

STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE  
COMMISSIONER OF TAXATION AND FINANCE  
ALBANY, NEW YORK

Pursuant to the authority contained in subdivision (1) of section 201 and subdivision (1)(k) of section 202 of the Real Property Tax Law, the Commissioner of Taxation and Finance hereby makes and adopts the following amendments to Chapter I of Subtitle F of Title 9 of the Official Compilation of Codes, Rules and Regulations of the State of New York.

Section 1. Chapter I of Subtitle F of Title 9 is moved to Chapter XVI of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York.

Section 2. The title of the new Chapter XVI is amended to read as follows:

[State Board of Real Property Services] Real Property Tax Administration

Section 3. Parts 185 through 201 of former Chapter I of Subtitle F of Title 9 are renumbered to Parts 8185 through 8201 within Chapter XVI of Title 20 and a new Subpart 8185 is added to read as follows:

Subpart 8185 Applicability

Section 8185.1 Applicability.

The provisions of this Chapter shall apply solely to the administration of the real property tax.

Section 4. The introductory language for subdivision (a) of newly renumbered section 8185-1.1 is amended to read as follows:

(a) Terms used in Parts [185] 8185 through [201] 8201 of this Title shall have the same meaning as in the Real Property Tax Law. In addition, when used in Parts [185] 8185 through [201] 8201 of this Title:

Section 5. Paragraph (2) of subdivision (a) of newly renumbered section 8185-1.1 is amended to read as follows:

(2) "Action" includes a project or activity directly undertaken, funded or approved by the [State Board] commissioner. Actions include, but are not limited to:

- (i) rule making;
- (ii) policy formulation; and
- (iii) establishment of procedures.

Section 6. Paragraph (4) of subdivision (a) of newly renumbered section 8185-1.1 is amended to read as follows:

(4) "Adjudicatory proceeding" means any activity which is not a rulemaking proceeding, a hearing to afford a party an opportunity to be heard in relation to the determination of rates, ratios or assessments, an employee disciplinary action in which the rights, duties or privileges of named parties are to be determined on a record after a hearing, or a review of a local disciplinary action by an appointing authority against an assessor. It shall include but not be limited to hearings conducted by the [State Board or State office] commissioner pursuant to the provisions of the Real Property Tax Law concerning:

(i) the failure of an assessor, county director of real property tax services or other public officer, employee or board of assessment review member whose duties relate directly to real property tax administration to comply with the provisions of any statute or rule relating to such duties;

(ii) the failure of county directors of real property tax services, assessors or real property appraisers to complete required training;

(iii) the revocation of an assessor's or county director's appointment to office; or

(iv) the declaration of vacancy in the office of elected assessor.

Unless otherwise provided by law, adjudicatory proceedings shall be in the name of the [State office] commissioner and shall be conducted in accordance with the provisions of the Real Property Tax Law, the State

Administrative Procedure Act, and these rules, and in accordance with the standards of due process applicable to administrative hearings in general.

Section 7. Paragraphs (11), (12), (13), (14), (19), (20), (34), (35) and (40) of subdivision (a) of newly renumbered section 8185-1.1 are amended to read as follows:

(11) “Annual change report”, when used in Part [200] 8200 of this Title, means report of additions and/or retirements of railroad property in a year subsequent to the date of the initial report of such railroad.

(12) “Applicant or applicants” means the person, or persons, who execute and file a complaint. For purposes of Part [201] 8201 of this Title, “applicant” means a city, town, or county assessing unit; a county assessing on behalf of a city or town assessing unit; or a consolidated assessing unit or coordinated assessment program.

(13) “Approved assessment” means the assessed value of lands owned by the State as certified by [the State Board] ORPTS, pursuant to either section 542 of the Real Property Tax Law or section 15-2115 of the Environmental Conservation Law, for purposes of the levy of taxes.

(14) “Arm’s-length transfer” means a sale of a fee or all undivided interests in real property in the open market, between an informed and willing buyer and seller where neither is under any compulsion to participate in the transaction, unaffected by any unusual conditions indicating a reasonable possibility that the full sales price is not equal to the fair market value of the property assuming fee ownership. The following sales shall be presumed not arm’s-length transfers unless adequate documentation is provided demonstrating that the full sales price is equal to the fair market value of the property assuming fee ownership:

(i) a sale between relatives or former relatives;

(ii) a sale between related companies or partners in business;

(iii) a sale where one of the buyers is also a seller;

(iv) a sale where a government agency or a lending institution is either buyer or seller, including a mortgage or

tax foreclosure sale and a sale in bankruptcy;

(v) a sale where deed type is not warranty or bargain and sale;

[(v)](vi) a sale where the interest conveyed is not a fee or all undivided interests in the property;

[(vi)](vii) a sale where the sale of a business is included in the full sale price;

(viii) a sale where there are other unusual factors affecting sale price;

[(vii)](ix) a sale of real property where the date of sale is more than one year subsequent to the date that the contract for the sale is executed; and

[(viii) except in the City of Salamanca, Cattaraugus County, a sale where the conveyance is by deed type other than warranty deed or bargain and sale deed; and

(ix) in the City of Salamanca, Cattaraugus County, a sale where the conveyance is by deed type other than warranty deed, bargain and sale deed or quit claim deed]

(x) a sale of property where full sale price minus personal property is less than or equal to ten dollars.

(19) [Assessor] "Assessor" is defined in section 102 of the Real Property Tax Law. For purposes of Part [188] 8188 of this Title, "assessor" means elected officer, appointed officer or one of a body of officers charged by law with the duty of assessing real property for an assessing unit other than a village for the purposes of taxation and special "ad valorem" levies.

(20) "Assessor's report" means the report for equalization purposes and of exempt property prepared pursuant to Part [193] 8193 of this Title.

(34) "Base year", when used in Parts [197] 8197 and [200] 8200 of this Title, means the year to which the cost of tangible property as of any year is compared in order to compute a cost index.

(35) "Book cost", when used in Parts [197] 8197 and [200] 8200 of this Title, means the amount at which property is recorded in accounts without deduction for provisions such as depletion, depreciation or amortization.

(40) [“General”] “Central tendency” means a measure of typicality within a set of observations, such as the mean, median, or mode.

Section 8. Paragraphs (41), (42), (79) and (310) of subdivision (a) of newly renumbered section 8185-1.1 are REPEALED and reserved.

Section 9. Paragraphs (45), (47), (61), (62), (63), (65), (72), (78), (95), (97), (99), (102), (110), (122), (124), (125), (131), (137), (140), (156), (157), (164), (166), (167), (169), (170), (180), (181), (187), (191), (193), (196), (197), (198), (200), (212), (213), (215), (217), (224), (243), (244) and (248) of subdivision (a) of newly renumbered section 8185-1.1 are amended to read as follows:

(45) “Coefficient of dispersion” or “COD” means the average deviation of a group of assessment ratios, taken around the median, arithmetic mean, or weighted mean ratio and expressed as a percent of that measure. For the purposes of Part [201] 8201 of this Title, the COD measures the extent to which uniformity has been achieved by an assessing unit.

(47) “Complaint review panel” means a panel which provides for compliance with statutes, rules and procedures in the review of State equalization rate, class equalization and class ratio complaints. The complaint review panel shall be comprised of staff members of [the State office] ORPTS, appointed by the [executive director] deputy commissioner, or his or her designee.

(61) “Cost index”, when used in Parts [197] 8197 and [200] 8200 of this Title, means a number expressing the relationship of the cost of tangible property as of any year to its cost as of the base year.

(62) “Cost of removal”, when used in Parts [197] 8197 and [200] 8200 of this Title, means the cost of abandoning in place, demolishing, dismantling, tearing down or otherwise removing tangible property, including the cost of transportation, handling and disposal incidental thereto.

(63) “County director” means a director of a county real property tax service agency appointed pursuant to section 1530 of the Real Property Tax Law or other official assigned the duties set forth in Real Property Tax

Law, section 1532. The Chairman of the Nassau County Board of Assessors and the Tompkins County Director of Assessment shall be deemed county directors, except for purposes of Part [188] 8188 of this Title.

(65) “Crossing frog”, when used in Parts [197] 8197 and [200] 8200 of this Title, means the complete unit for a crossing of one track over another, where no switches are involved.

(72) “Depreciation accounting”, when used in Part [200] 8200 of this Title, means the generally accepted method to recognize over time the decline in the usefulness of an asset. Under depreciation accounting, the original cost of the property at the time of the purchase, less its expected salvage value, is prorated and written off over the life of the asset as a depreciation expense.

(78) “Engineering costs”, when used in Part [200] 8200 of this Title, means pay and expenses as defined in account 1 of the uniform system of accounts for railroads prescribed by the [Interstate Commerce Commission] Surface Transportation Board.

(95) “Fence miles”, when used in Part [200] 8200 of this Title, means the number of miles of railroad right-of-way protected by fences.

(97) “File code”, when used in Part [200] 8200 of this Title, means a code number prescribed by [the State Board] ORPTS to facilitate the identification of property and to indicate the purpose for which the property is being reported.

(99) “Final assessment roll data file” means the organized collection of information stored by a computer on [a magnetic tape or disk] electronic media which corresponds to a final assessment roll.

(102) “Full detail report”, when used in Part [200] 8200 of this Title, means a statement of annual changes to property and property investment, in accordance with instructions issued by [the State Board] ORPTS for reporting under titles 2-A and 2-B of the Real Property Tax Law.

(110) “ICC land zone”, when used in Part [200] 8200 of this Title, means area of land of uniform value and characteristics, as used by the [ICC Bureau of Valuation] Surface Transportation Board for purposes of land appraisal.

(122) “Initial report”, when used in Part [200] 8200 of this Title, means inventory of railroad transportation property, as of a given date, as reported to [the State Board] ORPTS in accordance with revised instructions for reporting under titles 2-A and 2-B of article 4 of the Real Property Tax Law.

(124) “Inventory date”, when used in [Part 200] 8200 of this Title, for railroad ceilings means December 31st of the year preceding the year in which the assessment roll, on which the railroad ceiling will be entered, is filed in the office of the city or town clerk; except that the inventory date is December 31st of the second year preceding the date required by law for filing of the final assessment roll for purposes of city assessment rolls required to be filed between January 1st and June 1st, inclusive, and for all village assessment rolls.

(125) “Inventory date for special franchises” means the date as of which the condition and ownership of special franchise property is determined for purposes of determining special franchise assessments pursuant to Subpart [197-4] 8197-4 of this Title.

(131) “Life code”, when used in Part [200] 8200 of this Title, means a three-letter code, designating types of property, for use in the setting of service lives by [the State Board] ORPTS.

(137) “Mass property”, when used in Parts [197] 8197 and [200] 8200 of this Title, means items of tangible property that are sufficiently similar physically and functionally that they are commonly accounted for as uniform components of a group or class rather than as individual items.

(140) “Measured roll” means an assessment roll from which observations, either sample parcels for appraisal or sales, are chosen in conducting a market value survey or from which aggregate full values are estimated based upon local reassessment activity. The procedures for market value surveys shall provide which

assessment rolls are to be measured. Any reference in Part [186] 8186 of this Title to base year rolls shall include measured rolls and any reference therein to measured rolls shall include base year rolls.

(156) “Net cable operating income” means operating income less operating costs, including adjustments for income taxes and officers’ salaries, as reported in financial statements submitted by a cable television company to [the State Board] ORPTS or to the New York State Commission on Cable Television. The adjustments for income taxes and officers’ salaries shall be obtained from a schedule to be adopted by [the State Board] ORPTS.

(157) “Net operating income” means net utility operating income, net cable operating income or operating revenues less operating expenses as determined from financial statements submitted by an unregulated special franchise owner to [the State Board] ORPTS.

(164) “New York State Real Property System” or “RPS” means computer software and related documentation which have been developed by [State office staff] ORPTS.

(166) “Office” or [“ORPS”] “ORPTS” means the Office of Real Property Tax Services.

(167) “Oil and gas rights identification code” means a number which uniquely identifies oil and gas rights not capable of being identified by a tax map land parcel number as defined in [section 190-1.1(n)] Subpart 8185-1(a)(279) of this Title.

(169) “Original cost”, when used in Parts [197] 8197 and [200] 8200 of this Title, means the cost of property to the corporation, company, association, joint-stock association, partnership and person, their lessees, trustees or receivers appointed by any court whatsoever, first devoting it to public service and the cost of contributed property.

(170) [“ORPS”] “ORPTS” means the Office of Real Property Tax Services.

(180) “Overhead factor”, when used in Part [200] 8200 of this Title, means interest during construction, engineering costs and other general expenditures.



(181) “Parcel” means a separately assessed lot, piece or portion of real property, except publicly owned bridges and land used for street, highway or parkway purposes. When used in Part [201] 8201 of this Title, time share interests in individual units are not separate parcels nor are entries for omitted parcels and penalty taxes.

(187) “Person” means individual, firm or [copartnership] co-partnership.

(191) “Price level index”, when used in Parts [197] 8197 and [200] 8200 of this Title, means a cost index expressing the relationship of the cost of tangible property as of the date of valuation to its cost as of the base year.

(193) “Property classification code” means a number established or accepted by [the Office of Real Property Services] ORPTS for classifying property by type.

(196) “Property retired”, when used in Parts [197] 8197 and [200] 8200 of this Title, means property which has been removed, sold, abandoned, destroyed or which for any cause has ceased to be used and useful in the service of the public.

(197) “Property tax exemption code” means a number established or accepted by [the Office of Real Property Services] ORPTS for identifying each type of exemption.

(198) “Property use” means a classification established by [ORPS] ORPTS for classifying property by use.

(200) “Real Property Transfer Report” means the form (RP-5217) prescribed in section [191-2.1] 8191-2.1 of this Title, or an alternative report authorized by section [191-2.2] 8191-2.2 of this Title, except that for purposes of Subpart [191-3] 8191-3 of this Title, “real property transfer reports” shall also include:

(i) equivalent reports prepared pursuant to or on the basis of documents prescribed by chapter 21 of title 11 of the Administrative Code of the City of New York;

(ii) adequately documented corrections made in accordance with section [191-2.3] 8191-2.3 of this Title unless the context otherwise requires; and

(iii) assessment information provided pursuant to sections [191-2.4] 8191-2.4 and [191-2.5] 8191-2.5 of this Title pursuant to Real Property Law, article 9, Section 333.

(212) “Records” means records held by [the board] ORPTS that are available for inspection and copying under the Freedom of Information Law and any other provisions of law.

(213) “Regulatory agency”, when used in Part [200] 8200 of this Title, means the Surface Transportation Board, the New York State Department of Transportation, or any other regulatory agency of the State or Federal government which has jurisdiction of railroad property.

(215) “Respondent” shall mean any person notified to appear before the [State Board] commissioner in an adjudicatory proceeding other than as a witness.

(217) “Retirement-replacement-betterment accounting”, when used in Part [200] 8200 of this Title, is the method historically used for track structures. Under this accounting method, the initial track installation cost is capitalized and the investment is never written down. Track replacements of similar quality are written off as maintenance expenses in the year incurred, and the incremental cost of betterments is added to the property accounts as a capital investment. When a line is abandoned, the original investment and the capital improvements (betterments) are written out of the property accounts, at their original cost, as expenses.

(224) “Roll section 7” means railroad real property subject to railroad ceilings determined by [the State Board] ORPTS.

(243) “Salvage value”, when used in Part [200] 8200 of this Title, means the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale or if retained, the amount at which the material recoverable is chargeable to materials and supplies or other appropriate account.

(244) “School district code” means a number established by [the Office of Real Property Services] ORPTS whereby each school district is assigned a unique identifying number.

(248) “Signal miles”, when used in Part [200] 8200 of this Title, means the number of track miles protected by automatic signals.

Section 10. Paragraphs (253) through (260) of subdivision (a) of newly renumbered section 8185-1.1 are renumbered to paragraphs (254) through (261) and a new paragraph (253) is added to read as follows:

(253) “State Board” means the State Board of Real Property Tax Services as defined in section 200 of the Real Property Tax Law.

Section 11. Newly renumbered paragraphs (254), (255), (257), (259), (260) and (261) of subdivision (a) of newly renumbered section 8185-1.1 are amended to read as follows:

(254) “State parcel number” means a unique seven-digit identifier assigned to each parcel of taxable State land by [ORPS] ORPTS.

(255) “Statewide information system code” or “SWIS code” means a numbering system established by [the Office of Real Property Services] ORPTS to uniquely identify each county, city, town and village, and that portion of a town outside of incorporated villages.

(257) “Structural item”, when used in Part [200] 8200 of this Title, means an item of real property, other than land, for which cost can be segregated, and which can be located by tax district code numbers, such as buildings, separate paving, bridges, trestles, culverts.

(259) “Supplemental assessment” means an assessed value of taxable State land established by [the State Board] ORPTS pursuant to section 542(4) of the Real Property Tax Law for an assessment roll completed prior to the current roll.

(260) “Surviving original cost”, when used in Part [200] 8200 of this Title, means the original cost by year of installation of property existing as of the inventory date.

(261) “Switch, double slip”, when used in Part [200] 8200 of this Title, means a slip switch effective for both directions of each of the two tracks involved.

Section 12. Paragraphs (262) through (270) are reserved.

Section 13. Paragraphs (271), (272), (277), (278), (279), (280), (281), (286), (287), (288), (289), (301), (306), (307) and (312) of subdivision (a) of newly renumbered section 8185-1.1 are amended to read as follows:

(271) “Switch, single slip”, when used in Part [200] 8200 of this Title, means a slip switch effective for one direction of each of the two tracks involved.

(272) “Switch, slip”, when used in Part [200] 8200 of this Title, means a switch used for diverting rolling equipment from one track to a second track over which the first track crosses.

(277) “Tax district code”, when used in Parts [197] 8197 and [200] 8200 of this Title, means a seven-digit number assigned by [the State Board] ORPTS for each city, town and village.

(278) “Tax map” means a map, maps or digital data prepared primarily for assessment purposes which has been approved for such use pursuant to Part [189] 8189 of this Title.

(279) “Tax map land parcel number” means a unique number consisting of the section number, the block number and the lot number which distinguishes each land parcel in the county from all other land parcels in the county. Also see section 8189.9 of this Title.

(280) “Taxable assessed value”, for purposes of Subpart [186-4] 8186-4 of this Title, means the assessed value of taxable real property subject to county taxation plus the amounts of assessed value partially exempt from county taxation pursuant to sections 458, 460 and 464 of the Real Property Tax Law and pursuant to such other sections of law as the county legislative body designates by resolution to be included in the total valuation. In determining the assessed value of taxable real property subject to county taxation, the restricted assessed value as defined by subdivision 2 of section 581 of the Real Property Tax Law shall be used for property owned or leased by a cooperative corporation or on a condominium basis.

(281) “Taxable assessed value for special assessing units” means the assessed value that is actually subject to taxation by a special assessing unit or portion thereof. Where property is exempt from taxation in some, but not all, of the municipal corporations in which it is located, the taxable assessed value for the special assessing unit or portion thereof shall be the assessed value that is taxable for its own purposes; provided, that for New York City, the taxable assessed value of properties exempted under sections 458 and 458-a of the [RPTL] Real Property Tax Law shall be the amount that is taxable for city purposes. For each parcel that is subject to a transition assessment pursuant to the provisions of section 1805(3) of the [RPTL] Real Property Tax Law, taxable assessed value shall be the lesser of transition assessment or the initial assessment.

(286) “Track”, when used in Part [200] 8200 of this Title, means railway trackage, classified in accordance with Federal Railroad Association (FRA) rules and regulations for maximum operating speeds for passenger and freight as follows:

Class 1 - highspeed: All passenger freight (60 mph or greater)

Class 2 - medium speed: Freight (40 mph to 59 mph)

Class 3 – lowspeed: Freight (under 40 mph)

Class 4 - electronic classification yards

Class 5 - all other yards

(287) “Turnout, main”, when used in Part [200] 8200 of this Title, means a turnout from a main track.

(288) “Turnout, side”, when used in Part [200] 8200 of this Title, means a turnout from a side track.

(289) “Transition assessment” means the assessed valuation established by the [State Board] commissioner pursuant to section 545 of the Real Property Tax Law.

(301) “Unit of measurement”, when used in Part [200] 8200 of this Title means, as appropriate to the context of these rules:

(i) miles of track;

- (ii) miles of sidetrack;
- (iii) number of turnouts;
- (iv) number of switches;
- (v) number of crossing frogs;
- (vi) cubic yards of grading;
- (vii) wire fence per mile; or
- (viii) miscellaneous communication (electronic signals) per mile.

(306) “Valuation section”, when used in Part [200] 8200 of this Title, means a geographical unit within which railroad records are maintained and reported to the [Interstate Commerce Commission] Surface Transportation Board. Only valuation sections in existence as of the reporting date shall be used.

(307) “Valuation unit”, when used in Parts [197] 8197 and [200] 8200 of this Title, means that portion of either railroad real property or tangible property of a special franchise, as the case may be, which is within an account or accounts by year of installation.

(312) “Year index”, when used in Parts [197] 8197 and [200] 8200 of this Title, means a cost index expressing the relationship of the cost of tangible property as of the year of installation to its cost as of the base year.

Section 14. Newly renumbered Subparts 8185-2, 8185-3, 8185-4, 8185-5 and 8185-6 are REPEALED.

Section 15. Subdivisions (c) and (d) of newly renumbered section 8186-1.4 are amended to read as follows:

(c) Complaints against tentative special State equalization ratios shall be governed by the provisions of Subpart [186-15] 8186-15 of this Part.

(d) Correction of a significant error and recomputation of a tentative special State equalization ratio will be done in accordance with the provisions of section [186-2.8] 8186-2.8 of this Part. If a complaint against the

tentative ratios has been filed, a significant error may be corrected in accordance with the provisions of Subpart [186-15] 8186-15 of this Part.

Section 16. Subdivision (b) of newly renumbered section 8186-1.13 is amended to read as follows:

(b) The specific details of the procedures for conducting the surveys prior to the 1994 market survey are set forth in Subparts [186-17] 8186-24 through [186-26] 8186-26 of this Part. The specific details for conducting the surveys beginning with the 1994 market value survey are set forth in the procedures for the survey for the appropriate valuation year.

Section 17. Subdivision (a) of newly renumbered section 8186-1.14 is amended to read as follows:

(a) Each market value base survey conducted pursuant to this Part requires the appraisal of individual parcels of real property located in assessing units that have not completed timely reassessments that can be used to measure municipal full value. The procedures used in ascertaining the values of these parcels are [contained in procedures adopted by the State Board] set forth by ORPTS prior to the use of that market value survey in the establishment of tentative State equalization rates.

Section 18. Paragraph (1) of subdivision (b) of newly renumbered section 8186-1.15 is amended to read as follows:

(1) When an assessing unit implements a revaluation or update on an assessment roll completed within a period beginning two years prior to and ending two years subsequent to the calendar year of the valuation date for the full value measurement, for the purpose of determining State equalization rates, class equalization rates, and class equalization ratios for the assessment roll upon which the revaluation or update is completed, the full value is determined as provided in subdivision (c) of this section. An assessing unit's implementation of a systematic review of all locally assessed properties within that assessing unit, or within a class of a special assessing unit, in an attempt to attain a uniform percentage of value as of the valuation date of the assessment

roll on which those assessments appear, shall be deemed a revaluation and/or update for purposes of this section and sections [186-2.15, 186-2.16 and 186-2.17] 8186-2.15, 8186-2.16 and 8186-2.17 of this Part.

Section 19. Paragraphs (3) and (4) of subdivision (c) of newly renumbered section 8186-1.15 are amended to read as follows:

(3) The aggregate full value estimates are determined from assessment rolls implementing revaluation or updates as provided in section [186-2.15] 8186-2.15 of this Part.

(4) If the valuation date of a revaluation or update project is different from the valuation date of a market value survey, adjustments to the aggregate full value estimate will be as provided in section [186-2.16] 8186-2.16 of this Part. These adjustments will reflect changes in market conditions occurring between the valuation date of the revaluation or update and the valuation date of the market value survey.

Section 20. Subdivisions (d) and (e) of newly renumbered section 8186-1.15 are amended to read as follows:

(d) “Full value measurement for assessing units which do not implement revaluation or updates”. The full value of assessing units which do not implement revaluations or updates is determined as provided in section [186-2.17] 8186-2.17 of this Part.

(e) “Adjustment for changes in quantity of property between assessment rolls”. When the revaluation or update roll, or the measured roll, is different from the current roll, adjustments to the full value estimate may be made. These adjustments shall reflect the changes in the quantity of property between the revaluation or update roll, or measured roll, and the current assessment roll. These adjustments shall be based upon data obtained from the reconciled assessors' reports filed pursuant to Subpart [193-4] 8193-4 of this Title.

Section 21. Subdivision (a) of newly renumbered section 8186-1.16 is amended to read as follows:

(a) This section applies to full value measurements for market value surveys with valuation dates on or after January 1, 2001. These full value measurements will be used to establish State equalization rates, class



equalization rates and class ratios pursuant to this Part for cities, towns, village homestead assessing units, village school assessing units, county assessing units, coordinated assessment programs and consolidated assessing units. Prior to the establishment of any tentative equalization product pursuant to this section, [the Office of Real Property Services] ORPTS shall publish procedures [approved by the State Board] for the market value survey or surveys used in calculating those products and for the calculation of those products. In establishing such procedures for each market value survey and for the calculation of yearly equalization products, [the Office of Real Property Services] ORPTS shall specify which of the provisions below are applicable.

Section 22. Paragraphs (3) and (4) of subdivision (c) of newly renumbered section 8186-1.16 are amended to read as follows:

(3) The aggregate full value estimates are determined from assessment rolls implementing reassessments as provided in section [186-2.15] 8186-2.15 of this Part.

(4) If the valuation date of a reassessment is different from the valuation date of a market value survey, adjustments to the aggregate full value estimate will be as provided in section [186-2.16] 8186-2.16 of this Part. These adjustments will reflect changes in market conditions occurring between the valuation date of the reassessment and the valuation date of the market value survey.

Section 23. Subdivision (d) of newly renumbered section 8186-1.16 is amended to read as follows:

(d) “Full value measurement for assessing units which do not implement reassessments”. The full value of assessing units which do not implement reassessments is determined as provided in section [186-2.17] 8186-2.17 of this Part.

Section 24. Newly renumbered section 8186-2.3 is amended to read as follows:

Section 8186-2.3 Computation of tentative equalization rate or ratio.

The tentative equalization rate or ratio for the current roll is computed by dividing the assessed value of the taxable real property, computed pursuant to section [186-2.4] 8186-2.4 of this Subpart, by the full value of the taxable real property, computed pursuant to sections [186-2.5] 8186-2.5 and [186-2.6] 8186-2.6 of this Subpart.

Section 25. Newly renumbered section 8186-2.4 is amended to read as follows:

Section 8186-2.4 Computation of assessed value of taxable real property.

[(a)] When computing a tentative equalization rate or ratio pursuant to section [186-2.3] 8186-2.3 of this Subpart, the assessed value of the taxable real property equals the total assessed value of the locally assessed properties plus the total assessed value of the isolated properties, determined in accordance with the procedures for the rates or ratios for the appropriate assessment roll year.

Section 26 Newly renumbered section 8186-2.5 is amended to read as follows:

Section 8186-2.5 Computation of full value of taxable real property.

(a) When computing a tentative equalization rate or ratio pursuant to section [186-2.4] 8186-2.4 of this Subpart, the full value of the taxable real property shall be computed according to the full value standard that applies to the current roll as set forth in the procedures for the rates or ratios for the appropriate assessment roll year.

