



Centralized Property Tax Administration
Grant Program

ONTARIO COUNTY, NEW YORK
ASSESSMENT STUDY

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INTRODUCTION

Real Property Taxes. A source of funding for local governments and schools. A source of property owner angst. A source of political fodder. A complicated and generally misunderstood system.

The following study will explore an integral component of the real property tax system, *the administration of property assessments*. It is not meant to explain the property tax system as a whole, however to understand the role of assessment, and the importance of equity, transparency and efficiency, one must understand the basic components of the real property tax system.

Most people can appreciate that the services provided by local governments cost money. We elect our government officials for their attitudes regarding social policy and their abilities to provide services at a reasonable cost, to responsibly weigh the benefit gained to the financial burden and decide accordingly.

TAX LEVY

Local governments, counties, towns, cities, villages and school districts, must be able to accurately predict both their revenues and expenses during each fiscal year. Revenue sources such as state aid, fees collected for specific services, and sales tax revenues are deducted from the total expenses required to provide services to equal the property tax levy. (The next problem is to figure out how to distribute the amount of the tax levy in a fair way).

TAX BASE

New York State law has determined the “fair” way is to base the amount that property owners will pay on the estimated market value of their real property. Thus the real property tax is an ad valorem tax, or a tax based on value. That’s where the assessor comes in. The assessor plays no part in the determination of the tax levy, the assessor’s job is to identify and estimate market values of all properties located within their municipality. The culmination of their work is the tax base.

EXEMPTIONS AND TAXABLE ASSESSED VALUE

Over the years legislative actions have provided tax relief to certain segments of the population. Senior Citizens of low income, veterans, agriculture interests, and various business enterprises have been granted partial exempt status upon proof to the assessor that they meet the criteria set forth in specific legislation.

When the exemption is granted, the value of the exemption is deducted from the assessed value to equal the taxable assessed value. Tax obligation will be determined on the basis of the taxable assessed value.

In addition, some properties, based on their ownership, pay no property taxes, these are considered wholly exempt from taxation: churches, government and public school properties used for a public purpose, cemeteries, colleges and universities, etc.

With the exception of STAR, which is totally funded by the State of New York, exemptions that provide partial or total tax relief to individual property owners, reduce the tax base, and do nothing to lower the tax levy. Every exemption granted transfers that portion of the tax liability to the rest of the taxpayers. The assessor is responsible to review and grant exemptions within the provisions of the appropriate law to insure that no one benefits from a decreased tax liability unless the legal criteria is met, thus protecting the remaining taxpayers from further tax liability.

In many instances partial exemptions or the qualification criteria for a partial exemption may be adopted by local option. Town Boards, City Councils, County Boards of Supervisors (or Boards of Legislators) and School Boards must weigh the benefit to the individual against the cost to every other taxpayer who must pick up the tab. The option chosen by each taxing jurisdiction may differ, providing different levels of relief, and ultimately different levels of transferred tax liability.

Examination of the tax extension formula shows that reduction of the tax base (which decreases with each exemption granted) increases the tax rate applied to individual taxable assessed values.

$$\begin{aligned}
 &[\text{Assessed Value}] \text{ minus } [\text{Exemption Value}] \text{ equals } [\text{Taxable Assessed Value}] \\
 &[\text{Aggregate Taxable Assessed Value}] \text{ equals } [\text{Tax Base}] \\
 &[\text{Budgeted Expenses}] \text{ minus } [\text{Budgeted Revenues}] \text{ equals } [\text{Tax Levy}] \\
 &[\text{Tax Levy}] \text{ divided by } [\text{Tax Base}] \text{ equals } [\text{Tax Rate}] \\
 &[\text{Tax Rate}] \text{ times } [\text{Individual Taxable Assessed Value}] \text{ equals } [\text{Individual Tax Liability}]
 \end{aligned}$$

TAXING JURISDICTIONS

Counties, Towns, Cities, Villages and Schools are each taxing jurisdictions. They have the right to extend property taxes to fund the services they provide to property owners located within their boundaries. Additionally, schools may levy a library tax, and counties, towns, cities and villages may levy special district taxes to pay for the capital costs of construction and the operation and maintenance of public services such as water and sewer lines. Towns levy a separate tax for fire protection.

Each taxing jurisdiction has a tax base, each passes a budget, and each levies a property tax. Assessments determined by the local assessor are utilized for all.

ISSUES OF EQUITY

Maintaining equitable assessments within a town or city is complicated by the fact that market trends vary across a municipality. Maintaining equity for taxpayers across town, city, and sometimes-county boundaries, who share tax liability for county and school district taxes is even more difficult because multiple assessing units are involved.

In an effort to level the playing field, the New York State Office of Real Property Services is required to analyze assessments compared to sales activity in each assessing unit, and annually determine at what proportion assessments indicate market value. The percentage that reasonably estimates that proportion is called an equalization rate, and is used in the calculation to apportion tax liability between taxing jurisdictions that include multiple assessing units.

For example, suppose a school district contains properties in two towns. The school needs to raise a million dollars in its tax levy. Town A is the larger town, market trends are stable, they perform town wide reassessments on an annual basis and the equalization rate has been established at 100% of market value. The tax base is thirty million dollars. Town B has fewer parcels, lower average property sales values, and conducts reassessments on a three-year cycle. The real estate market has shown a steady average increase of 5% per year, and the equalization rate has been determined to be 90% of market value. Town B’s tax base is eighteen million dollars, and the total gross tax base is forty-eight million dollars for the entire school district.

In order to fairly distribute the tax liability and correctly calculate a tax rate for each town, the values in each town must be equalized.

Town A: 30,000,000 [Tax Base] divided by 100% = 30,000,000
 Town B: 18,000,000 [Tax Base] divided by 90% = 20,000,000

The school tax levy will then be apportioned as follows:

Total equalized tax base = 50,000,000

Town A will pay 60% of the tax levy [30,000,000 divided by 50,000,000]
 Town A’s tax liability will be \$600,000 [1,000,000 total tax levy times 60%]
 Town A’s tax rate will be \$20.00 per \$1,000 of taxable assessed value
 [\$600,000 share of the tax levy divided by 30,000,000 actual tax base]

Town B will pay 40% of the tax levy [20,000,000 divided by 50,000,000]
 Town B’s tax liability will be \$400,000 [1,000,000 total tax levy times 40%]
 Town B’s tax rate will be \$22.2222 per \$1,000 of taxable assessed value
 [\$400,000 share of the tax levy divided by 18,000,000 actual tax base]

If two similar properties, one located in Town A and one located in Town B both have an estimated market value of \$100,000:

The Town A property is assessed at \$100,000. The tax liability is \$2,000.00
The Town B property is assessed at \$ 90,000. The tax liability is \$2,000.00

While the equalization rate does provide some balance, its greatest shortcoming is that there can only be one rate per assessing unit. If values are not equitable within the municipal boundaries, the single equalization cannot be truly indicative of the proportion of assessments to market value. The real estate market is constantly changing as the factors that affect property values change. Constant vigilance to provide the best estimates of current market value is required to achieve equity for taxpayers.

COMPLEX ISSUES

There are currently over 1,100 assessing units in New York State and countless numbers of taxing jurisdictions. Equity and efficiency vary from town to town, city to city, county to county and is almost impossible to adequately measure. The complex nature of the system, varying degrees of political influences, the ability to adopt exemptions at local option, varying assessment calendars with their associated deadlines, diverse abilities and procedures from assessment office to assessment office, varying reassessment cycle policies and the seemingly unending legislative amendments make transparency almost impossible. Even those intimately involved with the administration of the property tax struggle to stay informed, to understand the laws, rules and regulations that control us, to interpret their nuances, and to educate our taxpayers and government officials.

Assessors are taxpayers' advocates. To provide fair taxation to their constituents, governing boards must support assessment personnel who are dedicated to providing fair market value estimates and administering exemptions within the parameters of the law, without political, financial or personal influences.

The property tax may never be popular, but it can at least be fair. In Ontario County, great strides have been made to achieve that goal. The Supervisors of Ontario County, both individually and collectively, have a long record of supporting assessment practices that result in the highest levels of equity and fairness in the distribution of property taxes. Those practices include full value assessments, cyclical reassessment, and responsible taxation. Ontario County has a policy of determining budget projections on a two-year cycle, making long term planning more realistic. As a result budgets and tax levies are more stable.

Twenty-four years ago all sixteen towns operated with elected Boards of Assessors and there were 49 assessor positions in Ontario County. Today there are 20 assessor positions, seventeen of the eighteen municipalities appoint qualified assessment personnel and adhere to continuing education requirements. All assessing units perform cyclical reassessments at 100% of market value meeting quality standards. In 1992 assessment records were converted to RPS Version 2. In 1993, the first countywide data collection began, completing in 1995. In 1997, RPTS took over all data processing responsibilities for assessment and tax documents and the last assessing unit village adopted the town's assessment roll. In 2000, the last special assessing unit gave up that status. In 2001, the county began providing technical support for revaluation projects. In 2002, the Utility Corporation Assessment Roll Standardization project was completed. In 2003, the county amended the tax apportionment process to enhance fairness and understanding. In 2005, public information programs were formulated to promote taxpayer awareness of reassessment projects and their rights to administrative review. In 2007, the county's online assessment information website was launched. In 2008, the City of Canandaigua adopted the standard assessment calendar to promote consistency countywide.

Assessment administration in Ontario County has evolved, and continues to do so. Through all of the changes, an atmosphere of respect, collaboration, cooperation and communication has been fostered between municipal assessment offices, Ontario County Real Property Tax Services Agency and the New York State Office of Real Property Services. The result for Ontario County taxpayers is greater equity and fairness in the distribution of real property taxes.

Taxpayers in many communities across the state have not been so fortunate. Cooperative and collaborative efforts between municipalities are not commonplace. Internal systems have not evolved. Reassessments have not been conducted in decades. Reporting requirements are ignored. Parcel inventory is outdated or non-existent. Assessment personnel are untrained. Equity is a fallacy.

Without established standards and an enforcement policy to guarantee compliance, many assessing units will never evolve, and their taxpayers will unwittingly pay the price.

EXECUTIVE SUMMARY

In an effort to identify and resolve issues of equity and efficiency in the assessment administration process state wide, the New York State Office of Real Property Services has developed the Centralized Property Tax Administration Program which provides a \$50,000 grant payment to counties to study at least one form of “countywide assessment standards”. The goal is to achieve:

- A common level of assessment for all towns in the county
- A common database of assessment, inventory and valuation data
- Consistent assessment administration standards
 - A regular reassessment cycle
 - Timely verification, correction and transmittal of sales data
 - Current and accurate inventory collection and maintenance.

INTENT AND SCOPE

The intent of this study is to examine assessment administration, as it exists in Ontario County, and to measure the level of equity, efficiency and transparency currently attained.

The study will examine an assessment administration structure centralized and managed at the county government level, as well as a system that maintains the current structure while enhancing consistency and expanding collaborative efforts between the county and municipalities.

As with any change, there will be a transition period that may be painful and expensive. It will take time to implement the changes, and perhaps years to become fully effective and efficient. The balance, as always, is to weigh the quality of the service against the cost of providing that service. The service evaluated in this study is assessment equity. Can we do better? Can we do better at a reduced cost?

In evaluating equity, the goal is for all properties to be treated consistently regarding valuation standards, administrative review procedures, and the determination of partial or full exempt status. Consistency is key, without it, equity cannot be achieved.

In evaluating transparency, the goal is for all taxpayers to have a reasonable understanding of the real property tax system, and have access to information that will enable them to fulfill their right and obligation to ensure that the assessment placed on their real property is a reasonably accurate estimation of market value, and exemptions are consistently granted within the provisions of the law.

In evaluating efficiency, the goal is to provide the best service at the most reasonable cost to the taxpayer. Do we make the best use of technology? Do we do it right the first time, saving the cost and time of tax refunds, correction processing, and frustration? Do we have emergency and succession plans in place? Do we place excessive demands on the resources of our ORPS liaisons?

The intended result of the achievement of the stated goals is credibility. When information is openly shared, equity standards are consistently attained, and the difference between the goals of assessing and the levy of taxes is understood, taxpayers can be assured that they are being treated fairly by an assessment community that is trained, professional and acting responsibly and ethically.

This report provides a summary of alternate plans to ensure long-term quality assessment practices regardless of staff or administration changes.

ONTARIO COUNTY’S ASSESSING UNITS

Ontario County is diverse, and property types vary widely between municipalities, as do market trends and construction activity. Variations in property types, new construction activity, market trends, sales activity, geography and demographic makeup affect the staffing needs of each municipality, and ultimately the cost of the services provided.

There are sixteen towns, two cities and eight villages in Ontario County. There are no assessing unit villages, and no special assessing units pursuant to Article 19 of the Real Property Tax Law. The assessment function is currently the responsibility of the individual towns and cities.

Assessors in fifteen towns are appointed to a six-year term of office. Both cities appoint their assessor through civil service. Only one town has retained an elected three-person board, which currently has one vacancy.

Each assessing unit completes a cyclical reassessment project. Eight municipalities perform annual reassessments, while ten currently complete reassessment projects on a three-year cycle.

For the 2007 assessment roll year fifteen of the eighteen municipalities' assessments were determined at 100% of market value. Equalization rates for the remaining three were 93%, 95% and 96%. Other statistical standards that measure equity were within or very near acceptable ranges for all municipalities. Each level of assessment determined by the local assessors was substantiated by ORPS analysis and was established as the equalization rate.

COUNTY REAL PROPERTY TAX SERVICES AGENCY

The Ontario County Real Property Tax Services Agency consists of nine full time staff members including the Director. The agency provides advisory, technical and data processing support to the assessment community as well as individual taxpayers, school boards, municipal boards, and the county Board of Supervisors. The Real Property Tax Director provides training to the boards of assessment review, assessor orientation and informational sessions to the general public. The agency is also responsible for coordination and processing of county, town, school and village assessment rolls, tax rolls and tax bills, coordination and calculation of the county tax levy, maintenance of tax maps, correction of errors, annual reports, PILOT coordination, review of parcels in tax foreclosure and other duties as directed by the Board of Supervisors.

Support services are available to municipalities engaged in revaluation projects on a variety of levels, from document processing to computer aided mass appraisal modeling. In addition, RPTS acts as an information repository, coordinating information regarding tax levies, tax rates, equalization rates, changes in level of assessment, revaluation schedules, and exemption levels adopted by the county and each school district, town, city and village.

In addition to the County's OnCor web-site which provides a host of GIS, assessment, sale and parcel level information, the agency maintains a web-site with general property tax information, including adopted exemption levels, municipal contact information, tax collection information, tax collection schedules and important dates.

The Real Property Tax Services Agency is a non-political impartial buffer between the assessment function and property taxes. The agency provides a reference for taxpayers regarding assessment policy, procedure, Real Property Tax Law, and their rights to administrative review.

The agency's objectives are ultimately geared toward the ability to levy, extend and enforce property taxes as efficiently and accurately as is possible. The agency's efforts are vital to maintaining the low occurrence of administrative correction of errors resulting in refunds and cancellations, avoiding delays and problems in equalization rate processing and ultimately establishing an enforceable tax.

STRUCTURAL OPTIONS STUDIED

CENTRALIZED ASSESSMENT ADMINISTRATION UNDER COUNTY MANAGEMENT OPTION

A county assessing structure would transfer the responsibility for the assessment function from the municipal level to the county level, and therefore requires a referendum. Under such an arrangement, the entire county is considered a single assessing unit for purposes of equalization rate analysis. A common countywide level of assessment is guaranteed under such a system, however, due to variations in market trends within the county, it is not guaranteed that one equalization rate will be

more accurate or provide greater equity between municipalities. In order to maintain the highest level of equity, an annual reassessment cycle must be adopted.

Centralization of the assessment administration function at the county level would require a single centralized database. In a single location, multiple user scenario, the Real Property System software is functional and efficient with the proper technical support. The county currently maintains a consolidated database on its local area network to provide inquiry access to taxpayers and county departments. However, no processing takes place on the network servers. Valuation, assessment and tax documents are processed on desktop computers, which are faster and do not require any user to be locked out or logged off for any reason.

