

School Board Meeting

(Continued from Front Page)

an made the motion that this warrant be paid. Conner Stephens seconded the motion. Passed by 5 votes of yes.

The payrolls for the month of January were read for approval. The total amount of these was \$17,891.51. Carl Atwell made the motion that these be approved. Seconded by Mary K. Slade. Passed by 5 votes of yes.

Francis Horan made the motion that the President of the Board of Education, Dr. William Walker, be authorized to borrow \$25,000.00 on a Revenue Anticipation Note in anticipation of State Aid to be received. Conner Stephens seconded the motion. Passed by 5 votes of yes.

Carl Atwell made the motion that Andover Central School participate in the Bread Bid Program. Mary K. Slade seconded the motion. Passed by 5 votes of yes.

Francis Horan made the motion that Andover Central School participate again in the Duplicating paper and Masters bid for the year 1974-75. Conner Stephens seconded the motion. Passed by 5 votes of yes.

Resolutions to reduce School Taxes by 1/2 for eligible persons over 65 was passed by 5 votes. Mary K. Slade made the motion and Carl Atwell seconded. The amount of income — combined has been raised by the board to \$3,500 instead of \$3,000 of last year.

Mrs. Ruth Manske and Mrs. Gary Hoagland, PTSA representatives, came to the meeting. A discussion concerning the joint PTSA Board meeting ensued. The meeting will be held in the school cafeteria, Thursday, March 21st, at 8:00.

Letters were read from Harland Hale, Curville Jordan, and Robert Jaeger.

Mr. Glenn Bronson was at the meeting to discuss Faculty Negotiations.

Pamela Morris was approved by 5 yes votes to be moved to the second section of Kindergarten for the 1974-75 school year. Francis Horan moved, Conner Stephens seconded.

Permission to use the school facilities for the dinner program, reception in honor of Father John R. Shea's fiftieth year of service on June 2, was granted by 5 yes votes. Carl Atwell moved and Conner Stephens seconded.

Permission for use of school facilities on May 25th for the Alumni Dinner and program was granted by 5 yes votes. Moved by Francis Horan and seconded by Carl Atwell.

Permission to use the school facilities on February 21 for the Republican and Democrat Caucus was approved by 5 yes votes. Moved by Francis Horan and seconded by Carl Atwell.

Permission for Marjorie Goodrich to take six FHA girls to the State FHA Convention at Grossinger's May 1-3, 1974 — use of the school station wagon and expenses for Miss Goodrich, was approved by 5 votes of yes. Moved by Mary K. Slade and seconded by Conner Stephens.

Mary K. Slade moved and Francis Horan seconded that Rose Mary Burger and Jean Shear attend the English Conference at Rindge on May 3 - May 4th. Carried by 5 yes votes.

Motion was made by Mary K. Slade that a Faculty Committee be appointed to review the policy for picking the top scholastic students. Francis Horan seconded the motion and carried by 5 yes votes. Situation was thoroughly discussed.

Board discussed all candidates for the principalship, after the meeting was adjourned at 9:30.

MARY K. SLADE, Clerk

Legislator Lee Ryan Reports

An item that aroused my interest was reported in the January 10 issue of the Alfred Sun and was captioned "Almond Tax Hike Explained." It was a chart comparing the different tax levies as they were in 1973 and 1974. The reporter goes on to say that the largest increase shown in the chart was caused by the county levy which in Almond's case amounted to a \$2.82 per thousand of assessed value.

Actually, this is misleading as the County rate which is based on the average equalization rates as compiled in the towns only increased under \$.50 per thousand from 1973 to 1974. I will try and explain the difference in figures, but first some background in equalization and assessments.

Equalization within the town is the means by which we distribute the tax load evenly among the taxpayers in each town. This provides for a just base for taxation of each individual parcel in each town.

Because of the activity of the New York State Board of Equalization and Assessment, the term "equalization" to the public and many assessors has become synonymous with the State or County functions and rights. This leaves the assessors somewhat unaware and unmindful of the fact that there is and should be equalization at the local or town level and that is the main assessor's problem. The average taxpayer may not know the meaning of "Town equalization" but he fully understands "Town inequality."

To the assessors, equalization is the most important, and should be the most urgent of assessing duties. It is also difficult. It is the most important, for unless he achieves it, he is not doing a good job of evenly distributing the cost of town government. It is difficult because much depends on personal judgment. It is urgent, because if not properly approached and done at the local level, injustice results.

While the proper equalization between towns by the County Board of Legislators will assure a fair appointment of the County tax levy among the towns, inequality between individual taxpayers can be corrected only by the Town assessors themselves. In making the original assessments, assessors are actually a "Board of Equalization" within their Town. If they do not cure inequality between individual property owner, the only recourse for the taxpayer is through the courts for a fair assessment.

Counties levying County taxes have been equalizing the assessed valuations of the various towns and cities since 1813. State equalization rates first came into being in 1912. In that year, the State began to establish rates for indi-

vidual cities, towns and villages. These rates were in terms of percentages so that when they were multiplied by the full value of the property, they would result in an assessment equalized with other assessments.

