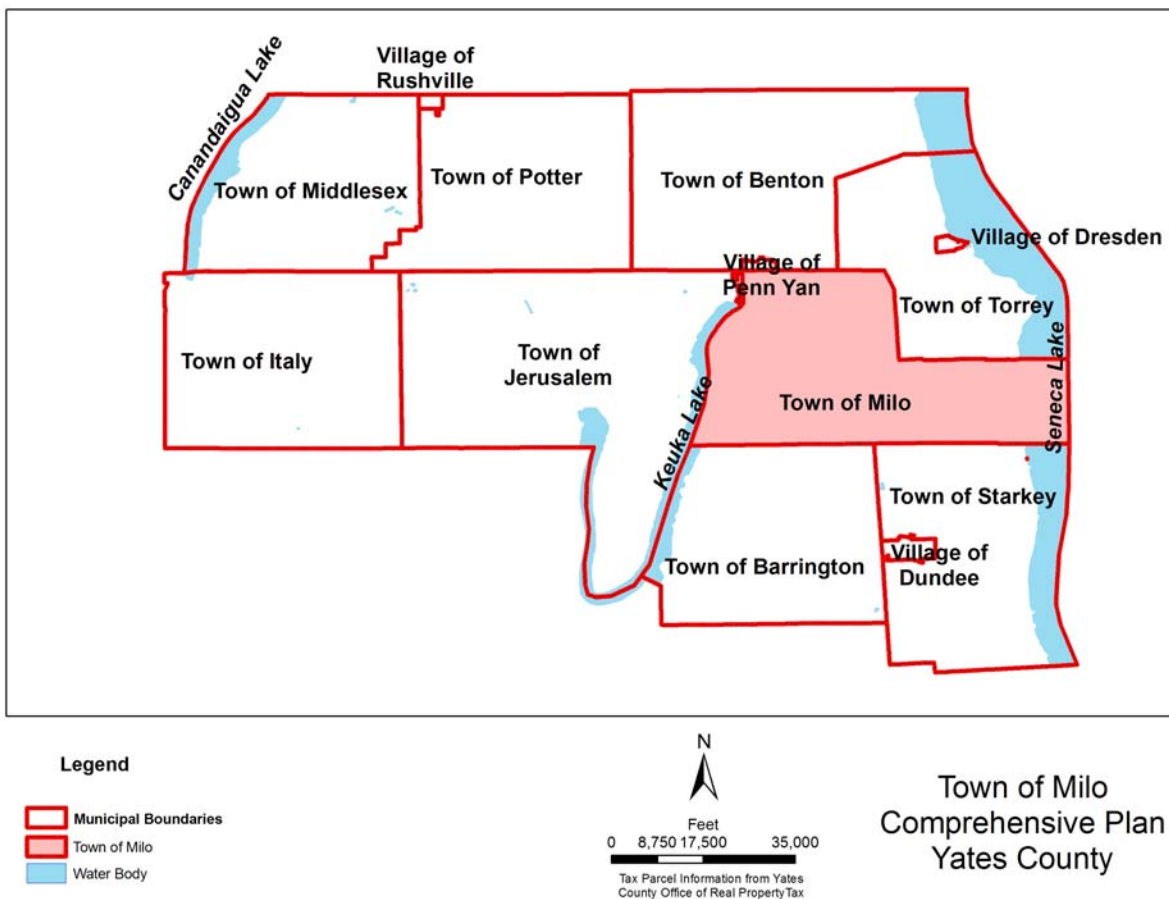


III. PHYSICAL CHARACTERISTICS OF THE TOWN OF MILO

A. General Physical Characteristics

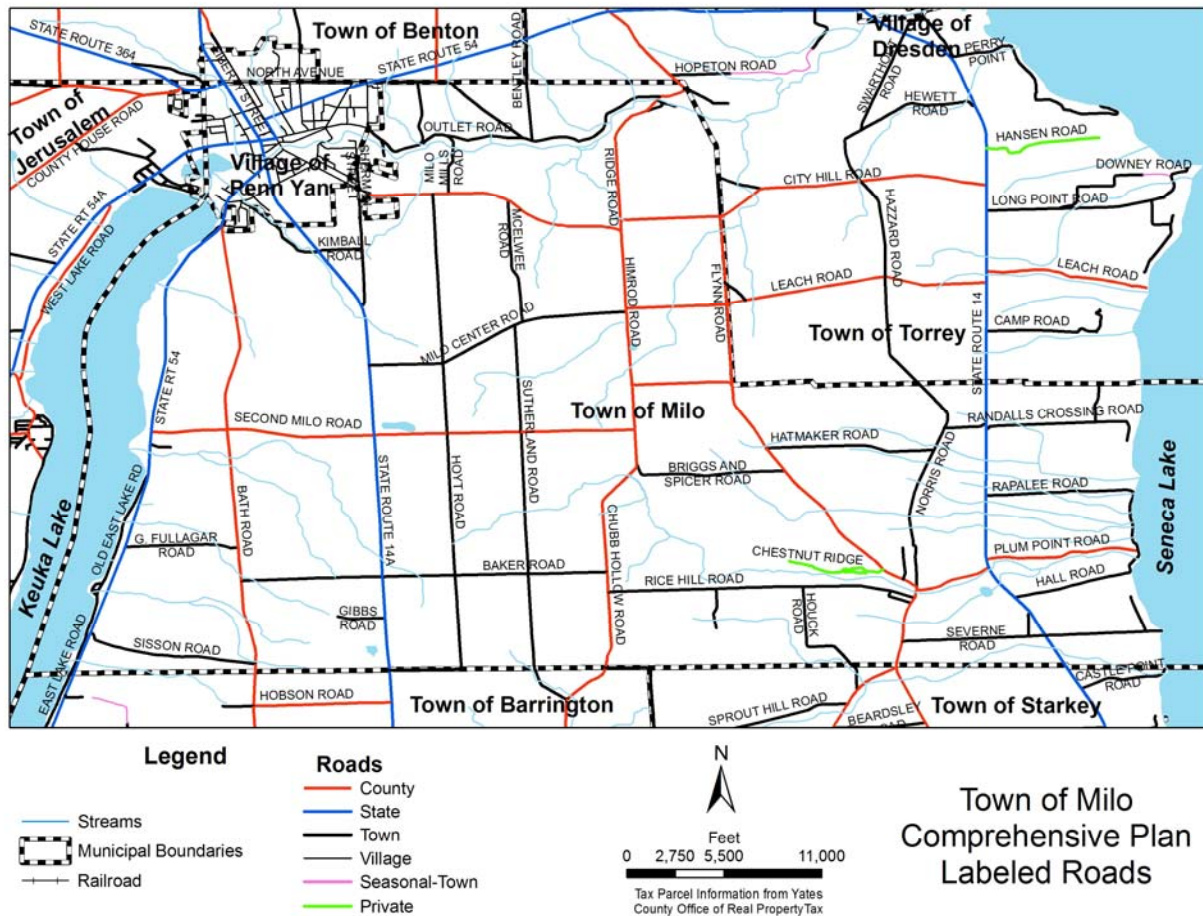
The Consultants obtained data from the Yates County Office of Real Property Tax Services, the Town Assessor, the Yates County Soil and Water Conservation Service, and the New York State GIS Clearing House and augmented that with data they developed to provide a base of information on the Town of Milo for the Comprehensive Plan Committee. This data was input and processed through a computer based Geographic Information System and used to provide a series of maps and analysis. These maps and data generated from them were used to educate the Committee, the volunteer members of the various SubCommittees, and the general public on the physical characteristics of the Town. This data and maps will be provided to the Town in hardcopy and in digital format for their reference and future use.