With proper management, technology, staff and policies in place, a single assessing unit structure may provide greater consistency of data and analysis. Efficiencies will emerge, as they have with the current system, over time.

Per current IAAO standards a centralized county administered assessment structure in Ontario County would require an addition of approximately fifteen full time equivalent staff for a total of twenty-six full time employees. Space and equipment needs include sufficient office space, large meeting space, public records access and storage space, a conference room, communication and technology equipment.

Implementation of a county assessing unit structure would be complex, costly and time consuming. The time frame of implementation is estimated to be five years from Board of Supervisors resolution of support to a countywide revaluation project in a functioning centralized office.

While we have made great efforts to consider all operational details, any move to implement or further explore options will require additional specifics and further study and planning.

MUNICIPAL COLLABORATION OPTION

One of the goals of the grant program is to achieve a common level of assessment countywide; another is to improve transparency, or taxpayer understanding. To meet these goals under a system where the assessment responsibility remains with the municipalities will require enhanced collaboration and cooperation. Assessment calendars must be standardized, requiring the City of Geneva to amend their charter to adopt the standard assessment calendar. Each municipality must also agree to the same reassessment cycle and level of assessment. County assistance would be provided per agreements pursuant to Real Property Tax Law §1537, with options available regarding the extent and cost of the support provided. A general agreement, signed by all municipalities outlining a common revaluation cycle, market value assessments, an appointed assessor policy, and the duration of the arrangement would be required. Assuming that state aid would be available to both the county and the municipality for the achievement of the standard, the contract would also contain a penalty for non-compliance.

County support options would include both short term and long term provision of the entire assessment function; exemption administration; data collection and street level photography; advisory commercial appraisal services; sales verification; data verification; land table and valuation model coordination; and data processing services.

A centralized database under this structure is a bit more complicated. Assuming that assessment offices will remain in the municipalities, either Citrix technology or replication would be required to achieve a current consolidated database updated in real time.

Both Citrix and replication would require remote communication connections with the county network. Citrix technology is currently being used in ten counties with varying levels of success. Until such time as performance can be guaranteed, it could not be considered an option if processing efficiency would be compromised. However, simple inquiry access to a consolidated database using Citrix technology would provide valuable sales and inventory information that lends itself to enhanced continuity and consistency opportunities. Replication, while more stable, does require considerable

concentrated technical coordination and oversight, and its efficiency will be compromised by the lack of high-speed communication access.

With proper coordination, technology, staff and policies in place, a collaborative structure may provide consistency while retaining local control and the convenience and personal service that property owners have come to rely on. Efficiencies under this structure, as with a centralized county managed system, will evolve over time.

Depending on the level of support services requested, the system may require additional county staff, space and equipment.

Achievement of the goals under a collaborative assessing structure would be a much smoother and less costly undertaking. The implementation time frame is estimated to be three years from Board of Supervisors resolution of support to a countywide revaluation project, culminating in a common level of assessment.

Again, we stress that while we have made great efforts to consider all operational details, any move to implement or further explore options will require additional specifics and further study and planning.

THE CURRENT STATE OF ASSESSMENT ADMINISTRATION IN ONTARIO COUNTY

There are three local government groups directly involved in the process of administering assessments in Ontario County. They are the local municipality (city or town), the assessment office (administered by an assessor or a board of assessors) and the Ontario County Real Property Tax Service Agency (County).

LOCAL MUNICIPALITY / ASSESSING UNIT

New York State Real Property Tax Law (RPTL) designates the authority to determine assessments and prepare assessment rolls to local municipalities. Ontario County contains twenty-six (26) local municipalities, sixteen (16) towns, eight (8) villages and two (2) cities. Each town and city is designated as an assessing unit and is responsible for producing an assessment roll annually which is used for levying all real property taxes (school, general municipal and special district) within that municipality.

RPTL permits villages to relinquish the assessment function and use the assessments determined by the town for the levy of village taxes. All eight villages in the County have abandoned the assessment responsibility and now use the assessment roll prepared by the town.

Each assessing unit:

- Appoints an assessor or elects a board of assessors
- Provides resources and employs support staff
- Adopts a level of assessment and determines the revaluation schedule
- Appoints members to the Board of Assessment Review
- Defends legal challenges to the assessment roll

There are currently 20 assessor positions within the County, occupied by 18 individuals. The assessors in the two cities serve under permanent civil service appointments and are full time. Fifteen of the sixteen towns appoint a single assessor to serve a six-year term. All terms run concurrently with the current term commencing October 1, 2007 and terminating September 30, 2013. The sixteenth town operates with an elected board of assessors (one position vacant). Six of the appointing towns employ assessors in full time positions. The remaining appointed town assessors (9) work part time (10-30 hours per week). Four of the assessors in the County also perform assessment duties in other municipalities, both inside and outside the County. It is interesting to note that twenty-four years ago all

sixteen towns operated with an elected Board of Assessors and there were a total of 49 assessor positions in Ontario County.

In addition to the assessor, there are six full time and seven part time positions employed by the various cities/towns to assist the assessor as deputies, clerks, aides and data collectors.

2007 ASSESSMENT OFFICE STAFFING

Municipality	Type of Assessor	Assessor	Assessor Service (yrs)		IAO or Other Professional Designation	Assessor Office Hrs. per week	Other Staff	Total FTE
			Total	Current Position				
City of Canandaigua	Civil Service	Mark R. Brown	26	24	IAO	35	Shared Clerk 85%	1.85
City of Geneva	Civil Service	Patrick Grimaldi *	14	7		35	FT Clerk	2.00
Bristol	Appointed	Harrison Marble	38	14		20	NA	0.50
Canadice	Appointed	Valery Muscarella	3	3		18	PT Clerk - 12 hrs	0.75
Canandaigua	Appointed	Donald Collins	13	8	General Appraiser, IAO	36-40	FT Clk, PT Data Coll	2.50
East Bloomfield	Appointed			6		11	PT Clerk- 10 hrs	0.50
Farmington	Appointed	Donna LaPlant	2	2		40	FT Clerk	2.00
Geneva	Appointed	John D. Lynch	26	1	Gen. Appraiser(Ret), IAO	10	PT Clerk - 10 hrs	0.75
Gorham	Appointed	Dirk Davies	6	6	IAO	35	PT Clerk	1.50
Hopewell	Appointed	Kelly Ducar	3	3	Lic. RE Appraiser	10-20	NA	0.50
Manchester	Appointed	Stephanie Holtz	1	1		40	FT Clerk	2.00
Naples	Appointed	Kathleen Davis *		3	IAO	10-12	NA	0.25
Phelps	Appointed	Charles Morgan	8	8	IAO	35	PT Clerk	1.50
Richmond	Appointed	Lisa Bennett *		1		25	PT Clerk	0.75
Seneca	Appointed	Shana Jo Hilton	1	1		20-40	NA	1.00
South Bristol	Appointed	James Schartzer	5	5		35	NA	1.00
Victor	Appointed	Wayne Pickering	20	7	IAO	35	FT Clerk	2.00
West Bloomfield	Elected Board	Charles Thomas	29	29		12 and 8	NA	0.50
		Daniel Peters	9	9				
							Total FTE	21.85

* -app't assessor outside of Ontario Co.

Funding the assessment function is a local municipal responsibility. In 2007, \$1,131,634.88 was budgeted by the eighteen assessing units in the County for assessment administration. Compiling and analyzing the costs and comparing those costs between assessing units is very difficult due to varied accounting practices among the towns and cities. There are differences in the way office expenses, social security/employee benefits, the cost of assessment challenges, etc. are accounted for. Some towns include some costs in the assessment budget and other costs are pooled or appear in other cost centers.

Reference: Appendix: Assessor Budgets-1355

All assessing units in Ontario County use either an annual cycle or a three-year cycle to periodically review and adjust all assessments to current market levels.

Eight assessing units conduct annual reassessments and ten assessing units follow a triennial schedule. The level of assessment determined in every assessing unit's reassessment is 100% or full market value. As can be seen in the following table, the County's assessors have been very successful in maintaining assessments at or near market levels. There were 52 reassessments conducted under both annual and triennial cycles in the last five years. All were successful in

		2008	2007	2006	2005	2004
320000	County of Ontario	99.26	99.42	98.74	98.84	96.94
320200	City of Canandaigua T	100	100	97	100	100
320500	City of Geneva A	100	100	100	100	100
322000	Bristol T	100	93	98	100	94
322200	Canadice T	93	100	100	97	100
322400	Canandaigua A	100	100	100	100	87
322600	East Bloomfield A	100	100	100	90	96
322800	Farmington A	100	100	100	100	100
323000	Geneva T	98	100	87	90	100
323200	Gorham A	100	100	100	100	100
323400	Hopewell T	95	100	100	97	100
323600	Manchester T	100	95	100	100	95
323800	Naples T	95	100	100	100	100
324000	Phelps A	100	100	100	100	100
324200	Richmond T	95	100	90	96	100
324400	Seneca A	100	100	100	100	100
324600	South Bristol T	100	96	100	100	82
324800	Victor A	100	100	100	100	100
325000	West Bloomfield T	96	100	100	94	96

BOLD: Reassessment year
A: Annual reassessment cycle **T:** Triennial reassessment cycle

attaining 100 percent equalization rates. The equalization rates below 100 percent in the "triennial" towns reflect the increasing real estate values in Ontario County's healthy real estate market.

RPTL provides for an administrative review process by the Board of Assessment Review, a five member panel appointed by the governing body of each assessing unit. Board members serve five year staggered terms and must complete a training session upon appointment and reappointment. The Boards' meet annually in May or June after the tentative assessment roll has been filed. The final decisions of the Board must be delivered to the assessor prior to filing the final assessment roll on July first (August first in the City of Geneva). Compensation practices for BAR members vary across the County. Eight assessing units pay a straight salary, five pay by the hour, one pays both salary and hourly, one pays per diem and three did not report. In addition, ten towns pay mileage reimbursement.

ASSESSMENT OFFICES

The assessor in each assessing unit is charged with the primary responsibility of filing an assessment roll each year. The standards and procedures for administering and preparing the roll are specified in the five volume New York State Real Property Tax Law, the Rules for Real Property Tax Administration promulgated by the NYS Board of Real Property Services and appropriate local laws and charters.

The regular and ongoing tasks and responsibilities in the assessment office include the following:

- Parcel identification, data collection and data management
- Sale reporting and verification
- Appraisal
- Exemption administration
- Public relations
- Defense of values
- Continuing education

PARCEL IDENTIFICATION, DATA COLLECTION AND DATA MANAGEMENT

The preparation of an assessment roll begins with identifying and locating each parcel of property in an assessing unit. The primary tool for this effort is a set of tax maps. The tax maps are provided to each assessment office by the Ontario County Real Property Tax Service Agency (RPTS) at county expense in accordance with RPTL, article 15-a. The tax map is an interpretation of the land records (deeds and maps) filed in the County Clerks office. Each parcel is uniquely identified and displayed with area and/or boundary dimensions on map pages of varying scale depending on parcel densities. In addition to the full size maps, smaller versions and TIFF files are available to facilitate work outside the office and at the desktop.

Data collection is the never-ending task of describing those features of each property that affect value and that will be used in the periodic appraisal of the property. Maintaining accurate descriptions as properties change due to wear and tear, remodeling/ renovation and new construction is vital to producing accurate values. Data collection and maintenance of property inventories of individual parcels is initiated by subdivision, the issuance of building permits, property owner complaints and personal observations.

An important tool in supporting the assessment function by organizing property information and facilitating its use is the Real Property System (RPS) software developed and maintained by the NYS Office of Real Property Services (NYSORPS). The system serves as a database for assessment and property inventory information and includes programs that serve all aspects of property tax administration. Live files are located in the municipal assessment offices, and the assessor is responsible for all maintenance including parcel changes, owner changes, special district maintenance, exemptions, inventory, sales information and general parcel description information. Several times during the year the locally maintained live files are consolidated at the Real Property Tax Service office to facilitate production of final rolls, assessor's reports and school and municipal taxes. Once each parcel is identified, all the information necessary for identifying the owner, describing the physical

features of the property and monitoring market conditions for each parcel must be collected, organized and retained for use in appraising the property, and communicating with the property owner.

SALE REPORTING AND VERIFICATION

Twice each month all real property transfers (copy of recorded deed and transfer report) within an assessing unit are forwarded to the assessment office. The deeds are compared to the existing tax maps, conditions of the sale are reviewed, existing data cards and database records are updated, changes are forwarded to interested parties, a report is made to NYSORPS and a verification process takes place. A survey is sent querying the new owner about the conditions of the sale and asking the new owner to review the description of the property. The verification process identifies those transactions that will be used in future appraisal efforts.

APPRAISAL

The process of appraising an entire municipality is a three-part process that uses property inventories, current market data, personal observation and appraisal judgment.

Collectively called valuation analysis, data from recent market transactions is used to prepare sale ratio studies, delineate neighborhoods with common value characteristics, estimate value changes due to the passage of time and build land-pricing tables. Sale ratio studies examine the relationship of assessed value to sale prices to identify market value trends in municipalities, neighborhoods, property types and other stratified characteristics.

Modeling sets up computer tools to predict values using the three approaches to value and prepares documents of each property with computer generated estimates of value. Replacement cost tables, depreciation schedules and local adjustments are calibrated for the cost approach to value. Selection criteria for comparable sales, regression estimates and dollar adjustments for data differences are developed for the market approach to value. Income and expense factors and capitalization rates are analyzed for the income capitalization approach to value. Several assessment offices in the County complete the analysis and modeling effort with minimal outside assistance. The other offices prepare the analysis and work with the Ontario County Real Property Tax Services Agency to complete the estimates of value.

Finally, the value estimates are field reviewed by the assessor using the assembled market information to make a final determination of the assessed values.

EXEMPTION ADMINISTRATION

Exemption administration is an important but very time-consuming activity of the assessment office. Fully forty percent (40%), by page count, of the five volume New York State Real Property Tax Law is devoted to the various real property tax exemptions available to New York State property owners. The exemptions section is the most volatile section of RPTL with alterations and adjustments made annually in Albany. It is unfortunate that our state legislators do not seem to realize that administering exemptions directly conflicts with the assessor’s primary responsibility of producing a fair and equitable assessment roll.

Of the 48,326 parcels on the County’s 2007 assessment rolls, there were 38,144 exemptions entered. Between twenty and twenty five percent (25-30%) of those exemptions were renewal or new applications requiring attention annually.

Summary of Real Property Tax Exemptions from 2007 Ontario County Assessment Rolls.

Municipality	Wholly Exempt	NP, UJI Part Ex	STAR Enhanced	STAR Basic	Veterans	Clergy	Agricultural Forest	Low Inc Senior	Low Inc Disability	Business Investmt	Housing	Pollution Ctn Solar/Wind	Totals per Town or City	Total Number Parcels
Bristol	35	0	117	644	109	1	72	13	1	1	0	0	993	1,472
Canadice	28	0	140	472	144	0	37	23	2	0	0	0	846	1,361
Canandaigua	102	4	420	1,943	480	3	234	67	1	23	0	0	3,277	4,320
East Bloomfield	66	0	168	803	144	1	193	40	0	21	1	0	1,437	1,806
Farmington	55	1	288	2,415	394	6	207	41	4	8	0	0	3,419	4,052
Geneva	54	3	258	728	235	4	88	24	0	7	0	0	1,401	1,780
Gorham	74	2	268	980	204	1	353	39	2	10	0	0	1,933	2,738
Hopewell	43	1	150	675	133	0	228	22	5	11	0	1	1,269	1,527
Manchester	119	0	503	1,651	522	4	217	110	4	8	1	0	3,139	3,431
Naples	83	0	179	600	164	1	89	42	0	5	0	1	1,164	1,785
Phelps	92	1	409	1,622	348	3	411	59	0	9	0	0	2,954	3,395
Richmond	71	1	212	891	233	5	97	44	2	3	0	0	1,559	2,319
Seneca	58	0	178	620	149	1	460	19	0	29	0	1	1,515	1,525
South Bristol	35	0	93	477	91	4	41	9	0	1	0	0	751	1,901
Victor	139	3	621	3,288	735	6	76	86	4	23	2	0	4,983	5,445
West Bloomfield	23	0	123	507	95	1	112	34	0	3	0	0	898	971
Canandaigua City	107	3	540	1,577	524	6	0	79	7	14	3	0	2,860	3,910
Geneva City	385	1	781	1,757	621	9	0	161	8	22	1	0	3,746	4,588
COUNTY TOTALS	1,569	20	5,448	21,650	5,325	56	2,915	912	40	198	8	3	38,144	48,326

DEFENSE OF VALUES

(Informal Hearings, Board of Assessment Review, Small Claims Assessment Review, RPTL Art. 7)

Property owners must be notified whenever an assessment is changed. In reassessment years notices are sent 60 days prior to filing the tentative assessment roll to allow time for informal meetings between the assessor and property owners to discuss questions and address complaints regarding the new values.

