	1	\$137,800.00	\$341.05	\$34.10
13.-3-19.1	330	8	\$103,600.00	\$256.40	\$25.64
13.-1-28	330	8	\$191,600.00	\$474.20	\$47.42
9.-1-36	322	1	\$552,400.00	\$1,367.15	\$136.72
13.-1-30.2	322	1	\$84,900.00	\$210.12	\$21.01
9.-1-40.2	210c	1	\$120,000.00	\$296.99	\$29.70
9.-1-41	446	1	\$600,000.00	\$1,484.96	\$148.50
9.-1-42	411	1	\$360,700.00	\$892.71	\$89.27
9.-1-45.2	314	8	\$21,000.00	\$0.00	\$0.00
9.-1-43.1	330	8	\$201,700.00	\$0.00	\$0.00
13.-1-34.3	426	1	\$450,000.00	\$1,113.72	\$111.37
13.-3-19.3	330	8	\$8,300.00	\$20.54	\$2.05
13.-3-37.5	411	1	\$2,429,000.00	\$0.00	\$0.00
13.-3-37.7	411	1	\$2,629,900.00	\$0.00	\$0.00
13.-3-37.8	411	1	\$2,637,000.00	\$0.00	\$0.00
13.-3-40.1	453	1	\$5,061,654.00	\$12,527.24	\$1,252.72
13.-1-27	417	8	\$1,693,200.00	\$0.00	\$0.00
13.-3-38.1	330	8	\$2,316,000.00	\$5,731.94	\$573.19
13.-3-38.10	330	1	\$75,800.00	\$187.60	\$18.76
13.-3-38.9	330	1	\$70,300.00	\$173.99	\$17.40
9.-1-80./0302	210c	1	\$45,000.00	\$111.37	\$11.14
9.-1-80./0201	210c	1	\$50,000.00	\$123.75	\$12.37
9.-1-80./0103	210c	1	\$50,000.00	\$123.75	\$12.37
9.-1-80./0408	210c	1	\$45,000.00	\$111.37	\$11.14
9.-1-80./0506	210c	1	\$40,000.00	\$99.00	\$9.90
9.-1-80./0301	210c	1	\$45,000.00	\$111.37	\$11.14
9.-1-80./0101	210c	1	\$50,000.00	\$123.75	\$12.37
9.-1-80./0102	210c	1	\$50,000.00	\$123.75	\$12.37
9.-1-80./0104	210c	1	\$50,000.00	\$123.75	\$12.37
9.-1-80./0207	210c	1	\$45,000.00	\$111.37	\$11.14
9.-1-80./0204	210c	1	\$50,000.00	\$123.75	\$12.37