The Town of Milo consists of about 22,692 acres of land outside of public right-of-ways and is situated on the east side of Keuka Lake extending to the west shore of Seneca Lake in Yates County. The Town's general location within Yates County and within the region is depicted in Map 1 below.



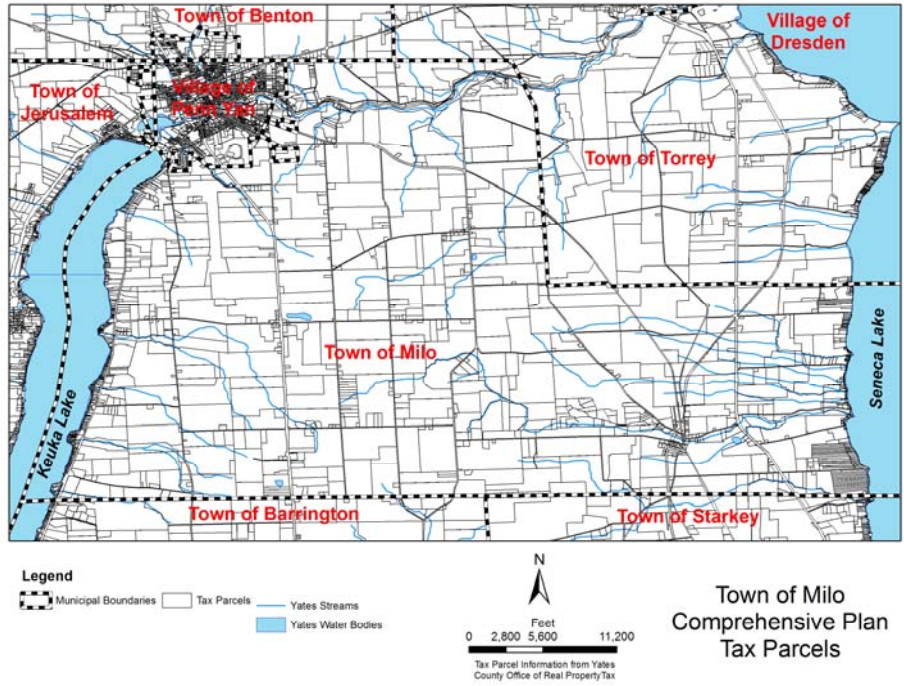
MAP 1: General regional map.

A base maps was then needed for the town. Because the public is generally familiar with road maps, a base map using street centerlines was developed. The intention of this map is to establish a base that is easy for the viewer to reference (orient themselves to), onto which various other data can be added.



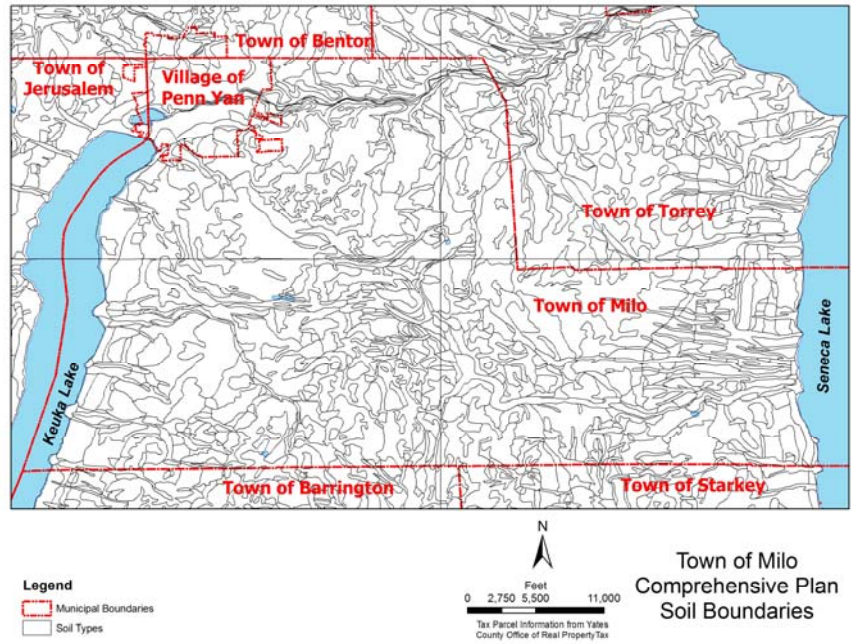
MAP 2: Street Base Map.

Many times viewers wish to know where individual properties, especially their own, lie on various maps. Thus a second base map showing the current property boundaries in the town was developed. This map was based upon tax map parcels of the Town as maintained by the Yates County office of Real Property Tax. Map 3 shows the most current Tax Map parcel base for the Town of Milo.



MAP 3: Tax Map parcel base.

The consultants then prepared a series of maps depicting the physical characteristics on the Town. The County’s Soil and Water Conservation District supplied digital soil maps of the Town, which were matched with a data set provided by the USDA Resource Conservation Service. Map 4 depicts the boundaries of the various soils within the Town. It is a non-orthographic depiction of the soil types present within the Town.