The assessor has statutory responsibilities to accept assessment complaints after the roll is filed and transmit the complaints to the Board of Assessment Review. The assessor is also authorized to attend the meeting of the BAR and present information in defense of the assigned values

Board of Assessment Review Average Activity - 2005, 2006, 2007 Final Assessment Rolls								
MUNICIPALITY	Number Taxable Parcels	# Filed Grievances/Petitions		# Parcel Adjustments	Percent Of Changes Per # Parcel	BAR Changes Affecting Net Taxable	Avg. Net Taxable Assessed Value County Purposes	Percent (%) Loss
		Prop Own	Assessor					
Bristol T	1,439	6	11	14	1.00%	446,106	139,493,985	0.32%
Canadice T	1,342	7	7	11	0.82%	205,115	138,841,810	0.15%
Canandaigua (T) A	4,170	98	32	43	1.03%	2,761,431	901,766,814	0.31%
East Bloomfield A	1,751	13	9	16	0.91%	503,388	193,986,479	0.26%
Farmington A	3,988	35	17	31	0.79%	645,983	517,492,682	0.12%
Geneva (T) T	1,741	33	23	21	1.21%	580,827	258,948,340	0.22%
Gorham A	2,669	38	43	54	2.02%	1,147,433	404,246,683	0.28%
Hopewell T	1,478	6	10	9	0.61%	154,509	167,821,216	0.09%
Manchester T	3,344	21	17	22	0.67%	1,174,862	317,039,156	0.37%
Naples T	1,721	6	3	4	0.21%	93,400	138,700,641	0.07%
Phelps A	3,310	33	4	17	0.52%	299,062	304,295,826	0.10%
Richmond T	2,276	29	8	28	1.25%	381,597	253,386,667	0.15%
Seneca A	1,482	5	19	20	1.35%	142,143	143,098,702	0.10%
South Bristol T	1,866	8	4	12	0.64%	297,533	322,780,367	0.09%
Victor A	5,297	54	28	46	0.87%	1,932,544	1,239,559,797	0.16%
West Bloomfield T	955	5	3	5	0.49%	63,535	126,806,481	0.05%
City of Canandaigua T	3,793	23	2	4	0.11%	143,767	567,474,220	0.03%
City of Geneva A	4,344	13	10	10	0.23%	323,900	333,775,657	0.10%
Total	46,966	432	251	369	0.78%	11,297,135	6,469,515,522	0.17%

A = Annual Reassessment Schedule T = Triennial Reassessment Schedule

Property owners remaining unsatisfied after administrative review may file for review by the courts. Owners of owner occupied residential properties may file for a Small Claims Assessment Review (SCAR) before a court appointed hearing officer. The SCAR is a low cost avenue for residential

<i>SCAR Complaints filed 2003-2007</i>						
	2003	2004	2005	2006	2007	Avg.
# Filed	25	48	28	31	21	31
# Changed	16	33	18	18	16	20

property owners to receive a court-supervised review of an assessment. Typically, the assessing unit is represented by the assessor at the hearing.

Property owners not eligible for SCAR and desiring further review must file for judicial review under article seven of Real Property Tax Law. Insofar as judicial challenges tend to be fairly complex as well as costly, municipal or special counsel normally represents the assessing unit. Ontario County has recently created a process to share in the cost of defending Article Seven challenges. The costs of defending judicial challenges are not included in this study due to the difficulty in identifying the costs from the municipality's and the high variability from year to year.

CONTINUING EDUCATION

Appointed assessors must meet minimum experience requirements set by New York State to be considered for the position. Both elected and appointed assessors must complete a basic education course once in office and, thereafter, appointed assessors must meet annual continuing education requirements. All assessors in Ontario County currently meet or exceed basic and continuing education requirements.

The Institute of Assessing Officers, the education arm of the New York State Assessors' Association offers a professional membership designation for assessors upon successful completion of experience and examination requirements. Seven Ontario County assessors currently hold the IAO designation. Three current assessors are also active or retired licensees of the NYS Department of State appraisal-licensing program.

ONTARIO COUNTY REAL PROPERTY TAX SERVICES

The Ontario County Real Property Tax Services Agency provides advisory, technical and data processing support to the assessment community as well as individual taxpayers, school boards, municipal boards, and the county Board of Supervisors. They are also responsible for coordination and processing of school and village tax rolls and tax bills, coordination and calculation of the county tax levy, maintenance of tax maps, correction of errors, review of parcels in tax foreclosure and other duties as directed by the Board of Supervisors.

The Real Property Tax Services Agency is a non-political impartial buffer between the assessment function and property taxes. The agency provides an impartial reference for taxpayers regarding assessment policy, procedure, Real Property Tax Law, and their rights to administrative review.

RPTS staff provides technical and advisory support to assessors, training to the Board of Assessment Review, Assessor Orientation and informational sessions to the general public. In addition, RPTS acts as an information repository, coordinating information regarding tax levies, tax rates, equalization rates, changes in level of assessment, revaluation schedules, and exemption levels adopted by the county and each school district, town, and village.

TAX MAPPING

Pursuant to RPTL §1534, the Real Property Tax Director is responsible to maintain Tax Maps. Tax Maps are maintained digitally using AutoCAD Map software. A senior Tax Map Technician and two tax map technicians review all deeds, surveys and subdivision maps filed by the County Clerk, update any parcel changes, (split parcels, subdivisions, combinations, road dedications, highway appropriations and boundary agreements), maintain a Parcel History Database, research ownership and boundary issues and assign tax map identification numbers.

In 2006, the county applied for and received a grant through the Office of Real Property Services to create a web site to provide tax and assessment information on-line. The web site was launched in 2007, and dubbed OnCor, **O**Ntario **C**ounty **O**nline **R**esources. The site provides assessment information, tax maps, survey maps, ownership history, aerial photographs, Pictometry photographs, tax rates, a tax liability estimator, comparable sales and assessment reports, multiple GIS layers, and special district information. The system has been designed for expansion, and is updated and maintained by Planning Department personnel. The OnCor web site available to the public does not include all available Pictometry tools, such as measuring distance and area, and cannot be searched by an owner name. A separate secure access is available to county and municipal personnel where all tools and information are available.

ASSESSOR SUPPORT

The agency provides many support services to insure that the entire tax process flows smoothly, that there are no delays in the Equalization rate process, correction of errors are minimized and the tax levy is timely and enforceable. Our efforts allow the assessors to focus attention and resources on their taxpayer needs, exemption administration and the valuation of property.

TECHNICAL SUPPORT

Our staff routinely provides technical support for the Real Property System (RPS), providing installation and upgrade services, training and telephone support in the maintenance of data, custom

reports, backup procedures, and to a lesser extent, MS ACCESS and MS EXCEL. All program updates are coordinated by RPTS to insure that databases remain in sync when data merging is performed. Generally, on-site visits are required for annual upgrades to RPS, while small patches are downloaded from the ORPS web site, and application assistance is provided by telephone if necessary. Staff also provides support for the standardized tax collection system (BAS), converting tax data and installing and upgrading software for town and village tax collectors. *Note: All sixteen towns, six of the eight villages and four of the seventeen school districts use the same tax collection software.*

Data processing services include processing and printing of exemption renewal forms, tentative and final assessment rolls, tax rolls and tax bills for County, Town, School and Village taxes. The Cities of Canandaigua and Geneva process their own tentative and final assessment rolls, and city/county tax rolls and tax bills.

VALUATION SUPPORT

Many towns have contracted with the County Real Property Tax Services to provide valuation support including data verification, CAMA modeling, Disclosure Notices (RPTL 511), cost documents, comparable sales documents, inventory data mailers, and various reports. The service is cost effective and provides continuity and consistency of reassessment practices across municipalities.

The revaluation process crosses both calendar and assessment year cycles. RPTS provides support upon receipt of a Town Board or City Council resolution outlining the level of support requested and the cost. Payments are made to the county after reassessment aid payments are made the following year.

OMITTED TAXES AND EXEMPTION REMOVAL

Throughout the year, sales are reviewed to identify possible liability for exemption removals. Exemption removal chargebacks pursuant to RPTL §520 and Agricultural conversion penalties pursuant to Ag & Markets Law §305 are processed, tax liability is calculated, and paperwork is prepared and delivered to the assessors for review and determination of applicability. The assessor notifies the taxpayer of any tax liability, and the RPTS staff coordinates information with the taxing jurisdictions for levy purposes.

2007 Tax levy reductions totaled \$82,734.77	
➤ County	\$ 49,539.64
➤ Town	\$ 5,240.52
➤ School	\$ 27,854.61

COORDINATION AND QUALITY CONTROL

RPTS staff reviews tentative assessment rolls annually. Using custom and standard reports in RPS, EXCEL and ACCESS software tools, the staff performs a Quality Control process on all TOWN assessment rolls. Considering the vast amount of detail included on an assessment roll and the possibility of computer error, this coordinated effort is welcomed and appreciated by the assessment staff.

- Parcel Counts are balanced to insure that all parcel subdivisions / combinations that have occurred throughout the year have been accounted for.
- Special Franchise, Ceiling Railroad & Utility values have been appropriately updated, and land values have been added to Utility advisory values where necessary.
- Assessors Reports balance to zero, and value changes have been accounted for correctly to insure that equalization rate and change in level calculations are accurate
- All parcels have appropriate fire district codes, and any partially taxable special districts coded with an S or an E type have been updated with value changes.
- Business Investment or 485-b exemptions have been updated;
- Wholly exempt parcel assessments equal the exemption value
- Residential percentages have been applied appropriately
- Agricultural exemptions have been updated and the agricultural exemption value does not exceed the land value
- Exemptions have been granted per taxing jurisdiction local options and flagged for Village application where appropriate
- Certified STAR values have been used and properties are owner occupied by testing property location is equal to mailing address
- Appropriate equalization rates have been applied to exemptions
- Low Income Senior exemptions have not been granted in addition to low income disability exemptions
- Exemptions that have been removed are due to a property transfer or expiration.

Where anomalies occur, the assessor is asked to review the issue, and if the assessor deems it appropriate, corrections are made before the tentative assessment roll is printed and filed. Exemptions are reviewed again upon ORPS certification of official change in level and recertification of STAR values.

Required reports such as Assessor's Reports and RPTL Article 15-c data files are collected at the county and sent to ORPS as one single file. In this way, ORPS receives information necessary for equalization rate analysis for the entire county at the same time, preventing processing delays. This is extremely important to the School Districts who cannot levy taxes until Equalization Rates and STAR exemption values are finalized. The school districts are the first to extend taxes on the final assessment rolls, between t 30-90 days after the filing of those rolls.

EXTENSION OF TAXES

Taxes are processed for seven villages. The RPTS staff performs data entry to apply §520 charge-backs, agricultural conversion penalties, omitted taxes and unpaid water and sewer bills. Information included on the tax bill is coordinated, such as collection times, dates and locations; state aid amounts and interest and penalty schedules. Tax rate calculations are verified, and data files are converted for use in the tax collection systems.

The same process is performed for twelve school districts that contract with the county to process and print taxes.

The county is the tax levying body for county and town taxes. Therefore each item to be levied must be reviewed and resolutions presented for approval by the Board of Supervisors. The county and town tax levy process includes

- Apportionment of the county tax levy
- Review of municipal budgets
- Relevy of unpaid current village and school taxes, unpaid municipal water and sewer and county sewer bills
- Various special assessments
- Preparation of utility corporation tax statements
- Coordination of State Owned Taxable Land billings and PILOT billings.
- Data files created in the tax extension process are ultimately used in the tax enforcement process. Coordination and necessary coding for the county financial system integration is also managed in this process.

The tax processing service is cost effective and provides continuity of information and format to taxpayers.

The agency's objectives are ultimately geared toward the ability to levy, extend and enforce property taxes as efficiently and accurately as is possible. Our efforts result in fewer refunds and cancellations, limit delays and problems in equalization rate processing and ultimately establish an enforceable tax.

NYS OFFICE OF REAL PROPERTY SERVICES

Not only does Ontario County enjoy a cooperative and mutually respectful relationship between the assessment community and the RPTS staff, we also work very well with the ORPS staff, both in Albany and the Western Regional support staff.

The western region staff routinely provide technical support, assisting with initial installations, complex upgrades, installations to a network environment, complex custom reports, and creating SQL statements to correct minor RPS issues. From the early days of RPS, the Western Region staff's efforts

have focused on increasing local capacity. They have been very successful, with Ontario County currently providing the bulk of the technical support for RPS to the assessors in our county.

ORPS staff provides assistance and support to Counties and Municipalities in the areas of reassessment valuation analysis, processing, monitoring, RPS V4 installations, V4 code patch upgrades, troubleshooting, etc. just to name a few. Ideally, ORPS strives to build local capacity at the county level so that the first line of support comes from the county. Many counties in the Western Region have taken this responsibility in at least some of the functions listed above, if not all. There are also counties that, due to staffing constraints offer few, if any of these areas of support.

In the case of Ontario County, county personnel have taken the initiative to offer all reassessment functions listed along with being the first line of support for the RPS V4 system. ORPS support in Ontario County is very minimal compared to other Western Region counties. ORPS staff only gets involved when the county has specific problems or issues that require ORPS assistance. This happens very rarely.

ORPS, Batavia

Regional staff performs market trend analysis and attend Assessor's Association meetings for Pre-Decisional Collaboration, (PDC). The purpose of PDC is not to tell local officials the results of ORPS' analysis, but rather to work collaboratively with local officials to analyze the market place and condition of assessments, and in keeping with the respective roles of the state and local governments, to use the results in the equalization rate and the assessment equity functions. The PDC process continues to evolve and expand, but the immediate goal is to make it a more collaborative process. This intent can be achieved through four basic steps:

- 1) Share the results of state and local systematic analysis of the assessment roll.
- 2) Come to agreement on the municipality's level of assessment (LOA);
- 3) Confirm the stated LOA as the equalization rate. (When agreement cannot be reached, or when local data is not shared with ORPS, an equalization rate may be issued that does not confirm the locally stated LOA);
- 4) Local officials use the results of analysis to ensure that properties are equitably assessed at the stated level of assessment.

ORPS staff will also provide complex industrial appraisals in a reassessment year when requested. Regional generic Commercial Valuation Factor Files are also available annually. The VFF files can then be adjusted by the local assessor, to reflect the commercial market of the assessing unit.

ORPS staff in Albany provide Certified STAR values; Agricultural Ceiling Assessment values, Special Franchise and Ceiling Railroad values, Utility advisory appraisals, equalization rates and explanations of their uses, changes in level of assessment calculations, review of reassessment plans, review of aid applications, continuing education and certification monitoring for assessors, county directors and board of assessment review members, and provide advisory opinions of counsel regarding a wide range of real property tax issues. ORPS also is responsible for the development and maintenance

of the RPS program, and works with assessors and county directors to provide a stable and efficient assessment administration data processing tool.