(b) The value of the taxable real property as of the valuation date of a market value survey shall be computed in the manner provided by section [186-2.6] 8186-2.6 of this Subpart.

Section 27. Newly renumbered section 8186-2.6 is amended to read as follows:

Section 8186-2.6 Computation of value of taxable real property as of a valuation date.

When computing the full value of taxable real property pursuant to section [186-2.5] 8186-2.5 of this Subpart, the value of the taxable real property as of the valuation date of a market value survey equals the value of the locally assessed properties as of the valuation date plus the value of the isolated properties as of the

valuation date, determined in accordance with the procedures for the rates or ratios for the appropriate assessment roll year.

Section 28. Subdivision (a) of newly renumbered section 8186-2.7 is amended to read as follows:

(a) The percentage computed pursuant to section [186-2.3] 8186-2.3 of this Subpart shall be determined as the tentative equalization rate or ratio for the current roll by [the State Board] ORPTS.

Section 29. Newly renumbered section 8186-2.8 is amended to read as follows:

Section 8186-2.8 Correction of tentative equalization rate or ratio.

(a) If no complaint has been filed against the tentative equalization rate or ratio, and a correction of a significant error and recomputation of a tentative equalization rate or ratio has been done pursuant to subdivision [186-2.18(d)] 8186-2.18(d) of this Subpart a notice of the recomputed tentative equalization rate or ratio shall be mailed to the chief executive officer and to the assessor of the municipality, and such notice shall include:

- (1) the recomputed tentative equalization rate or ratio;
- (2) the reason for the recomputation; and
- (3) the last day for filing objections to the recomputation.

(b) Any city, town or village may file objections concerning the recomputed tentative equalization rate or ratio; such objection shall be filed within 10 days of the mailing of the notice of the recomputed tentative equalization rate or ratio or by the last date objections may be filed pursuant to Subpart [186-15] 8186-15 of this Part, whichever is later. If objections are filed subsequent to the time when a complaint may be filed pursuant to Subpart [186-15] 8186-15 of this Part, such objections shall be limited to the correction of the significant error. Such objections shall be reviewed and processed in the manner provided by Subpart [186-15] 8186-15 of this Part.

(c) If a complaint has been filed against the tentative equalization rate, a significant error may be corrected in the manner provided by Subpart [186-15] 8186-15 of this Part.

Section 30. The introductory language of subdivision (a) of newly renumbered section 8186-2.12 is amended to read as follows:

(a) A final equalization rate or ratio may be rescinded by [the State Board] ORPTS in accordance with the provisions of this section. Grounds for rescission shall be:

Section 31. Subdivisions (b), (c) and (d) of newly renumbered section 8186-2.12 are amended to read as follows:

(b) [The executive director] ORPTS or any municipal official authorized to file a complaint on a tentative equalization rate or ratio pursuant to section [186-15.2] 8186-15.2 of this Part may request the rescission of a final equalization rate or ratio. Any such request by a municipal official must be made in writing to [the executive director. The executive director shall review each such request and make a recommendation to the State Board] ORPTS. The [individual] municipal official filing the request shall receive notice of [this recommendation] the determination.

(c) In addition to the reasons set forth in subdivision (a) of this section, if [the executive director] ORPTS believes that a final equalization rate or ratio would be manifestly unjust because its use would result in an inequitable apportionment of taxes or the assessment of real property at an inappropriate level, [the executive director] ORPTS may, upon notice to the clerk of the assessing unit, [recommend to the State Board that it] rescind the final equalization rate or ratio.

(d) In rescinding final rates and ratios, [the State Board may direct that staff] ORPTS will comply with the provisions of Subpart [186-15] 8186-15 of this Part so far as practicable.

Section 32. Newly renumbered section 8186-2.15 is amended to read as follows:

Section 8186-2.15 Analysis of aggregate full values.

(a) This section shall apply to measurements of full value described in sections [186-1.15 and 186-1.16] 8186-1.15 and 8186-1.16 of this Part.

(b) “Confirmation of aggregate full value estimates for assessment rolls implementing revaluation or updates.” (1) [Staff of the Office of Real Property Services] ORPTS shall review the valuation data and processes used in a revaluation or update project in order to confirm that the aggregate full value appearing on the assessment roll implementing the revaluation or update represents a reasonable estimate of the aggregate full value of the assessing unit as of the valuation date of the revaluation or update. In addition, where sufficient data is available, [staff of the Office of Real Property Services] ORPTS shall conduct appropriate statistical tests as provided in the procedures of the appropriate market value survey to confirm the level of assessment.

(2) [Staff of the Office of Real Property Services] ORPTS will perform, as a minimum, the following as part of the process to confirm the aggregate full value of the assessing unit.

(i) For revaluations or updates implemented on assessment rolls with final completion dates on or after January 1, 1997, [the Office of Real Property Services] ORPTS may review the valuation processes or data as they are being implemented or compiled. At the conclusion of this process [staff of the Office of Real Property Services] ORPTS may accept, in whole or in part, the aggregate full value of the assessing unit determined through the revaluation or update.

(ii) For revaluations or updates which [staff have] ORPTS has not reviewed while being undertaken as provided in subparagraph (i) of this paragraph, [staff] ORPTS will review the documentation used in the valuation of parcels. In addition, [staff] ORPTS may review the changes in value which occur between the time of the initial valuation and the final assessment roll implementing the revaluation or update. At the conclusion of this process, [staff] ORPTS may accept, in whole or in part, the aggregate full value of the assessing unit.

(iii) For revaluations or updates implemented on assessment rolls with final completion dates in 1994, [staff] ORPTS will use any review of valuation data which was done as part of the 1994 market value survey. Where the revaluation or update valuation data was used for the 1994 survey, it will be accepted for use in determining the 1996 full value measurement.

(iv) For revaluations or updates implemented on assessment rolls with final completion dates in 1995 or subsequent years, sales may be used to confirm the valuation work in a major type in accordance with the appropriate market value survey procedures.

(v) For reassessments completed in 2001 and later, [the Office of Real Property Services] ORPTS may provide, as described in “Local Reassessment Project Review and Analysis” or a similar publication or procedure, for an analysis of uniformity of assessments in each reassessment. This analysis may include, but is not limited to, statistical tests recognized by professional appraisal and assessment administration organizations for the determination of uniformity of assessments. Specific provision shall be made for the recognition of parcels or classes for which a well-defined market does not exist. This analysis shall include a determination of whether the reassessment involved sufficient data, accepted valuation methodologies and rational valuation judgments.

(3) When the aggregate full value from the revaluation or update [can not] cannot be used in its entirety, [staff] ORPTS may adjust the aggregate full value or determine an independent estimate of full value. The adjustment or independent estimate may be done for the entire assessing unit, a set of properties, or an individual parcel. When making adjustments or determining independent estimates [staff] ORPTS may rely upon the use of appraisals, sales or other available data.

Section 33. Subdivision (a) of newly renumbered section 8186-2.16 is amended to read as follows:

(a) When [staff] ORPTS has accepted or determined an aggregate full value estimate of [a] an assessing unit, this estimate may be adjusted, in whole or in part, to another valuation date. This may be done with the use of factors which reflect changes in market value.

Section 34. Subdivision (c) of newly renumbered section 8186-2.16 is amended to read as follows:

(c) Factors developed for this purpose will be determined based upon an analysis of data, and using both [staff] ORPTS and local official knowledge of real estate market conditions.

Section 35. Subdivision (a) of newly renumbered section 8186-2.17 is amended to read as follows:

(a) For market value surveys with valuation dates on or after January 1, 1996, in order to determine the full value of assessing units which do not complete revaluation or update projects which are the basis of estimates of aggregate full value measurement as provided in section [186-2.15] 8186-2.15 of this Subpart, the following apply.

Section 36. Paragraph (2) of subdivision (b) of newly renumbered section 8186-2.17 is amended to read as follows:

(2) The measured roll is collected by [staff of the Office of Real Property Services] ORPTS and prepared for use as provided in the procedures for the appropriate market value survey.

Section 37. Paragraph (4) of subdivision (c) of newly renumbered section 8186-2.17 is amended to read as follows:

(4) Sales may be used as provided in the procedures for the appropriate market value survey. These sales must meet the requirements in Subpart [191-4] 8191-4 of this Title. These sales may either supplement, or substitute for, the initial sample parcel selections as provided in the procedures for the appropriate market value survey.

Section 38. Paragraph (3) of subdivision (d) of newly renumbered section 8186-2.17 is amended to read as follows:

(3) Nothing herein prevents [staff of the Office of Real Property Services] ORPTS from either including, or deleting, appraisals or sales from the data used to estimate the full value.

Section 39. Subdivision (e) of newly renumbered section 8186-2.17 is amended to read as follows:

(e) The procedures for a particular market value survey may provide for use of one or more alternative methods of measuring the full value of an assessing unit or one or more classes within an assessing unit as provided in section [186-1.16] 8186-1.16 of this Part.

Section 40. Subdivisions (c) and (d) of newly renumbered section 8186-2.18 are amended to read as follows:

(c) The provisions of Subpart [186-15] 8186-15 of this Part shall govern complaints against tentative rates and ratios.

(d) Correction of a significant error and recomputation of a tentative rate or ratio will be done in accordance with the procedures for the rates or ratios for the appropriate assessment roll year. If a complaint against the tentative rate or ratio has been filed, the significant error may be corrected in accordance with the provisions of Subpart [186-15] 8186-15 of this Part.

Section 41. Newly renumbered section 8186-3.3 is amended to read as follows:

Section 8186-3.3 Notice of anticipated material change in level of assessment.

An assessor who anticipates a material change in level of assessment on the assessment roll of the assessing unit or any municipality within the assessing unit for which the assessor is responsible, shall file with [the State Board] ORPTS a written notice of such anticipated material change in level of assessment not later than 30 days prior to the last date set by law for the filing of the final assessment roll.

Section 42. Subdivisions (d), (e) and (f) of newly renumbered section 8186-3.4 are amended to read as follows:



(d) A request pursuant to this section must be filed with [the State Board] ORPTS not later than 30 days prior to the last date set by law for the filing of the final assessment roll.

(e) Upon receipt of such request, [the State Office] ORPTS will advise the assessor, county director, and if appropriate, the school district officials that a special equalization rate or certified change in level of assessment factor may be determined in accordance with this Subpart.

(f) If a special equalization rate or certified change in level of assessment factor is established, [the State Office] ORPTS will notify the assessor, county director, and if appropriate, the school district officials, of the special equalization rate or certified change in level of assessment factor. If the request is denied, the notification to the same parties shall state the reason for the denial.

Section 43. Paragraph (3) of subdivision (a) and subdivision (b) of newly renumbered section 8186-3.5 are amended to read as follows:

(3) the determination of the taxable assessed value of State-subsidized municipal housing authority property (Public Housing Law, [section] sections 52 and 73);

(b) Upon the request of the assessor, [the State Board] ORPTS, prior to the approval deadline, may determine a special equalization rate for assessment purposes, if there is a change in level of assessment of less than two percent since the establishment of the State equalization rate for the prior roll.

Section 44. The introductory language of subdivision (a) of newly renumbered section 8186-3.10 is amended to read as follows:

(a) Subject to the limitations set forth in sections [186-3.5, 186-3.6 and 186-3.7] 8186-3.5 and 8186-3.6 of this Subpart, a special equalization rate or certified change in level of assessment factor may be rescinded and, if necessary, a new special equalization rate established or change in level of assessment factor certified, if:

Section 45. Subdivision (b) of newly renumbered section 8186-3.10 is REPEALED.

Section 46. Subdivision (a) of newly renumbered section 8186-4.3 is amended to read as follows:

(a) [The State Board] ORPTS shall notify in writing the clerk of the county legislative body and the county director that county equalization rates cannot be determined because the State equalization rate for the current and prior year will not be established as final on or before the last date for county equalization.

Section 47. Paragraph (2) of subdivision (b) of newly renumbered section 8186-4.3 is REPEALED.

Section 48. Paragraph (1) of subdivision (b) of newly renumbered section 8186-4.3 is renumbered to subdivision (b).

Section 49. Subparagraphs (i) and (ii) of newly renumbered subdivision (b) of section 8186-4.3 are renumbered to paragraphs (1) and (2).

Section 50. Newly renumbered section 8186-5.3 is amended to read as follows:

Section 8186-5.3 Initiation of action on segment special equalization rates.

(a) [The State Board] ORPTS may [, upon its own motion,] initiate a review of data in [the] its possession [of the State Office] to determine if establishment of a special equalization rate for a segment is warranted.

(b) Any person aggrieved by the establishment of a final State equalization rate [for the prior roll] or a special equalization rate pursuant to Subpart [186-3] 8186-3 of this Part, or the chief executive officer or governing body of any municipal corporation in which a segment lies, may submit a signed request for the establishment of a special equalization rate for a segment.

(1) The request must be filed no later than 180 days prior to the last date set by law for the levy of taxes on the assessment roll for which a special equalization rate for a segment is sought.

(2) Receipt of a request shall be acknowledged by notice to the applicant, the chief executive officer and assessor of the assessing unit in which the segment lies, the district superintendent of the affected school district, the chief executive officer of the affected taxing jurisdiction, the assessor of each municipal corporation which would be affected by the establishment of the segment special equalization rate, and the county director.

Copies of the information submitted with the request will be provided to [each] any affected party upon request.

(3) The request must include the applicant's name and address, the name of the taxing jurisdiction, identification of the segment for which the segment special equalization rate is requested, and must contain information sufficient to support a determination that application of the State equalization rate [for the prior roll] or a special equalization rate [for the current roll] to the segment would be inequitable.

Section 51. Subdivision (b) of newly renumbered section 8186-5.4 is REPEALED and subdivisions (c) and (d) of newly renumbered section 8186-5.4 are renumbered (b) and (c) and amended to read as follows:

(b) [At a subsequent meeting, prior] Prior to the levy of taxes, based on this analysis and the information submitted in support of a request, the [board] commissioner shall determine whether or not the special equalization rate shall be established. If the [board] commissioner determines that a special equalization rate shall be established for the current year, the [board] commissioner will also determine the special equalization rate. If the [board] commissioner determines that the analysis and information indicate the need for a segment special equalization rate but that there is not enough data to calculate such a rate, the [board] commissioner shall order whatever action is necessary to obtain the data to calculate such rate in the future.

(c) The [board's] commissioner's determination and any segment special equalization rate established shall be transmitted to affected parties as specified in section [186-5.3(b)(2)] 8186-5.3(b)(2) of this Subpart.

Section 52. Subdivision (a) of newly renumbered section 8186-5.5 is amended to read as follows:

(a) A segment special equalization rate shall not be established for the purposes of this Subpart if there would not be at least a 10 percent change in the share of the levy of at least one segment of the taxing jurisdiction as the result of the use of the segment special equalization rate in place of the equalization rate which would otherwise be used for purposes of apportionment. The change in shares will be determined by comparing the shares computed using the [prior year assessed values and] State equalization rates against the shares computed by substituting the segment special equalization rate [at the prior year's level of assessment].

Provided, however, this limitation shall not apply where a special equalization rate is determined for another segment within the same assessing unit or taxing jurisdiction pursuant to this Subpart or where a special equalization rate was established for that segment in the prior year and a change of five percent would occur for any segment in the taxing jurisdiction.

Section 53. Subdivisions (a) and (c) of newly renumbered section 8186-6.7 are amended to read as follows:

(a) The special equalization rate for the current roll is computed in the same manner that a tentative equalization rate is computed pursuant to sections [186-2.3, 186-2.4, 186-2.5, 186-2.6 and 186-2.18] 8186-2.3, 8186-2.4, 8186-2.5, 8186-2.6 and 8186-2.18 of this Part.

(c) A certified statement setting forth the special equalization rate shall be executed by [the secretary or designee of the State Board, or, if a resolution of the State Board delegates the power to execute such certificate to an officer or employee of the State Office, by such officer or employee,] ORPTS and filed with the State Comptroller, the Commissioner of Education, the Chief Executive Officer of the County of Nassau, the Chief Executive Officer of the city or town in which the district is located, and the district superintendent of schools.

Section 54. Newly renumbered section 8186-9.4 is amended to read as follows:

Section 8186-9.4 Certification of base percentages, current percentages and current base proportions.

The legislative body of the special assessing unit shall determine the base percentage, the current percentage and the current base proportion for each class and for each portion class and the clerk of the legislative body shall certify the same to [the State Board] ORPTS as provided in section 1803-a of the Real Property Tax Law.

Section 55. The introductory language of subdivision (b) of newly renumbered section 8186-9.5 is amended to read as follows:

(b) The legislative body may establish a procedure, subject to the approval of [the State Board] ORPTS,

for making these adjustments. Where no locally applicable procedure has been established or approved when the adjusted base proportions are certified, the legislative body shall adjust the current base proportions in the following manner:

Section 56. Subparagraph (ii) of paragraph (2) of subdivision (b) of newly renumbered section 8186-9.5 is amended to read as follows:

(ii) For class three, add to the quotient so determined the taxable assessed value of any special franchise properties in the class or portion class on the levy roll, at the reference roll level of assessment. Such taxable assessed value shall be computed by [the State Board] ORPTS and provided to the legislative body of the special assessing unit no later than five days before the last date provided by law for the filing of the levy roll or thirty days prior to the last date provided by law for the levy of taxes, whichever is sooner. The provisions of Part [197] 8197 of this Title shall apply to the extent practicable to the computation of such taxable assessed value; provided, however, that the inventory to be valued shall be the inventory applicable to the levy roll, but the valuation standard and State equalization rate to be applied shall be the same as if the property were being assessed for the reference roll.

Section 57. Newly renumbered section 8186-9.6 is amended to read as follows:

Section 8186-9.6 Certification of adjusted base proportions.

[(a)] The clerk of the legislative body of each special assessing unit shall certify to [the State Board] ORPTS information for each class and for each portion class pursuant to section 1803-a of the Real Property Tax Law which shall include but not be limited to documentation of the procedures and computations used to adjust the current base proportions to arrive at the adjusted base proportions and the data used in performing the procedures and computations.

Section 58. Clause (a) of subparagraph (ii) of paragraph (2) of subdivision (a) of newly renumbered section 8186-9.8 is amended to read as follows:

(“a”) Multiply the class equalization rate for each portion class on the assessment roll immediately preceding the assessment roll on which the new portion class first appears by the appropriate class change in level of assessment factor as determined in section [186-9.5(b)(5)] 8186-9.5(b) of this Subpart.

Section 59. The introductory language of paragraph (3) of subdivision (a) of newly renumbered section 8186-9.8 is amended to read as follows:

(3) The adjusted base proportions for the classes other than the new portion class are determined in accordance with the procedures described in section [186-9.5] 8186-9.5 of this Subpart except for the following adjustment:

Section 60. Paragraph (3) of subdivision (b) of newly renumbered section 8186-9.8 is amended to read as follows:

(3) The adjusted base proportion for each portion class is the current base proportion adjusted for physical change occurring between the first assessment roll on which the new portion class appears and the immediately subsequent assessment roll. The adjusted base proportions are determined in accordance with the procedures described in section [186-9.5] 8186-9.5 of this Subpart.

Section 61. Subparagraphs (i) and (ii) of paragraph (1) of subdivision (c) of newly renumbered section 8186-9.8 are amended to read as follows:

(i) Determine the estimated market value of each portion class, other than the new portion class, by dividing the taxable assessed value of the real property in the portion class on the final assessment roll on which the new portion class first appears by the appropriate final class equalization rate determined by [the State Board] ORPTS in accordance with the provisions of Subpart [186-2] 8186-2 of this Part for such portion class on such roll.

(ii) Determine the estimated market value of the new portion class by dividing the taxable assessed value of the real property in such portion class on the final assessment roll on which such portion class first appears

by the final class equalization rate determined for the appropriate special assessing unit class by [the State Board] ORPTS in accordance with the provisions of Subpart [186-2] 8186-2 of this Part on such final assessment roll.

Section 62. Paragraphs (2), (4) and (5) of subdivision (c) of newly renumbered section 8186-9.8 are amended to read as follows:

(2) The current percentage for each portion class shall be determined in the manner provided in section [186-9.3(b)] 8186-9.3(b) of this Subpart except that the class equalization rate used for the new portion class shall be the class equalization rate for the class in the special assessing unit for the applicable assessment roll. The special assessing unit class equalization rate shall be used until a class equalization rate for the new portion class is established.

(4) The current base proportions are determined in accordance with the procedures described in section [186-9.3(c)] 8186-9.3(c) of this Subpart.

(5) The adjusted base proportions are determined in accordance with the procedures described in section [186-9.5] 8186-9.5 of this Subpart.

Section 63. Newly renumbered Section 8186-10.4 is amended to read as follows:

Section 8186-10.4 Report of base percentages, current percentages and current base proportions.

No later than five days after the legislative body of the homestead assessing unit shall determine with respect to that roll the adjusted base proportions for each class or portion class the clerk of the legislative body shall report the base percentage, the current percentage and the current base proportion for each class or portion class to [the State Board] ORPTS on a form prescribed by [the State Board] ORPTS.

Section 64. The introductory language of subdivision (b) of newly renumbered section 8186-10.5 is amended to read as follows:

(b) The legislative body may establish a procedure, subject to the approval of [the State Board] ORPTS,

for making these adjustments. Where no locally applicable procedure has been established or approved when the adjusted base proportions are determined, the legislative body shall adjust the current base proportions in the following manner:

Section 65. Subparagraph (ii) of paragraph (2) of subdivision (b) of newly renumbered section 8186-10.5 is amended to read as follows:

(ii) For the nonhomestead class, add to the quotient so determined the taxable assessed value of any special franchise properties in the class or portion class on the levy roll, at the reference roll level of assessment. Such taxable assessed value shall be computed by [the State Board] ORPTS and provided to the legislative body of the homestead assessing unit no later than five days before the last date provided by law for the filing of the levy roll or 30 days prior to the last date provided by law for the levy of taxes, whichever is sooner. The provisions of Part [197] 8197 of this Title shall apply to the extent practicable to the computation of such taxable assessed value; provided, however, that the inventory to be valued shall be the inventory applicable to the levy roll, but the valuation standard and State equalization rate to be applied shall be the same as if the property were being assessed for the reference roll.

Section 66. Newly renumbered section 8186-10.6 is amended to read as follows:

Section 8186-10.6 Notification of adjusted base proportions.

[(a)] The clerk of the legislative body of each homestead assessing unit shall notify [the State Board] ORPTS of information for each class and for each portion class pursuant to section 1903 of the Real Property Tax Law which shall include but not be limited to documentation of the procedures and computations used to adjust the current base proportions to arrive at the adjusted base proportions and the data used in performing the procedures and computations.

Section 67. Clause (a) of subparagraph (ii) of paragraph (2) of subdivision (a) of newly renumbered section 8186-10.8 is amended to read as follows:



(“a”) Multiply the class equalization rate for the portion class on the assessment roll immediately preceding the assessment roll on which the new portion class first appears by the appropriate class change in level of assessment factor as determined in section [186-10.5(b)(1)] 8186-10.5(b)(1) of this Subpart.

Section 68. Paragraph (3) of subdivision (b) of newly renumbered section 8186-10.8 is amended to read as follows:

(3) The adjusted base proportion for each portion class is the current base proportion adjusted for physical change occurring between the first assessment roll on which the new portion class appears and the immediately subsequent assessment roll. The adjusted base proportions are determined in accordance with the procedures described in section [186-10.5] 8186-10.5 of this Subpart.

Section 69. Subparagraphs (i) and (ii) of paragraph (1) of subdivision (c) of newly renumbered section 8186-10.8 are amended to read as follows:

(i) Determine the estimated market value of the portion class, other than the new portion class, by dividing the taxable assessed value of the real property in the portion class on the final assessment roll on which the new portion class first appears by the appropriate final class equalization rate determined by [the State Board] ORPTS in accordance with the provisions of Subpart [186-2] 8186-2 of this Part for such portion class on such roll.

(ii) Determine the estimated market value of the new portion class by dividing the taxable assessed value of the real property in such portion class on the final assessment roll on which such portion class first appears by the final class equalization rate determined for the appropriate assessing unit class by [the State Board] ORPTS in accordance with the provisions of Subpart [186-2] 8186-2 of this Part on such final assessment roll.

Section 70. Paragraphs (2), (4) and (5) of subdivision (c) of newly renumbered section 8186-10.8 are amended to read as follows:

(2) The current percentage for each portion class shall be determined in the manner provided in section

[186-10.3] 8186-10.3 of this Subpart except that the class equalization rate used for the new portion class shall be the class equalization rate for the class in the assessing unit for the applicable assessment roll. The assessing unit class equalization rate shall be used until a class equalization rate for the new portion class is established.

(4) The current base proportions are determined in accordance with the procedures described in section [186-10.3] 8186-10.3 of this Subpart.

(5) The adjusted base proportions are determined in accordance with the procedures described in section [186-10.5] 8186-10.5 of this Subpart.

Section 71. Subdivisions (a) and (b) of newly renumbered section 8186-15.2 are amended to read as follows:

(a) A complainant may obtain administrative review of its tentative State equalization rate, tentative class ratios or tentative class equalization rates as determined, pursuant to sections 1204 and 1206 of the Real Property Tax Law and Subpart [186-2] 8186-2 of this Part, by serving a complaint and supporting documentation on the [State Board] commissioner at least five days prior to the date specified for the hearing on such rate or ratios. A complaint concerning data used for purposes of a tentative State equalization rate, class ratios, class equalization rates or special equalization ratios is considered applicable with respect to such data for all purposes. Complaints and supporting documentation may be served personally at the Albany office of the [State Board] commissioner or by mail. If a complaint is not accompanied by supporting documentation, [staff] ORPTS will recommend to the State Board that the tentative State equalization rate, tentative class equalization rates or tentative class ratios be established as the final State equalization rate, final class equalization rates or final class ratios.

(b) The complaint shall be in writing on a form prescribed by [the State Board] ORPTS and signed by the chief executive officer or legal representative of the complainant.

Section 72. Subparagraphs (i), (ii) and (iv) of paragraph (1) of subdivision (c) of newly renumbered

section 8186-15.2 are amended to read as follows:

- (i) incorrect assessor's report data which was filed pursuant to Part [193] 8193 of this Title;
- (ii) violation of a law or a [State Board] commissioner's rule;
- (iv) any objection to the assessing unit's aggregate full value or the aggregate major type full value estimates established pursuant to sections [186-1.15, 186-1.16, 186-2.15, 186-2.16 or 186-2.17] 8186-1.15, 8186-1.16, 8186-2.15, 8186-2.16 or 8186-2.17 of this Part;

Section 73. Subparagraphs (i), (ii) and (iv) of paragraph (2) of subdivision (c) of newly renumbered section 8186-15.2 are amended to read as follows:

(i) If the objection alleges invalid or incorrect assessor's report data for any earlier year or the year for which the equalization rate is being determined, the assessor must identify the assessor's report year where the invalid or incorrect data was originally reported, and the specific parcel or parcels in question. A revised assessor's report as defined in Part [193] 8193 of this Title or information as required by section [193-4.4 (c), (e) and (f)] 8193-4.4 (c) and (e) of this Title must be provided.

(ii) If the objection alleges a violation of law or the [State Board's] commissioner's rules, the appropriate law or rules must be cited and a detailed explanation provided.

(iv) If the objection alleges an incorrect aggregate full value or aggregate major type full value estimate, the complainant must provide its estimation of the assessing unit's aggregate full value or aggregate major type value, on a form prescribed by [the State Board] ORPTS, and provide sufficient documentation to support such aggregate value. If supporting documentation is based on 25 sales or more, such information must be submitted in a computer readable format previously agreed to by [the State Office] ORPTS.

