

Presented during public comment on August 4, 2026.

Good evening. My name is Sonia Dusza, and I'm a resident of North Tonawanda.

The City is considering a full property reassessment—the first since 2009—at a cost of roughly \$550,000. Our equalization rate has fallen to around 44 percent. While reassessment can improve fairness by updating values to current market conditions, it does not automatically increase the total tax levy. It redistributes the existing burden. Properties that have been under-assessed relative to market value will likely see higher bills. Those that have been over-assessed may see relief.

Because county and school taxes are also based on our local assessment roll, these changes will flow through to those portions of our tax bills as well. Residents have not yet been given clear, accessible information showing what this will mean for typical homeowners—city, county, and school taxes combined. Without that education, the public cannot meaningfully evaluate the real impact.

Equally important is trust in how any additional or shifted revenue will be managed. The New York State Comptroller previously audited the City's financial condition and later found that several key recommendations had not been fully implemented. Residents deserve concrete assurances that stronger fiscal practices are in place so that any new dollars collected will be handled more responsibly than in the past.

I urge the Council to pause, provide transparent modeling of the impacts on residents' full tax bills, and demonstrate clear steps addressing the Comptroller's findings before moving forward. Public trust requires both fairness in assessments and accountability in how the money is spent.

Thank you.

# Official North Tonawanda documents to reference

These are the main city documents behind the questions. The URLs are included so they can be opened from a phone or computer.

2026 Equity Improvement Project RFP

<https://www.northtonawanda.gov/documents/Website/2026/Equity%20Improvement%20Project%20-RFP%202028.pdf>

August 4, 2026 Common Council agenda packet, including GAR proposal and assessor recommendation

<https://www.northtonawanda.gov/documents/Common%20Council%20Agendas/2026/8.4%20cc%20agenda%20pk.pdf>

July 7, 2026 Common Council agenda packet, including proof-of-publication materials

<https://www.northtonawanda.gov/file-library/100560/CommonCouncilAgenda070726.pdf>

April 12, 2022 workshop packet, including GAR reassessment presentation and prior relationship statements

<https://www.northtonawanda.gov/documents/Common%20Council%20Agendas/2022/4.12%20cc%20workshop%20agenda.pdf>

May 9, 2023 Common Council workshop agenda, including GAR reassessment presentation item

<https://www.northtonawanda.gov/file-library/100317/CommonCouncilAgenda050923.pdf>

City Common Council event page for August 4, 2026

<https://www.northtonawanda.gov/event/101258/common-council-meeting>

# Questions for the GAR Assessment Proposal

North Tonawanda Common Council - Large-print speaking copy

## Neutral opening:

I am not here to argue for or against reassessment. I am asking whether this particular \$550,000 award was competitively procured, whether the proposal satisfies the city's own requirements, and what protections taxpayers will have before the contract is approved.

## Highest-priority questions

### 1. Exact RFP release date

What exact date and time was the complete RFP first posted or otherwise made available to bidders? The city's publication records point to early June, but the RFP itself says it was issued June 24, with inquiries and sealed proposals also due June 24.

Follow-up: Was a corrected schedule or addendum issued, and can the city produce it?

### 2. Only one proposal

Since GAR was the only firm to submit a proposal, why did the city proceed with an uncontested award instead of rebidding with a clear schedule and direct outreach to several qualified appraisal firms?

Follow-up: What evidence shows that the \$550,000 price is competitive and reasonable?

### **3. Who actually reviewed the bid?**

The RFP says the award would be made through a Selection Committee. Was that committee formed even though only one bid was received? If not, who formally reviewed GAR's proposal?

Follow-up: Is there a written evaluation, compliance checklist, scoring sheet, cost analysis, or recommendation beyond noting that GAR was the only bidder?

### **4. GAR's involvement before the bid**

Given GAR's longstanding assessment, consulting, presentation, and PROS software relationship with North Tonawanda, did GAR or anyone affiliated with GAR help suggest, review, draft, or shape any part of this RFP before it was issued?

Follow-up: What safeguards ensured that GAR and every potential competitor received exactly the same information?

### **5. Real maximum cost**

What is the realistic maximum taxpayer cost after all exclusions and optional services are considered, including residential verification, photographs, complex parcels, public meetings, small-claims work, and tax-certiorari support?

Follow-up: Will the final contract contain a firm not-to-exceed amount, with advance Common Council approval required for every extra charge?

## **6. Obvious proposal errors**

Why is the city prepared to approve a supposedly customized proposal that refers to a Supervisor and Town Board, gives a public-information completion date before the program begins, and appears to place some educational videos about a year before the related 2028 events?

Follow-up: Were these errors corrected in a final negotiated contract, and will the corrected version be released before a vote?

# **Complete question list**

## **1. Publication and notice**

The city's proof-of-publication materials identify the Niagara Gazette, but the attached clipping and affidavit appear to use different June publication dates. What was the legally operative publication date, and why do the city's records differ?

Follow-up: Please identify the affidavit, clipping, and any publication invoice on the record.

## **2. Meaningful outreach**

Beyond placing a legal notice in the Niagara Gazette, what affirmative outreach did the city conduct to generate competition?

