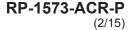


# New York State Department of Taxation and Finance Office of Real Property Tax Services

# **Plan for Cyclical Reassessments**





ssessing unit	Date plan submitted:
/IS/CAP code	Original
County	Amended
is Plan covers final assessment roll years: \ the chart on page 3.	∕ears <b>must</b> correspond to first and last reappraisal years
From	To
	e assessing unit, and the CEO of the municipality or constituent nsert the needed numbers of this page.
ipality of a CAP; if a CAP, please copy and in Plan development & commitment	
ipality of a CAP; if a CAP, please copy and in	
Plan development & commitment	
Plan development & commitment Plan submitted by:	Municipality name if in CAP

The above signatories acknowledge that the failure to implement a reappraisal pursuant to an approved Plan for Cyclical Reassessments will result in the repayment of the full amount of financial aid received for the assessment rolls following the roll for which the most recent reappraisal was implemented.

2 Assessing unit needs analysis							
a. Assessing Unit or CAP Profile Roll year used:							
Is Article 19 (Homestead option) in effect? (Yes/No)							
Is adoption of Article 19 (Homestead option) planned or being considered? (Yes/No)							
Prope	erty summary:						
Roll section	Property types Number Assessed value Percent Annual average of parcels of parcels sales						
1	100 – Agricultural						
1	200 – Residential						
1	300 - Vacant						
1	400 – Commercial						
1	500 – Recreation						
1	600 - Comm. service						
1	700 – Industrial						
1	800 – Public service						
1	900 – Private forest						
3	Taxable SOL						
6	Public utility						
8	Wholly exempt						
	Totals						
b. Comp	olex Commercial and Industria	l Property					
	omplex Advisory Appraisal was r			property, descril	be below how the		
asses	sor will obtain inventory data and	d determine a	value.				
c. Utility Property							
If an Advisory Appraisal was <b>not</b> requested for any Utility Property, describe below how the assessor will obtain							
inventory data and determine a value.							

3 Current status of data collection/re-inspection requirement						
Assessment roll year of last assessing unit-wide data collection or re-collection, if done						
Is an assessing unit-wide data collection project currently	underway? (Ye	s/No)				
Complete the chart below only if data collection/re-inspection	n was performe	d over several	years			
	Residential	Commercial	Vacant	Utility		
Cumulative percentage of parcels that have been physically inspected within the last six (6) years	%	%	%	%		

### 4 Plan length and reassessment timetable

The statute and rules require:

- · Plan not less than four years
- Reappraisal in the **first** and **last** years of the plan
- A reappraisal at least every four years
- Inventory collection at least once every **six** years (all parcels **must** have been physically inspected at least once within the preceding six years of each assessment roll year in the plan)

Rules require that a *revaluation* in any year be a complete reappraisal in order to be eligible for State aid of up to \$5 per parcel (see *Guidelines* for details).

Complete each row in the table below, entering the following information for each year of the plan:

- · Assessment roll year for each year of plan only
- · Reappraisal Cycle: Reappraisal or blank
- Inventory Collection (physical re-inspection): Assessing Unit-wide, Partial, or blank

If there is intent to conduct a reassessment using methods other than a complete reappraisal in the *non-reappraisal* years, the assessor **must** notify ORPTS in writing no later than 180 days prior to the tentative roll (typically by November 1) - do **not** enter on chart.

Plan year	1	2	3	4	5	6
Assessment roll year						
Reappraisal cycle						
Inventory collection						

#### Instructions – Submit this Application to your State Aid Representative:

Genesee County Building 2	ı	W A Harriman Campus	NYSDTF/ORPTS Southern Region 44 south Broadway, 6th Floor White Plains NY 10601
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## **Example**

#### **Guidelines:**

- Plan must conform to the statute for plan length and reassessment (reappraisal) frequency.
- Plan chart must indicate a reappraisal in the assessment roll year of Plan Year 1.
- · Plan chart should be blank after final reappraisal and page 1 must conform to chart.
- It is not necessary to indicate the last unit wide data collection prior to the first year of the plan in the chart; this is addressed elsewhere in the plan.

#### Example:

Assessing unit conducted a unit-wide data collection in 2010. They intend to perform a reappraisal for the 2011 assessment roll, and then do another reappraisal in 2014. Inventory collection will continue to be done over a multi-year period to ensure that all parcels are physically re-inspected again over a six-year period.

## Following the guidelines above, the plan should indicate the following:

Page 1: This Plan covers assessment roll years: From: 2011 To: 2014

Page 3 Chart:

Plan year	1	2	3	4	5	6
Assessment roll year	2011	2012	2013	2014		
Reappraisal cycle	Reappraisal			Reappraisal		
Inventory collection	Partial	Partial	Partial	Partial		

The same plan should **not** be completed as follows:

Page 1: This Plan covers assessment roll years: From: 2010 To: 2015

Page 3 Chart:

Plan year	1	2	3	4	5	6
Assessment roll year	2010	2011	2012	2013	2014	2015
Reappraisal cycle	No	Yes	No	No	Yes	No
Inventory collection	Unit wide	Partial	Partial	Partial	Partial	Partial