Section 74. The introductory language of subdivision (d) of newly renumbered section 8186-15.2 is amended to read as follows:

(d) Objections to sample parcels that are appraisal observations included in the market value survey or

surveys upon which the tentative rate or ratio is based shall be made on a form prescribed by [the State Board] ORPTS, which shall include, at a minimum, the following information with regard to each sample parcel:

Section 75. Paragraphs (2) and (4) of subdivision (d) of newly renumbered section 8186-15.2 are amended to read as follows:

(2) Identifying information including the [State Office] ORPTS control number, the name of the owner of the parcel, and the tax map number as it appeared on the measured roll.

(4) Where the complainant disagrees with the appraised value of the sample parcel, the complainant's opinion of the appraised value of the sample parcel as of the survey valuation date and documentation that supports that opinion and an explanation of why that opinion of value should replace the [ORPS] ORPTS appraised value. In no event will more than the first five submitted comparable sales be considered. Each sale of an improved property other than a subject sale or sale of another appraised sample parcel must be accompanied by a complete inventory and a clear photograph identified by the liber and page number of the sale.

Section 76. Subparagraph (vi) of paragraph (5) of subdivision (d) of newly renumbered section 8186-15.2 is amended to read as follows:

(vi) violation of a law or a [State Board] commissioner rule.

Section 77. Clause (a) of subparagraph (iii) of paragraph (6) of subdivision (d) of newly renumbered section 8186-15.2 is amended to read as follows:

(“a”) If the objection alleges that [the State office] ORPTS appraised the wrong parcel (“i.e.”, not the same parcel that was assessed on the measured roll), the inventory of the correct sample parcel and an opinion of the appraised value of the correct sample parcel as of the survey valuation date and documentation that supports that opinion must be provided. In no event will more than the first five submitted comparable sales be considered. Each sale of an improved property other than a subject sale or sale of another appraised sample

parcel must be accompanied by a complete inventory and clear photograph identified by the liber and page number of the sale.

Section 78. The introductory language of subparagraph (iv) of paragraph (6) of subdivision (d) of newly renumbered section 8186-15.2 is amended to read as follows:

(iv) If the objection alleges an incorrect appraised value for the sample parcel or that [ORPS] the ORPTS method of valuation is inappropriate, documentation for at least one of the three approaches to value (market, cost or income) must be provided and a statement as to why that approach is appropriate. The requirements for documentation are as follows:

Section 79. Subclause (1) of clause (a) of subparagraph (iv) of paragraph (6) of subdivision (d) of newly renumbered section 8186-15.2 is amended to read as follows:

(“1”) an inventory of the subject parcel, if different from the [ORPS] ORPTS inventory, and an inventory for any comparable sales, if different from the [ORPS] ORPTS inventory. In no event will more than the first five submitted comparable sales be considered. Each sale must be an arm’s length transfer and identified by SWIS code, and liber and page number. Each sale of an improved property other than a subject sale or sale of another appraised sample parcel must be accompanied by a clear photograph identified by the liber and page number of the sale.

Section 80. Subclause (1) of clause (b) of subparagraph (iv) of paragraph (6) of subdivision (d) of newly renumbered section 8186-15.2 is amended to read as follows:

(“1”) an inventory of the subject parcel, if different from the [ORPS] ORPTS inventory;

Section 81. Subclause (1) of clause (c) of subparagraph (iv) of paragraph (6) of subdivision (d) of newly renumbered section 8186-15.2 is amended to read as follows:

(“1”) an inventory of the subject property, if different from the [ORPS] ORPTS inventory;

Section 82. Clause (a) of subparagraph (vi) of paragraph (6) of subdivision (d) of newly renumbered

section 8186-15.2 is amended to read as follows:

(“a”) Valuation schedule or inventory error. A statement as to which inventory component is allegedly in error and sufficient sales and documentation, including liber and page numbers, to support revised value schedules indicating land value/acre, waterfront value/unit, improvement value/square foot, or timber value, and an explanation of why the value schedules used by [State Office] ORPTS are inappropriate or inaccurate.

Section 83. Subparagraph (viii) of paragraph (6) of subdivision (d) of newly renumbered section 8186-15.2 is amended to read as follows:

(viii) If the objection alleges that there is a violation of a law or the [State Board's] commissioner's rules in the selection or appraisal of the sample parcel the appropriate law or rules must be cited and a detailed explanation provided.

Section 84. Clauses (a) through (c) of subparagraph (ix) of paragraph (6) of subdivision (d) of newly renumbered section 8186-15.2 are amended to read as follows:

(“a”) If the objection alleges that a sale, used as an observation in a major type or in a sales ratio study, should not be included in the calculation to determine the aggregate municipal full value, the complainant must submit a statement as to why the sale is not an appropriate sale as defined by section [191-4.1] 8191-4.1 of this Title and documentation to support the statement. Such sale must be identified by SWIS code and liber and page number.

(“b”) If the objection alleges that a sale should be used as an observation in a major type in which sales have been included in the calculation to determine the aggregate municipal full value or in a sales ratio study, a statement as to why the sale is an appropriate sale as defined by section [191-4.1] 8191-4.1 of this Title and documentation to support the statement. Such sale must be identified by SWIS code and liber and page number.

(“c”) If the objection alleges that a sale sample parcel contains incorrect data affecting its indicated sale price, date of sale or conditions making such sale an appropriate sale as defined by section [191-4.1] 8191-4.1

of this Title, signed documentation by a party to the transfer must be submitted. Documentation must provide the specific data item(s) in error and the correct data with explanation. Such sale must be identified by SWIS code and liber and page number.

Section 85. Newly renumbered section 8186-15.3 is amended to read as follows:

Section 8186-15.3 Requests for additional time to submit documentation.

Upon written request from an assessing unit, and upon good cause shown, [the executive director of the State Office, or his or her designee,] ORPTS may allow an additional period of time from the expiration of the time period provided in section [186-15.2(a)] 8186-15.2(a) of this Subpart. Such written request must be received by [the State Office] ORPTS prior to the deadline for submission of the complaint form and supporting documentation. For purposes of this subdivision, good cause shown shall include extraordinary unforeseen and unavoidable circumstances that have arisen subsequent to the establishment of the tentative rate or ratios.

Section 86. Newly renumbered section 8186-15.5 is amended to read as follows:

Section 8186-15.5 Hearings.

[The State Board or its] A duly authorized representative of the commissioner shall meet at the time and place indicated in the notice sent pursuant to section 1204 of the Real Property Tax Law and section [186-2.7] 8186-2.7 of this Part to hear complaints relating to tentative State equalization rates, class equalization rates or class ratios. The hearing shall not constitute an adjudicatory proceeding subject to article 3 of the State Administrative Procedure Act or Part [187] 8187 of this Title, but the provisions of section 525(2) of the Real Property Tax Law shall apply so far as practicable to the hearing. A timely complaint shall be reviewed, provided sufficiently specific objections have been submitted, regardless of whether representatives of the complainant personally appear at the hearing.

Sections 87. Newly renumbered section 8186-15.7 is amended to read as follows:

Section 8186-15.7 Certain sample parcel appraisal objections.

(a) In reviewing an objection to an appraisal, if [staff] ORPTS determines that notwithstanding a complaint that the appraised value is too high, that such value should be higher, or, notwithstanding a complaint that the appraised value is too low, that such value should be lower, the value shall not be changed for purposes of the computation of the State equalization rate, class equalization rate or class ratios for that year. The appraised value of such sample parcel may be changed in the market value survey or surveys for purposes of any future computations based in whole or in part upon such survey or surveys.

(b) In reviewing an assertion that an aggregate full value, full value estimate for a major type, or level of assessment for an assessment roll or a major type is incorrect, if [staff] ORPTS determines that notwithstanding a complaint that the aggregate full value, full value estimate for a major type, or level of assessment for an assessment roll or a major type is too high, that such number should be higher, or, notwithstanding a complaint that the aggregate full value, full value estimate for a major type, or level of assessment for an assessment roll or a major type is too low, that such number should be lower, the number shall not be changed for purposes of the computation of the State equalization rate, class equalization rate or class ratios for that year. The determinations made in reviewing such a complaint may be changed in the market value survey for purposes of any future computations based in whole or in part upon such survey or surveys or in the conduct of another market value survey.

Section 88. Subdivision (a) of newly renumbered section 8186-15.8 is amended to read as follows:

(a) In reviewing a complaint, [State Office staff] ORPTS may determine that there should be a substitution for a sample parcel used in the determination of a tentative State equalization rate, class equalization rate, special equalization ratios or class ratio. [Staff] ORPTS shall notify the representative of the city, town, village, school district or special assessing unit who signed the complaint of the substitute sample parcel. Such notice shall:

(1) identify the substitute sample parcel;



(2) state the reason for such substitution; and

(3) advise the complainant that any objections with respect to the substitute sample parcel must be submitted to [staff] ORPTS within 10 days of the date of such notice.

A copy of the valuation report for each substitute sample parcel which is residential, farm, vacant or commercial property shall accompany the notice.

Section 89. The introductory language of subdivision (b) of newly renumbered section 8186-15.8 is amended to read as follows:

(b) [Staff] ORPTS shall notify the [executive director or designee] commissioner when a significant error has occurred and a complaint has been filed against the tentative State equalization rate, class equalization rate, special equalization ratios or class ratios. Where [he or she] the commissioner agrees with the correction, he or she shall direct that the tentative State equalization rate, class equalization rate, special equalization ratios or class ratios be recomputed based solely on the data revised by the correction. [Staff] ORPTS shall notify the representative of the complainant who signed the complaint of the recomputed tentative State equalization rate, class equalization rate, special equalization ratios or class ratios. Such notice shall include:

Section 90. Newly renumbered section 8186-15.9 is amended to read as follows:

Section 8186-15.9 Staff review and reports.

[State Office] ORPTS staff shall file with the complaint review panel [their] written reports in response to complaint review assignments [made to them]. The complaint review panel shall review the staff reports received and once the complaint review panel has received satisfactory staff reports in response to all of the specific objections of a complainant, staff shall cause a proposed final State equalization rate, class equalization rate or class ratio to be made. [Staff shall forward the same, along with the aforementioned staff reports, to the counsel of the State Board.]

Section 91. Newly renumbered section 8186-15.10 is amended to read as follows:

Section 8186-15.10 Proposed findings and determinations.

[Counsel] ORPTS shall [cause] prepare a resolution which will include proposed findings and determinations [to be prepared] for use by the State Board in establishing final State equalization rates, class equalization rates or class ratios as provided in section 1210 of the Real Property Tax Law. Staff reports prepared pursuant to section 8186-15.9 of this Subpart shall be made part of the findings and determinations. Such findings and determinations shall be prepared in a manner intended to set forth an adequate statement of the factual basis for the State Board's determinations so as to facilitate any subsequent judicial review of the State Board's determinations.

Section 92. Subdivision (b) of newly renumbered section 8186-15.12 is amended to read as follows:

(b) Where the State Board determines the proposed findings and determinations to be unacceptable, it shall return the same to ORPTS staff for additional review[, or to counsel for redrafted findings and determinations,] and redrafting as the [board] State Board deems necessary. [Staff or counsel] ORPTS staff shall proceed as directed by the State Board and prepare revised staff reports, resolutions, or findings and determinations, [or both,] as appropriate.

Section 93. The introductory language of newly renumbered section 8186-24.1 is amended to read as follows:

In addition to the definitions set forth in former section 186-1.1 of [this Part,] Title 9, as repealed in 1998 and set forth in section 8185-1.1 of this Title and sections 1801 and 1901 of the Real Property Tax Law, when used in this Subpart:

Section 94. The introductory language of paragraph (1) of subdivision (c) of newly renumbered section 8186-24.1 is amended to read as follows:

(1) For purposes of the City of New York or a municipality for which the market value survey is conducted upon a portion of the assessment roll of the County of Nassau, each major type corresponds in whole

or in part to one of the four real property classes defined in former section 190-3.1(e) of [this] Title 9, as repealed in 1998 and set forth in sections 1801 and 1802 of the Real Property Tax Law, as follows:

Section 95. Subparagraph (i) of paragraph (2) of subdivision (c) of newly renumbered section 8186-24.1 is amended to read as follows:

(i) class A, which designates all residential real property other than apartment, cooperative apartment and condominium, except that for a homestead assessing unit, class A designates the homestead class as defined [by] in former section 190-4.1 of [this] Title 9 as repealed in 1998 and set forth in section 1901 of the Real Property Tax Law;

Section 96. Subdivision (l) of newly renumbered section 8186-24.1 is amended to read as follows:

(l) “Utility real property” means utility real property as defined [by] in former section 190-3.1 of [this] Title 9 as repealed in 1998 and set forth in section 1801 of the Real Property Tax Law; provided that, except for the City of New York or a municipality for which the market value survey is conducted upon a portion of the assessment roll of the County of Nassau, “utility real property” also means railroad real property as defined in section 489-b(3) or section 489-bb(3) of the Real Property Tax Law which is not partially exempt from taxation pursuant to section 489-d or 489-dd of that law.

Section 97. Newly renumbered section 8186-24.2 is amended to read as follows:

Section 8186-24.2 Market value surveys, generally.

A general discussion of market value surveys is set forth in section [186-1.13] 8186-1.13 of this Part.

Section 98. Newly renumbered section 8186-24.3 is amended to read as follows:

Section 8186-24.3 Valuation date; taxable status date.

The valuation date for the 1989 market value survey is January 1, 1989. Sample parcels appraised for the 1989 survey shall be appraised according to their physical condition and ownership as of the taxable status date of the base year roll designated pursuant to section [186-24.4] 8186-24.4 of this Subpart.

Section 99. Paragraph (8) of subdivision (a) of newly renumbered section 8186-24.4 is amended to read as follows:

(8) For a nonhomestead village assessing unit in Nassau County the base year roll is designated in accordance with section [186-24.13] 8186-24.13 of this Subpart.

Section 100. Subdivisions (b) and (c) of newly renumbered section 8186-24.4 are amended to read as follows:

(b) Each municipality shall furnish to [the State Board] ORPTS a copy of the final assessment roll designated as the base year roll for that municipality within 30 days upon request of [the State Board] ORPTS. The municipality may be reimbursed for forwarding this roll in the manner and in the amounts prescribed by former section 190-5.3 of [this] Title 9 as repealed in 1998, regardless of the manner in which the roll was prepared.

(c) Notwithstanding the provisions of sections [186-24.5, 186-24.6, 186-24.7, 186-24.8, 186-24.10 and 186-24.12] 8186-24.5, 8186-24.6, 8186-24.7, 8186-24.8, 8186-24.10 and 8186-24.12 of this Subpart, where the 1986 survey base year roll is reused pursuant to this section, the following procedures shall be followed:

- (1) The 1989 survey shall be performed on the classified roll prepared for the 1986 survey.
- (2) The stratification for the 1989 survey shall be the same as was used for the 1986 survey.
- (3) The sample parcels that were appraised for the 1986 survey shall be reappraised for the 1989 survey.
- (4) The data collected for the 1986 survey appraisals may be reused when appraising the same sample parcels for the 1989 survey.
- (5) The supplemental sample determined for the 1986 survey pursuant to former Subpart 186-22 of [this Part] Title 9 as repealed in 1996 shall be reused for the 1989 survey.

Section 101. The introductory language of newly renumbered section 8186-24.6 is amended to read as follows:

Upon completion of the classified roll, each ordinary class shall be stratified by performing the following operations according to the methodology which is set forth in section [186-24.12] 8186-24.12 of this Subpart. However, where the 1989 survey classified roll is the classified roll originally prepared for the 1986 survey, all determinations made pursuant to former Subpart 186-22 of [this Part] Title 9 as repealed in 1996 are applicable for the 1989 survey.

Section 102. Subparagraphs (ii) and (iii) of paragraph (5) of subdivision (a) of newly renumbered section 8186-24.7 are amended to read as follows:

(ii) a member of the State [Office] Board of Real Property Tax Services;

(iii) an employee of [the State Office of Real Property Services] ORPTS;

Section 103. The introductory language of paragraph (5) of subdivision (d) of newly renumbered section 8186-24.9 is amended to read as follows:

(5) For purposes of establishing class ratios pursuant to former Subpart 186-8 of [this Part] Title 9 as repealed in 1997, the estimated class market value ratio shall be computed in accordance with the following procedure:

Section 104. The introductory language of paragraph (1) of subdivision (a) of newly renumbered section 8186-24.10 is amended to read as follows:

(1) If the municipality, borough of New York City, Amityville or Wyandanch School District in the Town of Babylon, school district in a school district segment survey assessing unit, class in a special assessing unit or homestead assessing unit, school district designated in former section 186-6.1 of [this Part] Title 9 as repealed in 1998 and set forth in section 1230 of the Real Property Tax Law in a homestead assessing unit or a special assessing unit or class in a portion in a special assessing unit or homestead assessing unit:

Section 105. The introductory language of paragraph (1) of subdivision (b) of newly renumbered section 8186-24.10 is amended to read as follows:

(1) Compute the coefficient of variation for each municipality, borough of New York City, Amityville or Wyandanch School District in the Town of Babylon, school district in a school district segment survey assessing unit, class in a special assessing unit or homestead assessing unit, school district designated in former section 186-6.1 of [this Part] Title 9 as repealed in 1998 and set forth in section 1230 of the Real Property Tax Law in a homestead assessing unit or special assessing unit, and class in a portion in a special assessing unit or homestead assessing unit.

Section 106. The introductory language of paragraph (2) of subdivision (b) of newly renumbered section 8186-24.10 is amended to read as follows:

(2) Determine the number of supplemental sample parcels necessary with respect to each municipality, borough of New York City, Amityville or Wyandanch School District in the Town of Babylon, school district in a school district segment survey assessing unit, class in a special assessing unit or homestead assessing unit, school district designated in former section 186-6.1 of [this Part] Title 9 as repealed in 1998 and set forth in section 1230 of the Real Property Tax Law in a homestead assessing unit or special assessing unit, and class in a portion in a special assessing unit or homestead assessing unit.

Section 107. Subclause (2) of clause (b) of subparagraph (i) of paragraph (2) of subdivision (b) of newly renumbered section 8186-24.10 is amended to read as follows:

(“2”) school district designated in former section 186-6.1 of [this Part] Title 9 as repealed in 1998 and set forth in section 1230 of the Real Property Tax Law level estimate;

Section 108. Subclause (3) of clause (d) of subparagraph (i) of paragraph (2) of subdivision (b) of newly renumbered section 8186-24.10 is amended to read as follows:

(“3”) school district portion designated in former section 186-6.1 of [this Part] Title 9 as repealed in 1998 and set forth in section 1230 of the Real Property Tax Law; and

Section 109. Subparagraph (iv) of paragraph (2) of subdivision (b) of newly renumbered section 8186-

24.10 is amended to read as follows:

(iv) If the CV is greater than the appropriate CV limit, the sample size of the "S" interval contributing most to the CV is increased by one, the value interval contribution and CV are reduced hypothetically in accordance with sampling theory, and the adjusted CV is further tested against the CV limit. This process continues until a minimum number of supplemental samples have been assigned or the adjusted CV no longer exceeds the appropriate CV limit. If the initial CV estimate does not exceed the appropriate CV limit, no supplemental sample is assigned for the step. The minimum supplemental sample assigned for the municipal level estimate step is six, and for the village, borough, Amityville and Wyandanch School Districts in the Town of Babylon, school district in a school district segment survey assessing unit, and school district designated in former section 186-6.1 of [this Part] Title 9 as repealed in 1998 and set forth in section 1230 of the Real Property Tax Law in a special or homestead assessing unit level estimate steps the minimum supplemental sample assigned is four. There are no minimums for the other estimates tested.

Section 110. Clause (a) of subparagraph (vii) of paragraph (2) of subdivision (b) of newly renumbered section 8186-24.10 is amended to read as follows:

(“a”) Municipal, the Amityville and Wyandanch School Districts in the Town of Babylon, a school district segment survey assessing unit or a school district designated in former section 186-6.1 of [this Part] Title 9 as repealed in 1998 and set forth in section 1230 of the Real Property Tax Law in a homestead assessing unit or special assessing unit.

“Estimated market value”	“CV limit”
0 to 49,999,999	5.0%
50,000,000 to 99,999,999	4.8%
100,000,000 to 199,999,999	4.6%
200,000,000 to 299,999,999	4.4%

300,000,000 to 399,999,999	4.2%
400,000,000 to 499,999,999	4.0%
500,000,000 to 599,999,999	3.8%
600,000,000 to 699,999,999	3.6%
700,000,000 to 799,999,999	3.4%
800,000,000 to 899,999,999	3.2%
equal to or greater than 900,000,000	3.0%

Section 111. Paragraph (4) of subdivision (b) of newly renumbered section 8186-24.10 is amended to read as follows:

(4) Recompute the estimated market value ratio in accordance with the procedures set forth in section [186-24.9] 8186-24.9 of this Subpart, with the inclusion of the supplemental sample parcels.

Section 112. Subdivision (c) of newly renumbered section 8186-24.10 is amended to read as follows:

(c) For purposes of this section, “portion” means a portion as defined in former section 186-1.1 of [this Part] Title 9 as repealed in 1998 and set forth in section 1801 of the Real Property Tax Law except that it shall not mean a special district which encompasses the entire assessing unit with the exception of one or more entire villages.

Section 113. The introductory language of subdivision (e) of newly renumbered section 8186-24.10 is amended to read as follows:

(e) Commencing July 1, 1991, [the deputy director (State Equalization)] ORPTS shall review the initial survey results and determine the extent to which supplemental samples, if any, may be necessary. Subdivisions (a) through (d) of this section may be modified or superseded if the [deputy director] deputy commissioner determines that such action is necessary due to a lack of resources and available time to ensure completion of the entire survey by December 31, 1991. In such case the following CV limits shall apply:



Section 114. Paragraph (1) of subdivision (e) of newly renumbered section 8186-24.10 is amended to read as follows:

(1) Municipal, the Amityville and Wyandanch School Districts in the Town of Babylon, a school district segment survey assessing unit or a school district designated in former section 186-6.1 of [this Part] Title 9 as repealed in 1998 and set forth in section 1230 of the Real Property Tax Law in a homestead assessing or special assessing unit.

“Estimated Market Value”	“CV Limit for Supplemental Sample”
0 to 49,999,999	6.0%
50,000,000 to 99,999,999	6.0%
100,000,000 to 199,999,999	6.0%
200,000,000 to 299,999,999	6.0%
300,000,000 to 399,999,999	6.0%
400,000,000 to 499,999,999	6.0%
500,000,000 to 599,999,999	5.8%
600,000,000 to 699,999,999	5.6%
700,000,000 to 799,999,999	5.4%
800,000,000 to 899,999,999	5.2%
equal to or greater than 900,000,000	5.0%

Section 115. Subdivision (a) of newly renumbered section 8186-24.11 is amended to read as follows:

(a) Where a parcel, or part of a parcel, that should have been excluded from the classified roll was erroneously included on the classified roll, the parcel, or part of a parcel, shall be removed from the interval to which it was assigned upon the written approval of [the director or assistant director of the Bureau of

Equalization Rates] ORPTS. In the event that the number of required sampled parcels for the interval is greater than the number of remaining parcels in the interval, the number of sampled parcels shall be set equal to the number of parcels remaining in the interval.

Section 116. The introductory language of subdivision (c) of newly renumbered section 8186-24.11 is amended to read as follows:

(c) Where, through a clerical error by [State Division staff] ORPTS, a parcel is included on the classified roll with an incorrect total assessed value, incorrect major type code or incorrect survey unit code, the following procedure is to be followed using the corrected parcel data:

Section 117. Newly renumbered section 8186-24.14 is amended to read as follows:

Section 8186-24.14 Completion of survey.

The results of the survey shall become a public record and be subject to the provisions of article 6 of the Public Officers Law upon completion of the survey. The survey shall be considered complete for a municipality upon the first use of the survey results in the determination of a tentative State equalization rate pursuant to Subpart [186-2] 8186-2 of this Title, tentative special equalization ratios pursuant to former Subpart 186-7 of Title 9 as repealed in 1998, tentative class ratios pursuant to former Subpart 186-8 of Title 9 as repealed in 1997, or tentative class equalization rates pursuant to former Subpart 186-11 of [this Part] Title 9 as repealed in 1997, for that municipality.

Section 118. Newly renumbered section 8186-25.1 is amended to read as follows:

Section 8186-25.1 Definitions.

Definitions of terms used in this Subpart are set forth in former section 186-1.1 of [this Part] Title 9, as repealed in 1998 and set forth in section 8185-1.1 of this Title and sections 1801 and 1901 of the Real Property Tax Law, and the Subpart of rules which refers to the base survey immediately preceding the update survey.

Section 119. Newly renumbered section 8186-25.2 is amended to read as follows:

Section 8186-25.2 Market value surveys; generally.

A general discussion of market value surveys is set forth in section [186-1.13] 8186-1.13 of this Part.

Section 120. Subparagraphs (ii) and (iii) of paragraph (5) of subdivision (c) of newly renumbered section 8186-25.3 are amended to read as follows:

(ii) a member of the State Board of Real Tax Property Services;

(iii) an employee of [the State Office of Real Property Services] ORPTS;

Section 121. The introductory language of newly renumbered section 8186-26.1 is amended to read as follows:

In addition to the definitions set forth in former section 186-1.1 of [this Part,] Title 9, as repealed in 1998 and set forth in section 8185-1.1 of this Title and sections 1801 and 1901 of the Real Property Tax Law, when used in this Subpart:

Section 122. Subdivision (l) of newly renumbered section 8186-26.1 is amended to read as follows:

(l) “Special survey” is a survey conducted upon a segment, as defined in Subpart [186-5] 8186-5, and which is done independent of the city or town market value survey. For the purposes of this Subpart a special survey shall be considered a municipality.

Section 123. The introductory language of paragraph (1) of subdivision (m) of newly renumbered section 8186-26.1 is amended to read as follows:

(1) For the City of New York or a municipality for which the market value survey is conducted upon a portion of the assessment roll of the County of Nassau, each survey class corresponds in whole or in part to one of the four real property classes defined in former section 190-3.1(e) of [this] Title 9, as repealed in 1998 and set forth in sections 1801 and 1802 of the Real Property Tax Law, as follows:

Section 124. Subparagraph (i) of paragraph (2) of subdivision (m) of newly renumbered section 8186-26.1 is amended to read as follows:

(i) class A, which designates all residential real property other than apartment, except that for a homestead assessing unit, class A designates the homestead class as defined by former section 190-4.1 of [this] Title 9 as repealed in 1998 and set forth in section 1901 of the Real Property Tax Law;

Section 125. Subdivision (o) of newly renumbered section 8186-26.1 is amended to read as follows:

(o) "Utility real property" means utility real property as defined by former section 190-3.1 of [this] Title 9 as repealed in 1998 and set forth in section 1801 of the Real Property Tax Law; provided, that except for the City of New York or a municipality for which the market value survey is conducted upon a portion of the assessment roll of the County of Nassau, utility real property also means railroad real property as defined in section 489-b(3) or section 489-bb(3) of the Real Property Tax Law which is not partially exempt from taxation pursuant to section 489-d [of] or 489-dd of that Chapter.

Section 126. Subdivision (a) of newly renumbered section 8186-26.2 is amended to read as follows:

(a) A general discussion of market value surveys is set forth in section [186-1.13] 8186-1.13 of this Part.