Print Key Parcel ID	Property Class	Roll Section Code (RS)	Assessed Value (AV_i)	Proposed Levy	Annual Levy (10 year)
Parcel list based on tax map current to 02/14/2022					
9.-1-80./0205	210c	1	\$50,000.00	\$123.75	\$12.37
9.-1-80./0203	210c	1	\$50,000.00	\$123.75	\$12.37
9.-1-80./0202	210c	1	\$50,000.00	\$123.75	\$12.37
9.-1-80./0206	210c	1	\$45,000.00	\$111.37	\$11.14
9.-1-80./0507	210c	1	\$40,000.00	\$99.00	\$9.90
9.-1-80./0502	210c	1	\$40,000.00	\$99.00	\$9.90
9.-1-80./0505	210c	1	\$40,000.00	\$99.00	\$9.90
9.-1-80./0503	210c	1	\$40,000.00	\$99.00	\$9.90
9.-1-80./0509	210c	1	\$40,000.00	\$99.00	\$9.90
9.-1-80./0501	210c	1	\$40,000.00	\$99.00	\$9.90
9.-1-80./0504	210c	1	\$40,000.00	\$99.00	\$9.90
9.-1-80./0508	210c	1	\$40,000.00	\$99.00	\$9.90
9.-1-80./0406	210c	1	\$45,000.00	\$111.37	\$11.14
9.-1-80./0407	210c	1	\$45,000.00	\$111.37	\$11.14
9.-1-80./0401	210c	1	\$45,000.00	\$111.37	\$11.14
9.-1-80./0402	210c	1	\$45,000.00	\$111.37	\$11.14
9.-1-80./0405	210c	1	\$45,000.00	\$111.37	\$11.14
9.-1-80./0404	210c	1	\$45,000.00	\$111.37	\$11.14
9.-1-80./0403	210c	1	\$45,000.00	\$111.37	\$11.14
9.-1-80	312	1	\$10,000.00	\$24.75	\$2.47
9.-1-80./0106	210c	1	\$50,000.00	\$123.75	\$12.37
9.-1-80./0108	210c	1	\$50,000.00	\$123.75	\$12.37
9.-1-80./0107	210c	1	\$50,000.00	\$123.75	\$12.37
9.-1-80./0105	210c	1	\$50,000.00	\$123.75	\$12.37
9.-1-75	822	8	\$490,200.00	\$0.00	\$0.00
13.-2-2.1	426	1	\$392,700.00	\$971.91	\$97.19
9.-1-84	330	1	\$1,800.00	\$4.45	\$0.45
9.-1-77	331	1	\$15,300.00	\$37.87	\$3.79
13.-3-40.3	462	1	\$259,300.00	\$641.75	\$64.17
13.-3-37.11	853	8	\$1.00	\$0.00	\$0.00
9.-1-76	330	1	\$500.00	\$1.24	\$0.12
Totals			\$53,774,166	\$92,619.00	\$9,216.90
Total Non-Taxable			\$16,351,301		
Total Taxable			\$37,422,865		
Balance				\$92,619.00	

$$\text{Levy Rate} = \frac{\text{Balance}}{AV_{T_{\text{taxable}}}}$$

$$\text{Proposed Levy}_i = \begin{cases} \text{Levy Rate} * AV_i & | RS \neq 8 \\ 0 & | RS = 8 \end{cases}$$

Group	Property Class	Description
Residential	210	1 family permanent residence
	260	Seasonal Residence
	280	Multi-structure residence
Vacant Land	311	Residential Vacant Land
	312	Residential land with small improvement or non-dwelling structure
	314	Rural vacant lot <10 acres.
	322	Residential Vacant Land > 10 acres
	330	Vacant land located in commercial areas
	331	Commercial vacant land with small improvements
Commercial	411	Apartments
	417	Camps, cottages, bungalows
	422	Diners and luncheonettes
	426	Fast Food
	432	Service and gas stations
	446	Cold Storage facilities
	451	Regional Shopping Center
	453	Large Retail Outlets
	460	Banks and office buildings
	462	Drive-in Branch Bank
Community Service	484	One-story small structure
	486	Minimart
Community Service	642	All Other Health Facilities (not hospital)
	652	Office Building
Public Service	822	Water Supply
	853	Sewage treatment and water pollution control
	872	Electrical substation and power generation facilities