REVALUATION / REASSESSMENT PROJECTS

The general schedule of a revaluation project is as follows:

- Notifications of intent to complete the revaluation projects are forwarded to the NYS Office of Real Property Services.
- Written requests for advisory appraisals for taxable locally assessed utility properties located outside the public right of way is forwarded to the New York State Office of Real Property Services. Locally assessed utility properties include electric, water, sewer and gas transmission and distribution lines. Advisory appraisals are standardized using utility cost indexes adjusted for location, and provide consistency across the state in those municipalities where revaluation projects are undertaken.
- Inventory data mailers, letters that describe the physical inventory of parcels on file with the assessor, must be mailed at least every six years to all property owners in the municipality. This direct notification allows property owners to verify that the information on which their property values will be based is accurate. Where it is not, the property owner may make the correction on the form and return it to the assessor's office. If requested by the assessor, the forms may be processed and printed either by the RPTS office or, if the resources are available, in the assessor's office. The mailings usually occur in May to allow time for property owners to respond, and information to be verified and updated prior to final analysis and valuation.
- Data verification and cleanup, assisted by RPS reports including vacant land sales by neighborhood, land frequency distributions, neighborhood listings and inventory mismatch edits. The reports are reviewed by the assessor to identify discrepancies that will affect the computer assisted mass appraisal (CAMA) process.
- Land values are established using vacant land sales. An analysis is made to insure that all sales used in the valuation process are arms length, valid sales. To promote consistency, many assessors involved in current revaluation projects meet as a group with RPTS staff to compare, analyze and determine appropriate base land values and location factors. This process insures that land values are consistent between similar properties and enables adjustments for dissimilar market values between market areas, where vacant land sales vary widely.
- Cost tables are updated and computer assisted mass appraisal (CAMA) models are created or updated. Tests are run on the model so that value projections of parcels that have sold are

reasonable assimilations to the actual sale prices. The model is then run against all properties, and adjusted until the statistical coefficient of dispersion is tighter than the acceptable range.

- Public relations is an important element of a successful revaluation project. The assessor in conjunction with the Real Property Tax Director, and the support of the municipal board may host a public information session at this point in the process. The informational session will describe the basic policy of the real property tax system, the revaluation process and provide information regarding sales used to determine assessed values.
- Cost documents and comparable sale documents are processed and delivered to the assessor. In addition, a field review report is prepared to assist assessors with the property review process. The assessor will use of the documents to verify, and adjust if necessary, computer generated values based on on-site evaluation. Although a property owner has the right to refuse entry to the assessor, the assessor must visit the property and physically inspect it, if just from the right of way. The field review may take two to three months depending on the size and geography of the municipality. Some of the more rural areas contain roads that are impassable in the winter months, so the timeliness of field review is critical.
- Commercial property documents are processed and printed for the assessors review and determination of commercial property values.
- Assessment change notices are processed. At least every three years assessment disclosure or impact notices must be mailed to each property owner, indicating an estimation of the tax implications of the reassessment. Heading information, tax rate verification, and cover letters are collected for review and processing. In the years that Disclosure notices are not required, standard assessment change notices pursuant to RPTL §510 must be mailed to any property owner whose assessment or taxable status has changed.
- A second public information session is held prior to the mailing of assessment disclosure notices. Assessment Disclosure Notices utilize the prior year's tax levies to calculate an estimation of tax liability. Many factors make the estimation woefully inaccurate. Since Taxable Status Date is March 1st, the legal deadline for exemption applications and the date by which property condition is measured, and Disclosure notices must be mailed by that date, and processed even earlier, many exemption applications have not been received or processed. New construction or property demolition may be ongoing, budgets and tax levies have not been set, value changes within the school district and county that share taxes will impact the apportionment process and assessments will change through the administrative review process. Individual notices may indicate an increase or decrease in tax liability based on the new granting or loss of an exemption

from the prior year. The taxpayer's focus is directed to and should remain on the reasonableness of the assessment. In addition, an overview of the informal hearing process, Board of Assessment Review process, Small Claims and Certiorari procedures are reviewed.

- Disclosure Notices are processed, printed and delivered to the assessor for sorting, stuffing and mailing by the March 1st deadline.
- Informal hearing process begins, assessor still has authority to make changes to the assessment roll
- Tentative Assessment Roll is filed, assessor no longer has authority to make changes
- Assessment change notices are mailed ten days prior to Grievance Day for any assessment that changed since Disclosure Notices were mailed.
- Board of Assessment Review
- Final Assessment Roll is filed.
- Central School Taxes are first to be extended based on new assessment roll. County and Town taxes in January, and Village taxes the following May will be based on this assessment roll.

HOW WELL DO WE MEET THE CURRENT GOALS?

Measuring the success of assessment administration in Ontario County.

EQUITY

There currently exists in Ontario County a high level of collaboration between the municipal assessment office, county real property tax services and the NYS Office of Real Property Services. Collaboration creates consistency, and consistency leads to equity.

All towns perform revaluation projects on either an annual or triennial cycle. In 2007, fifteen of eighteen municipalities' assessments were determined at 100% of market value as indicated by established equalization rates. The remaining three ranged from 93% to 96%. The rate for the County as a whole was 99.42, the fourth highest in all of New York State

2007 NYS County Equalization Rates							
<u>Rank</u>	<u>County</u>	<u>Eq. Rate</u>	<u>ORPS Region</u>	<u>Rank</u>	<u>County</u>	<u>2007 Equalization Rate</u>	<u>ORPS Region</u>
1	Livingston	100.00	West	30	Albany	77.12	North
1	Orleans	100.00	West	31	Onondaga	76.12	Central
1	Clinton	100.00	North	32	Washington	75.90	North
4	Ontario	99.42	West	33	Schenectady	74.89	North
5	Seneca	99.02	West	34	Erie	74.82	West
6	Wayne	98.35	West	35	Putnam	74.49	South
7	Essex	97.48	North	36	Fulton	73.94	North
8	Genesee	97.43	West	37	Oneida	73.76	Central
9	Monroe	95.39	West	38	Warren	70.14	North
10	Hamilton	92.89	North	39	Saratoga	69.80	North
11	Oswego	92.67	Central	40	Ulster	67.94	South
12	Wyoming	92.20	West	41	Cattaraugus	67.61	West
13	Allegany	91.61	West	42	Chenango	66.67	Central
14	Chemung	91.18	Central	43	Schoharie	66.06	North
15	Niagara	90.10	West	44	Greene	62.14	South
16	Madison	89.90	Central	45	Otsego	59.75	North
17	Yates	89.40	West	46	Montgomery	56.20	North
18	Chautauqua	88.52	West	47	Sullivan	54.75	South
19	Dutchess	88.39	South	48	Tioga	51.64	Central
20	Cortland	87.86	Central	49	Broome	43.85	Central
21	Lewis	87.79	Central	50	Delaware	39.06	South
22	Cayuga	86.32	Central	51	Rockland	30.92	South
23	St Lawrence	85.58	Central	52	Orange	28.28	South
24	Schuyler	82.33	Central	53	Rensselaer	27.70	North
25	Franklin	81.56	North	54	Suffolk	18.83	South
26	Jefferson	79.78	Central	55	Westchester	9.19	South
27	Herkimer	78.63	North				
28	Steuben	77.72	West		Tompkins	85.00	Central
29	Columbia	77.64	North		Nassau	0.30	South

Equalization rates are used for a variety of processes, including the determination of exemption values. It is rare within the county for exemption values to be adjusted by the equalization rate. With

the exception of STAR, which is certified annually dependent on equalization rates and changes in level of assessment, most exemption values are very consistent. This creates continuity between municipalities in the value of exemptions granted for county and school purposes.

In addition, the equalization rates are used to apportion school district and county tax levies among municipalities within their boundaries, ultimately affecting those tax rates. The variation of tax rates within the county and individual school districts is very small, and large tax shifts between municipalities are generally non-existent.

The equalization rate is also a factor in the calculation of state aid to education payments; establishment of tax and debt limits; determination of state assessments such as special franchise properties or approval of local assessments for state owned taxable land; determination of ceilings for railroad and agricultural values and the apportionment of sales tax revenues and joint indebtedness.

perfect PRD would be 1.00. A PRD above 1.00 indicates that higher valued properties are undervalued. A PRD under 1.00 indicates that higher valued properties are overvalued. The IAAO acceptable standard for PRD is between .98 and 1.03. The latest ORPS analysis indicates PRDs in the county range from .975 to 1.056.

MUNICIPALITIES		INDICATORS OF ASSESSMENT EQUITY				
SWIS	Municipal Name	2007 Eq. Rate	COD residential	PRD	Latest Reassessment	Planned Reassessment
3202	City of Canandaigua	100.00	7.849	1.001	2007	2010
3205	City of Geneva	100.00	11.636	1.017	Annual	Annual
3220	Bristol	93.00	10.397	1.007	2005	2008
3222	Canadice	100.00	12.191	1.010	2006	2009
3224	Canandaigua	100.00	11.94	1.015	Annual	Annual
3226	East Bloomfield	100.00	10.959	1.014	Annual	Annual
3228	Farmington	100.00	5.745	1.002	Annual	Annual
3230	Geneva	100.00	19.838	1.012	2007	2010
3232	Gorham	100.00	14.214	1.056	Annual	Annual
3234	Hopewell	100.00	11.037	1.009	2006	2009
3236	Manchester	95.00	9.42	1.009	2005	2008
3238	Naples	100.00	17.061	1.031	2006	2009
3240	Phelps	100.00	10.526	1.002	Annual	Annual
3242	Richmond	100.00	8.37	1.014	2007	2009
3244	Seneca	100.00	9.821	1.003	Annual	Annual
3246	South Bristol	96.00	16.851	0.975	2005	2008
3248	Victor	100.00	6.358	0.999	Annual	Annual
3250	West Bloomfield	100.00	11.219	1.026	2006	2009

CONSISTENCY

Consistency is attained in the handling of details. The NYS RPS system software has been used county wide since the early 1990's. In the face of any major change, (as with the conversion from RPS v3 to RPS v4), the assessment community has agreed that we all "stand on the bridge, hold hands, and jump together." Consistency begins there.

All municipalities have collected and maintain inventory data with current changes. Not only does this make reasonable market and assessment comparisons possible, it enables the opportunity to utilize Computer Assisted Mass Appraisal or CAMA modeling, and perform statistical, demographic and geographic analysis. Local planning and zoning departments, 911 emergency stations and multiple state agencies, among others, use the information collected, coded and maintained in RPS.

Real Estate transfer information, so critical to this system, is consistently gathered, analyzed, verified and transmitted to the Office of Real Property Services. Consistent sales reporting alleviates the

need for ORPS staff to physically appraise random properties to determine equalization rates, saving the state money and resources.

Utility companies pay taxes, and in fact are some of the county's highest taxpayers. The Office of Real Property Services upon request provides utility advisory appraisals in a revaluation year. All municipalities in Ontario County request and use the state generated Utility Advisory Appraisals, insuring that current Utility Cost Indexes (UCI), depreciation and new and retired equipment is assessed appropriately.

Revaluation support provided by the county RPTS agency continues to evolve. Staff works closely with the assessors in many municipalities and coordinates meetings to share information and set value standards. The goal is to assist assessors with the technical aspects of the analysis using their knowledge of local properties and their insights of the factors that drive market trends in their area.

TRANSPARENCY

Transparency has become a large issue in recent months, and refers to the level at which the assessment administration and the real property tax system as a whole, can be understood by taxpayers. Some indications of the complexity of the system are the five volumes of Real Property Tax Law that govern it, the number of other sections of law that relate to the granting of partial or full exemptions, the volumes of assessment administration manuals and the requirements for assessment officials' continuing education. Add to that the annual number of legislative proposals signed into law, the fact that New York State has not adopted any assessment standards, such as reassessment cycles, market value assessments or a single standard assessment calendar, and it is easy to see why our taxpayers are confused.

In order to adequately inform taxpayers of realistic changes in assessments, Real property Tax Law requires that a level of assessment, or LOA, be displayed on all assessment rolls and tax rolls. This level of assessment is intended to indicate the uniform percentage of market value applied to assessments appearing on that assessment or tax roll. The LOA is then divided into the assessed value to calculate a market value estimate that appears on individual tax bills. The LOA is determined by the local assessor and appears on Tentative Assessment Rolls prior to the establishment of equalization rates. In some areas of New York State assessors determine and display the LOA of their last reassessment project, regardless of the time that has elapsed. This practice creates a stated LOA that totally invalidates the intent of the law, and has no bearing on the current ratio of assessments to market value. Ontario County assessors consistently determine an LOA that is substantiated by ORPS analysis, thus providing taxpayers with an honest indication of their assessment practices.

In 2003, the Ontario County Board of Supervisors amended its policy of apportioning the county tax levy, resulting in the same county tax rate for all municipalities assessing at one hundred percent of market value. Other charges to a specific municipality for county services were moved to a new line item on the tax bill, thus giving the taxpayer an idea of how their tax dollars were being spent. In addition a line was added to the face of the tax bill directing taxpayers to the county's web-site where they can examine the county budget in its entirety.

Transparency cannot be attained without taxpayer access to information. Assessment offices are located within the municipal town hall, providing convenience to property owners. In municipalities that do not staff a full time assessment office, information is available at the county real property tax services agency as well. Public access computers as well as ten years of assessment and tax rolls, tax maps, survey maps and deeds are available from 7am to 5 pm Monday through Friday. Telephone inquiries for general information are also accommodated. In addition, Ontario County, as well as several of its municipalities maintain web-sites with current parcel level data and general information regarding the property tax system. The NYS Office of Real Property Services also maintains an excellent web-site of a policy and procedural nature. It is invaluable to the assessment community and taxpayers alike.

EFFICIENCY

The cooperative nature of the relationship between municipal assessors and county real property tax services staff: keep correction of errors to a minimum resulting in fewer refunds and collection shortfalls; insure that reporting deadlines are met resulting in timely taxpayer notifications, issuance of equalization rates and STAR values; insure that taxes are extended, fairly, accurately and on time.

Efficiencies of this nature keep indirect costs down on all government levels. Since inventory and sales data are available, and sale information is reported, verified and corrected in a timely manner, and annual assessor's reports are reviewed prior to filing, the state is not forced to use resources in Ontario County for random appraisal sampling to estimate equalization rates.

Since market analysis and inventory collection is an on-going process, assessors in Ontario County rarely have a need to use outside contractors for revaluation work or municipal wide data collection. Several towns use outside commercial appraisal consultants on a regular basis, and many use the revaluation services offered by RPTS, where services are more cost effective.

COST

The net budgeted cost of the assessing function is currently estimated at \$1,655,602 including municipal assessment offices and county real property tax services. This amount is roughly .82% of the

total taxes levied, and within the cost standards published by the International Association of Assessing Officials.