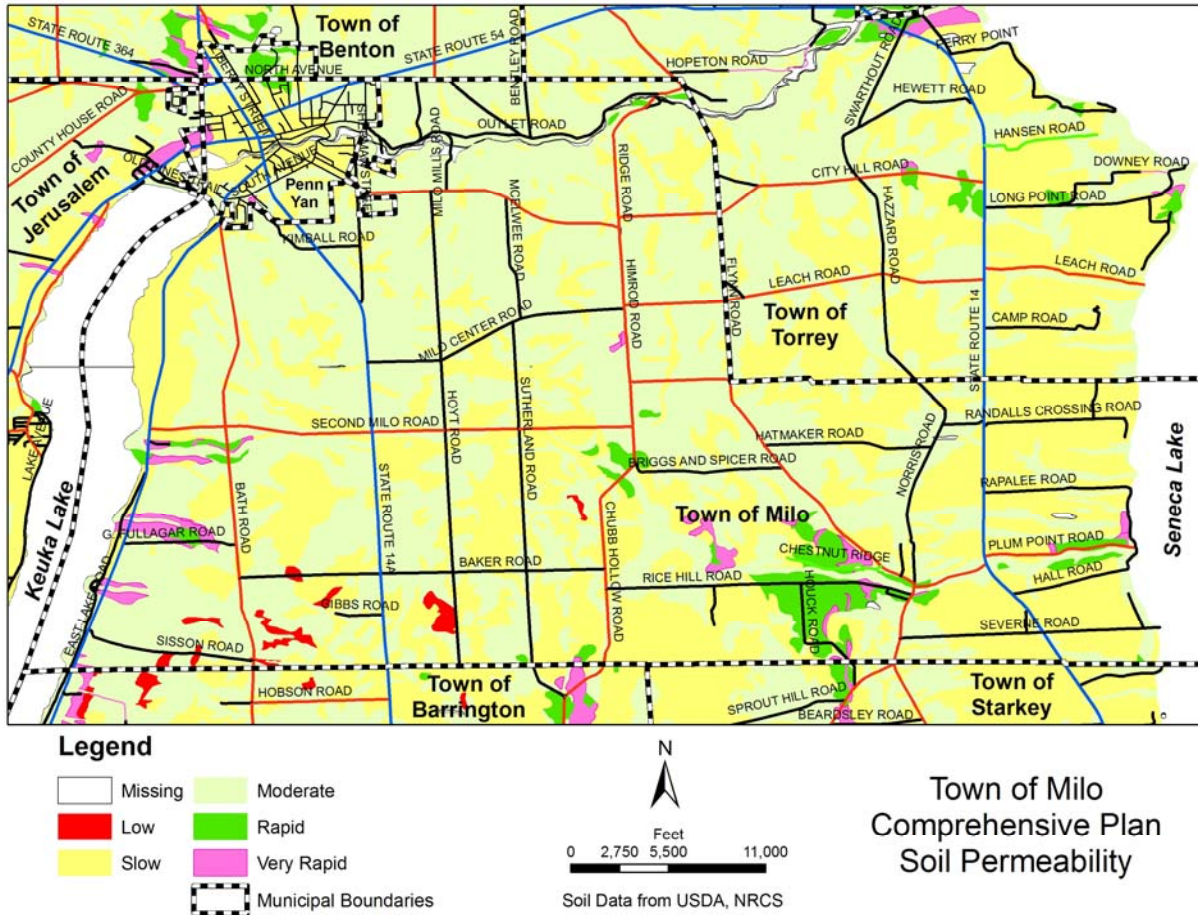


MAP 4: Soil types found within the Town of Milo.

This map is based upon the SOIL SURVEY OF ONTARIO AND YATES COUNTY (SOIL SURVEY), published by the United States Department of Agriculture, Soil Conservation Service in 1949. The SOIL SURVEY was mapped on a montage of 1938 aerial photography (a montage is a splicing of many photos into a larger single sheet, and the 1938 aerial photography was not orthographic). The USDA has transferred this soil boundary data onto a new orthographic base and digitized the data (entered the boundary location data into a computer mapping file). The result is an orthographically corrected map of soils within the Town.

It is important for the reader to understand that soil boundary maps are generalizations at best. The precision of the original SOIL SURVEY maps is such that soil type regions of less than 3 acres in size were not shown nor mapped. In a region with glacial soils (soils laid down mostly after a glacier event) the actual characteristics of the soil on an individual parcel (even within a single soil type) can vary wildly. Thus, neither the maps in this report nor the original SOIL SURVEY maps should be considered adequate for site specific analysis (in other words, on site inspection of soil must be made in order to accurately evaluate soil suitability for uses such as septic systems, ponds, agriculture, etc. The resulting computerized soils maps are, however, of sufficient utility for use in the broad planning analysis used in this comprehensive plan. This assessment is based upon the fact that most analyses utilized herein grouped soil types into a small number of analytical categories. This is further enforced by the fact that soil types that have similar analytic characteristics (such as high permeability rates, or good suitability for farming) are typically found in immediate proximity to each other. Thus, since large contiguous portions of the Town are mapped as possessing the same physical soil characteristics, the resulting map is very useful in judging the suitability of a particular large area to certain land uses. For example, if a 300 acre portion of Town is mapped as possessing soils which are poorly suited to on site septic systems due to high percolation rates (or low permeability), it matters little that the exact boundary location of the grouped soils may be off by 25 feet or that 5% of the soils in this area may support conventional septic leach beds. In this example, greater than 95 % of the 300-acre area mapped as having poor suitability for septic systems would indeed lie within the boundaries mapped.

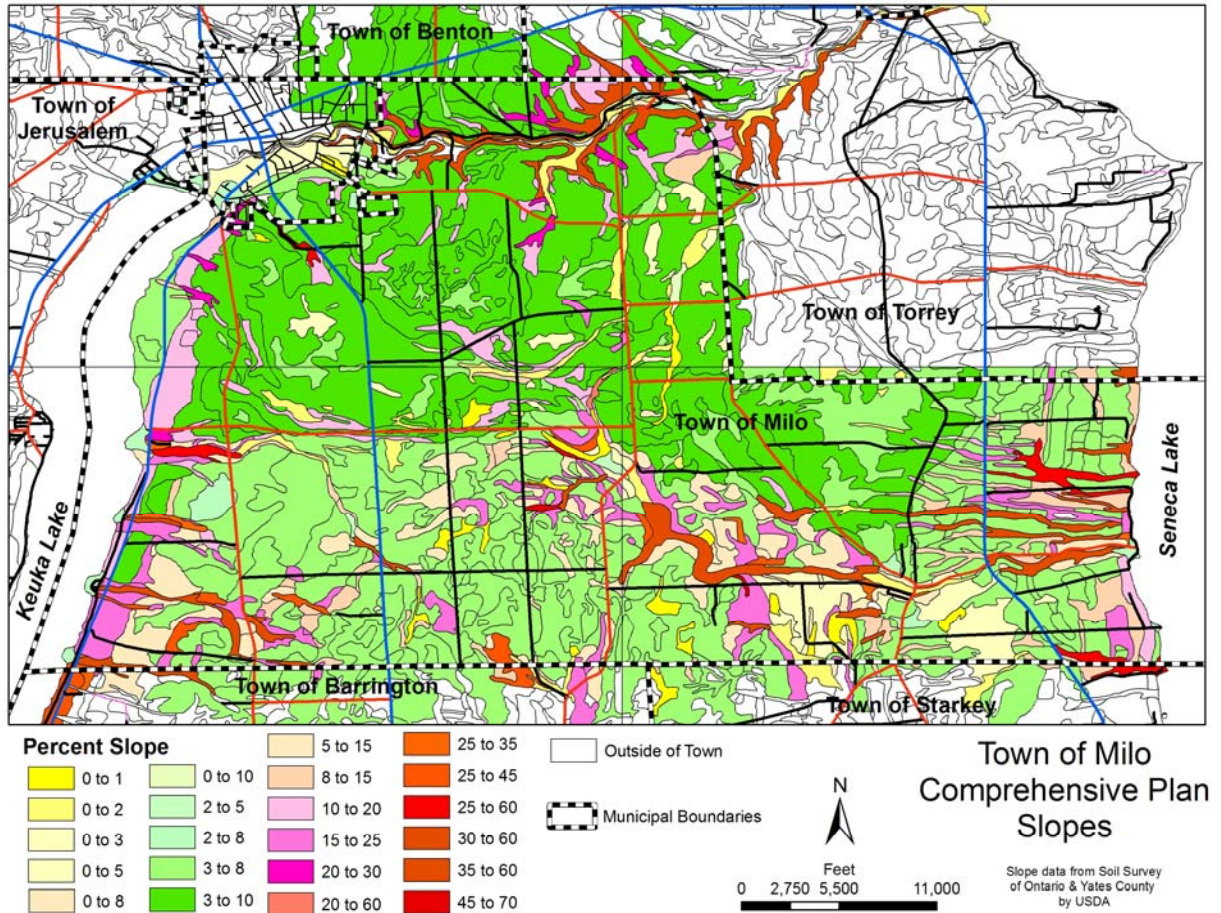
The following map depicts the suitability of soil types for residential construction. Soils containing percolation rates in excess of 1 inch per hour, a seasonal or consistent water table within 4 feet of the ground surface, or a depth to bedrock of less than 4 feet, were judged to be severely limited for residential development. This is because the leach lines serving on-site septic systems are required to be buried a minimum of 4 feet deep, as are foundation footers, to be beneath the frost line. In addition, leach lines are required to be a minimum of 24 inches above the seasonal high water table. Soils possessing a permeability rate of between 45 minutes and 1 hour per inch, having a depth to bedrock of between 4 and 6 feet, and a depth to seasonal high water table of between 4 and 6 feet, were judged to have moderate limitations for residential development. Soils possessing permeability rates of less than 45 minutes per inch, a depth to bedrock of greater than 6 feet, and a seasonal high water table of greater than 6 feet, were rated as having few limitations for residential development. This soil rating scheme was utilized by the Ontario County Environmental Management Council (EMC), and may be found in the publication, ONTARIO COUNTY SOILS INTERPRETIVE REPORT published by the EMC. Rating of the various soil types within the Town by these criteria yields the following map of the Town:



MAP 5: Soil Suitability to Residential Development.