Section 127. Paragraph (1) of subdivision (b) of newly renumbered section 8186-26.2 is amended to read as follows:

(1) the base year assessment roll of the city or town determined pursuant to section [186-26.4] 8186-26.4 of this Subpart shall be the base year assessment roll for the special survey; and

Section 128. Subdivision (d) of newly renumbered section 8186-26.2 is amended to read as follows:

(d) For the purposes of this survey a portion is a part of a special assessing unit as defined in former section 190-3.1 of [this] Title 9 as repealed in 1998 and set forth in section 1801 of the Real Property Tax Law or a part of an approved assessing unit as defined in former section 190-4.1 of [this] Title 9 as repealed in 1998 and set forth in section 1901 of the Real Property Tax Law. Except that it shall not mean a special district which encompasses the entire assessing unit with the exception of one or more entire villages.

Section 129. Subparagraphs (ii) and (iii) of paragraph (8) of subdivision (a) of newly renumbered

section 8186-26.4 are amended to read as follows:

- (ii) the city or town provides all inventory records of assessment roll parcels and sales, and [the State Office] ORPTS has deemed the records to be of sufficient quality for use in the 1992 market value survey; and
- (iii) the inventory records are provided in a format readily usable by [the State Office] ORPTS.

Section 130. Subdivision (b) of newly renumbered section 8186-26.4 is amended to read as follows:

(b) Each municipality shall furnish to [the State Board] ORPTS a copy of the final assessment roll designated as the base year roll for that municipality within 30 days upon request of [the State Board] ORPTS.

Section 131. Subparagraphs (ii) and (iii) of paragraph (5) of subdivision (a) of newly renumbered section 8186-26.9 are amended to read as follows:

- (ii) a member of the State Board of Real Property Tax Services;
- (iii) an employee of [the State Office of Real Property Services] ORPTS;

Section 132. The introductory language of paragraph (5) of subdivision (d) of newly renumbered section 8186-26.10 is amended to read as follows:

(5) For purposes of establishing class ratios pursuant to former Subpart 186-8 of [this Part] Title 9 as repealed in 1997, the estimated class market value ratio shall be computed in accordance with the following procedure:

Section 133. The introductory language of paragraph (1) of subdivision (a) of newly renumbered section 8186-26.11 is amended to read as follows:

(1) If the municipality, borough of New York City, segment in a segment survey assessing unit, class in a special assessing unit or homestead assessing unit, school district designated in former section 186-6.1 of [this Part] Title 9 as repealed in 1998 and set forth in section 1230 of the Real Property Tax Law, or class in a portion in a special assessing unit or homestead assessing unit:

Section 134. The introductory language of paragraph (1) of subdivision (b) of newly renumbered

section 8186-26.11 is amended to read as follows:

(1) Compute the coefficient of variation for each municipality, borough of New York City, segment in a segment survey assessing unit, class in a special assessing unit or homestead assessing unit, school district designated in former section 186-6.1 of [this Part] Title 9 as repealed in 1998 and set forth in section 1230 of the Real Property Tax Law, and class in a portion in a special assessing unit or homestead assessing unit:

Section 135. The introductory language of paragraph (2) of subdivision (b) of newly renumbered section 8186-26.11 is amended to read as follows:

(2) Determine the number of supplemental sample parcels necessary with respect to each municipality, borough of New York City, segment in a segment survey assessing unit, class in a special assessing unit or homestead assessing unit, school district designated in former section 186-6.1 of [this Part] Title 9 as repealed in 1998 and set forth in section 1230 of the Real Property Tax Law, and class in a portion in a special assessing unit or homestead assessing unit.

Section 136. Subclause (2) of clause (b) of subparagraph (i) of paragraph (2) of subdivision (b) of newly renumbered section 8186-26.11 is amended to read as follows:

(“2”) school district designated in former section 186-6.1 of [this Part] Title 9 as repealed in 1998 and set forth in section 1230 of the Real Property Tax Law level; and

Section 137. Subclause (3) of clause (d) of subparagraph (i) of paragraph (2) of subdivision (b) of newly renumbered section 8186-26.11 is amended to read as follows:

(“3”) school district portion designated in former section 186-6.1 of [this Part] Title 9 as repealed in 1998 and set forth in section 1230 of the Real Property Tax Law; and

Section 138. Subparagraph (iv) of paragraph (2) of subdivision (b) of newly renumbered section 8186-26.11 is amended to read as follows:

(iv) If the CV is greater than the appropriate CV limit, the sample size of the "S" interval contributing

most to the CV is increased by one, the value interval contribution and CV are reduced hypothetically in accordance with sampling theory, and the adjusted CV is further tested against the CV limit. This process continues until the adjusted CV no longer exceeds the appropriate CV limit. If the initial CV estimate does not exceed the appropriate CV limit or a minimum number of supplemental samples is not assigned, no supplemental sample is assigned for the step. The minimum supplemental sample assigned is six for the following levels; municipal, borough, school district in a segment survey assessing unit, and school district designated in former section 186-6.1 of [this Part] Title 9 as repealed in 1998 and set forth in section 1230 of the Real Property Tax Law.

Section 139. Clause (c) of subparagraph (v) of paragraph (2) of subdivision (b) of newly renumbered section 8186-26.11 is amended to read as follows:

(“c”) For a municipality, a segment in a segment survey assessing unit, and a school district designated in former section 186-6.1 of [this Part] Title 9 as repealed in 1998 and set forth in section 1230 of the Real Property Tax Law:

“Estimated Market Value”	“CV limit”
0 to 64,499,999	6.0%
64,500,000 to 128,999,999	6.0%
129,000,000 to 257,999,999	6.0%
258,000,000 to 386,999,999	6.0%
387,000,000 to 515,999,999	6.0%
516,000,000 to 644,999,999	6.0%
645,000,000 to 773,999,999	5.8%
774,000,000 to 902,999,999	5.6%
903,000,000 to 1,031,999,999	5.4%

1,032,000,000 to [1,160,000,000] <u>1,160,999,999</u>	5.2%
Equal to or greater than 1,161,000,000	5.0%

Section 140. Paragraph (4) of subdivision (b) of newly renumbered section 8186-26.11 is amended to read as follows:

(4) Recompute the estimated market value ratio in accordance with the procedures set forth in section [186-26.10] 8186-26.10 of this Subpart, with the inclusion of the supplemental sample parcels.

Section 141. Subdivision (a) of newly renumbered section 8186-26.12 is amended to read as follows:

(a) Where a parcel, or part of a parcel, that should have been excluded from the classified roll was erroneously included on the classified roll, the parcel, or part of a parcel, shall be removed from the interval to which it was assigned upon the written approval of [the director or assistant director of the Bureau of Equalization Rates] ORPTS. In the event that the number of required sampled parcels for the interval is greater than the number of remaining parcels in the interval, the number of sampled parcels shall be set equal to the number of parcels remaining in the interval.

Section 142. The introductory language of subdivision (c) of newly renumbered section 8186-26.12 is amended to read as follows:

(c) Where, through a clerical error by [State Office staff] ORPTS, a parcel is included on the classified roll with an incorrect total assessed value, incorrect major type code or incorrect survey unit code, the following procedure is to be followed using the corrected parcel data:

Section 143. Newly renumbered section 8186-26.13 is amended to read as follows:

Section 8186-26.13 Completion of survey.

The results of the survey shall become a public record and be subject to the provisions of article 6 of the Public Officers Law upon completion of the survey. The survey shall be considered complete for a municipality upon the first use of the survey results in the determination of a tentative State equalization rate



pursuant to Subpart [186-2] 8186-2 of this Part, tentative special equalization ratios pursuant to former Subpart 186-7 of Title 9 as repealed in 1998, tentative class ratios pursuant to former Subpart 186-8 of Title 9 as repealed in 1997, or tentative class equalization rates pursuant to former Subpart 186-11 of [this Part] Title 9 as repealed in 1997, for that municipality.

Section 144. Newly renumbered section 8186-26.14 is amended to read as follows:

Section 8186-26.14 Requirement for sale inventories.

[(a)] Each city, town or county assessing unit shall furnish to [the State Office] ORPTS inventories of the physical characteristics of sold parcels necessary to value the sampled parcels by at least one of the standard appraisal methods in the farm, residential, vacant land, and commercial categories located within their boundaries which were sold during 1991. Inventories must be furnished only for usable sales [as that term is defined in section 191-1.1 of this Title]. Inventories shall be furnished as follows:

[(b)] (a) For assessing units where 100 or fewer usable sales occurred during 1991, inventories shall be provided for all sales in the above-mentioned categories by October 1, 1992 as described below:

(1) for assessing units using the New York State Real Property System to maintain inventory information, verified sales inventories shall be provided in a computer readable format as prescribed in that system.

(2) for assessing units not using the New York State Real Property System to maintain inventory information, verified sales inventories shall be provided on property records cards (RP Forms 3100 and 3105). Blank forms shall be provided [by the office] for the recording of inventories in accordance with data collection instructions prescribed by [the executive director or his designee] ORPTS.

[(c)] (b) For assessing units where more than 100 usable sales occurred during 1991, inventories shall be provided as required by [the division] ORPTS for the valuation of those parcels selected for appraisal in this market value survey. Inventories shall be provided by October 1, 1992 as described below:

(1) for assessing units using the New York State Real Property System to maintain inventory information, verified sales inventories shall be provided in a computer readable format as prescribed in that system.

(2) for assessing units not using the New York State Real Property System to maintain inventory information, verified sales inventories shall be provided in a computer readable format compatible with the New York State Real Property System as agreed to by [the office] ORPTS and the assessing unit. If agreement is not reached on such format, on blank property record cards (RP Forms 3100 and 3105) provided by [the office] ORPTS for the recording of those inventories in accordance with prescribed data collection instructions [prescribed by the executive director or his designee].

Section 145. Subdivision (a) of newly renumbered section 8187-1.1 is amended to read as follows:

(a) Adjudicatory proceedings shall be commenced by issuance of a notice of hearing signed by [a member of the State Board, the executive director or the counsel] the commissioner, or his or her designee.

Section 146. Paragraph (6) of subdivision (d) of newly renumbered section 8187-1.1 is amended to read as follows:

(6) the representative of [the State Office] ORPTS;

Section 147. Paragraph (1) of subdivision (e) of newly renumbered section 8187-1.1 is amended to read as follows:

(1) The notice shall be served by mailing a copy thereof by first class mail addressed to a party at his or her residence or place of business last known to [the State Board] ORPTS. Service shall be complete on the date of mailing. Each notice served on a party shall be accompanied by a summary of the rules adopted by the [State Board] commissioner governing [its] the procedures on adjudicatory proceedings. Where the named respondent in a proceeding is an officer or employee of a municipal corporation, the clerk of the municipal corporation shall also be mailed a copy of the notice.

Section 148. Subdivisions (a), (c), (d), (e) and (g) of newly renumbered section 8187-1.2 are amended to read as follows:

(a) A hearing officer shall conduct all proceedings held pursuant to this Part. A hearing officer may be [the State Board “en banc”, or] any individual admitted to the practice of law in the State of New York and designated by the [State Board] commissioner. A list of those designated hearing officers shall be on file in [the Office of the Executive Director] ORPTS and shall be available for inspection or copying in accordance with [Subpart 185-1] section 2370.1 of this Title. No individual who shall have previously dealt in a substantial way with the substance of the matter which is the subject of an adjudicatory proceeding shall serve as the hearing officer in such proceeding. A hearing officer shall be bound by the provisions of section 74 of the Public Officers Law.

(c) Within 30 days of the receipt of a verbatim transcript or proposed findings, if any, of a hearing, or the receipt of proposed findings, or the closing of the record as provided for in section [187-1.13] 8187-1.13 of this Subpart, the hearing officer shall submit a report to the [executive director] commissioner and to each party and any attorney representing any party. This report shall contain a notice of appearances, a summary of evidence, findings of fact, conclusions of law and recommendations to the [State Board] commissioner.

(d) “Assignment of [nonstaff] non-staff hearing officers.” Individuals who are designated as eligible to serve as hearing officers may be assigned by the [executive director] commissioner to hear proceedings in accordance with the needs of [the State Office] ORPTS. In making such assignments, the [executive director] commissioner may consider hearing officer competence, objectivity, fairness, productivity, diligence and temperament along with the availability of hearing officers in particular geographic areas. A hearing officer's prior findings shall not be considered in making assignments.

(e) Hearing officers shall be compensated as provided in a schedule promulgated by the [State Board and kept on file in the office of the executive director] department.

(g) A party may request the recusal of the hearing officer assigned to a proceeding by making a motion in writing, no fewer than 10 days prior to the hearing, to that hearing officer setting forth the reasons for the request. If the request is granted, the hearing officer shall set forth his decision in writing and submit a copy of that decision to all parties and the [executive director] commissioner. Where the request is denied, the hearing officer shall set forth the reasons for the denial in the report prepared pursuant to subdivision (c) of this section.

Section 149. Subdivisions (b), (c), (g) and (h) of newly renumbered section 8187-1.3 are amended to read as follows:

(b) The hearing officer shall not have the power to dismiss any charge or proceeding [, except that where the State Board sits “en banc” to hear a proceeding a majority of the members thereof may dismiss a charge].

(c) [The State Office] ORPTS and any respondent may present evidence, and cross-examine witnesses who testify at the hearing.

(g) The format of the hearing shall be that after opening statements, if any, [the State Office] ORPTS shall present its evidence and the respondent shall then have the opportunity to present evidence. Prior to the closing of the hearing, any party shall have the right to present further evidence provided it is relevant to the proceeding. The hearing officer may take testimony out of order where good cause exists for such action.

(h) In any proceeding, [the State Office] ORPTS shall carry the burden of proof relating to matters asserted. In any proceeding concerning the failure of an assessor, county director of real property tax services, or other local government employee to complete the training required by Part [188] 8188 of this Title, the respondent may present an affirmative defense showing that the failure to complete the training was due to reasons beyond his or her control.

Section 150. Newly renumbered section 8187-1.5 is amended to read as follows:

Section 8187-1.5 Representations.

[The State Office] ORPTS shall be represented by the [counsel or his designee] commissioner's designee. A respondent in an adjudicatory proceeding may appear personally or by an attorney. Where an attorney appears on behalf of a respondent who is not also present at the hearing, any such attorney shall furnish the hearing officer with written authorization designating the attorney to appear on behalf of the respondent where required by the hearing officer. Copies of all papers, notices, decisions and orders shall be thereafter mailed to such attorney and shall constitute due notice of the contents thereof to the respondent so represented.

Section 151. Subdivision (c) of newly renumbered section 8187-1.7 is amended to read as follows:

(c) [The State Office] ORPTS and any respondent shall be simultaneously provided with a copy of any submission made pursuant to subdivision (b) of this section and shall be afforded a reasonable opportunity to offer response or comment.

Section 152. Subdivisions (f) and (g) of newly renumbered section 8187-1.9 are amended to read as follows:

(f) Official notice may be taken of all facts of which judicial notice could be taken and of other facts within the specialized knowledge of [the State Board] ORPTS.

(g) Any evidence consisting of records or other documentary material of [the State Board, State Office] ORPTS or a municipal corporation shall be admitted into evidence when offered. Any such material may be in the form of copies photocopies, facsimile copies or excerpts.

Section 153. Subdivisions (a), (b) and (d) of newly renumbered section 8187-1.10 are amended to read as follows:

(a) In any proceeding relating to the failure of an assessor, county director of real property tax services or other local government employee to complete the training required by Part [188] 8188 of this Title:

(1) A certificate duly signed by the [executive director, the assistant to the State Board or other employees of the State Office] commissioner, or his or her designee, having knowledge of the records kept in

the ordinary course of business stating that the records of [the State Board] ORPTS have been diligently searched and that one or more of the types of certificates described below have not been issued to the respondent, shall be admitted into evidence without need for any foundation in a manner similar to that provided in section 4521 of the Civil Practice Law and Rules and shall be “prima facie” evidence of the fact that such a certificate has not been issued.

- (i) a certificate of completion of the basic course of training;
- (ii) an interim certificate allowing continuance in office for a required time period;
- (iii) a temporary certificate; or
- (iv) a certificate of completion of an orientation seminar.

(2) A certificate signed by a clerk or other officer of a municipal corporation having legal custody of the records of such municipal corporation stating that a diligent search of such records has been made and that no record of entry of any unexpired certificate of the type described in subparagraph (1)(i) of this subdivision has been found shall be admissible without any foundation in a manner similar to that provided in section 4521 of the Civil Practice Law and Rules and shall be “prima facie” evidence of the fact stated therein.

(b) Nothing in this section shall be construed to preclude the offer of any other evidence by [the State Board] ORPTS.

(d) Where a respondent in a proceeding described in subdivision (a) of this section waives his right to attend the hearing and is not represented by an attorney at such hearing, he may submit a sworn affidavit containing his statement relating to the matter to the hearing officer with a copy to [the State Office] ORPTS, and this written submission shall be made part of the record. Where such a written statement is submitted directly to the [State Board or State Office] commissioner or ORPTS prior to the hearing, it shall be forwarded to the hearing officer for his consideration. [The State Office] ORPTS shall have the right to offer oral or

written argument relating to such a submission to the hearing officer provided that if such argument is made in writing [the State Office] ORPTS shall mail a copy to the respondent.

Section 154. The title of newly renumbered section 8187-1.11 is amended to read as follows:

Section 8187-1.11 Evidence in proceedings relating to required filings with the [State] Office of Real Property Tax Services.

Section 155. Subdivision (a) of newly renumbered section 8187-1.11 is amended to read as follows:

(a) In any proceeding in which [the State Office] ORPTS seeks to establish the failure of a respondent to file any material with [the State Board or the State Office,] ORPTS a certificate duly signed by the [executive director, the assistant to the State Board or other employees of the State Office] commissioner, or his or her designee, having knowledge of the records kept in the ordinary course of business that the files of [the State Office] ORPTS have been diligently searched and that such material has not been found shall be admitted into evidence without need for any foundation in a manner similar to that provided in section 4521 of the Civil Practice Law and Rules and shall constitute “prima facie” evidence of the fact that such material was not submitted.

Section 156. Subdivision (b) of newly renumbered section 8187-1.12 is amended to read as follows:

(b) Within 15 days of default or service of a copy of the determination, whichever is later, a defaulting party may make written application to the [State Board] commissioner to open a default. The [State Board] commissioner may, for good cause shown, open a default and take such further action as justice may require.

Section 157. Subdivisions (b), (d), (e), (f), (g), (h), (i) and (j) of newly renumbered section 8187-1.13 are amended to read as follows:

(b) The hearing officer shall submit a report to the [executive director] commissioner in accordance with section [187-1.2 (c)] 8187-1.2 (c) of this Subpart.

(d) [The executive director shall submit all hearing officer's reports along with his recommendation to the State Board for final disposition.] A copy of the hearing officer's report and any recommendation by the [executive director] commissioner shall be mailed to the respondent at least 15 days prior to the [meeting of the State Board at which the State Board would] review of such report and recommendation.

(e) A party may submit alternate proposed findings, determinations, or orders to the [State Board] commissioner. Any such submission must be received by the [State Board] commissioner at least five days prior to [the meeting at which] when such matter shall be reviewed and considered.

(f) The [State Board] commissioner may take official notice of any information which it could otherwise take notice of after the submission of a hearing officer's report upon notice to all parties. The [State Board] commissioner may supplement its hearing officer's report with evidence of which it has taken official notice pursuant to this section.

(g) The [State Board] commissioner shall adopt findings of fact and determinations of law accepting or rejecting in whole or in part the report of its hearing officer, including a ruling on each proposed finding of fact submitted by a party. Where a determination made by the [State Board] commissioner differs from a recommendation of a hearing officer, the reasons for such difference shall be set forth in the [Board's] commissioner's findings of fact and conclusions of law.

(h) Where the [State Board] commissioner deems it appropriate to issue an order pursuant to Real Property Tax Law, section 216, such order shall be served by mailing a copy thereof by first class mail addressed to a party at his or her residence or place of business last known to [the State Board] ORPTS, or where the party is represented by an attorney, to that attorney in compliance with section [187-1.5] 8187-1.5 of this Subpart. Service shall be complete on the date of mailing and shall be evidenced by an affidavit of service.



(i) In any proceeding in which the [State Board] commissioner determines that an official's office should be declared vacant or that official's appointment revoked, that declaration or revocation shall be embodied in an order sent to the official by first class mail.

(j) [Counsel to the State Board] The commissioner may, by serving the notice upon all parties, discontinue an adjudicatory proceeding commenced pursuant to the provisions of this Subpart whenever it shall appear to his or her satisfaction that such proceeding is no longer necessary or appropriate because there are no substantial issues of law or fact left to be resolved. Such notice of discontinuance shall be signed by [counsel to the State Board] the commissioner and shall be served in the same manner as notice of hearing pursuant to the provisions of section [187-1.1(b)] 8187-1.1(b) of this Subpart. [Counsel will periodically advise the State Board of proceedings he or she has discontinued pursuant to this section.]

Section 158. The introductory language of newly renumbered section 8187-2.1 is amended to read as follows:

In addition to the definitions in section [187-1.1] 8187-1.1 of this Part, when used in this Subpart:

Section 159. Subdivision (d) of newly renumbered section 8187-2.1 is amended to read as follows:

(d) "Respondent" shall mean the county board of supervisors in a county which has made an equalization of assessments for cities and towns within the county for purposes of county taxation pursuant to the provisions of title 1 of article 8 of the Real Property Tax Law, or in such county a tax district, other than a tax district for which a complaint has been filed pursuant to this Part, which has notified the State Board of Real Property Tax Services of its intention to appear before such board in connection with such review.

Section 160. Newly renumbered section 8187-2.2 is amended to read as follows:

Section 8187-2.2 Forms.

The complaint for review and the notice of hearing by the State Board of Real Property Tax Services shall be substantially in the following forms:

COMPLAINT FOR REVIEW  
OF COUNTY EQUALIZATION

Index

No.:

To the State Board of Real Property Tax Services:

The complaint for review of \_\_\_\_\_ (name and post office address of complainant or complainants) in behalf of the taxpayers of the (town) (city) of \_\_\_\_\_ respectfully show:

1. That your (complainant is) (complainants are) \_\_\_\_\_ (indicate mayor, city manager, town supervisor, presiding supervisor, a majority of the members of the city or common council, a majority of the members of the town board, or an owner of record of taxable real property (in) (of) such city or town).

2. That the (county legislature) (board of supervisors) (commissioners of equalization) (county tax commission) of the county of \_\_\_\_\_ at a meeting duly held on the \_\_\_\_\_ day of \_\_\_\_\_ [19] 20 \_\_\_\_\_, made an alleged equalization of assessments of the county which is unjust and inequitable for the following reasons:

(Add specific allegations as to the facts supporting the claim that the equalization is unjust and inequitable. Each subparagraph shall contain, so far as practicable, a single allegation, and shall be separately and consecutively lettered ("e.g.", subparagraph (a) (b), etc.). Vagueness shall be avoided so that the respondents may be fully informed of those matters which the complainant intends to prove.)

3. That annexed hereto, made a part hereof and marked Exhibit "A" is a true copy of the equalization table complained of and statement of the aggregate assessed valuation of taxable real property in each city and town within the county.

4. That annexed hereto, made a part hereof and marked Exhibit "B" is a statement of the amount of county taxes paid or payable in each city and town within the county.

or

4. A statement of the amount of county taxes paid or payable in each city and town is not currently available but will be submitted no later than the date of hearing in this matter.

5. That in the opinion of your (complainant) (complainants) injustice has been done to the taxpayers of the (town) (city) of \_\_\_\_\_ by the act or decision of the (county legislature) (board of supervisors) (commissioners of equalization) (county tax commission) on behalf of whom this complaint is made.

Wherefore, your (complainant) (complainants) (prays) (pray) that said equalization so made as aforesaid by said (county legislature) (board of supervisors) (commissioners of equalization) (county tax commission) be annulled and set aside, and that a new, equitable and just equalization be made by the State Board of Real Property Tax Services and that the aggregate corrected value of the real property of each city and town of the county be corrected accordingly and that such other order and relief be granted as may be by law provided.

Dated at \_\_\_\_\_ this  
\_\_\_\_\_ day of \_\_\_\_\_, [19] 20 \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

STATE OF NEW YORK

County of \_\_\_\_\_ss.:

\_\_\_\_\_, being duly sworn, says that (he) (she) (they) (is) (are) the (complainant) (complainants) named in and who subscribed the foregoing complaint; that (he has) (she has) (they have) read the same and (knows) (know) the contents thereof and that the same is true of (his) (her) (their) knowledge

except as to the matters therein stated to be alleged on information and belief and that as to those matters (he) (she) (they) (believes) (believe) it to be true.

Sworn to before me this \_\_\_\_\_

day of \_\_\_\_\_, [19] 20 \_\_\_\_\_

(Notary Public) (Commissioner of Deeds)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

EXHIBIT "A"

(True copy of equalization table complained of and a statement of the aggregate assessed valuation of the taxable real property in each city and town within the county.)

EXHIBIT "B"

(True copy of statement of the amount of county taxes paid or payable in each city and town within the county.)

NOTICE OF HEARING

STATE OF NEW YORK

Index

State Board of Real Property Tax Services,

ss.:

No.:

In the Matter of the Review of the Equalization made by the (County Legislature) (Board of Supervisors) (Commissioners of Equalization) (County Tax Commission) of the County of \_\_\_\_\_ in \_\_\_\_\_, [19] 20 \_\_\_\_\_ upon complaint of \_\_\_\_\_ (name of complainant or complainants) of the (town)(city) of \_\_\_\_\_ .

You will please take notice that the above complaint will be heard [in accordance with the Rules of Procedure for the Review of County Equalizations (9 NYCRR 187-5),] at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_, [19] 20 \_\_\_\_\_.

To: Clerk of Board of Supervisors,

STATE BOARD OF REAL  
PROPERTY TAX SERVICES

County of \_\_\_\_\_;

Complainant \_\_\_\_\_;

By \_\_\_\_\_

Chief Executive Officer, each city  
and town within county.

Dated: \_\_\_\_\_

Section 161. Subdivision (b) of newly renumbered section 8187-2.3 is amended to read as follows:

(b) Within 30 days of receipt of a complaint, the State Board shall acknowledge the receipt thereof to each complainant and mail notice of the proceeding to the chief executive officer of each city and town within the county. Any such city or town may thereafter appear in the proceeding by filing a notice of appearance as provided in section [187-2.4] 8187-2.4 of this Subpart.

Section 162. Newly renumbered section 8187-2.4 is amended to read as follows:

Section 8187-2.4 Appearances.

Where a tax district in a county, other than a complainant, desires to appear before the State Board to present oral argument or evidence in connection with a hearing to review a county equalization, it must serve a notice of such intention to appear upon the State Board or [its] hearing officer within 30 days of receipt of notice of the proceeding as provided in section [187-2.3] 8187-2.3 of this Subpart. Upon good cause, the requirement of this section in respect to the service of a notice of intention to appear may be waived.

Section 163. Newly renumbered section 8187-2.5 is amended to read as follows:

Section 8187-2.5 Notice of hearing.

In addition to the requirements of section [187-2.1] 8187-2.1 of this Part, notices of hearings shall be sent as required in section 816 of the Real Property Tax Law.

Section 164. Newly renumbered section 8187-2.6 is amended to read as follows:

Section 8187-2.6 Adjournments

Notwithstanding the provisions of section [187-1.4] 8187-1.4 of this Part, no adjournment may be granted later than 10 days prior to the scheduled or rescheduled hearing date, except upon written consent of all complainants and respondents.