COUNTY OF ONTARIO, NEW YORK														
TOWNS	#Assessors	ASSESSOR			ADDITIONAL STAFF			Mandatory	Optional	Equip	Contract	2007	State	Total
		2007 Salary	Hours	FTE	2007 Salary	Hours	FTE	BENEFITS	BENEFITS	ment	ual		Aid	Estimated
							Estimated at 15.65%	Estimated at 27%	3 Year Average	3 Year Average	Expense	3 Year Average	Assessment Administration Cost	
BRISTOL	(1)	20,384	20	0.50	0	0	0.00	3,190	0	300	2,604	962	2,330	25,110
CANADICE	(1)	17,874	18	0.50	7,100	12	0.25	3,908	6,743	0	4,939	500	2,215	38,850
CANANDAIGUA	(1)	48,479	40	1.00	37,266	52	1.50	13,419	23,151	4,000	11,300	1,650	20,647	118,619
E BLOOMFIELD	(1)	21,557	11	0.25	5,900	10	0.25	4,297	0	333	6,713	1,495	5,748	34,547
FARMINGTON	(1)	34,340	40	1.00	19,290	40	1.00	8,393	14,480	0	6,829	1,545	19,692	65,186
GENEVA	(1)	24,191	16	0.50	7,000	10	0.25	4,881	0	0	7,628	972	2,865	41,807
GORHAM	(1)	38,651	35	1.00	15,929	20	0.50	8,542	0	0	6,632	515	13,188	57,080
HOPEWELL	(1)	22,620	15	0.50	5,035	0	0.00	4,328	0	750	7,075	1,350	2,422	38,736
MANCHESTER	(1)	46,779	40	1.00	23,295	40	1.00	10,967	18,920	333	8,429	250	5,425	103,548
NAPLES	(1)	21,000	11	0.25	0	0	0.00	3,287	0	111	5,224	250	2,785	27,087
PHELPS	(1)	41,075	30	1.00	13,506	20	0.50	8,542	0	1,067	8,450	1,250	16,257	57,633
RICHMOND	(1)	24,750	25	0.50	6,500	15	0.25	4,891	0	1,275	10,930	250	3,737	44,859
SENECA	(1)	21,741	30	1.00	18,762	0	0.00	6,339	10,936	0	5,515	925	7,235	56,983
S BRISTOL	(1)	33,677	35	1.00	0	0	0.00	5,270	9,093	603	8,006	1,000	3,047	54,603
VICTOR	(1)	53,018	40	1.00	43,227	40	1.00	15,062	25,986	696	30,591	2,550	26,125	145,005
W BLOOMFIELD	(2)	17,908	20	0.50	0	0	0.00	2,803	0	406	3,659	0	1,565	23,211
TOTALS	(17)													
(CITIES)														
CANANDAIGUA	(1)	59,122	35	1.00	25,928	35	0.75	13,310	22,964	3,690	4,880	1,250	6,332	124,812
GENEVA	(1)	53,760	35	1.00	25,000	35	1.00	12,326	21,265	3,600	15,000	1,250	21,060	111,141
TOTALS	(2)													
Municipal														
Totals	(19)	600,926	496	13.50	253,738	329	8.25	133,755	153,538	17,164	154,404	17,964	162,673	1,168,816
COUNTY RPTS					410,800	338	9.00	69,085	105,794	0	43,195	0	142,434	486,787
GRAND TOTAL	19	600,926	496	13.50	664,538	666.50	17.25	202,840	259,332	17,164	197,599	17,964	305,107	1,655,602

Not all surveys were returned, and budgeting practices vary. For consistency mandatory benefits are estimated to be 15.65% of the stated salary amounts. Optional benefits are estimated to be 27% of stated salary amounts. Three-year budget averages were used to account for additional expenses during a revaluation year. Costs for defense of legal challenges are not included. State aid amounts are three-year average revaluation aid only, and may not have been received in the 2007 budget year. Does not include STAR administration aid or any grant funding received. Actual 2007 expense/revenue amounts were used for county costs. \$67,709.71 encumbered for completion of a prior year project was subtracted from contractual expense. Amount in County state aid column is actual revenue from all sources. County RPTS budget expense for risk retention allocation not included.

TAXES LEVIED FOR ALL PURPOSES, 2007-2008

Municipality	2007-2008		2008		2008		2007-2008	Total
	2007-2008	STAR	2008	TnSvcs	Special	2008		
	School	Reimbursemt	City/Town	WkComp	District	County	Village	
City Canandaigua	9,730,661.68	1,524,648.69	3,610,760.00	365,347.00	35,839.60	3,986,386.28		19,253,643.25
City Geneva	5,526,922.69	2,045,069.10	6,366,542.00	152,311.00		2,222,589.46		16,313,434.25
Bristol	2,394,745.25	520,548.80	309,630.14	10,912.60	200,222.47	966,505.16		4,402,564.42
Canadice	2,110,844.51	384,534.87	353,182.96	10,565.97	103,146.75	921,363.51		3,883,638.57
Canandaigua	15,820,611.87	1,543,743.99	0.00	56,227.43	1,592,835.18	6,123,137.81		25,136,556.28
<i>Village of Bloomfield</i>	<i>1,074,341.34</i>	<i>254,514.05</i>	<i>94,770.93</i>	<i>3,961.93</i>	<i>54,742.54</i>	<i>357,471.62</i>	<i>124,387.70</i>	<i>1,964,190.11</i>
<i>Town Outside</i>	<i>2,933,684.11</i>	<i>525,285.52</i>	<i>248,584.89</i>	<i>10,392.16</i>	<i>185,703.46</i>	<i>936,947.75</i>		<i>4,840,597.89</i>
East Bloomfield-Total	4,008,025.45	779,799.57	343,355.82	14,354.09	240,446.00	1,294,419.37	124,387.70	6,804,788.00
Farmington	8,969,856.57	1,968,709.12	694,823.33	70,626.03	998,125.96	3,687,453.51		16,389,594.52
Geneva	5,566,490.42	815,571.75	0.00	11,915.32	254,143.36	1,861,914.10		8,510,034.95
<i>Rushville Village</i>	<i>80,965.78</i>	<i>28,765.64</i>	<i>0.00</i>	<i>336.47</i>	<i>2,787.73</i>	<i>43,115.64</i>	<i>37,653.31</i>	<i>193,624.57</i>
<i>Town Outside</i>	<i>5,851,263.30</i>	<i>693,939.96</i>	<i>0.00</i>	<i>20,427.24</i>	<i>372,031.27</i>	<i>2,617,066.40</i>		<i>9,554,728.17</i>
Gorham - Total	5,932,229.08	722,705.60	0.00	20,763.71	374,819.00	2,660,182.04	37,653.31	9,748,352.74
Hopewell	2,842,314.87	626,107.28	100,033.05	12,859.34	508,604.00	1,152,100.04		5,242,018.58
<i>Village of Manchester</i>	<i>1,071,675.51</i>	<i>434,108.72</i>	<i>51,936.36</i>	<i>4,673.58</i>	<i>0.00</i>	<i>353,755.45</i>	<i>299,197.84</i>	<i>2,215,347.46</i>
<i>Village of Shortsville</i>	<i>921,636.00</i>	<i>382,769.17</i>	<i>44,832.72</i>	<i>4,034.35</i>	<i>0.00</i>	<i>305,004.94</i>	<i>356,985.74</i>	<i>2,015,262.92</i>
<i>Village of Clifton Spgs</i>	<i>1,217,236.79</i>	<i>275,411.20</i>	<i>58,255.92</i>	<i>5,242.26</i>	<i>0.00</i>	<i>397,926.99</i>	<i>386,039.96</i>	<i>2,340,113.12</i>
<i>Town Outside</i>	<i>3,246,511.30</i>	<i>1,053,009.11</i>	<i>157,848.69</i>	<i>14,204.30</i>	<i>330,429.00</i>	<i>1,077,799.56</i>		<i>5,879,801.96</i>
Manchester-Total	6,457,059.60	2,145,298.20	312,873.69	28,154.49	330,429.00	2,134,486.94	1,042,223.54	12,450,525.46
<i>Village of Naples</i>	<i>616,391.72</i>	<i>142,658.84</i>	<i>277,312.33</i>	<i>5,791.84</i>	<i>0.00</i>	<i>309,494.07</i>	<i>195,516.17</i>	<i>1,547,164.97</i>
<i>Town Outside</i>	<i>1,182,223.93</i>	<i>279,228.55</i>	<i>526,196.87</i>	<i>10,989.94</i>	<i>23,622.00</i>	<i>588,388.27</i>		<i>2,610,649.56</i>
Naples - Total	1,798,615.65	421,887.39	803,509.20	16,781.78	23,622.00	897,882.34	195,516.17	4,157,814.53
<i>Village of Phelps</i>	<i>1,201,697.27</i>	<i>470,545.81</i>	<i>51,421.15</i>	<i>3,543.34</i>	<i>0.00</i>	<i>449,540.41</i>	<i>395,657.26</i>	<i>2,572,405.24</i>
<i>Village of Clifton Spgs</i>	<i>369,252.42</i>	<i>134,780.31</i>	<i>15,578.36</i>	<i>1,073.48</i>	<i>0.00</i>	<i>136,527.50</i>	<i>122,965.93</i>	<i>780,178.00</i>
<i>Town Outside</i>	<i>4,226,122.93</i>	<i>1,182,473.26</i>	<i>323,419.67</i>	<i>11,512.97</i>	<i>265,989.58</i>	<i>1,462,534.85</i>		<i>7,472,053.26</i>
Phelps - Total	5,797,072.62	1,787,799.38	390,419.18	16,129.79	265,989.58	2,048,602.76	518,623.19	10,824,636.50
Richmond	4,121,976.91	694,633.74	223,299.42	11,579.42	507,824.00	1,774,331.91		7,333,645.40
Seneca	2,210,824.90	560,303.70	0.00	12,931.69	268,850.00	443,401.82		3,496,312.11
South Bristol	4,913,566.49	378,804.93	189,861.83	18,587.64	142,307.10	2,167,950.89		7,811,078.88
<i>Village of Victor</i>	<i>2,423,776.32</i>	<i>474,825.90</i>	<i>89,655.14</i>	<i>7,639.03</i>	<i>0.00</i>	<i>1,039,292.57</i>	<i>728,420.00</i>	<i>4,763,608.96</i>
<i>Town Outside</i>	<i>18,834,593.43</i>	<i>1,986,444.83</i>	<i>634,555.83</i>	<i>54,067.07</i>	<i>2,133,350.52</i>	<i>7,264,217.35</i>		<i>30,907,229.03</i>
Victor - Total	21,258,369.75	2,461,270.73	724,210.97	61,706.10	2,133,350.52	8,303,509.92	728,420.00	35,670,837.99
West Bloomfield	2,517,291.41	585,795.47	148,722.74	8,426.95	199,502.00	847,517.27		4,307,255.84
2007-2008 TOTALS	111,977,480	19,967,232	14,571,224	900,180	8,180,057	43,493,735	2,646,824	201,736,732

Cost of Current Assessment Administration: \$1,655,602 or 0.82%

Based on 2007 Salaries, three year average expenses and state aid

Special Districts do not include water & sewer relevies. School Tax levies include library levy where applicable. State reimbursements to schools for STAR listed separately. County tax levy amounts reduced by payments made by the towns of Seneca and Gorham directly to the county.

The study group explored two assessment administration structures to meet the goals that the Office of Real Property Services has established for the grant program. The options are presented here in no particular order, and numbering in no way represents any preference given one over the other. Nor are they recommendations, only an examination of optional operational structures.

Should the Board of Supervisors support one of the outlined options, or any portion thereof, further research will be required to resolve specific operational details, planning, implementation and cost issues. Both option narratives contain an estimated implementation schedule that assumes a support decision would be reached in year zero. To provide a realistic illustration of the time frame, year zero is displayed as 2009.

STUDY MODEL #1 - CENTRALIZED ASSESSMENT ADMINISTRATION UNDER COUNTY MANAGEMENT

A county assessing structure would transfer the responsibility for the assessment function from the municipal level to the county level, and therefore pursuant to the New York State Constitution, requires a referendum.

Article IX, §1(h)(1) of the State Constitution provides that where a transfer of functions to the county occurs, it must be approved by a majority of the votes cast in a referendum

- In the towns considered as a single unit
- In any cities considered as a single unit
- In any assessing villages considered as a single unit

If no cities or assessing villages, only a simple majority is required.

The referendum may be held at either a general or special election, and would be held after the Board of Supervisors pass a resolution of support. The referendum would establish an effective date of January 1st of year five of the implementation schedule.

County assessing has been historically unpopular with voters. Referendums presented to voters in several counties over the years, including Fulton and Madison counties, have been unsuccessful.

Currently only Nassau and Tompkins counties are responsible for the assessment function. Tompkins County has been a single assessing unit for over thirty years. They are efficient, and consistently provide a high level of quality service to their taxpayers.

Under a county assessing structure, the entire county is considered a single assessing unit for all assessment administration purposes, including equalization rate analysis. A common county-wide level of assessment is guaranteed under such a system, however, due to variations in market trends within the county, without annual analysis and appropriate adjustments, it is not guaranteed that one equalization rate will be more accurate or provide greater equity between municipalities. In order to insure the highest level of equity, a countywide reassessment project must be completed prior to the effective date, and thereafter, an annual reassessment cycle must be adopted.

COUNTY ASSESSMENT OFFICE STAFFING REQUIREMENTS

The county would provide a centralized fully staffed full time office, as well as a part-time presence in the municipality if the municipality so desires. The office hours maintained in any given municipality would be determined based on need, with the municipality providing any necessary local office space, furnishings and equipment.

Relying on standards from the International Association of Assessing Officials (IAAO) standards, a full time equivalent staff of twenty-six would be required to maintain the quantity and quality of assessment administration work now being provided by the local municipalities and the Real Property Tax Services Agency. The current local assessment officials and their staff have years of local knowledge and experience. Wherever possible those employees should be retained. The structure will change, titles will change, but the success of the transition will depend on maintaining a level of continuity using current personnel. Staff adjustments will take place as the county system evolves. The department would be structured as follows:

Director of Assessment: The official assessor of the county assessing unit, this administrative position is responsible for the creation, maintenance and proper application of all assessment policies and procedures; coordination with the Board of Supervisors and Standing Committees, Municipal Boards, Public Relations, Certiorari defense, Budget, Exemption analysis and recommendations, Annual Reports, Correction of Error, Review of parcels in tax foreclosure and PILOT coordination.

Assistant Director: This administrative position is responsible for quality standards including ratio studies, neighborhood analysis, level of assessment analysis, CAMA models, Valuation documentation, State Aid applications, requests for ORPS services, Equalization rate review and challenges, assessor's report review, ORPS reporting requirements and direct supervision of appraisal staff.

Data Management and Processing Specialist: This is a technical position that is responsible for database and computer program creation and management per the policies and procedures implemented

by the Director of Assessment. The position will be required prior to actual implementation of a county assessing structure.

Commercial Appraiser (2): Responsible for commercial property valuation, Farm and Forest land valuation. Informal hearings and Grievance proceedings for commercial, farm and forest properties.

Industrial, Railroad & Utility Appraiser (1): Responsible for Complex industrial appraisals, valuation of wholly exempt properties, and utility valuation. Includes review of ORPS determined values such as Special Franchise, Utility Advisory Appraisal values, Ceiling Railroads, and Taxable State Owned Lands.

Real Property Appraiser (9 FTE): Responsible for residential and vacant land valuation, sales verification, data collection and street level photographs, field review and final values, coordination with municipal building and code enforcement offices, informal hearings, grievance day proceedings and small claims defense.

Assessment Control Clerk – Coordination of Taxes (1): Responsible for coordination of tax levy information for school, village, county and town taxes, apportionment of county tax levy, §520 chargebacks, agricultural conversion penalties, calculation and processing of refunds and credits due to correction of error, and litigation settlements, publication of legal notices, records retention, purchasing, payroll, and petty cash.

Assessment Control Clerk – Data Processing: Responsible for data processing and printing of tentative and final assessment rolls, Tax Roll, Tax Bills and related documents, Assessment Change Notices, Inventory data mailers, Comparable Sales reports, Cost documents, RPS Upgrades, BAS & HTE integration, exemption renewal applications, web-site maintenance and public information requests.

Assessment Control Clerk – Assessment Administration: Tax Clerk supervision, creation and update of procedural manuals, quality control processes, special district coordination & coding, utility corporation billing and coding, wholly exempt application review and determination of exempt status, coordination and scheduling of taxpayer meetings, including informal hearing and grievance day appointment schedules.

Tax Clerk (5 FTE) Responsible for distribution of deeds, original and renewal application for partial exemption review and determination, data entry, public and telephone reception, assistance with tax levies and document processing, clerical support.

Senior Tax Map Technician: Responsible for policy and procedures for maintenance of tax maps, supervision of tax map technicians.

Tax Map/GIS Technician (2) – Review of deeds, subdivision maps, survey maps, highway appropriations and boundary line agreements; maintain parcel, school district, special district and political boundaries on official tax maps, research projects as necessary, update of parcel history database information.

County Assessing Structure

Director of Assessment
 Coordination with BOS, Committees, Town Boards; BAR Training, Public Relations, IDA, COE, Certiorari, Tax Levy, Budget, Exemption Analysis & Recommendations, Enforcement, Annual Reports, Property Protection Plans

Assistant Director of Assessment
 Ratio Studies, LOA Analysis, CAMA Models, Valuation Documentation, Db Administrator, State Aid, EQ Rate Review / Challenge, Assessor's Report Review

Temporary Database Manager
 Create standardized databases to manage issues RPS will not deal with.