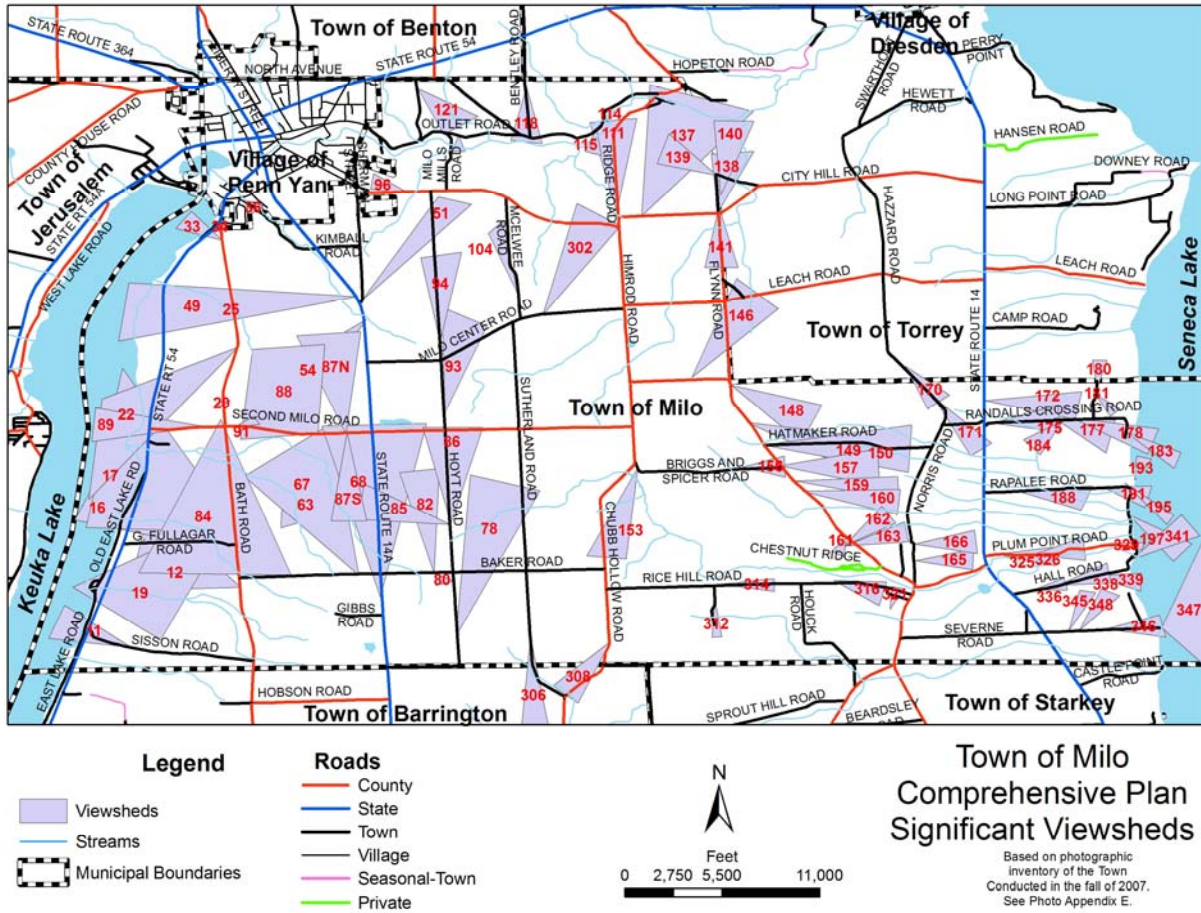
Other maps were generated from various interpretations of the soils maps. These maps were prepared in support of other Subcommittee activities and may be found in the chapters of this report dedicated to the activities of each Subcommittee.

Topographically, the vast majority of the town has very mild slopes. The areas surrounding Keuka Lake and Seneca Lake are characterized by steep slopes. These areas are also characterized by steep ravines cutting into and extending up into the upland. The other significant topographic features of the town are two major ravines: One containing the Keuka Lake outlet and the other beginning near the intersection of Chubb Hollow and Second Milo Road, running south east to just north of Rice Hill Road then running east toward the hamlet of Himrod. The following map depicts the slope categories derived from the soils maps compiled by the USDA in the soil survey of Ontario and Yates Counties.



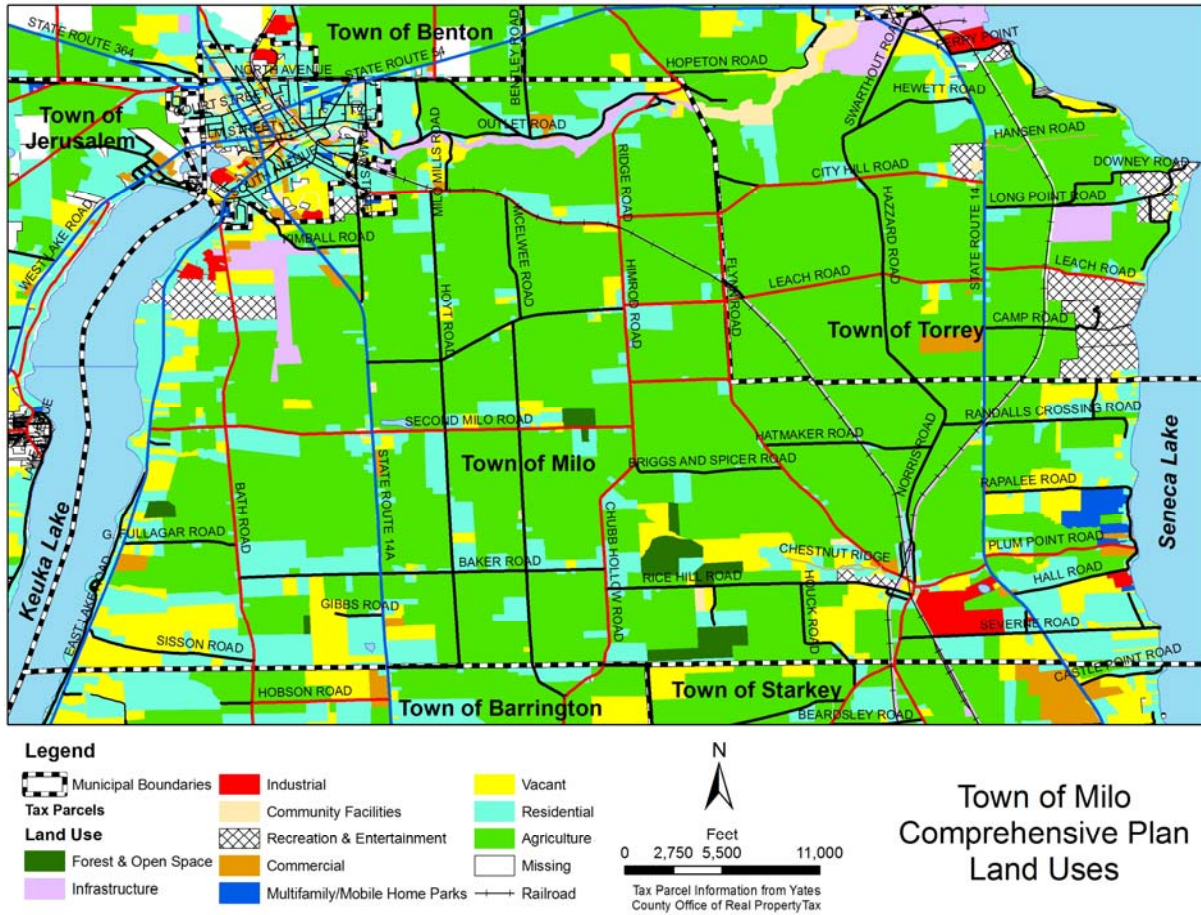
MAP 6: Topographic Slope.