Section 165. Subdivision (a) of newly renumbered section 8187-2.7 is amended to read as follows:

(a) Hearings shall be conducted as provided in Subpart [187-1] 8187-1 of this Part. The State Board may [, by its officers or other employees of the State Office of Real Property Services,] examine and inquire into the equalization complained of and the hearing officer may receive in evidence from [officers or employees of the State Board or employees of the State Office of Real Property Services] ORPTS, evidence, documentary or otherwise, including statistical and other data in possession of [the State Board or State Office of Real Property Services] ORPTS relevant to the correctness of the county equalization under review.

Section 166. Newly renumbered section 8187-2.9 is amended to read as follows:

Section 8187-2.9 Determination.

In addition to the requirements of section [187-1.13] 8187-1.13 of this Part, in making its determination, the State Board shall determine what deductions or additions ought to be made from or to the aggregate corrected value of the real property of each tax district within the county as established by the county legislative body, commissioners of equalization or county tax commission for equalization purposes.

Section 167. Newly renumbered Subpart 8187-3 is REPEALED and reserved.

Section 168. The title of the newly renumbered section 8188-1.1 is amended as follows:

Section 8188-1.1 Applicability of Part [188] 8188.

Section 169. The introductory language of subdivision (a) of newly renumbered section 8188-1.1 is amended to read as follows:

(a) Subparts [188-2, 188-3 and 188-5] 8188-2, 8188-3 and 8188-5 of this Part apply to:

Section 170. Subdivisions (b) and (c) of newly renumbered section 8188-1.1 are amended to read as follows:

(b) Subpart [188-4] 8188-4 of this Part applies to all counties except Nassau County, Tompkins County and the counties within New York City.

(c) Subpart [188-8] 8188-8 of this Part applies to all assessors employed by the City of New York as provided in section [188-8.1] 8188-8.1 of this Part.

Section 171. Subdivisions (a), (b), (d), (g) and (k) of newly renumbered section 8188-2.1 are amended to read as follows:

(a) For purposes of the training and certification of assessors, there shall be no classification of assessing units. For purposes of the training and certification of assessors, this Subpart applies to assessors outside the City of New York, except as prescribed in Subpart [188-1] 8188-1 of this Part. Assessors employed in New York City are covered by requirements prescribed in Subpart [188-8] 8188-8 of this Part.

(b) Each assessor must attain certification as a State certified assessor within three years of beginning his or her initial term of office. An assessor who begins a new term of office without having attained certification during a prior term of office must attain certification within 12 months of beginning this new term, but in no event shall any assessor be required to attain certification in less than 36 months of time in office, subject to the interim certification requirements of section [188-2.7] 8188-2.7 of this Subpart.

(d) Where there has been an interruption of continuous service of at least four years, a State certified assessor must be recertified upon an appointment or election by attending the orientation seminar within one month, if practicable, of the commencement of his or her certification requirement, but in no event any later than February 1st of the year succeeding commencement of that requirement and satisfying the certification criteria as provided in sections [188-2.2, 188-2.6 and 188-2.7] 8188-2.2, 8188-2.6 and 8188-2.7 of this Subpart within three years of returning to office.

(g) Notwithstanding the provisions of subdivision (b) of this section, an uncertified assessor serving in a term which commenced prior to October 1, 2007 is required to complete the certification requirements prescribed in section [188-2.6] 8188-2.6 of this Subpart. An uncertified assessor must attain certification within three years and is subject to the interim certification requirements prescribed in [188-2.7] 8188-2.7 of this Subpart.

(k) An assessor subject to the requirements of this Subpart shall not be required to take any additional training solely because of his or her appointment or election as assessor in another assessing unit, except as provided in section [188-2.6(b)(6)] 8188-2.6(b)(6) of this Subpart.

Section 172. Paragraphs (3) and (4) of subdivision (a) of newly renumbered section 8188-2.2 are amended to read as follows:

(3) graduation from an accredited four-year college and six months of the experience described in subparagraph (1)(ii) of this subdivision or graduation from an accredited four-year college and a written commitment from the county director that the county will provide training in assessment administration, approved by [the State Board] ORPTS, within a six-month period; or

(4) certification by [the State Board] ORPTS as a candidate for assessor.

Section 173. Paragraph (1) of subdivision (b) of newly renumbered section 8188-2.2 is amended to read as follows:



(1) if the assessor has been previously certified by [the State Board] ORPTS as a State certified assessor pursuant to section [188-2.1] 8188-2.1 of this Subpart while serving as an elected assessor, such certification is equivalent to one year of the experience described in subparagraph (a)(1)(ii) of this section if it has not expired;

Section 174. Newly renumbered section 8188-2.3 is amended to read as follows:

Section 8188-2.3 Reports of appointments, designations and elections of assessors.

(a) A county director shall notify [ORPS] ORPTS within 15 days after learning from the clerk of a local government within the county for which he or she serves that an assessor has been appointed or elected for that local government. The report shall set forth the name of the local government, the name and address of the assessor and the date that the assessor's term of office commences or commenced.

(b) On or before the 10th day of January each year, the clerk of each local government shall file with [ORPS] ORPTS the names and addresses of all the assessors of that local government, their dates of appointment or election and the expiration of their terms of office. Within five days of the filling of a vacancy in the office of assessor, the clerk shall notify [ORPS] ORPTS of the name and address of the individual, the effective date of the appointment or election and the term being filled.

(c) Whenever a local government designates or appoints an individual an acting assessor, the clerk of that local government shall notify [ORPS] ORPTS of the name and address of that individual and the date of appointment or designation within 15 days of such appointment or designation.

(d) [The State Office] ORPTS may prepare and prescribe forms for use by local governments for purposes of this section.

Section 175. Newly renumbered section 8188-2.4 is amended to read as follows:

Section 8188-2.4 Application.

(a) Prior to the appointment of an assessor, or upon the appointment of an acting assessor, the assessing unit shall provide [ORPS] ORPTS and the local civil service commission or personnel officer with a completed

application form. The application shall provide for the person's educational background, employment history, professional designations and affirmation of the truth of the statements contained in the application.

(b) At the request of [ORPS] ORPTS, additional material must be submitted to supplement the application.

Section 176. Newly renumbered section 8188-2.5 is amended to read as follows:

Section 8188-2.5 Review of application.

(a) If [ORPS] ORPTS determines that the applicant satisfies the minimum qualification standards, [ORPS] ORPTS shall advise the assessing unit and the applicant that he or she is eligible for appointment.

(b) If [ORPS] ORPTS determines that the applicant does not satisfy the minimum qualification standards, [ORPS] ORPTS shall provide written notification of that determination to the [Municipal Service Division] Office of Commission Operations and Municipal Assistance of the State Department of Civil Service, the appropriate local civil service commission or personnel officer having jurisdiction, the assessing unit and the applicant. Such notice shall set forth the reasons for the determination and state that the assessing unit or the applicant may request a review of such determination.

(1) [ORPS] ORPTS may reverse its determination within 30 days of the mailing of notice thereof if, after consultations with the [Municipal Service Division] Office of Commission Operations and Municipal Assistance of the State Department of Civil Service, the local civil service commission or personnel officer, the assessing unit or the applicant, it concludes that the initial determination was erroneous.

Section 177. Subdivisions (c) and (d) are added to newly renumbered section 8188-2.5:

(c) An appointing authority or applicant adversely affected by a determination may request a review within 15 days of such determination. Such request must be made in writing and be addressed to the New York State Department of Taxation and Finance, Office of Real Property Tax Services.

(d) ORPTS shall provide the appointing authority and the applicant with written notification of the affirmation or reversal of the initial determination, including the reasons for such decision.

Section 178. Paragraphs (1), (3) and (4) of subdivision (a) and subdivisions (d) through (g) of newly renumbered section 8188-2.6 are amended to read as follows:

(1) [ORPS] ORPTS shall establish an orientation seminar to provide a general summary of the responsibilities of an assessor. The county director shall forward to the assessor a certificate of attendance at this seminar as soon as practicable after attendance.

(3) Where there has been an interruption of continuous service of at least four years, a State certified assessor must be recertified upon an appointment or election by attending the orientation seminar within one month, if practicable, of the commencement of his or her certification requirement, but in no event any later than February 1st of the year succeeding commencement of that requirement and satisfying the certification criteria as provided in this section and sections [188-2.2 and 188-2.7] 8188-2.2 and 8188-2.7 of this Subpart within three years of returning to office.

(4) Every assessor who has not attained certification and every State certified assessor who must be recertified pursuant to section [188-2.1(d)] 8188-2.1(d) of this Subpart must successfully complete the ethics component within one year and attend an orientation seminar, within one month, if practicable, of the commencement of his or her certification or recertification requirement, but in no event any later than February 1st of the year succeeding the commencement of that requirement.

(d) An individual who has successfully completed a training session not conducted by [ORPS] ORPTS, which presented topics similar to those in one or more of the components of the basic course of training, may request that this session be accepted as satisfaction of such component or components. The individual must submit the same supporting material as required by section [188-2.8] 8188-2.8 of this Subpart for obtaining continuing education credit.

(e) If [ORPS] ORPTS determines that the training session is not an acceptable substitute for successful completion of a component or components of the basic course of training, [ORPS] ORPTS shall provide written notification of that determination to the individual. Such notice shall set forth the reasons for the determination and state that the person may request a review of such determination.

(f) An individual adversely affected by a determination may request a review within 15 days of such determination. Such request must be made in writing and be addressed to the [executive director] New York State Department of Taxation and Finance, Office of Real Property Tax Services.

(g) [The executive director] ORPTS shall provide the applicant with written notification of his or her affirmation or reversal of the initial determination, including the reasons for such decision.

Section 179. Newly renumbered section 8188-2.7 is amended to delete the subdivision designation (a).

Section 180. Subparagraph (iii) of paragraph (3) of subdivision (a) of newly renumbered section 8188-2.8 is amended to read as follows:

(iii) For an assessor certified as a candidate for assessor prior to his or her appointment pursuant to Subpart [188-3] 8188-3 of this Part and appointed prior to the expiration of his or her certificate, the requirement commences upon the October 1st next succeeding the date of appointment.

Section 181. The introductory language of subdivision (b) of newly renumbered section 8188-2.8 is amended to read as follows:

(b) Continuing education credit shall be awarded for courses, conferences and seminars which are primarily devoted to assessment administration or real property valuation. Credits shall be awarded only if approval of the course, conference or seminar is secured from [ORPS] ORPTS. All courses, conferences and seminars require such approval. Approval may be obtained by submitting an application to [ORPS] ORPTS containing:

Section 182. Subdivisions (d) and (h) of newly renumbered section 8188-2.8 are amended to read as follows:

(d) Continuing education credits shall be awarded for repeating a course, conference or seminar within a three-year period only if [ORPS] ORPTS determines there have been significant changes in law, technology or practices which substantially change the subject matter of the course, conference or seminar.

(h) Retroactive continuing education credit for courses taken one year prior to certification shall be allowed providing the required information detailed in subdivision (b) of this section is submitted to [ORPS] ORPTS.

Section 183. Subdivision (a) of newly renumbered section 8188-2.9 is amended to read as follows:

(a) Certain expenses incurred by an assessor, an acting assessor or an assessor-elect while attending a course, conference or seminar to satisfy the continuing education requirement set forth in section [188-2.8] 8188-2.8 of this Subpart or in successfully completing a component of the basic course of training set forth in section [188-2.6] 8188-2.6 of this Subpart, or while attending a training course, conference or seminar with the approval of [ORPS] ORPTS shall be a State charge subject to audit by the State Comptroller, subject to the following:

(1) The course or seminar and the expenses must be approved by [ORPS] ORPTS.

(2) The assessor, acting assessor or assessor-elect must successfully complete the course or seminar, as demonstrated by passing the examination for the course or seminar, or, if no such examination was required, by proof of attendance at the course or seminar.

Section 184. Paragraph (1) of subdivision (b) of newly renumbered section 8188-2.9 is amended to read as follows:

(1) Reimbursement for non-overnight travel mileage shall be limited to a maximum of 100 miles per day, unless either the component is not offered within 50 miles of the official station of the assessor, acting

assessor or assessor-elect or [ORPS] ORPTS approves attendance at a component offered beyond 50 miles where attendance is found by [ORPS] ORPTS to be more practicable;

Section 185. Subdivision (d) of newly renumbered section 8188-2.9 is amended to read as follows:

(d) Requests for reimbursement shall be made on a State of New York [standard voucher (AC92) and any other] form as required by [the State Office] ORPTS.

Section 186. The introductory language of subdivision (e) and subdivision (f) of newly renumbered section 8188-2.9 are amended to read as follows:

(e) Reimbursement shall be [dispersed] disbursed as follows:

(f) Whenever any training is deemed to satisfy the requirements of this Part pursuant to the provisions of subdivision (c) of this section, section [188-2.8(a)(4)] 8188-2.8(a)(4) and (h) of this Subpart and section [188-4.8(c)] 8188-4.8(c) and (f) of this Part for purposes of reimbursement pursuant to this section, the training shall be deemed to have been completed on the date upon which it is deemed to satisfy the appropriate training requirement. The local official receiving credit for the training shall be provided with the necessary voucher and information which must be returned completed within 30 days.

Section 187. Paragraph (2) of subdivision (a) of newly renumbered section 8188-3.1 is amended to read as follows:

(2) one year of satisfactory full-time paid experience of the kind described in section [188-2.2(a)(1)(ii)] 8188-2.2(a)(1)(ii) of this Part; or

Section 188. Paragraph (2) of subdivision (b) of newly renumbered section 8188-3.1 is amended to read as follows:

(2) six months of satisfactory full-time paid experience of the kind described in section [188-2.2(a)(1)(ii)] 8188-2.2(a)(1)(ii) of this Part.

Section 189. Newly renumbered section 8188-3.2 is amended to read as follows:

Section 8188-3.2 Application for certification.

A person seeking to become State certified candidate for assessor shall submit to [ORPS] ORPTS an application or a written request for such certification. Such application or written request shall set forth the person's educational background, employment history and professional designations, if any.

Section 190. Newly renumbered section 8188-3.3 is amended to read as follows:

Section 8188-3.3 Review of application.

(a) If the applicant satisfies the minimum qualification standards, [ORPS] ORPTS shall notify the applicant accordingly and advise the applicant of the schedule for the basic course of training. If the applicant requests the comprehensive examination, [ORPS] ORPTS shall advise the applicant whether he or she qualifies for the comprehensive examination, and, if so, provide the applicant with the schedule for such examination.

(b) If the applicant does not satisfy the standards, [ORPS] ORPTS shall notify the applicant accordingly. Such notice shall set forth the reasons for the determination and state that the applicant may request a review of such determination.

(c) An individual adversely affected by a determination may request a review within 15 days of such determination. Such request must be made in writing and be addressed to the [executive director] New York State Department of Taxation and Finance, Office of Real Property Tax Services.

(d) [The executive director] ORPTS shall provide the applicant with written notification of [his or her] the affirmation or reversal of the initial determination, including the reasons for such decision.

Section 191. Newly renumbered section 8188-3.4 is amended to read as follows:

Section 8188-3.4 Basic course of training for candidates for assessor.

(a) The basic course of training for candidate for assessor shall be the basic course of training, with the same prerequisites, established in section [188-2.6] 8188-2.6 of this Part, except that attendance at the orientation seminar is not required.

(b) [ORPS] ORPTS may waive satisfaction of any component of the basic course of training if the applicant demonstrates educational background or experience to make satisfaction of the component unnecessary.

(c) An individual who has successfully completed a training session not conducted by [the State Office] ORPTS which presents topics similar to those in one or more components of the basic course of training may request that this session be accepted as successful completion of or attendance at such component or components. The individual must submit the same supporting material required by section [188-2.8] 8188-2.8 of this Part for assessors to obtain continuing education credit.

Section 192. Newly renumbered section 8188-3.5 is amended to read as follows:

Section 8188-3.5 Renewal of certification.

A candidate whose certification has expired may renew certification by making a written application to [ORPS] the New York State Department of Taxation and Finance, Office of Real Property Tax Services.

Section 193. Subdivisions (a), (b) and (c) of newly renumbered section 8188-4.1 are amended to read as follows:

(a) A county director must be certified and file his or her certificate with the clerk of the county for which he or she serves within four years after he or she commences his or her term of office, subject to the interim certification requirements of section [188-4.7] 8188-4.7 of this Subpart.

(b) A county director must be recertified upon a reappointment by successfully completing the ethics component within one year. Where there has been an interruption of continuous service of at least four years, a State certified county director must be recertified upon a reappointment by attending the orientation seminar and satisfying the certification criteria as provided in sections [188-4.2, 188-4.3, 188-4.6 and 188-4.7] 8188-4.3, 8188-4.6 and 8188-4.7 of this Subpart within four years of returning to office.



(c) Notwithstanding the provisions of subdivision (a) of this section an uncertified county director serving in a term of office which commenced prior to October 1, 2007 is required to complete the certification requirements prescribed in section [188-4.6] 8188-4.6 of this Subpart. An uncertified county director must attain certification within four years and is subject to the interim certification requirements prescribed in section [188-4.7] 8188-4.7 of this Subpart.

Section 194. Subdivision (a) of newly renumbered section 8188-4.3 is renumbered (b) and a new subdivision (a) is added to read as follows:

(a) The minimum qualification standards for county directors whose term of office begins October 1, 2007 and ends September 30, 2013 are:

(1) County Director I (applicable for the counties of Chenango, Cortland, Franklin, Genesee, Hamilton, Lewis, Livingston, Montgomery, Orleans, Schoharie, Schuyler, Seneca, Tioga, Washington, Wyoming and Yates):

(i) graduation from high school, or possession of an accredited high school equivalency diploma; and five years of satisfactory full-time paid experience in an occupation providing a good knowledge of real property values and the principles, methods and procedures required for the assessment of real property for tax purposes, such as assessor, principal in an appraisal firm, director of a mass appraisal project, administrative position in the office of real property tax services or real property tax agent. As part of the foregoing work experience or in connection with any other work experience candidates must have had at least one year of full-time paid administrative experience involving the responsibility of planning, organizing and directing a work program; or

(ii) graduation from an accredited two-year college and four years of the experience described in subparagraph (1)(i) of this subdivision; or

(iii) graduation from an accredited four-year college and three years of the experience described in subparagraph (1)(i) of this subdivision; or

(iv) an equivalent combination of the education and experience described in subparagraph (1)(i) of this subdivision, subject to the following:

    (“a”) one year of graduate study may be substituted for one year of the foregoing experience; and

    (“b”) no more than two years of graduate study may be applied as a substitute for the foregoing experience.

(2) County Director II (applicable for the counties of Allegany, Cattaraugus, Cayuga, Chemung, Clinton, Columbia, Delaware, Essex, Fulton, Greene, Herkimer, Jefferson, Madison, Ontario, Oswego, Otsego, Putnam, Steuben, Warren and Wayne):

(i) graduation from high school, or possession of an accredited high school equivalency diploma; and six years of satisfactory full-time paid experience in an occupation providing a good knowledge of real property values and the principles, methods and procedures required for the assessment of real property for tax purposes, such as assessor, principal in an appraisal firm, director of a mass appraisal project, administrative position in the office of real property tax services or real property tax agent. As part of the foregoing work experience or in connection with any other work experience candidates must have had at least two years of full-time paid administrative experience involving the responsibility of planning, organizing and directing a work program; or

(ii) graduation from an accredited two-year college and five years of the experience described in subparagraph (2)(i) of this subdivision; or

(iii) graduation from an accredited four-year college and four years of the experience described in subparagraph (2)(i) of this subdivision; or

(iv) an equivalent combination of the education and experience described in subparagraph (2)(i) of this subdivision, subject to the following:

(“a”) one year of graduate study may be substituted for one year of the foregoing experience; and

(“b”) no more than two years of graduate study may be applied as a substitute for the foregoing experience.

(3) County Director III (applicable for counties of Albany, Broome, Chautauqua, Dutchess, Erie, Monroe, Niagara, Oneida, Onondaga, Orange, Rensselaer, Rockland, St. Lawrence, Saratoga, Schenectady, Suffolk, Sullivan, Ulster, Westchester):

(i) graduation from high school, or possession of an accredited high school equivalency diploma; and eight years of satisfactory full-time paid experience in an occupation providing a good knowledge of real property values and the principles, methods and procedures required for the assessment of real property for tax purposes, such as assessor, principal in an appraisal firm, director of a mass appraisal project, administrative position in the office of real property tax services or real property tax agent. As part of the foregoing work experience or in connection with any other work experience candidates must have had at least three years of full-time paid administrative experience involving the responsibility of planning, organizing and directing a work program; or

(ii) graduation from an accredited two-year college and seven years of the experience described in subparagraph (3)(i) of this subdivision; or

(iii) graduation from an accredited four-year college and six years of the experience described in subparagraph (3)(i) of this subdivision; or

(iv) an equivalent combination of the education and experience described in subparagraph (3)(i) of this subdivision, subject to the following:

(“a”) one year of graduate study may be substituted for one year of the foregoing experience; and

(“b”) no more than two years of graduate study may be applied as a substitute for the foregoing experience; and

(“c”) in no case shall less than four years of experience in an occupation providing a good knowledge of real property values and the principles, methods and procedures required for the assessment of real property tax proposes be acceptable.

Section 195. Newly renumbered subdivision (b) of newly renumbered 8188-4.3 is amended to read as follows:

(b) The minimum qualification standards for county directors whose term of office begins on or after October 1, 2013 are:

(1) [(i)] graduation from high school, or possession of an accredited high school equivalency diploma; and [(ii)] eight years of satisfactory full-time paid experience in an occupation providing a good knowledge of real property values and the principles, methods and procedures required for the assessment of real property for tax purposes, such as assessor, principal in an appraisal firm, director of a mass appraisal project, administrative position in the office of real property tax services or real property tax agent. As part of the foregoing work experience or in connection with any other work experience, candidates must have had at least three years of full-time paid administrative experience involving the responsibility of planning, organizing and directing a work program; or

(2) graduation from an accredited two-year college and seven years of the experience described in [subparagraph (1)(ii)] paragraph (1) of this subdivision; or

(3) graduation from an accredited four-year college and six years of the experience described in [subparagraph (1)(ii)] paragraph (1) of this subdivision; or

(4) an equivalent combination of the education and experience described in [subparagraph (1)(ii)] paragraph (1) of this subdivision, subject to the following:

(i) one year of graduate study may be substituted for one year of the foregoing experience. No more than two years of graduate study may be applied as a substitute for the foregoing experience; and

(ii) in no case shall less than four years of experience in an occupation providing a good knowledge of real property values and the principles, methods and procedures required for the assessment of real property tax proposes be acceptable.

Section 196. Newly renumbered section 8188-4.4 is amended to read as follows:

Section 8188-4.4 Report of appointment; application.

(a) The county clerk shall notify [ORPS] ORPTS of the appointment of an individual as county director within five days of such appointment. This notice shall include the name and address of the individual and the effective date of the appointment.

(b) Prior to the appointment of a county director the appointing authority shall provide [ORPS] ORPTS and the local civil service commission or personnel officer with a completed application form. The application shall provide for the applicant's educational background, employment history, professional designations, and an affirmation of the truth of the statements contained in the application.

(c) At the request of [ORPS] ORPTS, additional material must be submitted to supplement the application.

Section 197. Newly renumbered section 8188-4.5 is amended to read as follows:

Section 8188-4.5 Review of application.

(a) If the applicant satisfies the minimum qualification standards, [ORPS] ORPTS shall advise the applicant and the appointing authority that he or she is eligible for appointment. If the applicant has requested to take the comprehensive examination, [ORPS] ORPTS shall advise him or her whether he or she qualifies for the comprehensive examination, and, if so, provide him or her with the schedule for such examination.

(b) If the applicant does not satisfy those standards, [ORPS] ORPTS shall provide written notification of that determination to the [Municipal Service Division] Office of Commission Operations and Municipal Assistance of the State Department of Civil Service, the local civil service commission or personnel officer

having jurisdiction, the chief executive officer of the county, the appointing authority and the applicant. Such notice shall set forth the reasons for the determination and state that the appointing authority or the applicant may request a review of such determination.

(1) [ORPS] ORPTS may reverse the initial determination within 30 days of the mailing of notice thereof if, after consultations with the [Municipal Service Division] Office of Commission Operations and Municipal Assistance of the State Department of Civil Service, the local civil service commission or personnel officer, the appointing authority or the applicant, [ORPS] ORPTS concludes that the initial determination was erroneous.

(c) An appointing authority or applicant adversely affected by a determination may request a review within 15 days of such determination. Such request must be made in writing and be addressed to the [executive director] New York State Department of Taxation and Finance, Office of Real Property Tax Services.

(d) [The executive director] ORPTS shall provide the appointing authority and the applicant with written notification of [his or her] the affirmation or reversal of the initial determination, including the reasons for such decision.

(e) The [State Board] commissioner or [its] his or her duly authorized representative shall conduct a hearing whenever it shall appear that the application form has not been filed as provided in section [188-4.4] 8188-4.4 of this Subpart or that a county director does not satisfy the applicable minimum qualification standards set forth in section [188-4.3] 8188-4.3 of this Subpart.

Section 198. Subdivisions (a) and (d) through (g) of newly renumbered section 8188-4.6 are amended to read as follows:

(a) [ORPS] ORPTS shall establish a one-day orientation seminar to provide a general summary of the responsibilities of the county director. [ORPS] ORPTS shall forward to the county director a certificate of attendance at the orientation seminar as soon as practicable.

(d) A county director who has successfully completed a training session not conducted by [the State Office] ORPTS which presents topics similar to those in one or more components of the basic course of training may request that this session be accepted as satisfaction of, or attendance at, such component or components. The county director must submit the same supporting material required by section [188-2.8(b)] 8188-2.8(b) of this Subpart for obtaining continuing education credit.

(e) If [ORPS] ORPTS determines that the training session is not an acceptable substitute for successful completion of a component or components of the basic course of training, [ORPS] ORPTS shall provide written notification of that determination to the individual. Such notice shall set forth the reasons for the determination and state that the person may request a review of such determination.

(f) An individual adversely affected by a determination may request a review within 15 days of such determination. Such request must be made in writing and be addressed to the [executive director] New York State Department of Taxation and Finance, Office of Real Property Tax Services.

(g) [The executive director] ORPTS shall provide the applicant with written notification of [his or her] the affirmation or reversal of the initial determination, including the reasons for such decision.

Section 199. Subdivision (e) of newly renumbered section 8188-4.8 is amended to read as follows:

(e) Retroactive continuing education credit for courses taken one year prior to certification shall be allowed providing the required information detailed in subdivision (b) of this section is submitted to [ORPS] ORPTS.

Section 200. Subdivisions (a) and (b) of newly renumbered section 8188-4.9 are amended to read as follows:

(a) Travel and other actual and necessary expenses incurred by a county director or a person appointed county director for a forthcoming term while attending a component of the basic course of training set forth in section [188-4.6] 8188-4.6 of this Subpart or by a county director while complying with the continuing

education requirement set forth in section [188-4.8] 8188-4.8 of this Subpart or any training taken with the approval of [ORPS] ORPTS shall be a State charge upon audit by the State Comptroller.

(b) Reimbursement shall be in the same manner and to the same extent as provided in Section [188-2.9] 8188-2.9 of this Part.

Section 201. Subdivision (b) of newly renumbered section 8188-5.1 is amended to read as follows:

(b) Positions involving responsibility for the valuation of real property for the advisory appraisal function or in support of the assessing function, regardless of the title which may be applied, shall be subject to the minimum qualification standards for real property appraiser as set forth in section [188-5.3] 8188-5.3 of this Subpart.

Section 202. Newly renumbered 8188-5.2 is amended to read as follows:

Section 8188-5.2 Duties of real property appraisers.