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Senior Tax Map Tech

*Assessment Control Clerk – Taxes
 Tax Levy Coordination, County, Town, City, School, Village, 520 Chargebacks/Ag Conversion Penalties, COE, Legal Notices, Purchasing, Payroll, Petty Cash,*

*Senior Real Property Appraiser – Commercial
 Commercial Property Valuation, Farm and Forest Valuation, Informal Hearings, Grievance*

*Senior Real Property Appraiser - Industrial
 Utility and Complex Industrial Appraisals. Includes Special Franchise, Locally assessed utilities, Ceiling Railroads, Taxable State Owned Lands, Wholly Exempt, Informal Hearings, Grievance*

*Real Property Appraiser
 Residential & Vacant Land Valuation
 Sales Verification, Data Collection, Field Review, Final Assessments, Coordination with Towns/cities Building Permits; Street Level Photos, Informal Hearings, Grievance Day, Small Claims*

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Tax Map /GIS Tech

*Assessment Control Clerk – Data Proc
 Assessment Rolls, Tax Rolls, Tax Bills, Assmt Change Notices, Data Mailers, Sales Reporting, IS-c filing, Comp Sheets, RPS Upgrades, BAS & MTE Integration, Public Info Requests*

Senior Real Property Appraiser

Real Property Appraiser

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Tax Map /GIS Tech

*Assessment Control Clerk – Exemption
 Special District Administration-
 Exemption Processing, Renewal Applications, Farm Tax Credit, Sales Updating, Data Entry, Update Procedural Manuals, Quality Control, Corporation Coding, Reports, Special District Coordination & Coding*

**Total Staffing Requirements:
 26 FTE**

Real Property Appraiser

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Real Property Appraiser

Real Property Appraiser

Real Property Appraiser

Real Property Appraiser

Real Property Appraiser

Real Property Appraiser

Real Property Appraiser

THIS IS A DRAFT DOCUMENT AND IN NO WAY MEANT TO BE A FINAL PROPOSAL.

- Tax Clerk
- Tax Clerk
- Tax Clerk
- Tax Clerk
- Tax Clerk

Total Staff:

*Total Staff: 8
 38,144 Exemptions
 12,000 Annual Renewals
 +/-150 Special Districts,
 +/- 98,000 Tax Bills*

*Total Staff: 2
 Parcel Counts:
 Agricultural: 2,465
 Commercial: 2,579
 Forest: 212*

*Total Staff: 1
 Parcel Counts:
 Industrial: 274
 Community Service: 683
 Utility: 1,003*

*Total Staff: 9
 Vacant Land: 7,630
 Residential: 33,480*

Space requirements are estimated at approximately 7,000 square feet and include sufficient office space, large meeting space, public records access and storage space and a conference room. Equipment would include office furniture, office supplies, telephones, computer hardware and software.

SPACE REQUIREMENTS - PER IAAO STANDARDS

OFFICE SPACE	#Positions	SQ FT Req	Approx. Dim
Director of Assessment	1	200	14 x 14
Asst. Dir. Of Assessment	1	170	12 x 14
Data Processing	1	100	10 x 10
Appraiser	12	1,440	10 X 12
Assessment Ctrl Clk - Tax	1	100	10 x 10
Assessment Ctrl Clk - Data Proc	1	100	10 x 10
Assessment Ctrl Clk - Ex/SD	1	100	10 x 10
Tax Clerk	5	400	8 x 10
Sr. Tax Map Technician	1	100	10 x 10
Tax Map/GIS Technician	2	200	10 x 10
Total Staff	26		

MISCELLANEOUS SPACE

Supply Room	100	10 x 10
Training/Conference Room *	1,500	30 x 50
Public Service Space ##	750	30 x 25
Technology Room >>	200	10 x 20
Records Retention & Library	750	25 x 30
Aisles, Restrooms & Misc	540	
Break Room	200	10 x 20
	7,000	

*BAR & other Public Meetings
 ## Research Access, waiting area
 >> Printers/Copiers/plotter/scanner

CENTRALIZED DATA

Centralization of the assessment administration function at the county level would require a single centralized database. In a single location, multiple user scenario, the Real Property System software is functional and efficient with the proper technical support. The county currently maintains a consolidated database on its local area network to provide inquiry access to taxpayers and county departments. However, no processing takes place on the network servers. Valuation, assessment and tax documents are processed on desktop computers, which are faster and do not require any user to be locked out or logged off for any reason. A Citrix server environment may alleviate that need and may better handle the larger database replete with multiple roll years, photographs and scanned documents. Installation and testing must be completed prior to centralization to guarantee efficient and stable processing.

IMPLEMENTATION

Implementation of a county assessing unit structure will be complex, costly and time consuming. Assuming a successful referendum, implementation is estimated to be five years from Board of Supervisors resolution of support to a countywide revaluation project in a functioning centralized office.

The implementation plan has been outlined to insure that once the county assessing structure is officially in place, the newly created Department of Assessment is functional immediately.

While we have made great efforts to consider all operational details, any move to implement or further explore options will require additional specifics and further study and planning.

IMPLEMENTATION PLAN / SCHEDULE

**** (All municipalities will continue reassessments as scheduled, either annual or tri-annual until the county-wide reassessment project begins in year four) ****

YEAR ZERO – PRE-IMPLEMENTATION – (2009)

Until a referendum is successful, any further expenditure of time or resources would be futile. Year Zero prepares the way for any hope of success. A strenuous public relations campaign, combining newspaper articles, public informational meetings, and presentations to local governments is essential. To insure that voters make an educated decision, all efforts should be made to reach as many taxpayers as possible, including informational presentations to community groups such as Rotary, Kiwanis, Senior Living Centers, Mobile Home Park Communities, etc.

A successful referendum will effectively override any local laws or city charters affecting the assessment calendars or assessor status. However, the effective date of transfer of the assessment function will be delayed until year five. To enable a smooth transition with as little taxpayer inconvenience or confusion as possible, the city of Geneva would amend their city charter to adopt the standard assessment calendar immediately. The Town of West Bloomfield will also adopt an appointed assessor status as opposed to their current elected three-person board status.

- Presentation to Board of Supervisors, Resolution of Support
- PUBLIC RELATIONS CAMPAIGN
- Board of Supervisors pass Local Law
- Referendum – General or Special Election, Effective Date: 1/1/2014
- Further study of specific operational details begins
- Amend City Charter to adopt the standard assessment calendar
- West Bloomfield adopt appointed assessor status
- Begin two year budget preparation and capital improvement project planning

YEAR ONE – IMPLEMENTATION (2010)

As previously stated, it is estimated that twenty-six positions will be required to provide the quality of assessment administration services currently maintained in the county. Civil service positions must be created, job descriptions, pay scales and benefit plans developed. To insure continuity and retention of current local knowledge, if possible, initial civil service tests should be waived, and appraisal staff be appointed. Without that continuity, any hope of successful implementation would be diminished. Civil Service testing would be reinstated when new employees join the department. Existing assessment staff will retain their positions and office space within the municipality during this time.

Planning for necessary space and equipment will begin to determine availability, cost and location convenience. A Commercial Appraiser is hired to begin review of inventory data for all commercial and industrial properties, including all wholly exempt properties. Additional data will be gathered relating to market rents, commercial & industrial sales, income and expense standards, and location factors that impact commercial property values. Until such time as the county takes over the assessment function, all information will be shared for local valuation.

- Create necessary positions –
 - Develop job titles and descriptions
 - Develop pay scales
 - Determine Benefit plan
- Rent, purchase, build or renovate space. Approximately 7,000 sf required
 - – Planning, acquisition, renovation
- Hire County Commercial Appraiser –
 - Begin Data collection and review of commercial, industrial and wholly exempt properties
- Digital Records Retention Project
 - ✓ Establish and distribute RFP for digital data indexing and storage system
 - ✓ Select an appropriate data management system
 - ✓ Select a vendor, sign contract

YEAR TWO – POLICY and RECORDS PROJECTS (2011)

Municipal assessment staff has developed varying procedures to manage specialized data. Once the assessment function is centralized at the county, the processes must be standardized. To that end, the county hires a database manager to create and maintain standard databases for assessment issues not handled in the RPS software. An extensive review of procedures currently used will be performed. Acceptable existing applications may be edited for centralized use, however additional data

management systems will be necessary due to the increased volume of a centralized system. This position may be temporary, lasting three to five years.

Efficient use of space is essential. Assessment records retained in the assessment offices must be scanned and indexed to alleviate the need for large numbers of filing cabinets and office storage space, as well as long term storage resources at the county Records and Archives center.

In addition, access to the County Clerk property records, and delinquent tax records will be made available. APEX software will be purchased and all sketches included in municipal property record cards will be converted. County and municipal staff will complete data entry.

Office policies and procedures will be developed regarding valuation standards with input from all municipal assessing staff. Planning meetings will be held with all county departments affected by the centralization and change in responsibilities.

The County Board of Supervisors must establish a policy regarding the separation of assessments and taxes. A determination must be made concerning any possible public perception of an ethical conflict if a single person is responsible to determine assessments, prepare the assessment roll, investigate errors and make recommendations to correct the assessment or tax roll, calculate the apportionment of the county tax, calculate tax rates, extend the tax, and have some participation in enforcement of the tax. It may be appropriate to transfer the responsibility for taxation to the Department of Finance.

Citrix software and hardware will be installed to begin testing. All municipalities will have access to the centralized database and encouraged to use it to its full potential. Processing limitations must be identified and issues resolved prior to full implementation.

- Prepare Technology Resources
 - County hire database manager to design and employ common databases:
 - ✓ Manufactured Home Parks
 - ✓ Property Record Cards with imported Apex sketches and RPS information
 - ✓ RPTL §520 Chargebacks
 - ✓ Agricultural Conversion Penalties
 - ✓ RPTL §480-a Forestry Conversion Penalties
 - ✓ Informal Hearing Schedules
 - ✓ Grievance Day Schedules
 - ✓ Farm Sales
 - ✓ Commercial I & E / Rental information

- ✓ Exemption Application Bar Coding System
 - ✓ Tax Apportionment for split parcels
 - ✓ Certiorari filings
 - ✓ Small Claims filings
 - Scan existing assessment records - Vendor
 - ✓ Transfer Reports – RP-5217s
 - ✓ Exemption applications
 - ✓ BAR applications
 - ✓ Small Claims applications
 - ✓ Certiorari
 - Purchase software and convert property sketches to APEX
 - Centralize RPS database using Citrix technology
- Prepare County Departments for projected work load increases
 - County Attorney to handle certiorari cases
 - Human Resources
 - Information Services
 - Buildings and Grounds for additional building maintenance
 - Prepare Printing & Courier for additional mail service / paper requirements
 - ✓ Inventory Data Mailers
 - ✓ Exemption applications and renewals
 - ✓ Assessment Change Notices
 - ✓ Sales Verification
 - Prepare Records & Archives for additional records retention requirements
 - Department of Finance for tax extension responsibilities (if deemed appropriate by BOS)
- Prepare policies for municipal coordination
 - Town Board / City Council
 - Building, Zoning and Code Enforcement
 - Tax Collectors
 - Water & Sewer Departments

- Finalize building space
 - Equip office space – furniture, computers, filing, phones, copiers,

YEAR THREE – CENTRALIZE OFFICES (2012)

Many of the year two projects will be ongoing in year three. The revaluation process is long, and will require extensive analysis and verification of sales and inventory data, as well as neighborhood delineation and location factors. All existing data must be standardized, with special attention placed on those factors that are based on an individual appraiser's judgment, such as quality of construction, effective age, construction grade, location and topography adjustments. Each assessor has entered this information as it specifically pertains to value within the municipal boundaries, countywide analysis will require in depth review to insure uniformity and proper application of market value influence.

To facilitate full collaboration of local knowledge in this analysis, municipal assessment offices will be moved to the new county office space, and a data recollection and verification process will begin, with the focus on uniformity. Individual municipal reassessment projects will be suspended.

The target date for such a move would be July 15th, after Grievance Day proceedings are completed and assessment rolls are finalized, but prior to school tax extension. Taxpayers will be informed of the change and contact information will be provided. Making arrangements at the town/city halls for an exemption application drop box may alleviate concerns regarding taxpayer convenience, and elderly taxpayers driving to the central office to deliver exemption applications in February. At this point, assessment staff remain municipal employees.

- Move municipal assessment offices to County office – Target date, July 15th
- Begin analysis and preparation for County-Wide revaluation project
- Data recollection and verification
- Street Level photo collection
- Request Advisory Appraisals for Utility Properties from ORPS

YEAR FOUR – County-Wide Revaluation Project (2013)

Year four will complete the data study, and begin the countywide valuation analysis based on current sales. Valuation models will be tested and adjusted to appropriately estimate market values within specified market value neighborhoods. Using sales comparison and cost documents, field review will be completed to determine any necessary adjustment to computer-generated values. In addition, exempt status and exemption eligibility will be reviewed and verified.

- County Wide Revaluation Project begins

- Appraisal staff will complete valuation analysis
- Computer generated values will be used to produce comparable sales and cost documents
- Appraisal staff will conduct field review of all 48,000 + properties.
- Staff will conduct wholly exempt status review
 - ✓ All exempt properties required to re-apply and produce proof of eligibility
- Agricultural Exempt review –
 - ✓ All properties reviewed for accurate up to date soil worksheets
 - ✓ Leases on file where appropriate
- Appoint County Board of Assessment Review
- Abolish Municipal Board of Assessment Review
 - ✓ Determine requirements for municipal advisory Boards of Assessment Review

YEAR FIVE – County Assessing Effective (2014)

The culmination of the county assessing implementation and countywide reassessment effort will be realized on the 2014 assessment rolls. County assessing will be effective on January 1st of this year. Board of Assessment Review proceedings will be conducted at the county level, with county appointed BAR members. A procedural determination will be made regarding the availability and appropriate use of municipal advisory boards of assessment review.

- Effective Date: January 1, 2014
 - Real Property Tax Services Agency is dissolved
 - Real Property Tax Director position is abolished
 - Department of Assessment is created
 - Director of Assessment and Deputy Director Appointed
 - All staff become county employees
 - Board of Assessment Review training conducted by ORPS staff
 - Disclosure notices mailed to all property owners by March 1st
 - Informal hearings held with taxpayers at county assessment office
 - First County Tentative Assessment Roll filed May 1st

- First County Grievance Day Held – Fourth Tuesday in May
- First County Final Assessment Roll filed July 1, 2014
- ORPS analyzes assessment equity and determines a single county equalization rate
- Board of Supervisors Adopts Annual Revaluation Schedule
 - State Aid Application submitted to ORPS
 - Six Year Annual Reassessment Plan Submitted to ORPS

GOAL ACHIEVEMENT UNDER COUNTY ASSESSING STRUCTURE SUMMARY

THE GOAL: EQUITY, CONSISTENCY, TRANSPARENCY AND EFFICIENCY

A county assessing structure would facilitate standards of practice, some of which have already been achieved under the current system. The following standards of practice fulfill the goals set forth by the grant program.

EQUITY

- Common Commercial Valuation Factor Files (VFF) analyzed and adjusted with location and market influences
- Specialized Commercial/Industrial/Farm Appraisers
- Standardized Valuation Analysis Procedures
- Strict Adherence to Exemption Administration Standards
- Consistent Data Collection and Scheduled update of Street Level Photographs
- Annual Market Value Analysis County Wide
- Exemptions Consistently Calculated at Full Value
- Common Residential CAMA models adapted to market area locations

CONSISTENCY

- Single Level of Assessment
- Single Equalization Rate
- Single Revaluation Schedule
- Single Assessment Calendar:
 - Taxable Status Date
 - Valuation Date
 - Tentative Assessment Roll Filing
 - Final Assessment Roll Filing
 - Grievance Day

- Small Claims Filing period
- Certiorari Filing period
- Common Valuation software - RPS
- Single Centralized Database
- Common Sales Reporting and Verification Procedures
- Standardized Data Collection Procedures
- Standardized Land Tables and Valuation Models

TRANSPARENCY:

- Standard and Timely Information Accessibility – Web-based
- Standard hours of operation at a centralized office site
- Single Equalization Rate insures common tax rates where apportionments are necessary (County and individual School Districts), but will vary between school districts and municipalities where budgets will differ.
- [Note: Several towns in Ontario County make a lump sum payment to the county to buy down their town's share of the county tax levy, so tax rates will not be identical in those cases.]