The combination of topography of the town and surrounding are with the rural, agriculturally dominated, land use of the town create a town of spectacular views and obvious natural beauty. A photo inventory of the town was conducted in the fall of 2007 to document existing conditions, including significant views and character areas within the Town. The following map depicts the photo number and the direction of the views that are considered significant within the town. These views help create the character of the town, contribute to residents' quality of life, and are important to tourists who support tourism related businesses in the town and county. The future land use plan should take these views into consideration, and the review criteria for subdivisions and site plans should be amended to provide the planning board with the tools necessary to protect these important views. These tools should include the ability to require reduced heights of buildings, reducing allowed density of development, and/or the relocation of certain buildings, structures, and other landscape elements to preserve these views.



MAP 7: Significant Views

The next series of maps prepared using the data collected by the Town Assessor for the real property tax parcels in the Town. One map prepared from this data and used by multiple Subcommittees was the land use map. Pursuant to State law, the town assessor must assign each parcel a single land use code from a standardized state list. The land use code assigned must depict the major land use found on the parcel. The hundreds of individual land use codes used by the Town Assessor were grouped into eleven separate categories as described in Appendix C in order to produce Map 8 on the next page:



MAP 8: Land uses from real property tax records.

Analyzing this map, the acreage in the town attributed to each land use category is as follows (figures do not include data for the Village of Penn Yan):

| Parcels | Square Feet | Land Use | Acres | % of Total | Average Parcel |
|---------|-------------|----------------------------|--------|------------|----------------|
| 189 | 625154918 | Agriculture | 14,352 | 63.25% | 75.934 |
| 955 | 178918574 | Residential | 4,107 | 18.10% | 4.301 |
| 239 | 89425323 | Vacant | 2,053 | 9.05% | 8.590 |
| 5 | 5461788 | Multifamily | 125 | 0.55% | 25.077 |
| 35 | 6854159 | Commercial | 157 | 0.69% | 4.496 |
| 5 | 11523796 | Recreation & Entertainment | 265 | 1.17% | 52.910 |

| Parcels | Square Feet | Land Use | Acres | % of Total | Average Parcel |
|---------|-------------|----------------------|--------|------------|----------------|
| 13 | 1634754 | Community Facilities | 38 | 0.17% | 2.887 |
| 3 | 8562851 | Industrial | 197 | 0.87% | 65.525 |
| 12 | 20282276 | Infrastructure | 466 | 2.05% | 38.801 |
| 14 | 14657643 | Forest & Open Space | 336 | 1.48% | 24.035 |
| 68 | 25984056 | Missing | 597 | 2.63% | 8.772 |
| 1538 | 988460138 | Total | 22,692 | 100.00% | 14.754 |

By far, the predominant land use within the Town is agricultural related.

B. Cost of Services Analysis

In creating a comprehensive plan, especially in regard to the development of a future land use plan (depicting the character and density of uses proposed for the town), it is important to assess the cost of services provided to each general land use category in the town versus the tax revenue it generates. This is generally known as a ‘Cost of Services’ study, and many have been performed around the country based upon a methodology promulgated by the American Farmland Trust. Generally, such studies find that Industrial Uses generate much more in tax revenue for each \$1.00 in municipal services they use, commercial uses generate about as much tax revenue as the cost of services they require, while residential uses require much more resources than they generate in tax revenue. Agricultural uses are generally lumped with vacant and forested land, and a great deal of analysis is done to extract the residential assessment (value of the residence or residences and the prime lot containing the residence) from the agricultural category. If this is done, the cost of services analysis invariably shows that agricultural uses generate much more in tax revenue than they consume in municipal services. This is due primarily to the fact school districts have by far the highest local property tax rate when compared to town and county tax rates, and that vacant, agriculture with the residences removed, and wild and forested land uses don’t consume any services from the school district. To make the analysis more reflective of the character of agriculture in the town, in this document the residential uses associated with agriculture were not extracted. In the Town, a certain amount of residences exist on farms and these ancillary uses require services. This will provide an analysis based on the actual character of existing agriculture within the town. For the purpose of this Comprehensive Plan, an analysis of the cost of providing school services versus the tax revenue generated by the various categories of land uses in the town was performed.

The analysis began with the calculation of revenues. The 2008 real property tax roll was used to provide a breakdown of the distribution of real property tax assessment between the various land uses in the Town. The following table shows the breakdown of assessed value for the Town as a whole, and separately for the portions of the town within and outside of the Village of Penn Yan. For comparing the value of the lakefront area with other portions of the town, the value of franchises (cable TV, telephone, electric, and gas franchises) were removed

since they are determined by the State and are set on a municipality wide basis (entire village, entire town outside the village), and cannot be separated by lakefront vs. rural area of the town.

| Jurisdiction | Total Assessment | Percent | Total w/out Franchises | Percent |
|------------------------|------------------|---------|------------------------|---------|
| Total Town Assessment: | \$543,899,925 | 100.00% | \$535,020,775 | 100.00% |
| Village Portion: | \$233,626,223 | 42.95% | \$229,303,048 | 42.86% |
| Town, outside Village: | \$310,273,702 | 57.05% | \$305,717,727 | 57.14% |
| Lakefront | | | \$189,473,702 | 35.41% |