[(a)] An “appraisal of real estate” is an estimate of the value of real estate as of a specified date in the form of a written report which presents factual and other relevant data and the analyses of such data which support the estimate. “Professional appraisal duties” are the services leading to estimates of value performed by persons who devote their time largely or exclusively to real estate appraisal work for which they are well qualified by training and experience.

Section 203. Newly renumbered section 8188-5.4 is amended to read as follows:

Section 8188-5.4 Reports of appointment of real property appraisers; application.

[(a)] A county director shall notify [ORPS] ORPTS within 15 days after learning from the clerk of a local government or county clerk that a real property appraiser has been appointed. The report shall set forth the name of the local government, the name and address of the appraiser and the date that his or her term of office commences or commenced.

Section 204. Newly renumbered section 8188-5.5 is amended to read as follows:



Section 8188-5.5 Review of application.

(a) [ORPS] ORPTS shall determine whether the applicant satisfies the minimum qualification standards and notify the applicant accordingly. At the request of [ORPS] ORPTS, additional material must be submitted to supplement the application.

(b) [ORPS] ORPTS may reverse this determination within 30 days of the mailing of notice thereof if, after consultations with the [Municipal Service Division] Office of Commission Operations and Municipal Assistance of the State Department of Civil Service, the local civil service commission or personnel officer or the real property appraiser, [ORPS] ORPTS concludes that the initial determination was erroneous.

(c) An individual adversely affected by a determination may request a review within 15 days of such determination. Such request must be made in writing and be addressed to the [executive director] New York State Department of Taxation and Finance, Office of Real Property Tax Services.

(d) [The executive director] ORPTS shall provide the applicant with written notification of [his or her] the affirmation or reversal of the initial determination, including the reasons for such decision.

Section 205. Newly renumbered section 8188-5.6 is amended to read as follows:

Section 8188-5.6 Basic course of training.

[(a)] The basic course of training for real property [appraiser] appraisers shall be the basic course of training specified in section [188-2.6] 8188-2.6 of this Part except that attendance at the orientation seminar is not required.

Section 206. Subdivisions (a) and (c) of newly renumbered 8188-5.7 are amended to read as follows:

(a) [ORPS] ORPTS shall annually establish a comprehensive examination for the purpose of certifying qualified persons as real property appraisers without satisfying the basic course of training.

(c) In order for an appraiser to qualify to take a comprehensive examination, he or she must satisfy the minimum qualification standards set forth in section [188-5.3] 8188-5.3 of this Subpart.

Section 207. Newly renumbered section 8188-5.8 is amended to read as follows:

Section 8188-5.8 Waiver of basic course and comprehensive examination.

(a) A person who possesses any of the professional designations set forth in RPTL section 318(3)(b) may apply to [ORPS] ORPTS for a waiver of attendance or successful completion of the basic course of training or any component of the basic courses.

(b) An individual who has successfully completed a training session not conducted by [ORPS] ORPTS, which presented topics similar to those in one or more components of the basic course of training, may request that this session be accepted as satisfaction of such component or components.

Section 208. Newly renumbered section 8188-5.9 is amended to read as follows:

Section 8188-5.9 Reimbursement of expenses.

The travel and other actual and necessary expenses incurred by appraisal personnel employed in Tompkins County shall be a State charge upon audit by the State Comptroller. Such appraisal personnel shall be reimbursed in the same manner and to the same extent that an assessor may be reimbursed for travel expenses pursuant to section [188-2.9] 8188-2.9 of this Part.

Section 209. Subdivisions (a) and (b) of newly renumbered section 8188-6.1 are amended to read as follows:

(a) It shall be the responsibility of the county director to schedule and conduct training sessions for boards of assessment review within each county. [The State Office] ORPTS shall provide training materials for the sessions conducted by the county director.

(b) Within five working days of the completion of any training session, the county director shall provide [the State Office] ORPTS with a list of all members of boards of assessment review who attended that session.

Section 210. Subdivision (a) of newly renumbered section 8188-8.1 is amended to read as follows:

(a) This Subpart applies to all individuals who perform professional appraisal duties relating to the assessment or adjudication of property for the real property tax. On or before April 1st each year [ORPS] ORPTS will provide the Department of Citywide Administrative Services with a list of those agencies of the city government and the job titles within those agencies that are subject to the provisions of this Subpart. Additions to or deletions from that list may be made at any time.

Section 211. Paragraph (4) of subdivision (a) of newly renumbered section 8188-8.2 is amended to read as follows:

(4) certification by [the State Board] ORPTS as a candidate for assessor.

Section 212. Subdivisions (c), (e), (f), (g) and (h) of newly renumbered section 8188-8.3 are amended to read as follows:

(c) Nothing herein shall be deemed to prohibit [ORPS] ORPTS from accepting experience in lieu of training.

(e) An individual who has successfully completed a training session not conducted or approved by [ORPS] ORPTS, which presented topics similar to those in one or more of the components of the basic course of training, may request that this session be accepted as satisfaction of such component or components. The individual must submit the same supporting material as required by section [188-2.8] 8188-2.8 of this Part for obtaining continuing education credit. In no event will any training be accepted that was successfully completed more than three years prior to the date that the assessor became subject to the provisions of this Subpart.

(f) If [ORPS] ORPTS determines that the training session is not an acceptable substitute for successful completion of a component or components of the basic course of training, [ORPS] ORPTS shall provide written notification of that determination to the individual. Such notice shall set forth the reasons for the determination and state that the person may request a review of such determination.

(g) An individual adversely affected by a determination may request a review within 15 days of such determination. Such request must be made in writing and be addressed to the [executive director] New York State Department of Taxation and Finance, Office of Real Property Tax Services.

(h) [The executive director] ORPTS shall provide the applicant with written notification of [his or her] the affirmation or reversal of the initial determination, including the reasons for such decision.

Section 213. Subdivision (a) of newly renumbered section 8188-8.6 is amended to read as follows:

(a) Certain expenses incurred by an assessor in successfully completing a component of the basic course of training set forth in section [188-8.3] 8188-8.3 of this Subpart, or while attending a training course, conference or seminar with the approval of [ORPS] ORPTS shall be a State charge subject to audit by the State Comptroller, subject to the following:

(1) The course or seminar and the expenses must be approved by [ORPS] ORPTS.

(2) The assessor must successfully complete the course or seminar, as demonstrated by passing the examination for the course or seminar, or, if no such examination was offered, by proof of attendance at the course or seminar.

Section 214. Paragraph (1) of subdivision (b) and subdivision (c) of newly renumbered section 8188-8.6 are amended to read as follows:

(1) reimbursement for non-overnight travel mileage shall be limited to a maximum of 100 miles per day, unless either the component is not offered within 50 miles of the official station of the assessor, or [ORPS] ORPTS approves attendance at a component offered beyond 50 miles where attendance is found by [ORPS] ORPTS to be more practicable;

(c) Requests for reimbursement shall be made on a State of New York [standard voucher (AC92) and any other] form as required by [the State Office] ORPTS.

Section 215. Newly renumbered section 8189.2 is amended to read as follows:

Section 8189.2 Map plan.

A county inaugurating a tax map program prior to contracting [therefor] therefore or instituting an in-house program shall submit a plan for the preparation of such maps to [the Executive Director or his or her designee] ORPTS for advice and preliminary approval. Any departure with respect to specific provisions of this Part must receive the prior written approval of [the Executive Director or his or her designee] ORPTS. The technical specifications shall be specific as to type and accuracy of base manuscript, mapping scales, numbering system, materials, size and content of section maps and format of supporting information.

Section 216. The introductory language of newly renumbered section 8189.3 is amended to read as follows:

During the mapping program the following items must be submitted to [the Executive Director or his or her designee] ORPTS for preliminary approval:

Section 217. Subdivision (e) of newly renumbered section 8189.3 is amended to read as follows:

(e) Prior to the submission of tax maps for approval pursuant to section [189.15] 8189.15 of this Part, a typical format of the supporting information as specified in section [189.14(a)] 8189.14(a) of this Part.

Section 218. Newly renumbered section 8189.9 is amended to read as follows:

Section 8189.9 Tax map land parcel number.

The numerical designations of each section, block and separate lot shall be assigned in a convenient and logical sequence. The tax map land parcel number to be used for the purpose of identification and description of a property on the assessment roll shall be the section, block and lot number listed in sequence and hyphenated. Any other identification system must be approved in writing by [the Executive Director or his or her designee] ORPTS.

Section 219. Subdivision (b) of newly renumbered 8189.10 is amended to read as follows:

(b) New York State plane coordinate grid tic marks for the four corners of each section map shall be accurately located and appear thereon along with a clear indication of the visual center of each land parcel delineated on the section map. Coordinate locator numbers for each land parcel delineated on the section map shall be generated in a mechanized environment and appear together with the section, block and lot number for each such land parcel on a tape or other mechanized media to be incorporated into a data base maintained by the county. This mechanized media or the assessment roll supplied pursuant to article 15-C shall be submitted by the county to [the Executive Director or his or her designee] ORPTS showing the section, block and lot number together with the corresponding coordinate locator number for each land parcel delineated on each section map within the county.

Section 220. Paragraph (3) of subdivision (b) of newly renumbered section 8189.11 is amended to read as follows:

(3) if the subdivision is within a forest preserve county, the consent of [the State Board] ORPTS as evidenced by an endorsement pursuant to [Subpart 185-5] Section 2375.3 of this Title.

Section 221. Newly renumbered section 8189.13 is amended to read as follows:

Section 8189.13 Index map.

An index map shall be prepared on which shall be shown the whole area covered by the proposed tax map for each city, town and village. Such index map shall show the position of the modular unit, the section boundaries, and the number of each section map in such a manner as to serve as a key by which the section map pertaining to any location may be readily located. The index map shall be provided with a legend and a title block identifying the county, city, town or village. Space shall be provided in this block for the date of the approval by [the Executive Director or his or her designee and his or her name and title] ORPTS.

Section 222. The introductory language of subdivision (a) of newly renumbered section 8189.14 is amended to read as follows:

(a) Supporting information for each land parcel shown on the tax map of each city, town and village must be maintained by the county director or by the assessor of a city, town or village which maintains tax maps pursuant to section [189.18] 8189.18 of this Part. The supporting information for each land parcel shall consist of:

Section 223. Paragraph (4) of subdivision (b) of newly renumbered section 8189.14 is amended to read as follows:

(4) for land parcels on the tax maps at the time of initial approval pursuant to section [189.15] 8189.15 of this Part, the land parcel identification in use prior to the new approved tax map.

Section 224. Subdivision (d) of newly renumbered section 8189.14 is amended to read as follows:

(d) The assessor shall incorporate the supporting information into appropriate records used to prepare assessment rolls pursuant to Subpart [190-1] 8190-1 of this Title.

Section 225. Newly renumbered section 8189.15 is amended to read as follows:

Section 8189.15 Final approval.

(a) Prior to the final approval of the first completed proposed tax map for a city, town or village, a plan for the maintenance of the proposed tax map must be submitted to [the Executive Director or his or her designee] ORPTS for approval.

(b) The original and one print of the index maps together with one print of all section maps for each city, town and village shall be submitted to [the Executive Director or his or her designee] ORPTS for final approval. All maps submitted for final approval must be current to within 90 days of submission. Upon final approval by [the Executive Director or his or her designee] ORPTS, the original index map will be returned to the county.

Section 226 Subdivision (a) of newly renumbered section 8189.16 is amended to read as follows:

(a) The original tax maps, when approved by [the Executive Director or his or her designee] ORPTS, shall be filed in the office of the county director of real property tax services. A single copy of the tax map and

the supporting information specified in subdivision [189.14(c)] 8189.14(c) of this Part shall be filed with the assessor.

Section 227. Subdivisions (b) and (c) of newly renumbered section 8189.17 are amended to read as follows:

(b) The county director or the assessor where the assessor is responsible for the maintenance of tax maps shall annually certify to [the Executive Director or his or her designee] ORPTS that:

(1) the supporting information has been provided to each assessor in accordance with section [189.14(c)] 8189.14(c) of this Part; and

(2) the approved tax map and copies have all been filed in accordance with section [189.16(b)] 8189.16(b) of this Part.

(c) The annual certifications shall be in a form prescribed by [the State Office of Real Property Services] ORPTS. The certification that the requirements of section [189.14(c)] 8189.14(c) of this Part, pertaining to supporting information, and section [189.16(b)] 8189.16(b) of this Part, pertaining to the filing of new section maps or changes with the city, town and village, have been satisfied shall be made no more than 30 days after the filing of the final assessment roll.

Section 228. Subdivision (b) of newly renumbered section 8189.19 is amended to read as follows:

(b) "Conversion plan." A county, city or town initiating a program to convert existing approved tax maps to a digital data format shall submit a plan for such conversion maps to [the Executive Director or his or her designee] ORPTS. The plan shall demonstrate that the requirements of this Part will be met or that an alternate plan will provide workable results of an accuracy appropriate for the area being mapped. The conversion plan shall include technical specifications outlining the method by which the tax map will be converted.



Section 229. Paragraphs (2) and (4) of subdivision (c) of newly renumbered 8189.19 are amended to read as follows:

(2) Source materials for conversion shall be as defined in section [189.12] 8189.12 of this Part.

(4) In cases where calculated acreage or lineal dimensions are changed as a result of changes as indicated in paragraph (3) of this subdivision, provisions of section [189.6(e)(3)] 8189.6(e)(3) and (4) of this Part shall be followed.

Section 230. Subdivisions (d), (e), (f), (g) and (h) of newly renumbered 8189.19 are amended to read as follows:

(d) "Preliminary sample maps." During a map conversion program, the county director or the assessor where the assessor is responsible for tax mapping shall provide upon request to [the Executive Director or his or her designee] ORPTS sample copies of the original mylar tax map and the converted digital data or paper representation of the converted digital data.

(e) "Map content." Any changes in map format, symbology, margin content, or other map contents must be identified and noted to [the Executive Director or his or her designee] ORPTS. In addition to information required under section [189.6(f)] 8189.6(f) of this Part, the margin content must include the date of conversion completion and the scale of the current map.

(f) "Final approval." (1) Prior to the final approval of the first completed tax map conversion for a city, town or village, a new plan for the maintenance of the tax map must be submitted to [the Executive Director or his or her designee] ORPTS for approval.

(2) The county director or the assessor where the assessor is responsible for tax mapping shall, upon request, provide information or materials necessary for [the Executive Director or his or her designee] ORPTS to verify that provisions of this Part have been substantially satisfied. These materials may include, but shall not be limited to, original mylar, converted digital data or paper representation of converted digital data.

(g) "Filing." The converted tax map, or tax map data, when approved by [the Executive Director or his or her designee] ORPTS, shall be filed with the county director or the assessor where the assessor is responsible for tax mapping. A single copy of the converted tax map or tax map data and the supporting information specified in section [189.14(c)] 8189.14(c) of this Part shall be filed with the assessor.

(h) "Exceptions clause." Any county having commenced or completed a tax map conversion prior to September 11, 1996 may be required to provide satisfactory evidence to [the Executive Director or his or her designee] ORPTS that the tax map complies with this Part.

Section 231. Subdivisions (a) and (b) of newly renumbered section 8189.20 are amended to read as follows:

(a) "Effective date." This Part shall take effect immediately and shall apply to all proposed tax maps for which application is made for approval by [the Executive Director or his or her designee] ORPTS except as otherwise hereinafter provided in subdivision (c) of this section.

(b) "Repeal." The rules and regulations for the preparation of tax maps for assessment purposes as adopted by the State Board of Equalization and Assessment (now known as the State Board of Real Property Tax Services) on March 22, 1956 and set forth in the "Official Compilation of Codes, Rules and Regulations of the State of New York" as sections 185.1 to 185.14 of this Title are hereby repealed. Approval heretofore granted by the State Board of Equalization and Assessment of a city, town or village tax map shall continue to remain in effect until October 1, 1983 or until such time prior to October 1, 1983 as a proposed tax map for such city, town or village is approved by the State Board of Equalization and Assessment pursuant to the rules and regulations promulgated in this Part.

Section 232. Paragraph (2) of subdivision (c) or newly renumbered section 8189.20 is amended to read as follows:

(2) Tax maps or proposed tax maps described in paragraph (1) of this subdivision shall be deemed to be in substantial compliance with these rules and regulations if they comply with the requirements of sections [189.5, 189.8 through 189.10, and 189.14 through 189.17] 8189.5, 8189.8 through 8189.10, and 8189.14 through 8189.17 of this Part and the conditions set forth in subdivision (d) of this section.

Section 233. Subparagraph (iii) of paragraph (1) of subdivision (d) of newly renumbered section 8189.20 is amended to read as follows:

(iii) that the proposed tax maps can be revised to conform to sections [189.5, 189.8 through 189.10, and 189.14 through 189.17] 8189.5, 8189.8 through 8189.10, and 8189.14 through 8189.17 of this Part.

Section 234. The introductory language for paragraph (2) of subdivision (d) of newly renumbered section 8189.20 is amended to read as follows:

(2) Written report. Prior to submitting proposed tax maps for approval pursuant to subdivision (c) of this section, the county, city and town must submit to [the Executive Director or his or her designee] ORPTS a written report that the standards in paragraph (1) of this subdivision can be achieved. This report must be specific as to the following:

Section 235. Subdivision (a) of newly renumbered section 8190-1.1 is amended to read as follows:

(a) The following property characteristics represent the standard for property inventory to be maintained by an assessor for all parcels other than special franchise property, railroad ceiling property, mass accounts or parcels for which [ORPS] ORPTS has provided the assessing unit with an advisory appraisal.

Section 236. Subparagraph (i) of paragraph (1) of subdivision (b) of newly renumbered section 8190-1.1 is amended to read as follows:

(i) [ORPS] ORPTS land type code or description of land use;

Section 237. Subparagraph (i) of paragraph (4) of subdivision (b) of newly renumbered section 8190-1.1 is amended to read as follows:

(i) [ORPS] ORPTS “used as” code or description of property use;

Section 238. Subparagraphs (i) and (iii) of paragraph (6) of subdivision (b) of newly renumbered section 8190-1.1 are amended to read as follows:

(i) [ORPS] ORPTS “used as” code or description of the use for the rentable area;

(iii) [ORPS] ORPTS unit code or unit of measurement used to supplement square footage of rentable area, “e.g.”, bays in a service station, and number of units.

Section 239. Subparagraph (i) of paragraph (7) of subdivision (b) of newly renumbered section 8190-1.1 is amended to read as follows:

(i) [ORPS] ORPTS “used as” code or description of apartment;

Section 240. Subdivision (c) of newly renumbered section 8190-1.1 is amended to read as follows:

(c) The description and definitions for [ORPS] ORPTS codes are found in [volume 6 of] the Assessor’s Manual published by [ORPS] ORPTS.

Section 241. Clauses (b), (c) and (e) of subparagraph (i) of paragraph (2) of subdivision (a) of newly renumbered section 8190-1.2 are amended to read as follows:

(“b”) State land liable to taxation as provided in Part [199] 8199 of this Subtitle;

(“c”) special franchises determined by [the State Board] ORPTS in accordance with Part [197] 8197 of this Subtitle;

(“e”) railroad real property subject to railroad ceilings determined by [the State Board] ORPTS in accordance with Part [200] 8200 of this Subtitle; and

Section 242. Paragraph (1) of subdivision (a) of newly renumbered section 8190-1.3 is amended to read as follows:

(1) For each exemption which is entered on the tentative assessment roll, retain in the office files, a properly completed application form whenever the [State Board of Real Property Services] commissioner has

prescribed an application form for exemption from real property taxation;

Section 243. Paragraph (5) of subdivision (a) of newly renumbered section 8190-1.3 is amended to read as follows:

(5) Where the assessment roll is to be used by an eligible split school district, compute and make separate entries on the roll for the restricted assessed valuation and the assessed valuation for property owned or leased by a cooperative corporation or on a condominium basis, pursuant to section [190-1.5(e)] 8190-1.5(e) of this Title.

Section 244. The introductory language for subdivision (a) of newly renumbered section 8190-1.4 is amended to read as follows:

(a) In addition to the requirements of section 1902 of the Real Property Tax Law, an assessing unit, other than a special assessing unit or an approved assessing unit may apply to [the State Board] ORPTS for certification or recertification as an approved assessing. The application shall contain the following information:

Section 245. Paragraph (1) of subdivision (b) of newly renumbered section 8190-1.4 is amended to read as follows:

(1) [The State Board] ORPTS shall grant contingent certification or recertification:

(i) if the requesting assessing unit allows the revaluation or update to be monitored and verified as part of the full value measurement program pursuant to Subpart [186-2] 8186-2 of this Title to determine if it meets the standards specified in section 1573 of the Real Property Tax Law and Part [201] 8201 of the [State Board's] commissioner's rules; and

(ii) the assessor has classified assessment rolls in accordance with article 19 of the Real Property Tax Law.

Section 246. The introductory language for paragraph (2) of subdivision (b) of newly renumbered

section 8190-1.4 is amended to read as follows:

(2) [The State Board] ORPTS shall rescind contingent certification or recertification as an approved assessing unit as follows:

Section 247. Paragraphs (1) and (2) of subdivision (c) of newly renumbered section 8190-1.4 are amended to read as follows:

(1) [The State Board] ORPTS shall grant or deny final certification or recertification as an approved assessing unit if the revaluation or update meets the standards specified in section 1573 of the Real Property Tax Law and Part [201] 8201 of the [State Board's] commissioner's rules and the assessor has classified the assessment rolls in accordance with article 19 of the Real Property Tax Law.

(2) Upon receipt of a resolution of the governing body of an assessing unit requesting rescission of final certification or recertification as an approved assessing unit, [the State Board] ORPTS shall rescind such certification and recertification.

Section 248. The introductory language of newly renumbered section 8190-1.5 is amended to read as follows:

In addition to the requirements of sections [190-1.2 and 190-1.3] 8190-1.2 and 8190-1.3 of this Subpart:

Section 249. Newly renumbered section 8190-1.6 is amended to read as follows:

Section 8190-1.6 Reports to the [State Board] Office of Real Property Tax Services.

(a) Any village or city wholly situated in Nassau County which would otherwise be governed by the provisions of article 19 of the Real Property Tax Law which has adopted a local law providing that such village or city taxes shall be levied on the Nassau County assessment roll shall file a copy of such local law with [the State Board] ORPTS within 30 days after its adoption. In the event that such local law is subsequently repealed, notice thereof shall forthwith be forwarded to [the State Board] ORPTS.

(b) In Nassau County, the Chairman of the Board of Assessors shall file, in addition to the other reports

required by this section and section [190-3.1] 8190-3.1 of this Part, a report showing the apportionment of utility and special franchise property to survey unit, as defined by former section 186-21.1 of [this] Title 9 as repealed in 1996. Such report shall be filed within 30 days of the completion of the final assessment roll.

Section 250. Newly renumbered section 8190-3.1 is amended to read as follows:

Section 8190-3.1 Submission to [State Board of] Office of Real Property Tax Services of tentative and final assessment roll data files.

(a) A city, town or county which utilizes a computer to produce its tentative or final assessment roll shall notify [the Executive Director or his or her designee] ORPTS within [30] 10 days of the filing of the roll. The notification shall set forth the name, address and telephone number of the service bureau which processes the tentative or final assessment roll data file.

(b) Within [30] 10 days of the filing of the tentative or final assessment roll, the city, town or county shall cause the following required information to be transmitted to [the State Board] ORPTS, and where the assessing unit maintains a website, post a copy on its website pursuant to section 1590 of the Real Property Tax Law, according to the instructions provided:

(1) a copy of the tentative or final assessment roll data file, as it existed at the time that the tentative or final assessment roll was filed;

(2) summary of information from the final roll including:

(i) number of parcels;

(ii) number of records;

(iii) sum of total assessed values;

(iv) sum of net taxable values;

(3) computer system and recording mode used to create the data file; and

(4) file documentation to include:

(i) for assessing units using the New York State Real Property System (RPS), a statement of the version and level of the system used for processing the data file, record length and block length, and a copy of the data file library; and

(ii) for assessing units not using RPS, the record length, block length and character set used to create the data file, as well as a record layout (including descriptions and coding explanations) which allow for usage of the data file.

(c) In any county where the county prepares a final assessment roll for a city or town pursuant to an agreement between the county and the city or town, the county shall be responsible for performing the duties which would otherwise be imposed upon the city or town under this section. Where the county is performing these duties pursuant to such an agreement, the county director of real property tax services shall provide a notice to [the Executive Director or his or her designee] ORPTS no later than 30 days prior to the statutory date for the filing of the tentative or final assessment roll for any affected city or town. The notice shall include:

- (1) the municipal name and SWIS code of the affected city or town;
- (2) the effective date of the agreement; and
- (3) the signature of the county director.

A copy of the notice shall be provided to each affected city or town by the county director. The notification of the agreement shall remain in effect until rescinded. Such rescission must be made in writing and transmitted to [the Executive Director or his or her designee] ORPTS no later than 30 days prior to the statutory date for the levy of municipal taxes for any affected city or town.

Section 251. Subdivision (a) of newly renumbered section 8190-3.2 is amended and a new subdivision (g) has been added to read as follows:

(a) [The State Office] ORPTS shall provide technical services, including the provision of electronic data processing time and software, and technical valuation processing services for the improvement of local real



property tax administration.

(g) For the purposes of this section, the number of parcels upon which the RPS fees are based shall mean the number of parcels denoted as active or reactive on the latest final assessment roll available at the time the RPS annual fees are determined and the bills prepared.

Section 252. Subdivision (f) of newly renumbered section 8190-3.2 is amended to read as follows:

(f) In addition to the annual fee prescribed in subdivision (b) of this section, [the executive director or his or her designee] ORPTS shall establish a fee schedule, for each State fiscal year, for computer and technical valuation processing services provided to local governments using RPS. This schedule shall also include costs of materials used in conjunction with the services provided. This schedule shall be established on or before June 1st of the preceding fiscal year [and shall be available at the State Office of Real Property Services located in Albany and at each regional office].

Section 253. Newly renumbered section 8191-1.2 is amended to read as follows:

Section 8191-1.2 Applicability.

This Part shall apply as follows:

(a)(1) Sections [191-2.1 through 191-2.4] 8191-2.1 through 8191-2.4 of this Part shall apply to all counties within the State, except the counties located wholly within the boundaries of the City of New York.

(2) Section [191-2.5] 8191-2.5 of this Part shall apply to the City of New York.

(b) Subparts [191-3 through 191-4] 8191-3 through 8191-4 of this Part shall apply to all assessing units within the State.

Section 254. The introductory language for subdivision (b) of newly renumbered section 8191-2.1 is amended to read as follows:

(b) Upon acceptance for record by the county recording officer of a conveyance of real property affecting land in New York State accompanied by a real property transfer report form (RP-5217) prescribed by

the [State Board] commissioner, the county recording officer, or such other officer or agency as may be designated by the county legislative body, shall enter on the real property transfer report form:

Section 255. Newly renumbered section 8191-2.2 is amended to read as follows:

Section 8191-2.2 Alternative reporting procedure for transmittal of reports.

[(a)] A county recording officer and assessor may jointly submit an alternate reporting procedure for approval by [the State Board] ORPTS. The proposed procedure shall specify the form and manner of reporting, title of the person responsible for each step in the process and an implementation schedule. An alternate reporting procedure may not be implemented without prior approval by [the State Board] ORPTS.

Section 256. Newly renumbered section 8191-2.3 is amended to read as follows:

Section 8191-2.3 Corrections.

(a) The assessor shall review the form and, if an [arm's length] arm's-length transfer is reported, shall notify [the State Board] ORPTS and the county director of any errors and correct the same.