EFFICIENCY:

- Specialized, well trained appraisal and exemption staff
- Little or no redundancy
- Common Policies, Processes and Procedures
- Uniform use of technology
- Long term succession plan
- Creation and use of common databases for mobile home parks, agricultural sales, commercial income & expense information,
- Standardized Digital Records Retention

COST:

When the responsibility for the assessment function is transferred to the county, only the charges for the production of tax rolls and tax bills can be charged to the municipalities. All other costs are charges to the county, with perhaps the exception of any costs associated with a requested local presence of assessment staff.

COUNTY DEPARTMENT OF ASSESSMENTS	
BUDGET SUMMARY	
Normal Operating Year	
SALARY AND FRINGE BENEFITS	1,797,860.00
CONTRACTUAL EXPENSES	102,100.00
EQUIPMENT	1,000.00
REVENUES	-300,200.00
Department of Assessment Total	\$1,600,760.00

COSTS INCURRED BY OTHER DEPTS:	
Attorney	500,000.00
Printing & Courier	30,000.00
BUILDINGS & GROUNDS	
Utilities	12,000.00
Maintenance	5,000.00
Information Services	5,000.00
Total Other Department Estimated Costs:	552,000.00
TOTAL COUNTY COSTS:	\$2,152,760.00

IMPLEMENTATION COSTS	
<i>BUILD, PURCHASE, RENOVATE SPACE</i>	<i>1,000,000.00</i>
<i>DIGITAL RECORDS RETENTION PROJECT</i>	<i>500,000.00</i>
<i>SOFTWARE PURCHASES, CITRIX, APEX</i>	<i>5,000.00</i>
<i>EQUIPMENT PURCHASES</i>	
<i>CONSOLIDATION AID AVAILABLE</i>	<i>-338,100.00</i>
ESTIMATED NET IMPLEMENTATION COSTS	\$1,166,900.00

STATE AID – CURRENT ANNUAL REASSESSMENT AID

The current Assessment Aid structure would pay the county up to \$5 per taxable, locally assessed parcel if performance standards were met in the Annual Reassessment program. Assuming that the state can sustain that fiscal commitment, annual state aid revenue of approximately \$228,500 would be received.

Consolidation aid is also currently available of up to \$7 per parcel. The one-time payment of approximately \$338,100 would help defray implementation costs.

OFFICE SPACE REQUIREMENTS

A property that would provide adequate office space and parking, and located within close proximity of the current county RPTS office, is currently for sale for approximately \$438,000. The space has not been inspected for suitability, but provides a benchmark for cost analysis estimates only. Further costs to adapt the space for handicap accessibility and efficiency of use may be required.

Renovations, office furnishings, network connectivity, communications, technology and office equipment, as well as legal and closing costs are roughly estimated at an additional \$500,000.

TRAINING AND CONTINUING EDUCATION

The state currently reimburses the cost of continuing education for all assessors and Real Property Tax Directors. However, under a county assessing structure there is only one assessor, and no Real Property Tax Director. While appraisal staff is not currently required to accumulate continuing education credits, nor are training costs for those employees recouped, training is imperative to provide quality assessment services. ORPS is currently considering an amendment to continuing education rules.

MILEAGE EXPENSES

A centralized base office located in the county seat, will require appraisal staff to travel longer distances for required on-site review and inspections. During the five-year implementation plan, two projects, the data recollection and verification, and the countywide reassessment, will require that site visits be made to every parcel within the county. On an on-going basis, annual site visits must be made to evaluate new construction, demolition and taxpayer claims of quality and condition. In addition, an on-site inspection of every parcel within the county must be made at least every six years to satisfy the requirements of an annual reassessment plan.

A centralized office will also alleviate mileage expenses currently incurred by county staff to provide technical and revaluation support at municipal locations.

HARDWARE AND SOFTWARE ACQUISITION

As outlined in the implementation plan, several computer systems and services will be required. A Citrix server implementation will require hardware and software purchases, as well as ongoing technical support, possibly from an outside source.

The digital records indexing and storage will require outside contracting to develop the system, index and scan existing documents. Dependent on the system chosen, additional hardware may be needed to complete the project and thereafter maintain and update it, such as scanners, indexing software and storage devices.

Apex, a system that digitally stores building sketches and calculates square footage, will be purchased, including annual license renewals.

The annual RPS license fee is currently calculated on a parcel count range basis and charged to each individual municipality. In 2007, the charges totaled \$20,450. The fee to the county would be approximately \$2,200. In the event that a majority of counties adopt county assessing, the fee schedule will likely be restructured to cover costs incurred by ORPS to maintain the system.

LEGAL CHALLENGES - CERTIORARI DEFENSE

In 2007, petitions were filed in Supreme Court to challenge the assessments on thirty-nine properties within the county. Currently the municipalities, with assistance from either municipal or outside legal counsel prepare a defense and shoulder the expenses incurred. In certain cases, the county and the school district may obtain intervener status and assist with expenses. However, the ultimate financial liability remains with the municipality.

Certiorari actions typically take several years to resolve. Existing certiorari actions will be funded until ultimate resolution by the municipality. Certiorari actions filed subsequent to the county assessing effective date will be the responsibility of the county.

Expenses that may be incurred in a certiorari case include appraisal fees, expert witness testimony, attorney fees, filing fees and court costs. Depending on the volume, the county may either utilize outside legal counsel or employ legal staff specialized in assessment challenges. Court ready appraisals must be obtained from an outside source.

Typically, legal costs are estimated at \$30-35,000 if litigated to the conclusion of a court ruling. However, many cases are resolved or dropped before trial. Our cost estimate of \$500,000 per year is based on 0.25% of the total taxes levied.

PERSONAL SERVICES

Most of Ontario County's municipal assessors have been in office for many years. Longevity status must be considered so that individuals are not financially harmed by this transition. Others currently work part time, and may want to continue to do so. For personal services cost estimations, all employees have been considered to be full time, with fifteen years of service at the top of the

grade scale. To retain local knowledge, those assessors wishing to continue part time should be allowed to do so. Over time, all part time positions will be abolished and only full time staff will be employed.

To guarantee the opportunity to employ the highest level of qualified candidates, civil service residency requirements should include all contiguous counties.

Position	# of Positions	Grade	Pay Scale Low	Pay Scale High	Longevity Stipend	Fringe Benefits	Total Cost
Director of Assessment	1	M4	55,250.00	85,000.00	500.00	34,000.00	119,500.00
Assistant Director	1	M2	45,500.00	70,000.00	500.00	28,000.00	98,500.00
Data Management Specialist	1	13	35,178.00	45,630.00	500.00	18,252.00	64,382.00
Commercial Appraiser	2	15	40,677.00	52,650.00	500.00	21,060.00	148,420.00
Industrial & Utility Appraiser	1	15	40,677.00	52,650.00	500.00	21,060.00	74,210.00
Real Property Appraiser	9	14	39,429.00	51,129.00	500.00	20,451.60	648,725.40
Assessment Control Clerk	3	11	34,066.00	44,128.00	500.00	17,651.20	186,837.60
Tax Clerk	5	7	24,102.00	38,161.00	500.00	15,264.40	269,627.00
Senior Tax Map Technician	2	13	35,178.00	45,630.00	500.00	18,252.00	128,764.00
Tax Map Technician	1	10	26,344.00	41,710.00	500.00	16,684.00	58,894.00
TOTALS	26						\$1,797,860.00

PLEASE NOTE:

Assumes a 37.5 hour week, using 2007 contract agreement salaries.

Longevity Stipends range from \$250 for 10 years of service to \$1,000 for 25 years of service.

Fringe benefits are estimated at 40% of high pay scale.

Numbers provided are ESTIMATES ONLY. Positions have not been evaluated by Human Resources.

To provide conservative estimates, total costs are calculated based on high range of pay scale.

STUDY MODEL #2 – COLLABORATIVE ASSESSMENT

The second assessment administration structure explored retains responsibility for the assessment function at the municipal level while enhancing the current cooperative efforts between the county and municipalities.

Under such a system a general agreement between all assessing units and the county would effect a common reassessment cycle to continuously achieve market value assessments, a common equalization rate county wide, a common assessment calendar, common centralized data and elimination of elected assessor positions. To achieve and sustain those basic standards, all municipalities must participate and the county must commit to an enhanced coordination role.

In addition, New York State Real Property Tax Law §1537 allows an assessing unit to enter into a joint services contract with the county to perform some or all of the assessing function. A menu of county support options will be available to include performance of the entire assessment function on a long-term (six year) or short-term (no longer than six month) basis; exemption administration services, data collection services; commercial appraisal services; sales verification services; valuation technical support and data processing services. All services provided by the county will be an appropriate charge to the municipality, not to exceed the cost to the county to provide such service. Many of the optional services are identical to services currently provided.

Please Note: Under the current statute, ORPS must provide an equalization rate for each assessing unit. Provision of a single equalization rate to Ontario County is not allowed under current statute unless either the county becomes a single assessing unit OR each town and city forms a single coordinated assessing program or CAP. That is NOT the intention of Study Model #2; therefore the standard will be common equalization rates.

The General Agreement will provide for:

- Common Assessment Calendar
- Common Assessor Appointment Standard
- Common Reassessment Cycle
- Common Level of Assessment
- Must be signed by the county, all towns and both cities
- To provide continuity, the agreement must be long term – Six Years minimum – Coinciding with Assessor/County Director Appointments

Separate (Optional) Support Service Contracts:

- County Provides Entire Assessment Function Services – Long Term
 - Assessor becomes county employee appointed by Town

- Office location at county facility with satellite office hours at the municipality if requested
- Entire Assessment Function – Short Term
 - Emergency & transition situations
 - Appoint county RPTS employee as acting assessor
- Exemption Administration
- Data Collection / Photographs
- Commercial Appraisals
- Sales Verification
- Data Verification
- CAMA – Land Tables, Valuation Models
- Data Processing & Printing
 - Assessment Change Notices (RPTL 510)
 - Assessment Disclosure Notices (RPTL 511)
 - Cost Documents
 - Comparable Sales Documents
 - Inventory Data Mailers

RPTL §1537 AGREEMENTS

- An assessing unit and a county shall have the power to enter into, amend, cancel and terminate an agreement for appraisal services, exemption services or assessment services
- Considered an agreement for provision of “joint service” under Article 15-G of General Municipal Law
- Agreement approved by both the assessing unit and the county, by majority vote of each governing body.
 - Assessing Unit – a resolution subject to permissive referendum submitted at least 45 days prior to vote.
- Assessing Services: Agreement shall provide for a person to be selected by the assessing unit to perform assessing services in accordance with such agreement
 - Such person shall be deemed the assessor of the assessing unit and shall be subject to all provisions of law pertaining to assessors.
- Other County Services:
 - Appraisal Services: County to appraise all real property in assessing unit for assessment purposes
 - Appraiser must meet minimum qualification standards established by the State Board
 - Exemption Services: County to review exemption applications and determine eligibility of applicants
- One-time state aid payment of up to \$1 per parcel to a County providing services in accordance with RPTL §1537.

- RPTL Summaries and Definitions Relevant to Assessment Studies – New York State Office of Real Property Services

GENERAL AGREEMENT

The general agreement will outline the basic standards of commonality and continuity: Common level of assessment; common reassessment schedule; common assessment calendar; common assessor

appointment policy. The changes may be difficult, time-consuming and may be expensive. To allow time to measure the performance of the system, and to avoid taxpayer confusion, the general agreement should be a long-term arrangement. Total participation is essential to the realization of the long-range goals.

STANDARD ASSESSMENT CALENDAR

The City of Canandaigua has already adopted the standard assessment calendar, leaving only the City of Geneva on an alternate assessment schedule. The adoption of the standard assessment calendar requires a local law to amend the city's charter provisions. Uniformity of the assessment calendar lends itself to taxpayer transparency, no matter where you own property in the county, the exemption application filing deadline is the same, the valuation date is the same, the assessment rolls are filed on the same date, and grievance day will vary only in towns that share an assessor.

ASSESSOR APPOINTMENTS

Legislation has been signed to allow the transition from an elected board of assessors to a single appointed assessor without a permissive or mandatory referendum. West Bloomfield needs only to pass a local law, and appoint an assessor. Both elected assessors currently in office in West Bloomfield are qualified and capable assessors, and either may be appointed with the other possibly serving as a clerk. The transition would be seamless, and would insure that future assessors would possess at least the minimum experience and qualifications.

Those two actions by those two municipalities will accomplish complete compliance of two of the standards, a common assessment calendar and common assessor appointment standards.

REVALUATION / REASSESSMENT CYCLE AT A COMMON LEVEL OF ASSESSMENT

Eight municipalities currently conduct annual reassessments, while the remaining ten conduct revaluation projects on a three-year cycle. The town of Richmond has submitted their six-year plan for the annual reassessment program commencing with the 2009 assessment roll. That leaves nine municipalities, City of Canandaigua, Bristol, Canadice, Geneva, Hopewell, Manchester, Naples, South Bristol and West Bloomfield on the three-year cycle. While representing 50% of the number of municipalities in the county, those nine municipalities represent 37.5% of the parcels in the county. The remaining 63.5% of the parcels are already continuously analyzed to insure assessed values based on reasonable estimates of full market value.

While there are exceptions, generally speaking, the municipalities on a three year reassessment cycle have fewer parcels, fewer annual sales, less variation in property classes, less disparity between neighborhood market values and lower annual market trends than their annual reassessment counterparts. Recent history indicates that if the reassessment is successfully conducted to achieve

full market value assessments, a 100% Equalization Rate is achieved not only in the year of the reassessment, but maintained the following year. The second year of inactivity indicates a two to nine percent decrease in the equalization rate depending on the market trend in the area.

Adopting an annual reassessment cycle would allow for yearly analysis to keep assessments in line with market value trends, sustain equity on an on-going basis, and theoretically increase or decrease assessments more gradually. Since the real estate market is continuously changing, and assessors follow that market, (they don't set it), it is impossible to predict the rate at which values will change from one area to the next, or one year to the next. Continuous analysis and adjustment is the best way to insure equitable tax distribution in a system that measures individual wealth by the value of real property.

Reassessment / Revaluation (RPTL §102): “a *systematic review* of the assessments of all locally assessed properties, valued as of the valuation date of the assessment roll containing those assessments to attain compliance with the standard of assessment”

Systematic Review or “systematic analysis”: a methodical, thorough and regular review/examination of a municipality's assessments on an annual basis

- Maintain current inventory data
- Maintain current sales and market data
- Monitor and analyze the market

CENTRALIZED DATA

The Office of Real Property Services has developed and maintains the Real Property System (RPS) computer programs. The system is complex, and includes modules to maintain and update multiple years of ownership information, parcel inventory, parcel descriptions, deed history, exemptions, special districts, sales and sale parcel inventory. The reports module creates documents required to process and print assessment rolls, extend taxes, verify and analyze data, notify taxpayers of changes in their assessments or exempt status and process reports ultimately used by ORPS in the equalization rate process. The mass valuation module includes land tables and CAMA model systems for residential, vacant and commercial properties. The Administration module contains security, reference tables and mass transaction procedures.

The system is used in every municipal assessment office in Ontario County, including the real property tax services office and is essential to daily operations. It was designed to function on a stand-alone or small intra-net basis, and was not developed for web access. Two options currently exist for a centrally located database with remote access, replication or Citrix.

Citrix, if fully functional may require less technical coordination than replication. However, there are connectivity issues within the county, whereby all towns do not have access to high-speed communication lines. The Fiber Optic Ring project is currently underway, and upon completion may alleviate such issues. In any event, no system change can be undertaken until rigorous testing has been completed and system performance can be guaranteed. In the interim, an acceptable alternative may be to collect and merge local databases on a monthly schedule, and allow secure remote inquiry access to assessment personnel.

Providing access to all assessment information in a reliable and familiar format will assist assessors in the valuation of unique properties, deter fraudulent exemption applications and provide an avenue to compare similar properties in neighboring municipalities.

STAFFING REQUIREMENTS

Staffing requirements will be dependent on the services requested. At a minimum the County RPTS office must retain at least one appraiser that meets the minimum assessor qualifications set forth by ORPS to meet any short-term municipal needs. On an on-going basis, the appraiser will conduct commercial appraisals and coordinate commercial sale, inventory, market rent and income & expense information.