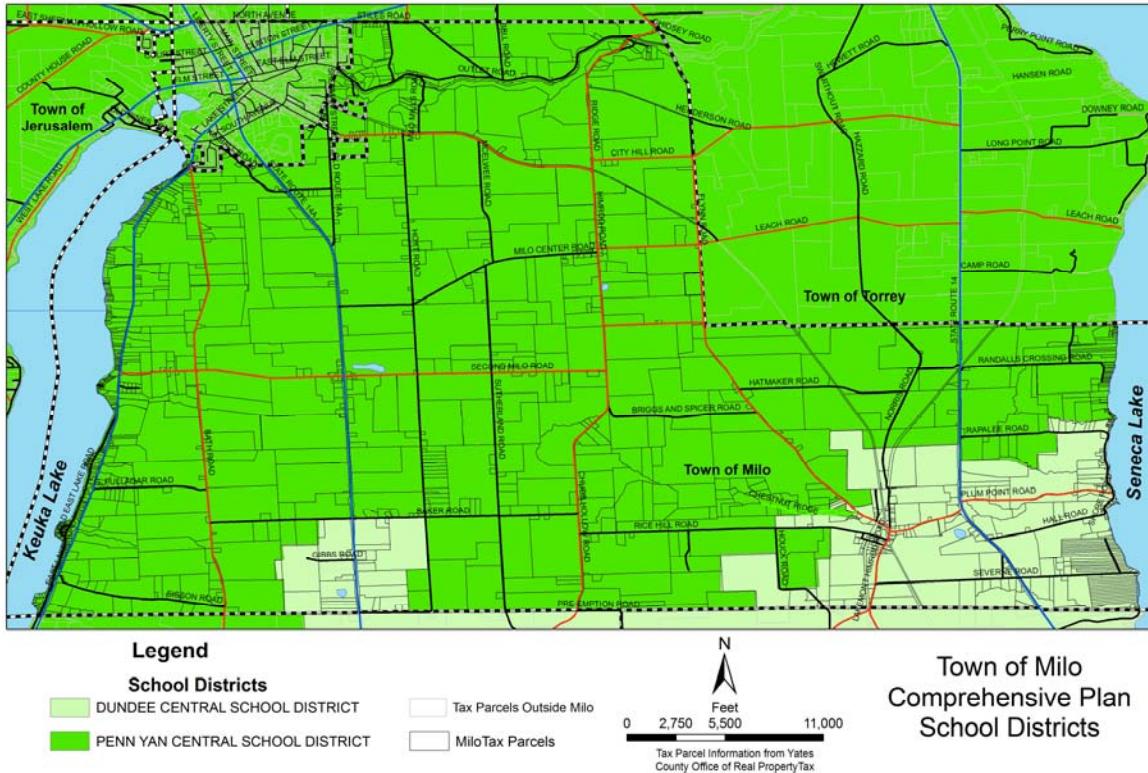
The following table presents the assessment by the general assessment categories for the Town outside of the village and for the entire town including the village:

| Land Use Category | Outside Village | Percent | Including Village | Percent |
|----------------------------|-----------------|---------|-------------------|---------|
| Agriculture | \$45,007,182 | 14.51% | \$45,007,182 | 8.27% |
| Residential | \$227,522,860 | 73.33% | \$338,893,062 | 62.31% |
| Vacant | \$10,384,350 | 3.35% | \$12,861,750 | 2.36% |
| Commercial | \$9,454,000 | 3.05% | \$54,594,200 | 10.04% |
| Recreation & Entertainment | \$4,307,100 | 1.39% | \$7,449,500 | 1.37% |
| Community Services | \$3,833,000 | 1.24% | \$59,815,500 | 11.00% |
| Industrial | \$1,255,100 | 0.40% | \$7,180,700 | 1.32% |
| Public Services: | \$7,805,210 | 2.52% | \$17,384,531 | 3.20% |
| Wild, Forested, Public | \$704,900 | 0.23% | \$713,500 | 0.13% |
| Total: | \$310,273,702 | 100.00% | \$543,899,925 | 100.00% |

To use the assessment data for the Cost of Services analysis, two additional adjustments must be made. First, the value of apartments was taken out of the commercial land use category and moved into the residential category. Second, the value of non-taxable property was removed from each category. The following table presents the result of this analysis.

| Land Use Category | Total Assessment | | Taxable Assessments | |
|------------------------------|------------------|---------|---------------------|---------|
| | Outside Village | Percent | Outside Village | Percent |
| Agriculture | \$45,007,182 | 14.51% | \$44,959,282 | 14.97% |
| Residential (including Apts) | \$227,655,960 | 73.37% | \$231,532,860 | 77.11% |
| Vacant | \$10,384,350 | 3.35% | \$9,606,450 | 3.20% |
| Commercial | \$9,320,900 | 3.00% | \$5,313,100 | 1.77% |
| Recreation & Entertainment | \$4,307,100 | 1.39% | \$1,662,000 | 0.55% |
| Community Services | \$3,833,000 | 1.24% | \$556,600 | 0.19% |
| Industrial | \$1,255,100 | 0.40% | \$1,255,100 | 0.42% |
| Public Services: | \$7,805,210 | 2.52% | \$5,026,065 | 1.67% |
| Wild, Forested, Public | \$704,900 | 0.23% | \$350,600 | 0.12% |
| Total: | \$310,273,702 | 100.00% | \$300,262,057 | 100.00% |

As indicated in the following map, the town is divided between two school districts, Penn Yan and Dundee.



MAP 9: School Districts serving the Town of Milo

Because the two school districts have different tax rates and serve a different number of students, the assessments were divided by school district as shown in the following table:

| Land Use Category | Taxable Assessment | |
|----------------------------|--------------------|----------------|
| | Penn Yan Schools | Dundee Schools |
| Agriculture | \$41,409,282 | \$3,597,900 |
| Residential | \$195,560,410 | \$36,103,350 |
| Vacant | \$7,246,900 | \$3,017,250 |
| Commercial | \$2,928,400 | \$2,384,700 |
| Recreation & Entertainment | \$4,201,400 | 0 |
| Community Service | \$1,020,100 | 0 |
| Industrial | \$20,300 | \$1,234,800 |
| Public services | \$255,762 | \$214,328 |
| Wild & Forested Land | \$344,900 | \$79,500 |

Multiplying these values by the tax rate in each school district will yield the tax revenue from each land use category. This data is presented in the summary table on page III-11.

determined. To perform this analysis, the number of school age children residing within each land use category and within each portion of the school district in the town had to be determined. Since the only two land use categories with residences are the agricultural and the residential categories, the number of dwelling units was totaled from the real property tax data. Once the total number of dwellings for each category was determined, the number of permanently occupied dwellings had to be determined. Since few, if any, agricultural related dwelling units are vacant in the town, an adjustment was applied only to the residential land use category. The vacancy rate from the 2000 census data (35.08%) was applied to the residential land use category. This was further justified by a review of the real property tax data that indicates there are nearly 200 seasonal residences in the town, most of which are on the lakefront. The number of occupied dwelling units was then multiplied by the median household size (2.82) for the Town as reported in the 2000 Census. The total population residing in each land use category in each district was then multiplied by the percentage of town residents (20.37%) that are school age (this percentage again being obtained by from the 2000 Census). This analysis is summarized below:

| School District | Land Use Category | Total Dwelling units | Occupied units | Population | School Age |
|--------------------------|-------------------|----------------------|----------------|------------|------------|
| Dundee School District | Agriculture | 10 | 10 | 28 | 6 |
| | Residential | 299 | 194 | 547 | 112 |
| Penn Yan School District | Agriculture | 108 | 108 | 305 | 62 |
| | Residential | 880 | 571 | 1611 | 328 |

Next, the cost per pupil was determined. The budget for each school district was divided by the total number of students in the district. This figure was then multiplied by the number of students from the Town of Milo to ascertain the cost of services for the portion of each district in the Town of Milo. A similar analysis was performed using just the total tax levy information from the school district for reasons that will be explained further later. The results are summarized below:

| | Penn Yan | Dundee |
|-------------------------|--------------|--------------|
| Total School Budget: | \$25,789,462 | \$12,997,921 |
| Total Students: | 2,235 | 1,084 |
| Total Cost per student: | \$11,538.91 | \$11,990.70 |
| Total Tax Levy: | \$14,299,470 | \$4,173,144 |
| Tax Levy per student: | \$6,397.97 | \$3,849.76 |

This shows that Dundee gets a much greater percentage of its operating revenue from sources other than the tax levy than Penn Yan. A review of the budgets for each district reveals that Dundee receives a much greater percentage of its revenue from state aid than Penn Yan.