(b) If an assessor seeks to correct a sale involving unusual facts or circumstances that may have influenced the sales price, the assessor must provide an explanation of those facts or circumstances. The explanation shall be reviewed by [staff] ORPTS to determine whether a correction should be made.

(c) An assessing unit may submit an alternative corrections procedure for approval by [the State Board] ORPTS to be used in lieu of the correction procedure specified in Real Property Tax Law section 574. An alternative corrections procedure may not be used without prior approval by [the State Board] ORPTS; provided, however, that an assessor may authorize the county director of the county in which the assessing unit is located to make corrections by filing a written authorization with [the State Board] ORPTS signed by both the assessor and the county director. Upon the filing of such authorization, the county director shall make all corrections until either the assessor or county director or a successor in office files a written statement with the other official and [the State Board] ORPTS withdrawing the authorization or consent thereto, in which case the

assessor shall resume making all corrections.

Section 257. Newly renumbered section 8191-2.4 is amended to read as follows:

Section 8191-2.4 Additional information to be supplied by villages, the Cities of Glen Cove and Long Beach, and Nassau County.

(a) Village assessors and the assessors of the Cities of Glen Cove and Long Beach, Nassau County, shall review all real property transfer reports and where an [arm's length] arm's-length transfer of real property improved by a one-, two- or three-family residential structure is reported shall notify [the State Board] ORPTS of any corrections which must be made to conform the assessment information appearing on such reports to the latest completed final village or city assessment roll as of the date of sale. Such notification shall be made in the manner provided for making corrections to real property transfer reports in section [191-2.3] 8191-2.3 of this Subpart.

(b) The chairman of the Nassau County Board of Assessors shall review all real property transfer reports and, where an [arm's length] arm's-length transfer of real property improved by a one-, two- or three-family residential structure is reported, shall notify [the State Board] ORPTS of whether as of the date of sale such property was subject to the assessment limitation prescribed in subdivision (1) of section 1805 of the Real Property Tax Law. Such notification shall be made in the manner provided for making corrections to real property transfer reports in section [191-2.3] 8191-2.3 of this Subpart.

Section 258. Newly renumbered section 8191-2.5 is amended to read as follows:

Section 8191-2.5 Information to be supplied by New York City.

At least once every calendar quarter, the Commissioner of Finance shall provide to [the State Board] ORPTS a report of sales of real property located in New York City. Such report shall be as current as practicable and prepared on the basis of documents prescribed under chapter 21 of title 11 of the Administrative Code of the City of New York, and for each sale shall contain as much of the information set forth in section

[191-2.1(a)] 8191-2.1(a) of this Subpart as is set forth in such documents. Such report or an additional report also shall contain an indication of whether, as of the date of sale, such property was subject to an assessment limitation prescribed in section 1805(1) of the Real Property Tax Law.

Section 259. Newly renumbered section 8191-3.1 is REPEALED.

Section 260. The introductory language for subdivision (a) of newly renumbered section 8191-4.1 is amended to read as follows:

(a) For inclusion as a potential observation in the measurement of full value described in section [186-1.15 or 186-1.16] 8186-1.15 or 8186-1.16 of this Title, a sale must be an [arm's length] arm's-length transfer and must meet the following additional criteria:

Section 261. Paragraph (10) of subdivision (a) of newly renumbered section 8191-4.1 is amended to read as follows:

(10) the sale price must be greater than \$10,000, unless the assessor and [Office of Real Property Services] ORPTS both agree to the use of the sale.

Section 262. Newly renumbered Subpart 8193-3 is REPEALED.

Section 263. Subdivision (b) of newly renumbered section 8193-4.1 is amended to read as follows:

(b) "Part 2." Detail List [of] or File of Individual Parcel Changes

Section 264. Subdivisions (a) and (c) of newly renumbered section 8193-4.2 are amended to read as follows:

(a) Each assessing unit shall annually file the assessor's report with [the State Office] ORPTS using:

(1) forms prescribed by [the State Office] ORPTS;

(2) computer files [(RPS210T1 and RPS220T1)] (rps.db and rps.log) and accompanying paper reports [(RPS215P1 and RPS220P2)] (Assessor Report - Municipal Reports) of the New York State Real Property System (RPS);

(3) for assessing units, other than special assessing units, not using RPS, computer files in [the most recent RPS] a format specifically prescribed by ORPTS. These files must meet all the requirements of section [193-4.4] 8193-4.4 of this Subpart; and

(4) computer files must be transmitted by Internet, CD, DVD, diskette, zip disk or such other format which has received prior annual approval of [the State Office]ORPTS.

(c) For each assessing unit located in a county which has a real property tax services agency, a copy of the assessor's report shall be filed with the county director of real property tax services at the time that it is filed with [the State Office] ORPTS.

Section 265. Subdivisions (a) and (c) of newly renumbered section 8193-4.3 are amended to read as follows:

(a) Parts 1 and 2 of the assessor's report shall be filed annually not later than 30 days following the receipt by the assessor(s) of the verified statement of changes in assessments made by the county, city or town board of assessment review pursuant to section 525 of the Real Property Tax Law or by the village board of assessment review pursuant to section 1408 of the Real Property Tax Law; provided, however, for the City of New York, Parts 1 and 2 shall be filed annually not later than 15 days following the receipt by the Commissioner of Finance of the notice of corrections in assessments made by the Tax Commission. Where a supplemental roll is filed pursuant to section 1335 of the Real Property Tax Law, a Part 1 and Part 2 shall be filed not later than 15 days following the receipt by the assessor(s) of the verified statement of changes in assessments made by the county, city or town board of assessment review pursuant to subdivision 5 of section 1335 of the Real Property Tax Law. Such report shall provide the data required in section [193-4.4(a)-(c)] 8193-4.4(a)-(c) of this Subpart using as the prior roll the final assessment roll completed prior to the filing of the supplemental assessment roll and using as the current roll the supplemental assessment roll.

(c) Failure to file any part of the assessor's report completed in satisfactory compliance with the

provisions of this Subpart and within the times prescribed herein may be deemed a refusal or neglect to perform a duty or to do an act required of an assessing official by the Real Property Tax Law as to subject the assessing official to the penalty provided by section 216 of such law, as well as any other penalties prescribed by law. Such a decision may be reached only after a hearing as prescribed in Part [187] 8187 of this Title.

Section 266. Paragraph (14) of subdivision (b) of newly renumbered section 8193-4.4 is amended to read as follows:

(14) for a city assessing unit to which the Multiple Dwelling Law is applicable and the assessor has requested a certified change in level of assessment pursuant to Subpart [186-3] 8186-3 of this Title for properties receiving an exemption pursuant to section 489 of the Real Property Tax Law, summaries of the total assessed value of locally assessed properties receiving an exemption as provided in section 489 of the Real Property Tax Law;

Section 267. Subparagraph (ix) of paragraph (1) of subdivision (c) of newly renumbered section 8193-4.4 is amended to read as follows:

(ix) for a city assessing unit to which the Multiple Dwelling Law is applicable and the assessor has requested a certified change in level of assessment pursuant to Subpart [186-3] 8186-3 of this Title for properties receiving an exemption pursuant to section 489 of the Real Property Tax Law changed from a parcel receiving an exemption as provided in section 489 of the Real Property Tax Law to a parcel not receiving an exemption as provided in section 489 of the Real Property Tax Law or changed from a parcel not receiving an exemption as provided in section 489 of the Real Property Tax Law to a parcel receiving an exemption as provided in section 489 of the Real Property Tax Law;

Section 268. Clause (i) of subparagraph (iii) of paragraph (2) of subdivision (c) of newly renumbered section 8193-4.4 is amended to read as follows:

(“i”) for a city assessing unit to which the Multiple Dwelling Law is applicable and the assessor has

requested a certified change in level of assessment pursuant to Subpart [186-3] 8186-3 of this Title for properties receiving an exemption pursuant to section 489 of the Real Property Tax Law, the property tax exemption code for each parcel receiving an exemption as provided in section 489 of the Real Property Tax Law;

Section 269. Clause (i) of subparagraph (iv) of paragraph (2) of subdivision (c) of newly renumbered section 8193-4.4 is amended to read as follows:

(“i”) for a city assessing unit to which the Multiple Dwelling Law is applicable and the assessor has requested a certified change in level of assessment pursuant to Subpart [186-3] 8186-3 of this Title for properties receiving an exemption pursuant to section 489 of the Real Property Tax Law, the property tax exemption code for each parcel receiving an exemption as provided in section 489 of the Real Property Tax Law;

Section 270. The introductory language of paragraph (1) of subdivision (d) of newly renumbered section 8193-4.4 is amended to read as follows:

(1) for each parcel where a court, other than a small claims court, has ordered a reduction in total assessed value, changed the taxable status of the parcel so that it is no longer considered a locally assessed property, or for a special assessing unit, changed the real property class, or for a homestead assessing unit, changed from the homestead class to the nonhomestead class or from the nonhomestead class to the homestead class, or in the case of a city assessing unit to which the Multiple Dwelling Law is applicable and the assessor has requested a certified change in level of assessment pursuant to Subpart [186-3] 8186-3 of this Title for properties receiving an exemption as provided in section 489 of the Real Property Tax Law changed from a parcel receiving an exemption as provided in section 489 of the Real Property Tax Law to a parcel not receiving an exemption as provided in section 489 of the Real Property Tax Law or changed from a parcel not receiving an exemption as provided in section 489 of the Real Property Tax Law to a parcel receiving an exemption as

provided in section 489 of the Real Property Tax Law, the following information:

Section 271. Clause (h) of subparagraph (iii) of paragraph (1) of subdivision (d) of newly renumbered section 8193-4.4 is amended to read as follows:

(“h”) for a city assessing unit to which the Multiple Dwelling Law is applicable and the assessor has requested a certified change in level of assessment pursuant to Subpart [186-3] 8186-3 of this Title for properties receiving an exemption as provided in section 489 of the Real Property Tax Law the exemption code for each parcel receiving an exemption as provided in section 489 of the Real Property Tax Law before and after the court order; and

Section 272. The introductory language of paragraph (1) of subdivision (e) of newly renumbered section 8193-4.4 is amended to read as follows:

(1) for each parcel where a correction of errors procedure, as described in [Title] title 3 of article 5 of the Real Property Tax Law, or a small claims court proceeding has corrected or changed the total assessed value, the initial assessment, roll section, school district, real property class designation, homestead designation, or, in the case of a city assessing unit to which the Multiple Dwelling Law is applicable and for which the assessor has requested a certified change in level of assessment pursuant to Subpart [186-3] 8186-3 of this Title for properties receiving an exemption as provided in section 489 of the Real Property Tax Law, its exemption status as provided in section 489 of the Real Property Tax Law, since the last filing of Parts 1 and 2 of the assessor's report, the following items:

Section 273. Subparagraph (xii) of paragraph (1) of subdivision (e) of newly renumbered section 8193-4.4 is amended to read as follows:

(xii) for a city assessing unit to which the Multiple Dwelling Law is applicable and for which the assessor has requested a certified change in level of assessment pursuant to Subpart [186-3] 8186-3 of this Title for properties receiving an exemption as provided in section 489 of the Real Property Tax Law, the exemption



code before and after the correction or change;

Section 274. Newly renumbered section 8193-4.5 is amended to read as follows:

Section 193-4.5 Applicability.

The provisions of this Subpart shall apply to all assessor's reports filed for assessment rolls completed on or after January 1, 1996. The provisions of this Subpart [, as revised by amendments approved by the State Board in 2003,] shall apply to all assessment rolls completed on or after January 1, 2004.

Section 275. Subdivision (b) of newly renumbered section 8194.1 is amended to read as follows:

(b) "Agricultural assessment" means the sum of the products of the number of acres of land used in agricultural production and the appropriate agricultural assessment value for such land, as certified by [the State Board] ORPTS, multiplied by the latest State equalization rate or special equalization rate.

Section 276. Subdivision (ad) of newly renumbered section 8194.1 is REPEALED and subdivisions (ae) through (ai) are renumbered to be (ad) through (ah).

Section 277. Newly renumbered subdivision (ad) of newly renumbered section 8194.1 is amended to read as follows:

(ad) "Statewide information system code or SWIS code" means a numbering system established by [the Office of Real Property Services] ORPTS to uniquely identify each county, city town and village, and that portion of a town outside of incorporated villages.

Section 278. Newly renumbered section 8194.2 is amended to read as follows:

Section 8194.2 Agricultural payment report.

No later than 45 days following the date by which the final assessment roll is required to be completed and filed, the assessor shall file with [the State Board] ORPTS an agricultural payment report ( form [RP-305pr] RP-305-pr ) identifying payments imposed on the current assessment roll for parcels converted in whole or in part from agricultural production.

Section 279. Newly renumbered section 8195-1.1 is amended to read as follows:

Section 8195-1.1 County advisory appraisals.

(a) Advisory appraisals performed by a county shall be done in the same manner as advisory appraisals performed by the State pursuant to Subpart [195-2] 8195-2 of this Part, insofar as practicable.

(b) County appraisal personnel shall satisfy the minimum qualification standards for real property appraiser set forth in section [188.11] 8188-5 of this Title.

Section 280. Newly renumbered section 8195-2.1 is amended to read as follows:

Section 8195-2.1 Request for State advisory appraisal.

(a) The request for a State advisory appraisal shall be in writing and shall be filed with [the State Board] ORPTS by the chief executive officer or assessor of a city or town or of a county with the power to assess real property. A request for a State advisory appraisal must be received at least 12 months in advance of taxable status date and will not be deemed to have been made until all information required by these rules, or otherwise requested by [the State Board] ORPTS, is supplied to [the State Board] ORPTS. No additional request is necessary if the assessing unit is implementing a reassessment in conformance with a local plan pursuant to section [201-2.5] 8201-2.5 of this Title and used that advisory appraisal on the prior year assessment roll.

(b) "Forms". The request for a State advisory appraisal shall be made on a form provided by [the State Board] ORPTS.

Section 281. Newly renumbered section 8195-2.2 is amended to read as follows:

Section 8195-2.2 Notification.

(a) [The State Office] ORPTS shall notify the subject property owner, of the receipt of an application for a State advisory appraisal, and ask for the property owner's cooperation in completing the appraisal.

(b) [State Office staff] ORPTS shall provide a draft report of the advisory appraisal to the assessor and the property owner. The property owner and the assessor shall have 14 days from the date the draft report was

sent to comment to [the State Office] ORPTS.

Section 282. Newly renumbered section 8195-2.4 is amended to read as follows:

Section 8195-2.4 Use of State advisory appraisals.

(a) The assessor shall report to [the State Board] ORPTS the manner in which that advisory appraisal will be used in preparing an assessment for the tentative assessment roll. The notification to [the State Board] ORPTS must be received at least 45 days prior to the tentative assessment roll.

(b) "Forms". The notification of the manner in which the advisory appraisal has been used shall be made on a form provided by [the State Board] ORPTS. Communications pursuant to this Part may be transmitted by electronic means if all parties so agree.

Section 283. Subdivision (b) of newly renumbered section 8196.1 is amended to read as follows:

(b) "Assessment of oil and gas economic units". Oil and gas economic units shall be assessed only in the manner provided in this Title. Notwithstanding the provisions of subdivision (2) of section 502 of the Real Property Tax Law, oil and gas economic units shall be assessed in the name of the producer and shall be described on a separate subsection of the taxable section of the assessment roll by such identifying characters as a tax map land parcel number as defined in section [190-1.1(n)] 8185-1(a)(279) of this Title, including a unique suffix, or by an oil and gas rights identification code as defined in section [196.1(n) of this Part] 8185-1(a)(167) of this Title. Descriptions on the roll shall include, where available, well permit number or other designations assigned by the Department of Environmental Conservation or both.

Section 284. The introductory language of subdivision (a) of newly renumbered section 8196.2 is amended to read as follows:

(a) Statements of income and expenses and production submitted pursuant to this Title shall be made available to a person seeking to inspect same only after that person shall have completed and signed a form prescribed by [the State Board] ORPTS which shall include the following information:

Section 285. Newly renumbered section 8196.3 is amended to read as follows:

Section 8196.3 Annual charge to oil and gas producers.

(a) All revenue collected pursuant to this section shall be deposited in the Industrial and Utility Service account of the [Miscellaneous] Special Revenue Fund.

Section 286. The title of newly renumbered section 8197-2.1 is amended to read as follows:

Section 8197-2.1 Reports to the [State Board] Office of Real Property Tax Services.

Section 287. The introductory language of subdivision (a) of newly renumbered section 8197-2.1 is amended to read as follows:

(a) All gas companies, electric corporations, pipeline companies, steam companies, telephone companies, telecommunication companies, waterworks companies other than waterworks companies described in section [197-2.5] 8197-2.5 of this Subpart, and unregulated special franchise owners shall file with [the State Board] ORPTS the following reports, at the time(s) specified in section [197-2.10] 8197-2.10 of this Subpart, which shall include the information as listed herein:

Section 288. Paragraph (1) of subdivision (a) of newly renumbered section 8197-2.1 is amended to read as follows:

(1) Form RP 1 – [Verification] Utility Inventory Submission Verification Form, including:

(i) the types of reports filed;

(ii) the number of pages or files included;

(iii) in what form (“e.g.”, excel, foxpro, etc) the reports are submitted; and

(iv) a completed verification section with statement of reporting period and signature of an individual authorized by the company or its subsidiary or unit responsible for preparing the report.

Section 289. Paragraph (3) of subdivision (c) of newly renumbered section 8197-2.1 is amended to read as follows:

(3) If the data submitted modifies the value of specific inventory submitted elsewhere in a report, direct reference to the form number and SWIS code should be made. The information submitted may include a description of the general project, extent of construction, overall percentage of completion at the date of report and any other data that would assist [the State Board] ORPTS in placing a fair value on the construction.

Section 290. The introductory language of newly renumbered section 8197-2.3 is amended to read as follows:

In addition to the reports described in section [197-2.1(a)] 8197-2.1(a) of this Subpart, pipeline companies shall file:

Section 291. The introductory language for subdivision (a) of newly renumbered section 8197-2.3 is amended to read as follows:

(a) Form RP 4.6 – [transmission and distribution pipe] Transmission and Distribution Pipe, including:

Section 292. Newly renumbered section 8197-2.5 is amended to read as follows:

Section 197-2.5. Exception for certain waterworks companies.

Waterworks companies with operating revenues for the immediately preceding fiscal year of less than \$250,000 are not required to file the financial statements described in subdivision [197-2.1(a)] 8197-2.1(a) of this Subpart, provided that they file an application for exemption from that requirement. Waterworks companies with operating revenues for the immediately preceding fiscal year of at least \$250,000 but less than \$700,000 shall file audited financial statements.

Section 293. The introductory language for subdivision (a) of newly renumbered section 8197-2.6 is amended to read as follows:

(a) Cable television companies, other than those described in subdivision (b) of this section, shall file with [the State Board] ORPTS a certified annual financial report which shall include the following information:

Section 294. The introductory language for paragraph (1) of subdivision (c) newly renumbered section

8197-2.6 is amended to read as follows:

(1) [Form RP 1– Verification] Form RP 1 CATV – CATV Inventory Submission Verification Form, including:

Section 295. The introductory language for paragraph (2) of subdivision (c) newly renumbered section 8197-2.6 is amended to read as follows:

(2) Form RP 4.9 – CATV Customer Connections Inventory Report, including:

Section 296. The introductory language for paragraph (3) of subdivision (c) newly renumbered section 8197-2.6 is amended to read as follows:

(3) Form RP 8.1 – [Mass Property] CATV Mass Inventory Report, including:

Section 297. The introductory language for paragraph (4) of subdivision (c) newly renumbered section 8197-2.6 is amended to read as follows:

(4) Form RP 8.2 – [Mass Property Report-Average Cost Mile (Aerial) and Form RP 8.3 - Mass Property Report-Average Cost/Mile (Underground), both reports] CATV Average Cost per Mile Report, including:

Section 298. Subdivision (a) of newly renumbered section 8197-2.7 is amended to read as follows:

(a) In addition to the reports required by this Subpart, all special franchise owners other than unregulated special franchise owners shall file with [the State Board] ORPTS a copy of their annual financial statement as submitted to the appropriate regulatory agency and a completed form RP 6.5[, addendum to financial report] – Addendum to Financial Report. Form RP 6.5 shall include the company name and the rate of return on common equity in effect.

Section 299. Subdivisions (a) and (d) of newly renumbered section 8197-2.8 are amended to read as follows:

(a) A special franchise owner wishing to apply for an allowance for functional or economic obsolescence, or the use of service lives, salvage factors or other alternative valuation components that differ

from those contained in the latest valuation procedures adopted by [the Office of Real Property Services] ORPTS must submit a request and supporting documentation or information to demonstrate the existence of such functional or economic obsolescence or the appropriateness of the use of such alternative valuation component.

(d) Nothing herein shall be deemed to prevent [staff] ORPTS from establishing a tentative assessment or full value that reflects an adjustment for functional or economic obsolescence or use of an alternative valuation component notwithstanding the fact that an owner has not made an application pursuant to this section where such adjustment or use has been granted in a prior year and [staff] ORPTS deems such adjustment or use to be proper.

Section 300. Newly renumbered section 8197-2.9 is amended to read as follows:

Section 8197-2.9 Method of reporting.

The information required by the preceding sections of this Subpart must be submitted in a prescribed format as determined by [ORPS] ORPTS.

Section 301. Newly renumbered section 8197-2.10 is amended to read as follows:

Section 8197-2.10 Time of filing.

(a) Reports required to be filed by sections [197-2.1] 8197-2.1 through [197-2.3] 8197-2.3 of this Subpart shall be filed by April 30th annually.

(b) Reports of Estimated Changes to Plant and Equipment for the period January 1st through June 30th of the current year shall be filed by August 15th annually.

(c) Reports required by section [197-2.6(c)] 8197-2.6(c) of this Subpart shall be filed by August 31st annually.

(d) Reports required by section [197-2.6(a)] 8197-2.6(a) of this Subpart or the applications for exemption from such reports authorized by section [197-2.6(b)] 8197-2.6(b) shall be filed on April 30th

annually.

(e) Reports required by section [197-2.7] 8197-2.7 of this Subpart shall be filed by April 30th annually, except for FERC regulated transmission pipeline companies whose reports shall be filed by May 15th annually.

(f) An application for an allowance for obsolescence or for use of an alternative valuation component pursuant to section [197-2.8] 8197-2.8 of this Subpart must be filed at the time of the filing of the report which provides information concerning the property for which the allowance is sought.

(g) For good cause shown upon written request, [the executive director or his or her designee] ORPTS may extend the time for the filing of any of these reports.

Section 302. Subdivisions (a) and (c) of newly renumbered section 8197-2.11 are amended to read as follows:

(a) By April 15th, the clerk of each city, town and village shall annually file a report on form RP 7114 - Municipal Report of Special Franchise Activity, identifying the name and address of any company to which the city, town or village has granted a franchise authorizing occupation and use of a public right-of-way. Such report shall include a statement of the amount of construction:

(1) in place; and

(2) anticipated in the next 12 months, for each such corporation.

(c) If there has been any change in the boundaries of the reporting city, town or village since the last form RP 7114 - Municipal Report of Special Franchise Activity, was filed, the clerk shall so indicate and submit a copy of a map showing that change.

Section 303. Newly renumbered section 8197-2.12 is amended to read as follows:

Section 8197-2.12 Additional information.

Nothing herein shall be deemed to prevent [the Office of Real Property Services] ORPTS from requesting information necessary for the timely establishment of special franchise assessments and full values



from assessing units or owners in addition to reports required by this Subpart.

Section 304. The introductory language of subdivision (a) of newly renumbered section 8197-4.1 is amended to read as follows:

(a) The tentative special franchise assessment shall be rescinded by [the State Board] ORPTS if:

Section 305. Paragraphs (1) and (4) of subdivision (a) of newly renumbered section 8197-4.1 are amended to read as follows:

(1) it is ascertained prior to the establishment of the final special franchise assessment that procedures or data which were defective in a significant respect were relied upon in the determination of the tentative special franchise assessment and if a written complaint is not filed by the assessing unit or special franchise owner as provided by section 610 of the [R.P.T.L.] Real Property Tax Law;

(4) subsequent to the establishment of the tentative special franchise assessment a special equalization rate was established pursuant to section 606 of the [R.P.T.L.] Real Property Tax Law.

Section 306. Subdivision (c) of newly renumbered section 8197-4.1 is amended to read as follows:

(c) The tentative special franchise full value shall be rescinded by [the State Board] ORPTS if:

(1) it is ascertained prior to the establishment of the final special franchise full value that procedures or data which were defective in a significant respect were relied upon in the determination of the tentative special franchise full value and if a written complaint is not filed by the assessing unit or special franchise owner as provided by section 610 of the [R.P.T.L.] Real Property Tax Law;

Section 307. Subdivision (a) of newly renumbered section 8197-4.2 is amended to read as follows:

(a) A complainant, either an owner of special franchise property or an assessing unit in which special franchise property is located, may obtain administrative review of a tentative assessment or full value of such property as determined, pursuant to section 608 of the Real Property Tax Law by serving a complaint as specified in section 610 of the Real Property Tax Law. Complaints and supporting documentation may be

served personally at the Albany Office of the [State Board] commissioner or by mail. If a complaint is not supported by documentation or is otherwise inconsistent with the requirements of this section, [staff] the commissioner will recommend to the State Board that the tentative special franchise assessments or full values be established as final.

Section 308. Paragraphs (1), (4), (5) and (6) of subdivision (b) of newly renumbered section 8197-4.2 are amended to read as follows:

(1) The complaint shall be in writing on a form prescribed by [the State Board] ORPTS and signed by the chief executive officer or legal representative of the complainant, or by a person authorized in writing by either of those individuals to file such a complaint. The complaint submitted shall consist of the original and two copies. A complaint must specify the owner and assessing unit of each tentative assessment or tentative full value against which that complaint is filed. Each complaint must provide, at a minimum, an opinion of the proper value of the special franchise as of the appropriate valuation date, documentation to support that opinion of value, and an explanation of how that opinion is derived from the documentation submitted. Nothing herein shall be deemed to prevent a complainant from receiving a larger reduction than requested on a complaint form or a larger increase than requested on a complaint form.

(4) Any request in a complaint by an owner for economic obsolescence, functional obsolescence or use of an alternative valuation component that was not submitted with the reports required by Subpart [197-2] 8197-2 of this Part must contain an explanation of why such request was not submitted with those reports as required by section [197-2.8] 8197-2.8 of this Part and that such failure was due to circumstances beyond the control of the owner.

(5) Any complainant that has failed to submit a report required by Subpart [197-2] 8197-2 of this Part, or to submit a report within the time limits of that Subpart, or to submit additional information requested pursuant to section [197-2.12] 8197-2.12 of this Part, must submit with its complaint information showing that

this failure was due to circumstances beyond the control of the complainant. This request and a staff evaluation shall be submitted to the State Board along with the staff recommendation for a final assessment or full value.

(6) Nothing herein shall be deemed to require an owner or an assessing unit to submit with a complaint any information already provided to [the Office of Real Property Services] ORPTS. This information may be incorporated by reference.

Section 309. Paragraphs (1) and (2) of subdivision (c) of newly renumbered section 8197-4.2 are amended to read as follows:

(1) The hearing shall not constitute an adjudicatory proceeding subject to article 3 of the State Administrative Procedure Act. The commissioner's designee as hearing officer shall rule on any procedural matters arising at the hearing and shall report to the State Board on these matters and any legal issues raised in any complaint. The hearing officer may accept materials offered by a complainant at the hearing. All materials not submitted and served with a complaint shall be accompanied by an affidavit of service upon the adverse party. An adverse party may participate at a hearing, even though that party has not submitted a complaint, to the extent of providing information to support the tentative assessment or full value in response to issues raised in the complaint filed. The hearing officer may, in his or her discretion, grant a complainant or an adverse party that has not submitted a complaint up to 10 days to submit written information in rebuttal of any assertion made or information submitted at the hearing or contained in a complaint.