At the present time, State equalization rates are used for numerous purposes, mostly within four areas:

1. The disbursement of State aid for localities, including State aid for education and highways.
2. The apportionment of taxes of joint school districts and other districts which use all or part of more than one town or city assessment roll.
3. The determination of limitations on local taxing and powers.
4. The equalization of railroad property assessment ceilings as well as special franchise assessments.

As we have already said, an equalization rate indicates the relationship of the assessed valuation of taxable property in a locality to the full value of that same property. In other words, the equalization rates indicates the percentage of full value at which the assessor in a town is assessing on the average. The equalization rate is arrived at by dividing the total taxable assessed valuation of the locality by the total taxable full value.

For a long time, the law contained no mandates as to how often the State Board should make market value surveys. In 1955 it was determined by the State, to make market value surveys every five (5) years. As of the present time this has been changed to every two years.

Getting back to the Town of Almond's case, it was determined by the County tax department that the average town equalization rate in Allegany County for 1974 was 35.452537 and the tax rate for County levy was \$13.994143 per thousand. But because Almond was only assessing property at an equalization rate of 26 (nine points below the County average) their tax rate for County levy was roughly \$19.08 or \$2.82 above the average County tax rate.

I realize this "subject" is difficult for the average layman to understand. However, I would welcome your questions and comments.

Appreciation

The Andover Rod & Gun Club would like to express their appreciation to those who donated food and/or money and time which helped make the recent Smorgasbord and Dance such a success.

Reta Sibble, Secretary

Card of Thanks

We wish to express our heartfelt thanks to our friends and relatives for the cards, foods, and other acts of kindness and to those who gave of their time by coming to our home and preparing the meal at the time of Edgar Baker's death. A special thanks to Rev. Albaugh.

Mr. and Mrs. Oliver Baker

FROM OUR FILES

30 YEARS AGO

November 25, 1943

Claire C. Backus, Publisher

Director S. W. Clarke of Independence, has been in Albany the past week in the interest of the Dairymen's League.

Mrs. Laura Wassner of Port Allegany has been visiting Mr. and Mrs. R. A. Clarke of Independence Thursday they were guests of Mr. and Mrs. Cleon Clarke.

Mr. and Mrs. F. W. Burrows returned Friday from a two weeks stay in New York City.

Miss Agnes Taylor of Hornell, spent the week-end with her sisters the Misses Ruth and Annette Taylor.

Mrs. Elizabeth Regan went to New York City, Friday to meet her son, Cpl. John J. Regan of Camp Edwards, Mass., who passed

Daniel T. Champlin

Daniel T. Champlin of Horse

Run Road, Town of Bolivar, was pronounced dead on arrival at the Jones Memorial Hospital, Wellsville Tuesday, February 5, 1974.

Born November 6, 1908, in Scio, he was a son of Edward and Abigail Thurber Champlin. He had been a resident of Bolivar for the past 16 years. He married the former Elsie Garner, October 30, 1958, who died in 1968. He then married Mrs. Esther Kellogg Champlin, July 12, 1969, who survives.

Also surviving are three sisters, Mrs. Paul (Edna) Hackett of Richburg; Mrs. Melvin (Hazel) Coy of Andover and Mrs. Harvey (Bernadine) Finnegan of Westport, Pa.; two step-sons, Lloyd Gardner of Portville and Keith Gardner of Abtardica; two step-daughters Mrs. Harry (Janice) Robinson of Gold, Pa., and Mrs. Fred (Fern) Baker of Coudersport, Pa.; eight step-grandchildren and several nieces and nephews.

Mr. Champlin had been employed by the Drake Manufacturing Co. of Friendship.

He was a member of the Bells Run Union Church; a veteran of World War II; and a member and Past Master of the Bolivar Grange.

Funeral services were held at the Schaffner Funeral Home Inc. Bolivar, Friday, February 8, 1974 at 2 p. m., with the Rev. Roger Hains, minister of the Bells Run Union Church, officiating. Burial was in Ford Hill Cemetery, Allegheny Township.

the week-end with her in the city. Mr. and Mrs. Cowles Whiting passed the week-end in Jasper with his mother, Mrs. Carrie Whiting, who is ill.

Mrs. Ralph Rogers of Cleveland, Ohio, spent from Saturday until Tuesday with her mother, Mrs. T. B. Bassett, when they left for Leona, N. J., where Mrs. Bassett will spend Thanksgiving with Mr. and Mrs. George Stephens.

December 3, 1943

Master Sgt. Raymond Lynch of Camp Hook, Alabama, spent several days with his mother, Mrs. Clara Lynch.

Pvt. George Leslie Lehman of Weingarten, Mo., arrived Monday to pass a ten-day furlough with his parents, Mr. and Mrs. H. E. Lehman.

Pvt. George O'Dell returned to Washington, Saturday after a furlough passed with Andover relatives.

Mr. and Mrs. Francis Vickers are parents of a son born Thursday, December 2 at the St. James Mercy Hospital.

Mr. and Mrs. Jack Rosinowski are parents of a son born Tuesday, November 30 at the St. James Mercy Hospital.

Mr. and Mrs. William Cook are parents of a son born Sunday, November 23 at the Jones Memorial Hospital.

Mrs. Margaret Cable of Wellsville, spent the Thanksgiving holidays at the home of her sister, Mr. and Mrs. LeRoy Brundage.

United Methodist Women

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