To calculate the cost of educating students from Milo, the number of students from within each land use category for the portion of each school district in the Town must be multiplied by the cost per student from the table above. Combining this cost data with the data on tax revenues determined previously, the following table summarizes the revenues and costs

for school districts serving Milo:

| School District | Land Use Category | Total Cost/ per Student | Milo Cost Total | Tax Rate | Tax revenue from Milo | Revenue to cost Ratio | Tax Revenue /Student District wide | Tax levy for students | Revenue to cost Ratio |
|--------------------------|----------------------------|-------------------------|-----------------|----------|-----------------------|-----------------------|------------------------------------|-----------------------|-----------------------|
| Dundee School District | Agriculture | \$11,990.70 | \$68,878.67 | \$18.44 | \$66,345.28 | \$0.96 | \$3,849.76 | \$22,114.35 | \$3.00 |
| | Residential | \$11,990.70 | \$1,336,989.67 | \$18.44 | \$665,745.77 | \$0.50 | \$3,849.76 | \$429,257.14 | \$1.55 |
| | Vacant | N/A | \$0.00 | \$18.44 | \$55,638.09 | N/A | N/A | N/A | N/A |
| | Commercial | | \$0.00 | \$18.44 | \$43,973.87 | | | | |
| | Recreation & Entertainment | | \$0.00 | \$18.44 | \$0.00 | | | | |
| | Community Service | | \$0.00 | \$18.44 | \$0.00 | | | | |
| | Industrial | | \$0.00 | \$18.44 | \$22,769.71 | | | | |
| | Public services | | \$0.00 | \$18.44 | \$3,952.21 | | | | |
| | Wild & Forested Land | | \$0.00 | \$18.44 | \$1,465.98 | | | | |
| | | | | | | | | | |
| Penn Yan School District | Agriculture | \$11,538.91 | \$715,860.91 | \$16.83 | \$696,918.22 | \$0.97 | \$6,397.97 | \$396,923.04 | \$1.76 |
| | Residential | \$11,538.91 | \$3,786,689.36 | \$16.83 | \$3,291,281.70 | \$0.87 | \$6,397.97 | \$2,099,603.74 | \$1.57 |
| | Vacant | N/A | \$0.00 | \$16.83 | \$121,965.33 | N/A | N/A | N/A | N/A |
| | Commercial | | \$0.00 | \$16.83 | \$49,284.97 | | | | |
| | Recreation & Entertainment | | \$0.00 | \$16.83 | \$70,709.56 | | | | |
| | Community Service | | \$0.00 | \$16.83 | \$17,168.28 | | | | |
| | Industrial | | \$0.00 | \$16.83 | \$341.65 | | | | |
| | Public services | | \$0.00 | \$16.83 | \$4,304.47 | | | | |
| | Wild & Forested Land | | \$0.00 | \$16.83 | \$5,804.67 | | | | |
| | | | | | | | | | |

In the table above, the revenue to cost ratios for agriculture and residential land uses are highlighted. The ratios in red text show the amount of tax revenue generated by each land use for every \$1.00 in school district expenses. This analysis shows that Agricultural property, including the associated residential uses, very nearly generates sufficient tax revenue to meet the expense of providing educational services to the students that live on agricultural property, even in the absence of any other source of revenue. Specifically, agriculture land uses generate \$0.96 in tax revenue for every \$1.00 in services delivered in the Dundee Central School District, and \$0.97 in the Penn Yan Central School District. In addition, a number of school age children within the Town of Milo attend private Mennonite schools instead of the public school system, making the actual cost of services delivered to Milo less than what has been calculated here.

The analysis for residential property varies widely by school district, but uniformly residential land uses generate less revenue per dollar of expenses. In the Penn Yan district residential land uses generate about \$0.87 for every \$1.00 in school district expenditures, while in Dundee it is only \$0.50. This disparity is due partially to the higher average assessment of residences in the Penn Yan District, especially as the Penn Yan District encompasses much more of the lakeshore area of the town and the higher value homes there.

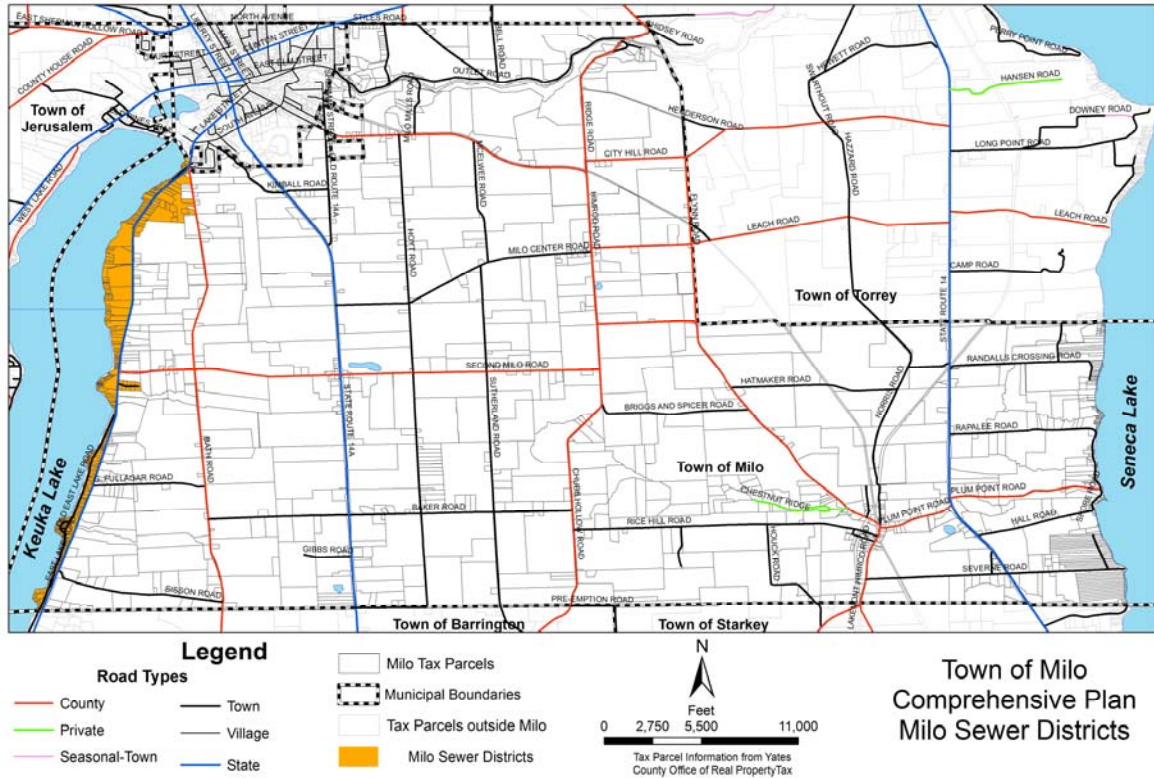
The cost ratios in green text show how much tax revenue the land use generates per \$1.00 of district expense paid for by the local tax levy. In short, it adjusts for state aid and other revenue sources. It uses the existing tax rate to calculate revenues, but does not take into account whether the existing tax rate is reasonable or appropriate. In this analysis ratios show that both agricultural and residential properties generate significantly more tax revenue than expenses for students from those land uses that are paid for by the local tax levy. This is an important analysis since it shows that the Town of Milo pays significantly more in tax revenue than it receives in services from the school district. If properties in the town are generating more tax revenue than expenses, this means that the other portions of the school district are consuming more resources than they are generating revenues. This makes sense, as the lower residential values and multifamily units that exist in the villages of Penn Yan and Dundee would be expected to generate significantly less revenue than they consume in services.