(2) If not satisfied that the complainant has established that the tentative assessment or full value is incorrect, [the Office of Real Property Services] ORPTS, through [its] the hearing officer, may request that the assessing unit or owner produce any papers or other information relating to the tentative assessment or full value at the hearing or within a reasonable time thereafter. If a complainant shall willfully neglect or refuse to provide such material, [staff] ORPTS shall recommend to the State Board that, as provided in sections 512, 525 and 612 of the Real Property Tax Law, the requested changes not be made to the tentative assessment or full

value.

Section 310. Subdivision (d) of newly renumbered section 8197-4.2 is amended to read as follows:

(d) If a special franchise owner or assessing unit establishes that a different assessment or full value should have been computed and established, that assessment or full value shall be submitted by [staff] ORPTS to the State Board with a recommendation that it be established as the final special franchise assessment or final special franchise full value. Otherwise, the final special franchise assessment or final special franchise full value shall be computed using the data used to compute the tentative assessment or tentative full value.

Section 311. Newly renumbered section 8197-4.3 is amended to read as follows:

Section 8197-4.3 Rescission of final special franchise assessment or full value.

(a) If a special equalization rate is established pursuant to Subpart [186-3] 8186-3 of this Title following the determination of the final special franchise assessment, the final special franchise assessment shall be rescinded and a new final special franchise assessment shall be determined by [the State Board] ORPTS using the special equalization rate; provided, however, that if the special equalization rate was established by reason of the completion of a revaluation which had not been expected when the tentative special franchise assessment had been determined, the final special franchise assessment shall be rescinded and a new tentative special franchise full value shall be determined pursuant to this Subpart

(b) If [the executive director or his designee] ORPTS determines that there has been an error [by staff] in the establishment of a final special franchise assessment or full value due to a mathematical error or an incorrect inventory or an incorrect application of a valuation component and that such error or errors results in an assessment or full value that is more than 10 percent different from what the assessment or full value should have been if properly established, [the executive director or his designee] ORPTS may establish a new tentative assessment or full value at any time within six months of the establishment of that incorrect assessment or full value.

Section 312. Paragraph (1) of subdivision (b) of newly renumbered section 8197-5.1 is amended to read as follows:

(1) [The executive director or his designee] ORPTS shall establish a dollar amount for the direct and indirect costs and expenses for computing and establishing assessments of special franchise property. In establishing this amount, [the executive director] ORPTS shall include the costs of obtaining valuation information, processing that information, calculating values, establishing assessments and complying with all statutory and regulatory notice and hearing requirements for establishing those assessments. [He] ORPTS shall not include the cost of any contractual expenses incurred in defense of any special franchise assessment.

Section 313. Subdivisions (c), (d), (f), (g) and (h) of newly renumbered section 8197-5.1 are amended to read as follows:

(c) Charges shall be computed and billed annually on or about July 1st, or within 45 days of the adoption of the State Operations Budget, whichever is later. If the total amount computed and billed is more than the amount previously estimated and sent to special franchise owners in the preceding calendar year after submission of the budget request [pursuant to section 197-5.4(f) of this section], the bill should be accompanied by a detailed explanation of the difference.

(d) All revenue collected pursuant to this Subpart shall be deposited in the industrial and utility service account of the [miscellaneous] special revenue fund.

(f) No later than 30 days prior to the submission of the next fiscal year's budget request, [the Office of Real Property Services] ORPTS shall notify special franchise owners of prospective program changes, if any, and the preliminary estimated cost for administration of the special franchise program for the next fiscal year. Special franchise owners may submit comments regarding these changes and costs up to 15 days after issuance of the notice. These comments shall be considered by [office staff] ORPTS in finalizing the budget request. After submission of the budget request, [the State Office] ORPTS shall notify special franchise owners of the

final estimated cost for administration of the program for the next fiscal year.

(g) Within 10 days of receipt of the notice of any prospective program changes and the preliminary estimated cost of administration of the program for the next fiscal year, any special franchise owner may request that a meeting be scheduled for special franchise owners to discuss these proposed program changes and preliminary estimated costs with [State Office staff] ORPTS. Upon receipt of any such request, [the State Office] ORPTS shall schedule such a meeting and shall provide all special franchise owners with notice of the time and place that such meeting will be held.

(h) At the same time that [the Office of Real Property Services] ORPTS notifies special franchise owners of prospective program changes for the next fiscal year, an accounting of the costs of administering the special franchise program for the preceding fiscal year shall be available upon request.

Section 314. Paragraphs (2), (5) and (6) of subdivision (i) of newly renumbered section 8197-5.1 are amended to read as follows:

(2) Direct personal services shall be calculated in the following manner. The [executive director] deputy commissioner shall identify those job titles that directly perform tasks required by the special franchise program and shall enumerate the percent of time each particular job title is expected to spend on the program.

(5) In computing indirect costs, the amount of time individual employees spend in the establishment of special franchise assessments, as enumerated pursuant to paragraph (2) of this subdivision, shall be expressed as full-time employee equivalents. This number shall be divided by the number of full-time employee equivalents of [the State Office] ORPTS whose official station is the Albany office of [the State Office] ORPTS on the first day of the fiscal year for which the annual charge is determined. This percentage shall be computed to the third decimal place. The resulting percentage shall be applied to total costs for Albany space [rental], heat, utilities, security, computing and data processing, and training and staff development to determine indirect costs other than the cost of executive direction and administration.

(6) The cost of executive direction and administration required for the establishment of special franchise assessments, which includes the costs of legal services, fiscal and administrative services, human resource management and development, and the deputy commissioner's office [of the executive director], shall be determined by dividing the total personal services appropriation of [the State Office] ORPTS for the fiscal year for which the annual charge is being computed into the salary equivalents of the sum of those individuals responsible for providing these services. The resulting percentage, computed to the third decimal place, shall be applied to the amount determined for the cost of direct personal services pursuant to paragraph (2) of this subdivision to determine the indirect cost of executive direction and administration.

Section 315. Newly renumbered section 8199-2.1 is amended to read as follows:

Section 8199-2.1 Acquisition and disposition of State lands.

(a) Whenever any department, agency, public authority or other instrumentality of the State of New York takes title to any real property, except real property acquired for highway purposes or easements other than conservation easements, it shall notify [the State Board] ORPTS within 90 days of acquisition.

(b) A determination of the taxable status of the real property shall be made by [counsel to the State Board] ORPTS. A notice of acquisition and taxable status shall be mailed to the appropriate assessors and county directors.

(c) Any entity disposing of any taxable State land shall notify [the State Board] ORPTS within 90 days of such disposition. Notice of this disposition shall be mailed to the appropriate assessors and county directors. This notice shall include a determination of the last tax rolls for which the State is liable for the payment of taxes. Where it is determined that an assessment of disposed land has been approved for a tax roll for which the State is not liable for taxes, [the State Board] ORPTS shall direct that such assessment be deleted from any list of approved assessments.

(d) Whenever the jurisdiction over State lands is transferred pursuant to Public Lands Law, section 3(4),

the agency gaining jurisdiction shall notify [the State Board] ORPTS within 90 days of such transfer.

Whenever the Commissioner of Environmental Conservation shall change the use to which real property is put pursuant to the Environmental Conservation Law, [the State Board] ORPTS shall be notified within 90 days of such change. Whenever a life estate, occupancy agreement or other interest in State land held by a private individual or entity terminates, the agency having jurisdiction shall notify [the State Board] ORPTS within 90 days of such termination.

Section 316. Subdivision (a) of newly renumbered section 8199-4.1 is amended to read as follows:

(a) Before the last date set by law for the filing of the tentative assessment roll, [the State Board] ORPTS shall mail to the appropriate assessor and county director a list of all parcels of taxable State land located in an assessing unit. In no event shall any parcel of taxable State land on this list be bisected by a county, city, town, village, school or special district boundary line.

Section 317. Paragraphs (1), (2), (5) and (7) of subdivision (b) of newly renumbered section 8199-4.1 are amended to read as follows:

(1) [ORPS] ORPTS SWIS code, as defined in section [185-1.1] 8185-1.1 of this Title;

(2) [ORPS] ORPTS State parcel number;

(5) [ORPS] ORPTS property tax exemption code as defined in section [185-1.1] 8185-1.1 of this Title, if applicable;

(7) school district name and [ORPS] ORPTS school district code as defined in section [185-1.1] 8185-1.1 of this Title;

Section 318. The introductory language for subdivision (a) of newly renumbered section 8199-4.3 is amended to read as follows:

(a) On the preliminary list provided pursuant to section [199-4.1] 8199-4.1 of this Subpart, the assessor shall enter for each easement listed:



Section 319. The introductory language for subdivision (b) of newly renumbered section 8199-5.1 is amended to read as follows:

(b) For River Regulating District (RRD) parcels:

Section 320. Subdivision (a) of newly renumbered section 8199-6.1 is amended to read as follows:

(a) Where land acquired by the State and subject to taxation pursuant to law is not included on the list of such lands prepared in accordance with section [199-4.1] 8199-4.1 of this Part in the year of acquisition because the acquisition occurred after the filing of the tentative assessment roll but before the date on which taxes levied thereafter became a lien; a supplemental assessment of such parcel will be submitted in accordance with this section.

Section 321. The newly renumbered section 8199-7.1 is amended to read as follows:

Section 8199-7.1 Rescission of approved assessment.

(a) [The State Board] ORPTS may rescind approved assessments, other than assessments for taxable conservation or common law easements, aggregate additional assessments and transition assessments, and approve revision of these assessments at any time prior to the annexation of the last warrant for the collection of any tax to be imposed upon those assessments if:

(1) there has been a clerical error, an error in essential fact, an omission or an unlawful entry as those terms are defined in section 550 of the Real Property Tax Law; or

(2) a special equalization rate is established for the current roll; or

(3) the special equalization rate for the current roll is rescinded and, if necessary, reestablished; or

(4) the State equalization rate for the prior roll is rescinded and reestablished.

(b) [The State Board] ORPTS may rescind approved assessments for taxable conservation or common law easements and approve revision of these assessments at any time prior to the payment of taxes by the State Comptroller if:

(1) there has been a clerical error, an error in essential fact, an omission or an unlawful entry as those items are defined in section 550 of the Real Property Tax Law; or

(2) the assessed value of the parcel encumbered by the easement has changed since the submission of the preliminary list pursuant to section [199-4.3] 8199-4.3 of this Part.

(c) [The State Board] ORPTS may rescind approved assessments, aggregate additional assessments, transition assessments and supplemental assessments and approve revisions of these assessments at any time prior to the payment of taxes by the State Comptroller where the designation for town-outside-village, village, school district or special district is omitted or incorrect.

(d) [The State Board] ORPTS may rescind transition assessments and aggregate additional assessments and approve revision of these assessments at any time prior to the annexation of the last warrant for the collection of any tax to be imposed upon those assessments for assessing units where a uniform percentage of value was used to determine assessments and subsequently a change in level of assessment greater than two percent was determined on the current assessment roll.

Section 322. Newly renumbered section 8199-8.1 is amended to read as follows:

Section 8199-8.1 Administrative and judicial review for parcels encumbered by taxable conservation or common law easements.

(a) Where the owner of the parcel seeks administrative review of the assessment on the parcel and the Board of Assessment Review changes the assessment of the parcel, the assessor shall notify [the ORPS] ORPTS within five business days after the receipt of such notice from the Board of Assessment Review.

(b) Where the owner of the parcel seeks judicial review of the assessment on the parcel, the assessor shall notify [the ORPS] ORPTS of any change in assessment within five business days after the receipt of such change.

Section 323. Newly renumbered section 8200-1.1 is amended to delete the subdivision designation (a).

Section 324. The introductory language of subdivision (a) of newly renumbered section 8200-2.1 is amended to read as follows:

(a) All railroad companies shall file the following reports with [the State Board] ORPTS, at the time specified in subdivision (b) of this section. The reports shall include the following information:

Section 325. Subdivisions (c), (d) and (e) of newly renumbered section 8200-2.1 are amended to read as follows:

(c) In addition to the reports required by subdivision (a) of this section, each railroad company shall file with [the State Board] ORPTS by July 1st a copy of its annual report, or if combined with another railroad, a copy of its combined report, filed with the Surface Transportation Board or the New York State Department of Transportation, as the case may be.

(d) The information required by the preceding sections of this Subpart may be submitted on paper, excel, foxpro, etc. or in any other form mutually agreed upon by the railroad company and [the director of State Valuation Services of the State Office] ORPTS.

(e) For good cause shown, upon written request, [the director of State Valuation Services] ORPTS may extend the time for filing of any of these reports.

Section 326. Subdivision (a) of newly renumbered section 8200-2.2 is amended to read as follows:

(a) Whenever it shall appear that a railroad owner has failed to file a report or reports in a prescribed format as determined by [ORPS] ORPTS as of the date required by this Subpart, an adjudicatory proceeding concerning the alleged failure will be held in the manner provided in Part [187] 8187 of this Title.

Section 327. Subdivision (b) of newly renumbered section 8200-3.1 is amended to read as follows:

(b) [The Office of Real Property Services] ORPTS shall establish procedures for the calculation of railroad ceilings for each year's assessment rolls. These procedures shall provide for the depreciation of track. This depreciation may be the same for more than one class of track and may be a single percentage good for all

track in a class.

Section 328. Subdivisions (a) and (c) of newly renumbered section 8200-3.2 are amended to read as follows:

(a) A railroad company requesting increased depreciation for its track must file an application for this depreciation at the same time as the reports required by Subpart [200-2] 8200-2 of this Part. This request shall be on a form prepared by [the Office of Real Property Services] ORPTS. A copy of this form shall be filed with the New York State Department of Transportation (NYSDOT) at the same time it is filed with [the Office of Real Property Services] ORPTS.

(c) Applications shall be analyzed by the NYSDOT to determine whether a railroad company has prepared a plan for improvements to its system and whether the railroad has complied with that plan. The NYSDOT shall inform [ORPS] ORPTS of its determination.

Section 329. The introductory language of subdivision (d) of newly renumbered section 8200-3.2 is amended to read as follows:

(d) For each railroad company that has submitted an application for increased depreciation which the NYSDOT has approved, [ORPS] ORPTS shall depreciate the company's tracks as follows:

Section 330. Subdivision (b) of newly renumbered section 8200-3.3 is amended to read as follows:

(b) Any railroad ceiling established for an assessment roll finalized in 2003 shall reflect increased depreciation calculated in the percentages contained in section [200-3.2(d)] 8200-3.2(d) of this Subpart.

Section 331. Subdivision (a) of newly renumbered section 8200-6.2 is amended to read as follows:

(a) The amount computed in section [200-6.1] 8200-6.1 of this Subpart shall be determined as the tentative railroad ceiling by [resolution of the State Board; provided, however, that if a resolution of the State Board delegates the power to determine tentative railroad ceilings to an officer or employee of the State Office, such officer or employee may determine the tentative railroad ceiling pursuant to such resolution] ORPTS.

Section 332. Subdivisions (a), (c) and (d) of newly renumbered section 8200-6.3 are amended to read as follows:

(a) The tentative railroad ceiling shall be rescinded if and only if it is ascertained, prior to the establishment of the final railroad ceiling, that procedures or data which were defective in a significant respect were relied upon in the determination of the tentative railroad ceiling, and if a written complaint is not filed by the assessing unit or railroad company owner as provided by section [200-6.4] 8200-6.4 of this Subpart.

(c) The rescission and reestablishment of a tentative railroad ceiling pursuant to this section shall be done by [resolution of the State Board; provided, however, that where a resolution of the State Board delegates the power to rescind and reestablish such tentative railroad ceilings to an officer or employee of the State Office, such officer or employee may rescind and reestablish the tentative railroad ceiling pursuant to such resolution] ORPTS.

(d) Where a railroad ceiling is rescinded and a new tentative railroad ceiling is established, pursuant to this section, notice of such new tentative railroad ceiling shall be given within three days to the railroad company, and the chief executive officer of the municipality in which the railroad real property is located, in the same manner as provided in section [200-6.2] 8200-6.2 of this Subpart, except that it shall advise that a hearing to receive complaints will be held no later than 15 days subsequent to the rescission and reestablishment of the tentative railroad ceiling.

Section 333. Subdivision (b) of newly renumbered section 8200-6.4 is amended to read as follows:

(b) The complaint shall be served upon the [State Board] commissioner and the railroad company or assessing unit, as the case may be, at least five days before the hearing date. On or before the hearing date, a complainant shall file an affidavit with the [State Board] commissioner demonstrating compliance with this section.

Section 334. Newly renumbered section 8200-6.5 is amended to read as follows:

Section 8200-6.5 Hearings; reports.

(a) The [State Board or its duly authorized representative] commissioner's designee as hearing officer shall meet at the time and place specified in the notice sent pursuant to sections 489-n and 489-kk of the Real Property Tax Law, and section [200-6.2] 8200-6.2 of this Subpart, to hear complaints regarding the tentative railroad ceilings. A complainant need not attend the hearing for its complaint to be considered.

(b) [Unless the State Board directs otherwise, an attorney from Counsel's office of ORPS shall be assigned by counsel to the State Board to serve as hearing officer and preside over the hearing.] The hearing shall not constitute an adjudicatory proceeding subject to article 3 of the State Administrative Procedure Act, but the provisions of section 525(2) of the Real Property Tax Law shall apply as far as practicable to the hearing. The hearing officer shall rule on all procedural matters arising at the hearing.

(c) At least one representative of [the State Valuation Services of ORPS] ORPTS shall attend the hearing.

(d) The hearing officer may accept materials offered by a complainant at the hearing and may permit a complainant or an adverse party to submit additional materials until no later than 10 days after the hearing. Upon good cause shown, the [Executive Director or his or her designee of ORPS] hearing officer may extend the time for the submission of additional materials, upon notice to the complainant and the adverse party. An affidavit of service upon the adverse party shall be included with all materials submitted after the hearing. The hearing officer shall forward any documentation relating to valuation submitted on or after the hearing date to [the State Valuation Services Unit of ORPS] ORPTS.

(e) Following the conclusion of the hearing, the hearing officer shall prepare a report for the State Board reviewing the procedural and legal issues presented in the complaint or hearing [and submit the report to counsel to the State Board]. [The director of State Valuation Services of ORPS] ORPTS staff shall prepare a report to the State Board reviewing the valuation issues presented in the complaint or hearing [and submit the

report to the Executive Director or his designee].

Section 335. The introductory language for subdivision (a) of newly renumbered section 8200-6.6 is amended to read as follows:

(a) If no written complaint has been filed as provided by section [200-6.4] 8200-6.4 of this Subpart, the final railroad ceiling shall be established by [resolution of the State Board; provided, however, that if a resolution of the State Board delegates the power to establish final railroad ceiling to an officer or employee of OPRS, such officer or employee may establish such final railroad ceiling pursuant to such resolution] ORPTS.

The final railroad ceiling shall be equal to the tentative railroad ceiling, except that:

Section 336. Paragraph (2) of subdivision (a) of newly renumbered section 8200-6.6 is amended to read as follows:

(2) if a special equalization rate is established, for the purposes of determining railroad ceilings, pursuant to section [186-3.5] 8186-3.5 of this Title, the final railroad ceiling shall be determined using the special equalization rate;

Section 337. Subdivisions (b), (c) and (d) of newly renumbered section 8200-6.6 are amended to read as follows:

(b) If a written complaint has been filed, as provided by section [200-6.4] 8200-6.4 of this Subpart, the final railroad ceiling shall be determined by resolution of the State Board after consideration of the reports prepared by the hearing officer and by [the director of the State Valuation Services of ORPS] ORPTS staff pursuant to section [200-6.5] 8200-6.5 of this Subpart.

(c) A certificate of final railroad ceiling shall be executed by [the secretary of the State Board] ORPTS, setting forth such final railroad ceiling, and filed with the assessor(s) of the assessing unit for which it was established.

(d) Upon filing the certificate, notice shall be sent to the railroad company, setting forth the amount of

the final railroad ceiling. Such notice shall be served in the same manner as is provided for the notice of determination of tentative railroad ceiling in section [200-6.2(c)] 8200-6.2(c) of this Subpart.

Section 338. Paragraph (1) of subdivision (b) of newly renumbered section 8200-7.1 is amended to read as follows:

(1) [the executive director or his designee] ORPTS shall establish a dollar amount for the direct and indirect costs and expenses for computing and establishing railroad ceilings. In establishing this amount, [the executive director] ORPTS shall include the costs of obtaining valuation information, processing that information, calculating values, establishing ceilings and complying with all statutory and regulatory notice and hearing requirements for establishing those ceilings. [He] ORPTS shall not include the cost of any contractual expenses incurred in defense of any railroad ceilings;

Section 339. Subdivisions (d), (f), (g) and (h) of newly renumbered section 8200-7.1 are amended to read as follows:

(d) All revenue collected pursuant to this Subpart shall be deposited in the industrial and utility service account of the [miscellaneous] special revenue fund.

(f) No later than 30 days prior to the submission of the next fiscal year's budget request, [the Office of Real Property Services] ORPTS shall notify railroad companies of prospective program changes, if any, and the preliminary estimated cost for administration of the Railroad Ceiling Program for the next fiscal year. Railroad companies may submit comments regarding these changes and costs up to 15 days after issuance of the notice. These comments shall be considered by [office staff] ORPTS in finalizing the budget request. After submission of the budget request, [ORPS] ORPTS shall notify railroad companies of the final estimated cost for administration of the program for the next fiscal year.

(g) Within 10 days of receipt of the notice of any prospective program changes and the preliminary estimated cost of administration of the program for the next fiscal year, any railroad company may request that



a meeting be scheduled for railroad companies to discuss these proposed program changes and preliminary estimated costs with [ORPS staff] ORPTS. Upon receipt of any such request, [ORPS] ORPTS shall schedule such a meeting and shall provide all railroad companies with notice of the time and place that such meeting will be held.

(h) At the same time that [the Office of Real Property Services] ORPTS notifies railroad companies of prospective program changes for the next fiscal year, an accounting of the costs of administering the Railroad Ceiling Program for the preceding fiscal year shall be available upon request.

Section 340. Paragraphs (2), (5) and (6) of subdivision (i) of newly renumbered section 8200-7.1 are amended to read as follows:

(2) Direct personal services shall be calculated in the following manner. [The executive director] ORPTS shall identify those job titles that directly perform tasks required by the Railroad Ceiling Program and shall enumerate the percent of time each particular job title is expected to spend on the program.

(5) In computing indirect costs, the amount of time individual employees spend in the establishment of railroad ceilings, as enumerated pursuant to paragraph (2) of this subdivision, shall be expressed as full-time employee equivalents. This number shall be divided by the number of full-time employee equivalents of [ORPS] ORPTS whose official station is the Albany office of [ORPS] ORPTS on the first date of the fiscal year for which the annual charge is determined. This percentage shall be computed to the third decimal place. The resulting percentage shall be applied to total costs for Albany space [rental], heat, utilities, security, computing and data processing, and training and staff development to determine indirect costs other than the cost of executive direction and administration.

(6) The cost of executive direction and administration required for the establishment of railroad ceilings, which includes the costs of legal services, fiscal and administrative services, human resource management and development, and the deputy commissioner's office [of the executive director], shall be determined by dividing

the total personal services appropriation of [ORPS] ORPTS for the fiscal year for which the annual charge is being computed into the salary equivalents of the sum of those individuals responsible for providing these services. The resulting percentage, computed to the third decimal place, shall be applied to the amount determined for the cost of direct personal services pursuant to paragraph (2) of this subdivision to determine the indirect cost of executive direction and administration.

Section 341. The second subdivision (i) of newly renumbered section 8200-7.1 is renumbered subdivision (j). Clarifying language is as follows:

[i] (j) In computing the annual charge rate or the annual charge for any railroad company pursuant to this section, the value of railroad real property shall be determined without any adjustment for any economic factor established pursuant to title 2-A of article 4 of the Real Property Tax Law.

Section 342. Newly renumbered Subpart 8201-2 is REPEALED.

Section 343. Paragraphs (4), (5), (6) and (7) of subdivision (b) of newly renumbered section 8201-3.3 are amended to read as follows:

(4) the final assessment roll meets the requirements of Part [190] 8190 of this Title;

(5) the assessor's report meets the requirements of Part [193] 8193 of this Title and is reconciled by [the Office of Real Property Tax Services] ORPTS;

(6) data files required pursuant to article 15-C of the Real Property Tax Law and Part [190] 8190 of this Title are filed in accordance with section 1590 of the Real Property Tax Law;

(7) sales corrections required by Part [191] 8191 of this Title are received in an [Office of Real Property Tax Services] ORPTS approved computerized format. Transactions are received on a timely basis;

Section 344. Subdivision (a) of newly renumbered section 8201-3.4 is amended to read as follows:

(a) A written application for State assistance must be filed with [the Office of Real Property Tax Services] ORPTS annually. Applications must be filed no later than 90 days after the filing of the final

assessment roll for which State assistance is applied.

Section 345. Subdivisions (a), (b), (c), (e) and (g) of newly renumbered section 8201-3.5 are amended to read as follows:

(a) [The Office of Real Property Tax Services] ORPTS shall adopt procedures that contain acceptable performance indicators of substantial compliance with standards contained in section [201-3.2] 8201-3.2 of this Subpart, including ranges of acceptable performance determined in accordance with nationally recognized standards. [Office of Real Property Tax Services staff] ORPTS will review applications in accordance with such procedures.

(b) The determination made pursuant to the procedures for the applicable full value measurement as provided in section [186-2.15] 8186-2.15 of this Title shall be conclusive as to whether a reassessment occurred and a uniform percentage of value was attained.

(c) An applicant must provide assessment roll, inventory, sales files and the corresponding libraries in an [Office of Real Property Tax Services] ORPTS approved computerized format. The files must be supplied with the data files submitted pursuant to article 15-C of the Real Property Tax Law.

(e) Upon approval, [Office of Real Property Tax Services staff] ORPTS shall certify the amount of State assistance payable pursuant to this Part.

(g) Upon disapproval, [Office of Real Property Tax Services staff] ORPTS will notify the applicant of the disapproval and the reason for the disapproval. The assessing unit shall have 30 days from the date of the mailing of the notification to appeal this denial to the deputy commissioner.

Section 346. Newly renumbered section 8201-3.6 is amended to read as follows:

Section 8201-3.6 Transition provisions for 2010 assessment rolls.

(a) For purposes of assessment rolls completed in 2010, the applicant will be deemed to meet the reappraisal requirement of section [201-3.2] 8201-3.2 of this Subpart if a reassessment was implemented

pursuant to a six-year plan filed in compliance with Subpart [201-2] 8201-2 of this Part.

(b) Notwithstanding the provisions of sections [201-3.2(a) and 201-3.4(a)] 8201-3.2(a) and 8201-3.4(a) of this Subpart, for purposes of assessment rolls completed in 2010, a plan and an application may be filed no later than 60 days after the effective date of these rules.

(c) For applications involving a coordinated assessment program, a participant municipality shall be eligible for State assistance if it meets the State standards for quality assessment administration as outlined in section [201-2.2] 8201-2.2 of this Part, notwithstanding the failure of another participant municipality to qualify.

Dated: Albany, New York  
August 23, 2012

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Thomas H. Mattox  
Commissioner of Taxation and Finance