Follow-up: Which appraisal firms were contacted directly, where else was the RFP posted, and how many firms downloaded or requested the bid package?

## **3. Time allowed to respond**

How many full calendar days did potential bidders actually have access to the complete RFP, including all specifications and required forms?

Follow-up: Did any potential bidder report that the schedule was confusing or too short?

## **4. Decision not to rebid**

Who decided that receiving only one proposal was sufficient and that the city should not rebid?

Follow-up: Was that decision documented in writing, and what procurement rule or policy was applied?

## **5. Selection Committee**

The RFP says the successful firm would be selected by a Selection Committee. Who served on that committee, when did it meet, and what did it review?

Follow-up: If no committee was formed, why was the RFP process changed after bids were due?

## **6. Responsiveness review**

Who verified that GAR submitted every mandatory item required by the RFP, including qualifications, assigned personnel, references, recent municipal projects, subcontractors, conflict disclosures, and required pricing?

Follow-up: Can the city release the completed compliance checklist?

## **7. Complete proposal**

Was the full GAR submission included in the public agenda packet? If not, what pages, attachments, forms, references, disclosures, or pricing schedules were omitted?

Follow-up: Will the complete unredacted public portion be released before the Council votes?

## **8. Prior relationship**

What contracts, consulting work, software services, appraisal support, or other paid work has GAR performed for North Tonawanda during the last ten years?

Follow-up: What total amount has the city paid GAR and its affiliates during that period?

## **9. RFP development**

Did GAR, its employees, or its affiliates provide specifications, sample language, pricing guidance, schedules, or other input used to develop the RFP?

Follow-up: If GAR provided any input, when was it provided and was it disclosed to other potential bidders?

## **10. Conflict disclosures**

Did GAR submit the conflict-of-interest disclosure required by the RFP, and will it be made public before approval?

Follow-up: Will every official participating in the decision disclose any relevant financial, political, personal, or professional relationship with GAR or its principals?

## **11. Per-parcel pricing**

The RFP refers to per-parcel pricing, while the public proposal presents a \$550,000 lump sum. What parcel count and per-parcel calculation were used to determine the price?

Follow-up: How will the price change if the final parcel count differs from the estimate?

## **12. Required future pricing**

Did GAR provide all requested optional pricing for maintaining values in 2029 and 2030 and for a later reappraisal in 2031?

Follow-up: If that pricing was submitted, why is it not clearly shown in the public packet?

## **13. Excluded services**

Please identify every service that is excluded from the \$550,000 base price and every circumstance that can produce an additional charge.

Follow-up: Who may authorize each extra, and must the Council approve it publicly first?

## **14. Public meetings**

Why are public meetings not included in a project whose success depends heavily on taxpayer understanding and public confidence?

Follow-up: Will the city require a specific number of public meetings within the \$550,000 price?

## **15. Errors in the RFP**

The RFP contains conflicting or malformed language, including the June 24 issuance-and-due-date schedule, different parcel totals, duplicated reassessment dates, and confusing contract-term wording. Who reviewed the RFP before publication?

Follow-up: Were corrections issued to every potential bidder through a formal addendum?

## **16. Errors in GAR's proposal**

GAR's proposal refers to town officials rather than city officials and contains timeline dates that appear impossible or inconsistent. Who reviewed and approved these provisions?

Follow-up: What other corrections were negotiated, and where is the corrected final scope?

## **17. Independent quality control**

Who will independently audit GAR's parcel data, valuation models, neighborhood groupings, sales analysis, and error rates?

Follow-up: Will the audit methodology and results be made public in a format residents can understand?

## **18. Taxpayer challenge process**

What assistance will residents receive if they believe their proposed value is wrong, and what records will they be allowed to inspect?

Follow-up: Will residents receive enough time, comparable-sales data, and clear instructions before informal review and the Board of Assessment Review?

## **19. Payment milestones**

What measurable deliverables must GAR complete before each scheduled payment is released?

Follow-up: Will the city retain part of the contract price until the final roll is independently checked and all major errors are corrected?

## **20. Late or defective work**

What contractual remedies protect the city if GAR misses deadlines, produces inaccurate work, or fails to meet state standards?

Follow-up: Does the contract include correction obligations, withholding rights, termination rights, refunds, insurance, or damages provisions?

## **21. Ownership and access to data**

Who will own the parcel data, photographs, models, reports, software exports, and other work product created under this contract?

Follow-up: Will the city receive the information in open, reusable formats without additional licensing or vendor fees?

## **22. Public reporting**

What project reports will be published during the work, including progress, neighborhood models, preliminary impacts, error rates, and appeal outcomes?

Follow-up: Will reports be posted regularly rather than provided only to the assessor or Council?

## **23. Meeting-time discrepancy**

Why did the city website list a different meeting time from the official agenda packet for the meeting considering this contract?

Follow-up: What steps were taken to make sure residents were not prevented from speaking or observing because they relied on the wrong time?

## **24. Delay the vote if records are incomplete**

Will the Council postpone approval until the complete bid, evaluation records, conflict disclosures, corrected scope, and not-to-exceed cost are publicly available?

Follow-up: What public harm would result from taking enough time to verify a \$550,000 contract?

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