The question invariably arises as to how much a new residential property must be assessed for in order to generate sufficient tax revenue to cover expenses. Calculation of this value is calculated in two ways in the following table, for each school district. First, it is calculated based on the amount of revenue needed to offset the cost of all services while ignoring revenue from non-tax levy sources using each district's existing tax rate. In other words, what assessment must a residence have if the tax levy was the sole source of revenue? Second, it is presented based on the amount of tax levy necessary to offset expenses currently paid for through the tax levy using each district's existing tax rate.

| | Dundee | Penn Yan |
|--|---------------------|---------------------|
| People per household: | 2.82 | 2.82 |
| Percent school age: | 20.37% | 20.37% |
| Average # school age people per Dwelling Unit: | 0.574434 | 0.574434 |
| Total cost per 1 student, all revenue sources: | \$11,990.70 | \$11,538.91 |
| Average cost per Dwelling Unit, all revenue sources | \$6,887.87 | \$6,628.34 |
| Existing tax rate per \$1,000 | \$18.44 | \$16.83 |
| Assessment needed per each Dwelling Unit if tax levy was sole revenue source: | \$373,528.58 | \$393,840.86 |
| Costs per student currently paid for from tax levy | \$3,849.76 | \$6,397.97 |
| Tax levy needed per Dwelling Unit | \$2,211.44 | \$3,675.21 |
| Tax rate per \$1,000 | \$18.44 | \$16.83 |
| Assessment needed per each Dwelling Unit given current revenue sources: | \$119,925.99 | \$218,372.75 |

C. Infrastructure

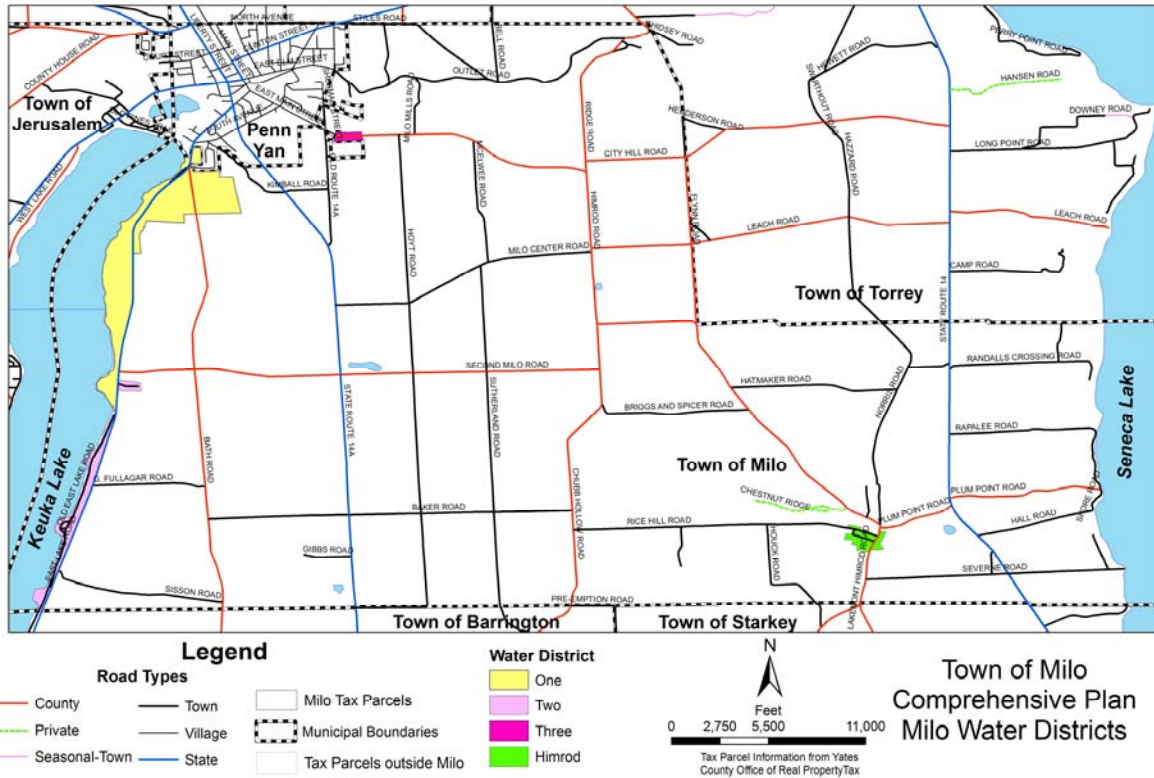
The Town has two sanitary sewer districts serving the shoreline area along Keuka Lake, a few near upland parcels, and the Country Estates and Lane View area as depicted in the map on the next page.



MAP 10: Wastewater (sewer) Districts in the Town of Milo

The existence of a shoreline sewer district along Keuka Lake eliminates the threat of sewage contamination from the near shore area. The Town’s sanitary sewer districts drain into the Village of Penn Yan sewer system, and wastewater is treated at the Village’s treatment plant. The Village’s wastewater treatment plant does not have much additional capacity, and the Village has no plans to invest in additional capacity. Thus, there is little opportunity for the extension of the sewer district to the east (uphill) from State Rt 54 (East Lake Road). The lack of an opportunity to extend municipal sewer service to this area will be an important factor in limiting the density of development in this area of the town. Similarly, the lack of any municipal sewer service in proximity to Seneca Lake is a factor that should limit the density of development in this area of the Town.

The Town has four water districts as depicted in the following map.



MAP 11: Water Districts in the Town of Milo

Water Districts 1 and 2 cover roughly the same area as is served by the Town’s sewer districts, with the addition of the area near the County airport on Old Bath Rd. Water District 3 serves a very small area along Himrod Road near the County Fairgrounds. All three of these districts purchase water from the Village of Penn Yan. The Himrod water district serves the dense southern portion of the hamlet of Himrod.

The limited area of the town served by public water and public sewer service is significant in developing a comprehensive plan for the town. There are vast areas of the town where service is not provided, nor is likely to be provided. This means any residential development will need an on-site source for potable water and the ability to dispose of liquid waste on site as well. This greatly limits the density of development that should be allowed in these areas.