Property Class Chart Sourced from

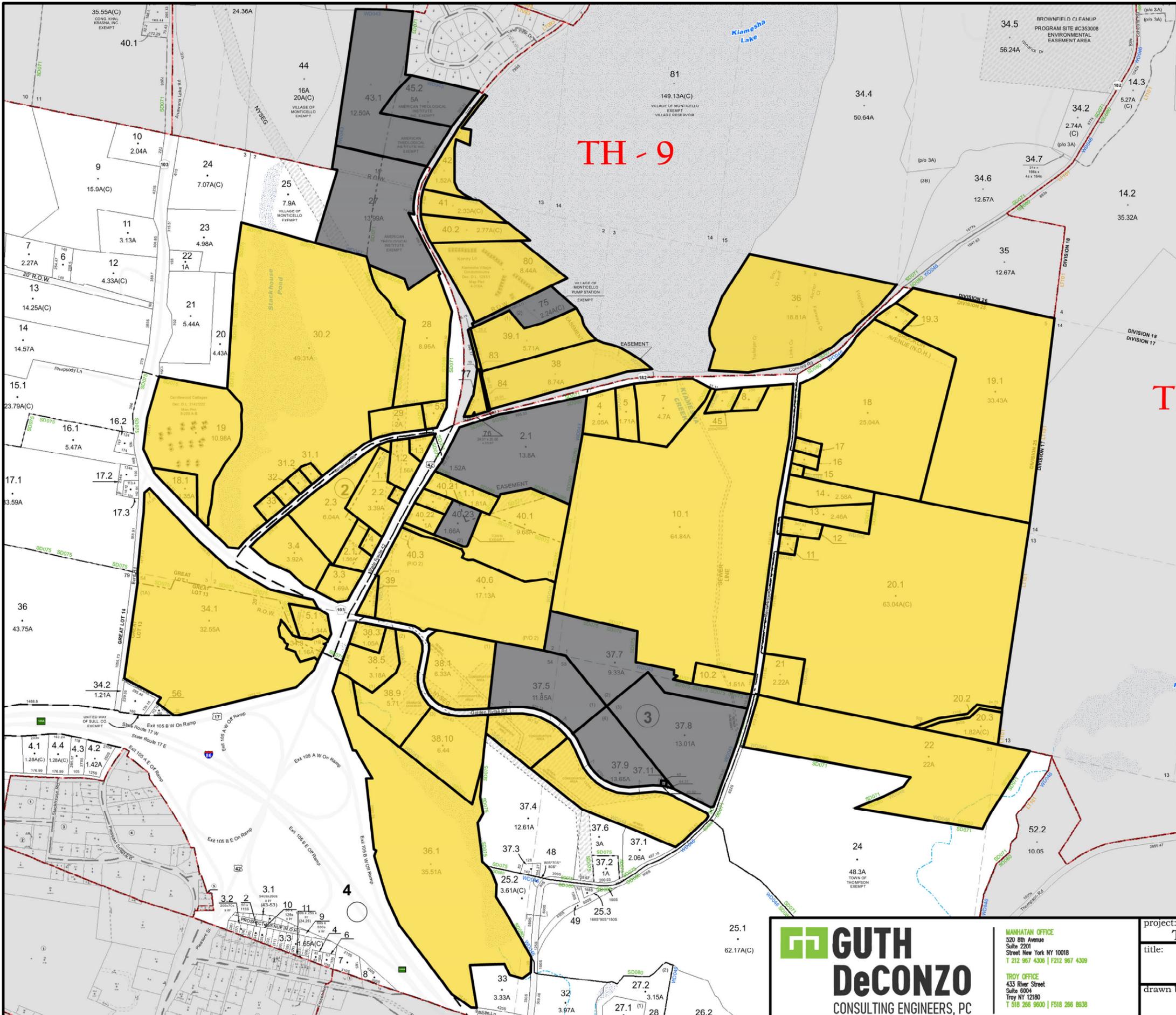
<https://www.tax.ny.gov/research/property/assess/manuals/prclas.htm#residential>

Chart shows property classes which appear within the assessment only.

5 – Lighting District Plan

Comprising of 141 parcels, spanning across both Section 9 and Section 13 of the Town of Thompson, the Lighting District spans approximately 580.36 Acres. Within Section 13, block 1, there are 14 parcels which were included, one of which contains 29 individually assessed properties. Within Section 13, block 2, there are 10 included parcels. Within Section 13, block 3, there are 42 parcels included. Within Section 9, block 1, there are 14 included parcels, one of which contains 34 individually assessed condominiums. These parcels surround the area centered on Route 42 segmented by Anawana Lake Road and Concord Road/Lanahan Road.

The following map shows the Lighting District and divisions between parcels. It also identifies each parcel to be levied, and those which are exempt. The map is derived from the Sullivan County Tax Map for the Town of Thompson, New York, provided openly by the Office of Real Property Services current to 10/17/2018, and includes only parcels included in the assessment provided to Guth DeConzo. The office of Real Property Tax Services has confirmed that this map is current to 02/14/2022.



LEGEND:

-  ASSESSED LIGHTING DISTRICT
-  NOT IN LEVY
-  INCLUDED IN LEVY
-  PARCEL BORDER

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project: Town of Thompson Lighting District		project #:	
title: Lighting District Map			
drawn by: JD	checked by: BR	date: 02/14/2022	drawing #: