

Appendix B

GUIDELINES FOR EFFECTIVE ASSESSMENT ADMINISTRATION IN NEW YORK STATE

A SELF-REVIEW GUIDE FOR ASSESSING UNITS

**Based on Standards Published by the
International Association of Assessing Officers (IAAO)**

**New York State Office of Real Property Services
16 Sheridan Avenue
Albany, New York 12210**

Revised August 2007

INSTRUCTIONS

This self-review guide is intended to assist city, town and county officials in evaluating how their municipality compares to standards developed by the International Association Of Assessing Officers (IAAO). The IAAO is an organization that promotes innovation and excellence in property appraisal, property tax policy and assessment administration through professional development, education, research and technical assistance.

This guide is intended for use by assessing units. The purpose of the guide is to make municipal officials aware of the IAAO standards, help you evaluate them in the context of what you are doing, and assist you in recognizing where you meet or exceed the standards, or where there might be opportunities for improvement.

The guide can be a helpful tool, especially when an assessing unit is working with ORPS on a reassessment project. ORPS staff may review the document and obtain detailed information immediately about an assessing unit. If the guide has not been completed, ORPS staff can assist in completing it and help with an analysis of the results.

The IAAO has published a series of standards relative to assessment administration that is organized by various subject areas. Since the release of the initial guide in 1999, the IAAO has updated many of its standards. This document reflects standards in place as of November 2002.

The guidelines in this booklet are based on those standards. The specific IAAO standards that were used in developing the guidelines are listed in the table below. Each guideline is referenced to its corresponding standard by the abbreviation.

Abbreviation	IAAO Publication
AA	Standard on Assessment Appeal, approved July 2001
CAS	Standard on Contracting for Assessment Services, approved February 2002
FAC	Standard on Facilities, Computers, Equipment and Supplies for Assessment Agencies, approved May 1996
MAS	Standard on Mass Appraisal of Real Property, approved February 2000
PD	Standard on Professional Development, approved December 2000
PR	Standard on Public Relations, approved July 2001
PTP	Standard on Property Tax Policy, approved August 1997
RAT	Standard on Ratio Studies, approved July 2001

This booklet is organized so that it can serve as a self-review guide. After a short series of information questions, the rest of the self-review guide is organized into 3 columns. The first column is the IAAO standard with a reference to its source. The second column contains one or more questions that relate to the guidelines. The third column is for notating actions needed to move closer to the IAAO guideline. By responding to the questions, you can evaluate how your assessing unit compares to the IAAO standard. There is a space for notes indicating the steps that you may want to take to improve the efficiency and effectiveness of your assessment administration.

While this booklet is structured for use as a self-assessment, ORPS regional staff is available to assist officials in explaining the standards, completing the guide, and evaluating the results. Staff can be contacted at any of our regional offices.

A similar set of guidelines has been published for counties. It is entitled **GUIDELINES FOR EFFECTIVE ASSESSMENT ADMINISTRATION IN NEW YORK STATE - A SELF REVIEW GUIDE FOR COUNTIES**. Copies of the guidelines may be obtained from one of the regional offices of the Office of Real Property Services:

North Albany	(518) 486-4403	or	Ray Brook	(518) 891-1780
South Newburgh	(845) 567-2648	or	Hauppauge	(631) 952-3650
West Batavia	(585) 343-7456			
Central Syracuse	(315) 471-4816			

Before proceeding, it is important to understand two important terms - *reassessment* and *reappraisal*.

1. Reappraisal means the process of physically inspecting and reappraising each parcel at least once every six (6) years. Reappraisal refers to the valuation of a single parcel.
 - (a) Physically inspecting means, at a minimum, observing each property from the public right-of-way in order to ascertain that the physical characteristics necessary for reappraising are complete and accurate.
 - (b) Reappraising means the developing and reviewing of an independent estimate of market value for each parcel by the appropriate use of one or more of the accepted three approaches to value (cost, market and income).
2. Reassessment means a systematic analysis of all assessments, either within an assessing unit or within a class of a special assessing unit, to assure that they are at the stated uniform percentage of value as of the valuation date of the assessment roll upon which the assessments appear. Reassessment applies to a group of parcels. It is synonymous with the terms revaluation and update.

A reassessment can be completed by a reappraisal of all parcels, trending all parcels to current value, or a combination of both.

Background Data

- A. County: _____
- B. Municipality _____
- C. Municipality has: sole appointed assessor
 sole elected assessor
 three member board of assessors
- D. Evaluation conducted by: _____ Title: _____
- E. Date of this evaluation: _____

Guideline	Status (Check Most Appropriate)	Actions needed to move closer to guideline
<p>1. Current market value implies annual assessment of all properties. This does not necessarily mean that every property must be appraised each year. In annual assessment, the assessing officer should consciously reevaluate the factors that affect value, express the interactions of those factors mathematically, and use mass appraisal techniques to estimate property values. Thus, it is necessary to observe and to evaluate, but not always to change, the assessment of each property each year to achieve market value. <i>Reference: PTP 4.2.2</i></p>	<p>A. Assessments for <u>all</u> locally assessed properties are systematically analyzed each year to maintain current market value. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>B. The current budget reflects a level of expenditures necessary to annually sustain equity. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>2. A proactive public relations program is essential to increase public awareness of the assessment process and of the importance of the property tax in funding government. A public relations program should be an integral part of every assessing office's work. <i>Reference: PR 2.1</i></p>	<p>A. Assessor has a public relations program to communicate the importance of the property tax. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>3. A public relations program consists of research, action planning, communications and evaluation.</p> <ul style="list-style-type: none"> • Research should determine how the public perceives the policies, programs, and operations of the assessing office. • An appropriate action plan based on research should be developed. • Communications with the public should be positive and courteous and provide education on the issues. • When possible, the most current forms of technology and means of distributing information about assessment functions, programs, and results should be used to increase effectiveness of communications. • The effects of communication efforts should be evaluated and improvements made as required. The public relations program should be designed to give special attention to current social, economic, and political <i>Cont'd.</i> 	<p>A. Research, such as a survey, has been undertaken regarding the public's perception of the assessing office. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>B. The public relations program meets the needs of the jurisdiction. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>C. Communications with the public are courteous and educational. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>D. Current technology is used to distribute information to the public. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>E. Communications efforts are evaluated and improved periodically. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	

<p>conditions. The program should directly reflect these conditions and be tailored to meet the needs of the jurisdiction.</p> <p><i>Reference: PR 3</i></p>		
<p>4. The assessing office should have a public relations officer to develop and coordinate its public relations program. Depending upon the circumstances, assessing offices can appoint a full-time officer, assume the duties themselves, or assign them to another senior staff person.</p> <p><i>Reference: PR 3.1</i></p>	<p>A. The assessing office has a public relations officer, or works with vendor, county and/or state officials on a public relations program.</p> <p><input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>5. In order to minimize adverse public reaction, the assessor should anticipate and plan for emerging issues and developments.</p> <p><i>Reference: PR 3.4</i></p>	<p>A. The assessor has a plan for emerging issues and developments.</p> <p><input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>6. The assessing office should have a written plan for handling public relations crises. Roles should be defined.</p> <p><i>Reference: PR 3.4.1</i></p>	<p>A. The assessor's office has a plan for handling crisis situations.</p> <p><input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>7. Direct communications with constituents should be used to explain the role of the assessing office and the services it provides. Assessor should make use of all available media to communicate with constituents.</p> <p>Any communication with the public, (written or verbal), should be in plain language without professional jargon.</p> <p><i>Reference: PR 3.5</i></p>	<p>A. The assessor uses the following on a regular basis to communicate: (Check all that apply)</p> <p><input type="checkbox"/> Local newspaper <input type="checkbox"/> Regional newspaper <input type="checkbox"/> Radio <input type="checkbox"/> Television <input type="checkbox"/> Public access television</p> <p>B. Communications are generally simple and understandable.</p> <p><input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	

<p>8. The assessing office should develop a procedures manual that details how staff should communicate with the public. Reference: PR 4</p>	<p>A. The assessor's procedures manual contains a section on dealing with the public, or staff is aware of and in compliance with guidelines for public relations published by ORPS. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>9. All records should be made available for public review unless specifically limited by law or confidential information is involved. The assessor should establish guidelines for the dissemination of real estate records and should be sensitive to privacy concerns. Reference: PR 5</p>	<p>A. All public records are available for review. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>10. In preparing printed materials and correspondence for the public, special attention should be paid to form, content, length, and language. These include: <i>correspondence, assessment notices, special purpose messages, forms and questionnaires, and annual reports.</i> Reference: PR 6</p>	<p>A. Material and correspondence are reviewed on a regular basis for form, content and language. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>B. Documents are retained in accordance with State Archives and Records Administration (SARA)? <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>C. Printed communication is clear and concise. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>11. Assessment notices should be mailed to every property owner according to legal requirements. In addition to an assessment notice, a tax impact statement is mailed showing projected real estate taxes for the upcoming year, based on existing budgets (or proposed budgets if available). References to truth in taxation or other statutes placing limits on budget or levies may be helpful. Whenever an assessment is changed, a</p>	<p>A. Assessment change notices are mailed to taxpayers annually. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>B. Assessor mails a tax impact notice showing anticipated taxes for the next year. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	

<p>notice of assessment that identifies the property, the property owner, the estimated market value, and the assessed value of the property should be mailed to each property owner. <i>Reference:</i> PR 6.2, AA 6.1</p>		
<p>12. Every assessing office should maintain a file of forms, questionnaires, and letters for certain recurring events. Typical forms and questionnaires include appeal forms, exemption applications, income and expense</p> <p><i>Cont'd.</i></p> <p>questionnaires and sales questionnaires. <i>Reference:</i> PR 6.4</p> <p>An assessment office should always have standard forms available on demand. These include data collection forms, assessment roll forms, property appraisal forms, assessment notices, exemption applications, appeal, tax relief and abatement applications, other preferential assessment applications, sales, cost, income and expense, and property characteristics questionnaires. <i>Reference:</i> PR 6.4, FAC 8</p>	<p>A. Are the following available from the assessor's office? <input type="checkbox"/> Senior citizens exemption applications <input type="checkbox"/> Veterans exemption applications <input type="checkbox"/> Section 420a/420b nonprofit exemption applications</p> <p><i>Cont'd.</i></p> <p><input type="checkbox"/> STAR exemption applications <input type="checkbox"/> How to file a grievance booklets <input type="checkbox"/> Income and expense questionnaires <input type="checkbox"/> Sales questionnaires</p>	
<p>13. The assessor should prepare an annual report to the municipality summarizing the activities and accomplishments of the assessing office. <i>Reference:</i> PR 6.5</p>	<p>A. The assessor files an annual report with the city council or town board. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>14. The assessor or the spokesperson should be accurate, impartial, and avoid vague answers and comments off the record. <i>Reference:</i> PR 7</p>	<p>A. The assessor or spokesperson is direct and accurate. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>15. The assessing office should maintain a list of media contacts. The list should be reviewed annually and include person in all types of media. <i>Reference:</i> PR 7.1</p>	<p>A. The assessor has a current list of media contacts. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>16. Legal notices should be placed in newspapers of general circulation. <i>Reference:</i> PR 7.3</p>	<p>A. Legal notices are placed in local papers. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	

<p>17. Brief public service announcements should be sent to local newspapers, radio and television stations. <i>Reference:</i> PR 7.4</p>	<p>A. Public service announcements are sent to all media. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>18. During the appeal process, as in all other situations, taxpayers should be treated with courtesy and respect. New information should be evaluated objectively. <i>Reference:</i> PR 10.1</p>	<p>A. Taxpayers feel they are treated with courtesy and respect. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>B. Hearings are conducted in public. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>19. A form and directions for filing an informal appeal should be included with the assessment notice or be easily available to the public.</p> <ul style="list-style-type: none"> • Taxpayers should be informed of any associated filing fees and deadlines. • Taxpayers should be made aware of the rules and procedures for an assessment appeal hearing. Information on what constitutes a valid appeal should be made available. <p><i>Reference:</i> PR 10.2, PR 10.3</p>	<p>A. Taxpayers are properly informed regarding forms and deadlines. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>20. An appellant should be quickly notified in writing of the decision concerning an assessment review. The petitioner should be given forms for and information about the next level of appeal and of the pertinent deadlines. <i>Reference:</i> PR 10.4</p>	<p>A. Applicants are notified promptly of decisions. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>21. Special consideration should be given to situations in which a large number of appeals is expected. <i>Reference:</i> PR 10.5</p>	<p>A. Consideration is made for a large number of taxpayers who might be attending grievance day. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>22. Adequate space and facilities should be made available for waiting appellants. <i>Reference:</i> PR 10.6</p>	<p>A. Adequate facilities for waiting taxpayers are available. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>23. The public needs to know why assessments are made and what is financed by property taxes. The taxpayer should be made aware of the</p>	<p>A. The assessor communicates the importance of property taxes, and their uses. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree</p>	

<p>assessment process, the budgeting process, and the tax rate process. <i>Reference:</i> PR 11</p>	<p><input type="checkbox"/> Don't know</p>	
<p>24. Assessing office websites should be content-driven, so that information can be easily accessed, retrieved and reviewed. <i>Reference:</i> PR 12.1</p>	<p>A. Assessor's website is content driven. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>25. Adequate office space should be provided. The arrangement should encourage teamwork, promote self-esteem, minimize distracting sights and sounds, and help each employee work efficiently. <i>Cont'd.</i></p> <p>Facilities should comply with Americans with Disabilities Act (ADA). <i>Reference:</i> FAC 3.1</p>	<p>A. Where is assessor's office located? <input type="checkbox"/> Municipal building <input type="checkbox"/> Private office <input type="checkbox"/> Private residence <input type="checkbox"/> No office</p> <p><i>Cont'd.</i></p> <p>B. The office space is adequate and efficient. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>C. The assessor's office complies with ADA's requirements for public access. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	

<p>26. Minimum space standards are:</p> <ul style="list-style-type: none"> • <u>Assessor</u>: private office, 200 sq.ft. • <u>Chief deputy</u>: private office, 170 sq.ft. • <u>Supervisor</u>: office or partitioned space, 150 sq.ft. • <u>Appraiser</u>: office or partitioned space, quiet work areas, 50 to 100 sq.ft. • <u>Support staff</u>: adequate workspace, open or partitioned, to promote intended work functions and access. • <u>Aisles</u>: should conform to local codes/ADA standards. • <u>File and storage space</u>: A space of 1.5 ft. x 5 ft., not including aisle requirements, should be provided for each standard three-drawer letter- or legal-size file cabinet. Sufficient space for storage of supplies should be provided in a convenient unobtrusive location. • <u>Training and meeting space</u>: adequate space should be provided for training, meetings, and a library. • <u>Public service space</u>: should be sufficient to serve public needs and allow access to and review of records. There should also be provisions for counters, waiting areas, private conferences, and the like. The space should reflect the size of the jurisdiction and be based on a study of actual requirements. Additional space may be necessary during reappraisals. • <u>Printers/photocopiers</u>: should be placed in convenient locations throughout the office. Machines that generate heat, noise, or fumes should be located in a separate enclosed area with adequate ventilation. <p>Reference: FAC 3.1</p>	<p>A. Are the minimum standards met for each category as follows (use n/a for not appropriate)?</p> <ul style="list-style-type: none"> ___ <u>Assessor</u> ___ <u>Chief deputy</u> ___ <u>Supervisor</u> ___ <u>Appraiser</u> ___ <u>Aisles</u> ___ <u>File and storage space</u> ___ <u>Training and meeting space</u> ___ <u>Public service space</u> ___ <u>Printers/photocopiers</u> 	
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<p>27. An assessment office should have office machines, in addition to computers, in quantities and with capabilities sufficient to meet the needs of the office. Such equipment includes:</p> <ul style="list-style-type: none"> - photocopy machine - scanning and micrographic equipment - mailing machine - typewriters and dictating equipment - calculators - facsimile machines - printers - multifunction machines <p><i>Reference:</i> FAC 4.1</p>	<p>A. Does the assessor's office have access to the following equipment (use n/a if not appropriate)?</p> <ul style="list-style-type: none"> <input type="checkbox"/> Computer(s) with internet access <input type="checkbox"/> Photocopy machine <input type="checkbox"/> Scanning equipment <input type="checkbox"/> Mailing machine <input type="checkbox"/> Facsimile machines <input type="checkbox"/> Printers 	
<p>28. The office should have an adequate number of telephone lines to ensure that an open line is available for both incoming and outgoing calls.</p> <p>Each employee should have ready access to a phone.</p> <p><i>Reference:</i> FAC 4.4</p>	<p>A. The assessor's office has an adequate number of telephone lines.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know <p>B. Each employee has ready access to a phone.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know 	
<p>29. Computers are a critical part of the assessment function. Assessment offices must recognize that computer technology is changing rapidly. They should, therefore, frequently evaluate the adequacy of their systems and attempt to maintain systems at the current state of the art.</p> <p><i>Reference:</i> FAC 5</p>	<p>A. The adequacy of the computer systems is evaluated regularly.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know 	
<p>30. The system should provide direct on-line access to files, allowing data retrieval almost instantly.</p> <p>The assessment office should have enough computer peripherals to provide adequate data entry, storage, retrieval, and backup capabilities; printer support; and graphics.</p> <p><i>Reference:</i> FAC 5.2.2</p>	<p>A. Access to the data files is almost instantaneous.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know <p>B. The computer system has sufficient peripherals for processing purposes.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know <p>C. The computer system has sufficient peripherals for backup purposes.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know <p><i>Cont'd.</i></p>	

	<p>D. The computer system has access to a modem. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree</p> <p>E. The computer system has access to the internet. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree</p> <p>F. The computer system has access to CD ROM. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree</p>	
<p>31. The assessment office should have applications software that performs the actual functions required by the user. Mass appraisal work, which includes assessment administration, database management, valuation modeling, and reporting functions, is often performed by a specialized set of applications programs referred to as computer-assisted mass appraisal (CAMA).</p> <p>The assessment office should have a variety of applications software packages available to perform such routine functions as word processing, spreadsheet analysis, statistical research, database queries, graphics presentation and project planning. <i>Reference:</i> FAC 5.3</p>	<p>A. The assessor's office has access to the following applications software: <input type="checkbox"/> assessment administration <input type="checkbox"/> valuation (market, cost and income) <input type="checkbox"/> word processing <input type="checkbox"/> spreadsheet <input type="checkbox"/> database management/data query <input type="checkbox"/> graphics presentation <input type="checkbox"/> project planning</p>	
<p>32. A minimum of two people must understand the computer system and software so that backup is provided if a key person leaves, or is not otherwise available. <i>Reference:</i> FAC 5.3.2</p>	<p>A. The understanding of the computer system and software for backup purposes is provided by: <input type="checkbox"/> Assessor <input type="checkbox"/> Assessor's staff member <input type="checkbox"/> Other city or town staff <input type="checkbox"/> County director <input type="checkbox"/> County director's staff member <input type="checkbox"/> Other county staff <input type="checkbox"/> ORPS staff <input type="checkbox"/> Private vendor <input type="checkbox"/> No backup exists</p>	
<p>33. An assessment office should possess the following kinds of equipment for collecting data:</p> <ul style="list-style-type: none"> • accurately prepared and maintained parcel identification maps • measuring instruments • calculators • motor vehicles or reimburse staff for use of privately owned vehicle 	<p>A. The assessor's office has the following items needed for field inspection: <input type="checkbox"/> tax maps <input type="checkbox"/> tape measure/measuring wheel <input type="checkbox"/> calculator <input type="checkbox"/> id cards <input type="checkbox"/> laptops <input type="checkbox"/> camera: <input type="checkbox"/> digital</p>	

<p><i>Cont'd.</i> official identification cards</p> <ul style="list-style-type: none"> • specialized equipment (laptop, camera, <u>geographic positioning system</u> [GPS] device, tape recorder) • miscellaneous field equipment (road maps, cell phone, pager, flashlight, clipboard, hard hat, safety glasses) <p><i>Reference:</i> FAC 4.2</p>	<p><i>Cont'd.</i> ___ 35mm ___ instant ___ other</p>	
<p>34. Computer software and hardware are of little benefit if users lack the skills for using them efficiently. Training and documentation, critical to success and productivity, are resource intensive and require ongoing investments. <i>Reference:</i> FAC 5.4.</p>	<p>A. Ongoing investments are being made to develop employees' computer hardware and software skills. ___ Agree ___ Disagree ___ Don't know</p>	
<p>35. The following kinds of reference materials should be kept current and readily available:</p> <p><u>Standards of Practice</u> - laws, regulations, policy memoranda, procedural manuals, appraisal manuals and schedules, standard treatises on property appraisal and taxation; and</p> <p><u>Professional library</u> - every assessment office should have a comprehensive professional library that contains the information employees need to perform their duties and to keep abreast of developments. The library should contain the material outlined in the standards of practice, periodicals relating to appraisal and assessment administration, equipment manuals and software documentation. <i>Reference:</i> FAC 6.1, FAC 6.2</p>	<p>A. The assessor has access to the Real Property Tax Law and other laws. ___ Agree ___ Disagree ___ Don't know</p> <p>B. The assessor has access to the Opinions of Counsel published by ORPS. ___ Agree ___ Disagree ___ Don't know</p> <p>C. The assessor has access to the State Board's rules. ___ Agree ___ Disagree ___ Don't know</p> <p>D. The State Board's rules are updated with all revisions. ___ Agree ___ Disagree ___ Don't know</p> <p>E. The assessor has access to the Assessor's Manual. ___ Agree ___ Disagree ___ Don't know</p> <p>F. The Assessor's Manual is updated with all revisions. ___ Agree ___ Disagree ___ Don't know</p> <p>G. The assessor has access to a professional library: ___ at the municipal office ___ at the county office</p>	

	<p><input type="checkbox"/> at another site <input type="checkbox"/> no access <i>Cont'd.</i></p> <p>H. The assessor's office has procedural manuals. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>I. The assessor has access to software documentation and manuals. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>36. The certification of assessors and valuation personnel ensures that assessment personnel possess adequate knowledge of the principles of property appraisal, assessment techniques, property tax laws, and the skills required by their specialties. <i>Reference:</i> PD 2.1</p>	<p>A. The assessor received basic certification from the State Board. Complete for each assessor. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>37. The jurisdiction should establish and fund education programs supporting certification. <i>Reference:</i> PD 2.1.1</p>	<p>A. The jurisdiction establishes and funds education supporting certification. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>38. Local jurisdictions, state and provincial authorities, and assessors' associations should make adequate funding of programs a high priority and also provide for the proper administration of the training program. <i>Reference:</i> PD 4</p>	<p>A. The budget contains sufficient funds for training and education? <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>39. Before employment, individuals should be given an examination that should test for minimum skills and required knowledge. <i>Reference:</i> PD 5</p>	<p>A. Individuals were tested for minimum skills and required knowledge before employment. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>40. All assessors should attend at least 30 hours of classroom instruction annually. Attainment of an IAAO designation should merit additional salary increases for all assessors. <i>Reference:</i> PD 7</p>	<p>A. Does the assessor meet NY State standards for continuing education of 24 hours in one year or 72 hours in 3 years? Complete for each assessor. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>B. Indicate the organizations for which the assessor has designations. Complete for each assessor. <input type="checkbox"/> International Association of Assessing Officers (IAAO)</p>	

	<input type="checkbox"/> Institute of Assessing Officials (IAO) <input type="checkbox"/> NY Dept. of State Appraiser License <input type="checkbox"/> Other professional appraisal organizations <i>Cont'd.</i> C. Obtaining an IAAO designation may merit salary increases. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know	
41. Sales data files should reflect the physical characteristics of property when sold. <i>Reference:</i> RAT 6.1	A. Sales data accurately reflects the relevant properties on a consistent basis. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know	
42. Sales data should be routinely confirmed or verified by contacting buyers, sellers, or other knowledgeable participants in the transaction. It may be sufficient to confirm single-family sales by audit or exception. <i>Reference:</i> RAT 6.3.1	A. Sales data is verified by contacting the participants in the transaction. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know	
43. Mailed sales questionnaires should be as concise as possible and should include a postage-paid return envelope. <i>Reference:</i> RAT 6.3.2	A. Questionnaires are concise, with a postage-paid return envelope. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know	
44. Each state and local jurisdiction should have ratio study performance standards. Local standards should be consistent with state standards. In general when local standards are not met, reappraisal or other corrective measures should be undertaken. <i>Reference:</i> RAT 14	A. The municipality adopted a local ratio standard consistent with IAAO and state standards. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know	

<p>45. The overall level of assessment of the jurisdiction and each major class of property should be within plus or minus 10% of the jurisdiction's uniform percentage of value. <i>Reference:</i> RAT 14.1</p> <p><i>State equalization rates and residential assessment ratios are on www.orps.state.ny.us</i></p>	<p>A. The overall level of assessment of the jurisdiction and the residential class (using sales and appraisal data) is within 10% of the stated uniform percentage of value.</p> <p><input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p><input type="checkbox"/> Stated uniform percentage <input type="checkbox"/> State equalization rate <input type="checkbox"/> Residential assessment ratio</p>																		
<p>46. Assuming the existence of sufficient market data, if the uniformity of appraisal is unacceptable, reappraisal should be undertaken regardless of the level of assessment. The Coefficient of Dispersion (COD) for single-family homes and condominiums should be 15.0 or less. In areas of newer or fairly similar residences, it should be 10.0 or less. <i>Reference:</i> RAT 14.2.2</p> <p>The COD among income-producing properties should be 20.0 or less. (In larger, urban jurisdictions, it should be 15.0 or less.) <i>Reference:</i> RAT 14.2.3</p> <p>The COD among vacant properties should be 20.0 or less. <i>Reference:</i> RAT 14.2.4</p> <p>Target COD's for special-purpose real property should reflect the nature of the properties involved, market conditions, and the availability of reliable market indicators. <i>Reference:</i> RAT 14.2.6</p>	<p>A. The NY State standards for COD vary by population density (per square mile). The state standards are:</p> <table border="0"> <thead> <tr> <th style="text-align: left;"><u>population per square mile</u></th> <th style="text-align: center;"><u>COD Standard</u></th> </tr> </thead> <tbody> <tr> <td>100 or less</td> <td style="text-align: center;">Less than 20%</td> </tr> <tr> <td>101 to 400</td> <td style="text-align: center;">Less than 17%</td> </tr> <tr> <td>over 400</td> <td style="text-align: center;">Less than 15%</td> </tr> </tbody> </table> <table border="0"> <thead> <tr> <th style="text-align: left;"><u>Class</u></th> <th style="text-align: center;"><u>COD</u></th> <th style="text-align: center;"><u># of sales/appraisals</u></th> </tr> </thead> <tbody> <tr> <td>residential</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>overall</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> </tbody> </table> <p>The COD meets state standards. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree</p> <p><i>Note: ORPS Regional staff can assist in obtaining COD's.</i></p>	<u>population per square mile</u>	<u>COD Standard</u>	100 or less	Less than 20%	101 to 400	Less than 17%	over 400	Less than 15%	<u>Class</u>	<u>COD</u>	<u># of sales/appraisals</u>	residential	_____	_____	overall	_____	_____	
<u>population per square mile</u>	<u>COD Standard</u>																		
100 or less	Less than 20%																		
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over 400	Less than 15%																		
<u>Class</u>	<u>COD</u>	<u># of sales/appraisals</u>																	
residential	_____	_____																	
overall	_____	_____																	

<p>47. Tax maps should be prepared according to current standards of detail and accuracy.</p> <p>A unique parcel identifier should be displayed for each parcel outlined on the tax map.</p> <p><i>Reference:</i> MAS 3.2</p>	<p>A. The assessor's office has up-to-date copies of tax maps. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>B. Each parcel has a unique identifier. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>48. Accurate valuation of real property by any method requires descriptions of land and building characteristics. The assessor should collect and maintain sufficient property characteristics data for classification, valuation and other purposes.</p> <p><i>Reference:</i> MAS 3.3</p>	<p>A. The assessment roll has: <input type="checkbox"/> standard ORPS property use codes <input type="checkbox"/> other codes</p> <p>B. Assessor has at least minimum property characteristics data as specified by the State Board's rules for all properties. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>C. Characteristics of land and location are up-to-date and available for all property. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p><i>Cont'd.</i></p> <p>D. Characteristics of improvements are up-to-date and available for all property. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>49. A data collection program must incorporate a comprehensive quality control system with proper checks and audits.</p> <p><i>Reference:</i> MAS 3.3.2.1</p>	<p>A. The data collection and data entry programs have adequate checks to insure accuracy. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>50. Data should be collected in a format designed to facilitate both the collecting of data in the field and entry of the data into the computer system</p> <p>To avoid duplication of effort, the data collection form should be able to serve as the data entry form.</p> <p><i>Reference:</i> MAS 3.3.2.2, MAS 3.3.3</p>	<p>A. The data collection form serves as the data entry form. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>51. A clear, thorough, and precise data collection manual should be developed, updated and maintained.</p> <p><i>Reference:</i> MAS 3.3.2.3</p>	<p>A. The assessor's office has access to an up-to-date data collection manual. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	

<p>52. Property characteristics data should be continually updated in response to changes brought about by new construction, new parcels, remodeling, demolition and destruction.</p> <p>The assessor should be given copies of building permits to identify properties whose characteristics are likely to change. <i>Reference: MAS 3.3.4</i></p>	<p>A. Property characteristics data reflect any change in construction. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>B. The assessor has copies of building permits. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>53. A system should be developed for making periodic field inspections to identify properties and ensure property characteristics data are complete and accurate. Properties should be revisited to ascertain that assessment records are accurate and current. A physical review at least every four to six years should be conducted assuming new construction activity is previously identified.</p> <p>A reinspection should include partial measurement of the two most complex sides of improvements and a walk around of the improvements to identify additions and deletions. <i>Reference: MAS 3.3.4</i></p>	<p>A. Assessor has a plan for periodic field inspections at least every four to six years. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>54. A file of sales data must be maintained for sales comparison, development of market-based depreciation schedules and derivation of capitalization rates. <i>Reference: MAS 3.4</i></p>	<p>A. The assessor maintains a file of all sales with matching physical characteristics. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>B. Sales inventories are verified within 30 days of the date of the sale. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>55. Income and expense data must be collected for income-producing property. <i>Reference: MAS 3.5</i></p>	<p>A. Assessor collects income and expense data for income producing properties. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>56. Cost and depreciation manuals and schedules should be purchased from a commercial service or created in-house. <i>Reference: MAS 3.6</i></p>	<p>A. Cost and depreciation manuals and schedules are purchased or created in-house. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	

<p>57. Mass appraisal models should attempt to represent the market for a specific type of property in a specific area. Geographic stratification is appropriate when the value of property varies significantly among areas. Smaller jurisdictions may find it sufficient to develop a single residential model. Commercial and income-producing properties should be stratified by property type. <i>Reference:</i> MAS 4.1</p>	<p>A. Mass appraisal models attempt to represent the market for a specific type of property in a specific area. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>58. Mass appraisal programs should be able to adjust sales prices for date of sales. <i>Reference:</i> MAS 4.3</p>	<p>A. Programs allow for sale price and sale date adjustments. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>59. Land values should be reviewed annually. <i>Reference:</i> MAS 4.5</p>	<p>A. Assessor reviews land values annually. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>60. Properties should be physically reviewed and individually reappraised at least every four to six years. <i>Reference:</i> MAS 4.5</p>	<p>A. All properties were physically reviewed and individually reappraised <input type="checkbox"/> On the last assessment roll <input type="checkbox"/> Within the last six years <input type="checkbox"/> More than 6 years ago</p>	
<p>61. Properties should be revalued annually either by reappraisal or by trending. <i>Reference:</i> MAS 4.7</p>	<p>A. The year of last completed reassessment: _____</p>	

<p>62. All offices should have one staff person familiar with data processing and statistical concepts to coordinate research and development with the data processing staff.</p> <p>Assessors who develop valuation equations based on multiple regression analysis (MRA) or related statistical techniques should employ a staff person (or consultant) with strong statistical training and experience.</p> <p>Unless efficiency or practical concerns dictate otherwise, persons performing the various mass appraisal functions should be employees of the assessor. When the assessment staff does not perform these functions, it is imperative that they be adequately provided by other departments, an oversight agency, a service bureau, a qualified contractor, or another source.</p> <p>Strong lines of communications must be established between the assessor's staff and the designated support groups. <i>Reference: MAS 5.2</i></p>	<p>A. The coordination of data processing and statistical analysis is done by</p> <ul style="list-style-type: none"> <input type="checkbox"/> Assessor <input type="checkbox"/> Assessor's staff member <input type="checkbox"/> Other city or town staff <input type="checkbox"/> County director <input type="checkbox"/> County director's staff member <input type="checkbox"/> Other county staff <input type="checkbox"/> ORPS staff <input type="checkbox"/> Private vendor <p>B. The statistical expertise resides at:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Assessor <input type="checkbox"/> Assessor's staff member <input type="checkbox"/> Other city or town staff <input type="checkbox"/> County director <input type="checkbox"/> County director's staff member <input type="checkbox"/> Other county staff <input type="checkbox"/> ORPS staff <input type="checkbox"/> Private vendor <input type="checkbox"/> None <p>C. The person(s) chiefly responsible for mass appraisal functions is:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Assessor <input type="checkbox"/> Staff that report to the assessor <input type="checkbox"/> Other municipal /county staff not reporting to assessor <input type="checkbox"/> ORPS staff <input type="checkbox"/> Vendor or contractor <p>D. Strong lines of communication exist between the assessor and the person responsible for the mass appraisal functions.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know 	
<p>63. The hardware system should be powerful enough to permit computerization of appropriate applications of cost, sales comparison, and income approaches, as well as word processing, data inquiry and activity summaries. <i>Reference: MAS 5.3.1</i></p>	<p>A. The hardware system is sufficient to run assessment administration and valuation applications as well as office support applications.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know 	
<p>64. Assessment administration software should be designed so that it can be easily modified; it should be well documented, at both the appraiser/user and programmer levels.</p> <p>Security measures should exist to prevent unauthorized use and to provide backup in the event of accidental loss or destruction of data. <i>Reference: MAS 5.3.2</i></p>	<p>A. The assessment administration software is:</p> <ul style="list-style-type: none"> <input type="checkbox"/> NYS Real Property System (RPS) <input type="checkbox"/> municipal or county developed <input type="checkbox"/> obtained from vendor <p>B. The software is easily modifiable.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know <p><i>Cont'd.</i></p>	

	<p>C. The software is well documented. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>D. Security measures prevent unauthorized use. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>E. Security measures provide backup capability. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>65. The assessor's staff must have confidence in the appraisals and be able to explain and defend them. It is helpful to have reports to review to ensure overall consistency as specified by the Uniform Standards of Professional Appraisal Practice Standards Rule 6-7.</p> <p>The assessor should be prepared to support individual valuations as required, preferably through comparable sales. At a minimum a property record should be produced and the basic approach (cost, sales comparison, or income) be explained.</p> <p>The assessor should be able to produce sales or appraisals of similar properties in order to support (or at least explain) the valuation of the property.</p> <p>The assessor should notify property owners of their valuation in sufficient time for owners to discuss the appraisals with the assessor and appeal the value if they choose. <i>Reference: MAS 5.4.2</i></p>	<p>A. The assessor's staff understands the appraisals and can explain them. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>B. The assessor can support valuations based on comparable sales of similar properties. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>C. Assessor mails notices so that taxpayers have sufficient time to review it. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>66. The computer-assisted mass appraisal system (cama) selected must be designed and used to evaluate appraisal performance and ensure compliance with laws, regulations, and policies.</p> <p>The assessor must provide leadership and get results by planning, budgeting, organizing and controlling within all social, economic and governmental</p>	<p>A. The cama system evaluates performance and ensures legal compliance. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p> <p>B. The budget for the assessor's office for the current fiscal year is: _____</p> <p><i>Cont'd.</i></p>	

<p>limits. Reference: MAS 5.5.3</p>		
	<p>C. The current budget reflects a level of expenditures necessary to achieve equity. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know <input type="checkbox"/> Not applicable-equity achieved</p> <p>D. The current budget reflects a level of expenditures necessary to sustain equity on an annual basis. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>67. A request for proposal (RFP) for assessment services should clearly describe the desired products or services, performance standards, completion dates and any continuing responsibilities of the successful contractor. It should explain briefly the background of the project, relevant legal considerations, time and funding constraints, and project objectives. Reference: CAS 3.1</p>	<p>A. A RFP for assessment services clearly describes the desired products or services <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>68. The RFP should require the bidders to demonstrate expertise, experience, and other qualities affecting the probable success of the project. Reference: CAS 3.2.1</p>	<p>A. The RFP lists qualifications of bidders. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>69. The RFP should require proposals to identify key individuals to be assigned to the project, along with their qualifications and specific roles. Reference: CAS 3.2.2</p>	<p>A. The RFP identifies key people and their specific roles. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
<p>70. Proposals submitted in response to an RFP should be evaluated on the basis of responsiveness, the bidder's qualifications, and cost. Reference: CAS 4.1</p>	<p>A. Proposals are reviewed accordingly to the RFP needs. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	

<p>71. The contract should incorporate the salient features of the RFP and of the successful proposal. <i>Reference: CAS 4.2</i></p>	<p>A. The contract incorporates the salient features of the RFP. <input type="checkbox"/> Agree <input type="checkbox"/> Disagree <input type="checkbox"/> Don't know</p>	
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