The county's valuation support staff is currently working near capacity to provide services to five to seven municipalities per year and complete the department's data processing. An annual reassessment in each municipality countywide *may* necessitate full time concentration on the valuation support and a second position *may* be necessary to perform the data processing for the extension of taxes.

IMPLEMENTATION

Implementation of a Collaborative Assessment Structure would require a total commitment of all parties. The time frame is estimated to be three years from Board of Supervisors resolution of support to completion of a countywide revaluation project.

The implementation plan has been outlined to insure that the project is successful and that equity and uniformity standards will be met and sustained. While we have made great efforts to consider all

operational details, any move to implement such an organizational structure will require further study, including legal and civil service review.

Implementation Plan / Schedule

(All municipalities will continue reassessments as scheduled, either annual or tri-annual until the county-wide reassessment project begins in year three)

Should the Board of Supervisors support such a collaborative assessment arrangement, the general contract agreement, as well as contracts for short-term and long-term specific services will have to be composed, reviewed and approved including duration of the contract, associated costs of services provided, a clear outline of the standards to be maintained and an enforcement clause for non-compliance.

Once those details are worked out, presentations will be made to each town board and city council in an effort to attain full participation. When each assessing unit has signed the general agreement, a survey will be delivered to gather information regarding requested county services. Until the extent of the need or demand for support services is known, adequate preparations cannot begin. Dependent on those factors, the implementation schedule may need to be revised as it progresses.

The implementation outline below includes calendar years for illustration only and does not indicate any mandated commencement or completion date.

YEAR ZERO - PRE-IMPLEMENTATION – (2009)

- Presentation to Board of Supervisors, Resolution of Support
- Contracts are created and reviewed by County Attorney, Governmental Operations Committee, and County Administrator
- Presentations to Town Boards / City Councils
- Survey municipalities for requested support services
- Amend City of Geneva Charter to adopt standard assessment calendar
- West Bloomfield will pass local law to adopt appointed assessor position
- Begin two year budget preparation and capital projects
- PUBLIC RELATIONS CAMPAIGN – Annual Reassessments County Wide
 - Newspaper articles, public meetings, Town Board / City Council presentations

YEAR ONE – IMPLEMENTATION (2010)

All planning will be contingent on the volume and nature of assessment services requested. In the extreme, additional space or renovations to adapt existing office space may be required to accommodate additional staff, equipment and records storage.

In all circumstances, regardless of the level of services provided by the county, the responsibility for legal challenges remains with the city or town where the complainant's property is located. However, the county may be asked to participate to a greater degree when full assessment services are being provided.

Records retention requirements may also need to be examined further. Long-term retention would remain the responsibility of the city or town for all records. However, some records must be accessible by assessment personnel for three to five years depending on the type of record. Policy should be in place prior to moving any records to a county facility to insure that records retention requirements and accessibility needs are met. In the event that a municipality wishes to reclaim the assessment function at the end of the contract, care must be taken that records have not become so integrated at the county level that they cannot be easily transferred back to the town or city government level.

- Create necessary positions –
 - Develop pay scales
 - Benefit plan
 - Assessors appointed by the municipality, and their staff where appropriate, become county employees where long-term full assessment administration services have been requested
 - County hires a Commercial Appraiser to begin data collection and review of commercial, industrial and wholly exempt properties
- Rent, purchase, build, or renovate necessary space
 - Equip office space – furniture, computers, filing, phones, software purchases
- Centralize RPS database utilizing Citrix or replication technology
- Prepare common databases:
 - Manufactured Home Parks
 - Farm Sales
 - Commercial I & E / Rental information
- Prepare County Departments for projected work load increases

- Prepare County Attorney to participate in certiorari cases (?)
- Prepare Printing & Courier for additional mail service / paper requirements
- Prepare Records & Archives for possible interim records retention
- Assessors continue reassessment projects on their normal schedules
 - Any town or city may switch to an annual reassessment schedule whenever they wish
- Assessors and county valuation staff intensify collaboration and consensus efforts on valuation and procedural issues
 - Wholly Exempt review – All properties re-apply and/or verify qualification
 - Agricultural Exempt review – All properties reviewed for updated soil worksheets.

YEAR TWO – PREPARATION FOR COUNTY WIDE REASSESSMENT

(2011)

The reassessment project would typically begin in June or early July with preliminary sales analysis, identifying the factors that drive property values in certain areas. While many of those factors will be common to wide vicinity, some are unique and specific to more concentrated areas such as lakefronts, densely populated areas or largely agricultural areas. Neighborhood delineations and market trend areas are refined, land tables developed, CAMA models adjusted to meet better than required standards, and field review is completed for all parcels.

Public Information sessions will be held in August and September to explain the process and share sales information with taxpayers.

- All municipalities must adopt annual reassessment plan and submit a six year plan to ORPS for approval
- Assessors and county staff collaborate on analysis of sales, neighborhoods, market trends
- Field review of all parcels

YEAR THREE – COMPLETION OF COUNTYWIDE REVALUATION PROJECT (2012-2013)

The culmination of the successful reassessment project will be eighteen assessment rolls filed on July 1st with assessments indicative of reasonable full market value estimates placed on every property in the county.

- Public Information Sessions held in all municipalities throughout January and February
- Assessment Disclosure Notices mailed to all property owners
- Informal Hearings conducted
- Field Review and final determination of values
- Tentative Assessment Rolls filed May 1st
- Grievance Day held on the Fourth Tuesday in May
 - Alternate dates may be necessary for municipalities that share an assessor
- Final Assessment Rolls are filed July 1st
- Eighteen Equalization rates for 2012 assessment rolls will be issued, all at 100%

GOAL ACHIEVEMENT UNDER COLLABORATIVE ASSESSING STRUCTURE SUMMARY

THE GOAL: EQUITY, TRANSPARENCY, CONSISTENCY, AND EFFICIENCY

A collaborative assessing structure would facilitate standards of practice, and further the goals that have been achieved under the current system. The successful implementation of the collaborative assessment structure would establish the following standards of practice. Compliance with the standards will improve transparency, equity and efficiency.

EQUITY

- Common Commercial Valuation Factor Files (VFF)
- Common Advisory Commercial Appraiser
- Collaborative Valuation Analysis
- Annual Market Value Analysis county wide
- Exemptions consistently calculated at Full Value
- Collaborative Residential CAMA models adapted to location

CONSISTENCY:

- Common Level of Assessment
- Common Revaluation Schedule
- Common Assessment Calendar:
 - Taxable Status Date
 - Valuation Date
 - Tentative Assessment Roll Filing
 - Final Assessment Roll Filing
 - Grievance Day
 - Small Claims Filing period
 - Certiorari Filing period
- Common Valuation software - RPS
- Common Centralized Database

TRANSPARENCY:

- Standard and Timely Information Accessibility – Web-based
- Common Equalization Rates insure Common tax rates where apportionments are necessary (County and individual School Districts), but will vary between school districts and municipalities where budgets will differ.
- [Note: Several towns in Ontario County make a lump sum payment to the county to buy down their town's share of the county tax levy, so tax rates will not be identical in those cases.]

EFFICIENCY

- Short term emergency plan
- Creation and use of common databases for mobile home parks, agricultural sales, commercial income & expense information

COST

- STATE AID

The plan assumes that state aid will continue to be available to municipalities under the annual reassessment program in the amount of up to \$5.00 per parcel annually. Additionally, state aid should be made available to the county in the amount of \$3 to \$5 per parcel in each year an equalization rate of 100% can be confirmed in all municipalities countywide.

The towns and cities will be charged appropriately for requested county services. Charges to the municipalities for reassessment support services will be reduced by the amount of state aid received by the county when compliance by all municipalities is substantiated by issuance of common equalization rates.

In the event that the county does not qualify for state aid in any given year due to the non-compliance of one or more municipalities, those municipalities will be in breach of the general agreement and liable to the county for the amount of state aid it would have received.

- OFFICE SPACE REQUIREMENTS

Adequate space currently exists for an additional three to five staff members, however renovations would be necessary to accommodate private office space and file storage. The space requirements would be totally dependent on the level of services requested by the towns and cities.

Renovations, office furnishings, communications, technology and office equipment costs are roughly estimated between \$5,000 (Addition of appraiser only) and \$75,000 (if up to two municipalities requested full assessment administration services).

- TRAINING AND CONTINUING EDUCATION

The state currently reimburses the cost of required continuing education for all assessors and Real Property Tax Directors. An appraiser employed by the county to provide advisory commercial appraisals should partake in appropriate continuing education courses. However, appraisal staff are not required to accumulate continuing education credits, nor are training costs for those employees recouped. ORPS is currently considering an amendment to those rules. If the rules are not amended the approximate cost to the county would be \$1,000 per year.

- MILEAGE EXPENSES

Mileage expenses incurred on behalf of a municipality for short term or long term full assessment services will be charged back to that city or town. Mileage expenses incurred for other services will be recouped in the charge per parcel for the service.

Mileage expenses incurred by a county employed appraiser shall be recouped from the county's state aid.

- HARDWARE AND SOFTWARE ACQUISITION

As outlined in the implementation plan, a centralized database will require either a Citrix server or replication technology. A Citrix server implementation will require both hardware and software purchases, as well as ongoing technical support, possibly from an outside source.

Replication will require some initial technical support from ORPS regional staff, as well as stricter coordination of software upgrades and installations.

Both will require high-speed access from each remote location. Completion of the Fiber Ring project will enhance the effectiveness of either system.

Should a town or city that currently utilizes additional software systems not currently employed by the county, request full assessment services on a long-term basis, any costs for maintenance or licensing will be a charge to the municipality.

- LEGAL CHALLENGES - CERTIORARI DEFENSE

Certiorari actions will continue to be funded until ultimate resolution by the municipality, regardless of the services provided by the county. County assistance may be requested pursuant to the existing Certiorari Defense Funding Policy. Expenses that may be incurred in a certiorari case include appraisal fees, expert witness testimony, attorney fees, filing fees and court costs.

- PERSONAL SERVICES

To promote uniformity, and provide specialized expertise, an appraiser will be employed by the county to provide annual advisory appraisals to local assessors. The full time appraiser position would be responsible to collect inventory data on all commercial properties, gather and analyze sales data, income and expense information and determine relative and appropriate market rental rates. Such information will be used to value commercial properties including wholly exempt parcels, using all three accepted approaches to value. In the event that emergency short term full assessment services are needed, the county appraiser, with assistance from RPTS staff will perform that service.

The municipality will appoint all assessors, regardless of where their offices are physically located. Any assessor currently appointed by a town or city which requests full assessment services, shall continue in such service, but will become an employee of the county. Salaries will be based on the existing benefit package, and shall be charged to the town or city.

CONCLUSION:

PROS AND CONS

There appears to be opportunities for greater consistency and equity in all of the assessment administration structures studied. The cooperative nature of our current system has evolved over time, and has recently included meetings that facilitate assessor discussions and consensus on a variety of valuation and procedural issues. With or without implementation of either of the alternative plans, coordination and collaboration will continue to progress. Adoption of the standard assessment calendar by the City of Geneva would facilitate one common assessment calendar. Adoption of an appointed assessor position by the town of West Bloomfield would facilitate common assessor qualification and training requirements. Adoption by all towns and cities of an annual reassessment plan would facilitate the goal of a common equalization rate. Should that change occur it is likely that an additional county staff member will be required to provide adequate reassessment support services.

COST COMPARISON

No substantial long term cost savings were identified. The consensus of the study committee is that any changes undertaken in the structure of assessment administration should not be considered on a cost basis, but rather one of the quality of the services provided.

	Current Assessment System	County-wide Assessment System	Coordinated Assessment System
PROS	<ul style="list-style-type: none"> • System is working • Good Data • All parcel reassessed at either one or three year cycle • Not a drain on ORPS resources • Local Control, Flexible systems • Taxpayer familiarity, convenience • Separate checks & balance • Proactive in coordination and working relationships 	<ul style="list-style-type: none"> • Better Succession Opportunities • Consistency • Single EQ rate – Analysis as one assessing unit • Specialized Valuation Staff <ul style="list-style-type: none"> ○ Commercial ○ Industrial ○ Large Agricultural ○ Analysis • Consistent Certiorari Defense • Long Term Equity 	<ul style="list-style-type: none"> • Succession Opportunities • Provides emergency plan • Better consistency • Flexible – Tailored to need • Same EQ rate • Same reassessment cycle, annual or biannual • Separate checks & balances
CONS	<ul style="list-style-type: none"> • De-centralized • Some inconsistencies • Greater challenge to standardize • Succession Issues, no emergency plan 	<ul style="list-style-type: none"> • Space/Personnel Requirements • Referendum – Public Perception • Loss of Local Control • Taxpayer Inconvenience • Inter-municipal information exchange challenge • Taxpayer is only checks & balance 	<ul style="list-style-type: none"> • Requires consensus • Additional county personnel – Commercial appraisal, analysis • Offset costs by chargebacks to towns/cities • Enforcement of agreement
ANNUAL OPERATING COST	\$ 1,818,275 (Not including assessment defense costs or state aid revenues, minus OC RPTS revenues)	\$ 1,900,560 Dept of Assmt \$ 552,000 Other Depts. (Includes assessment defense costs, does not include implementation costs)	\$ 1,893,475 Includes cost for Commercial Appraiser (Salary & Training) Other costs as services/need requires (Costs charged back to towns/cities)
IMPLEMENTATION COSTS	Not Applicable	\$1,505,000	Not Quantifiable Estimated to be minimal
ORPS	No additional or decreased resources required	No additional or decreased resources required EXCEPT Board of Assessment Review Training	No additional or decreased resources required
STATE AID	\$ 162,673 Three year average to municipalities of Annual and Triennial aid payments (\$5/parcel)	\$ 228,500 Annual Reassessment Aid (\$5/parcel) \$ 338,100 One time consolidation aid (\$7/parcel) \$ 91,400 One time grant payment on successful referendum (\$2/parcel)	\$ 228,500 Annual Reassessment Aid to municipalities (\$5/parcel) \$ 50,000 one time payment to county for coordinated assessment services (\$1/parcel)

DEMAND ON ORPS RESOURCES

The committee also found that there would be little or no impact to the New York State Office of Real Property Services in resources required. The Real Property Tax Services Agency provides the bulk of technical and maintenance support for RPS, as well as reassessment/valuation support. Ontario County assessors maintain current sales and inventory data, file required reports and corrections in a timely manner and complete cyclical reassessments. Maintaining those performance standards alleviates the need and associated costs for ORPS staff to perform field review (data collection or random appraisals) as part of the equalization rate analysis. Regardless of whether a single equalization rate is issued, analysis must be completed for all of the segments (towns and cities). A single or a common equalization rate then becomes solely an issue of transparency and equity.

STATE AID

An overview of currently available state aid follows. The study was undertaken when proposals for state aid would have made all Ontario County towns and cities ineligible for reassessment aid. Those proposals were not adopted, however may be recommended again for future consideration. The possibility exists that the current state fiscal crisis may negatively impact state aid proposals and future payments.

SUMMARY OF STATE AID FOR REAL PROPERTY TAX ADMINISTRATION IMPROVEMENT

AID PROGRAM	PAYMENT	SUMMARY OF PROVISIONS
Annual Aid	<ul style="list-style-type: none"> • Up to \$5/parcel, annually • Paid to municipality 	<ul style="list-style-type: none"> • Annually maintain assessments at 100% of market value • Annually conduct systematic analysis of all locally assessed properties • Annually revise assessments where necessary to maintain assessment level at 100% of market value • Implement a program to physically inspect and re-appraise each property at least once every 6 years • RPTL § 1573
Triennial Aid	<ul style="list-style-type: none"> • Up to \$5/parcel, in year of reassessment • Paid to municipality 	<ul style="list-style-type: none"> • Assessing unit must conduct a reassessment which includes reinspection and reappraisal of all parcels • Aid payment is available once every 3 years • Aid program scheduled to sunset after completion of 2011 assessment rolls • RPTL § 1573
Consolidation Incentive Aid	<ul style="list-style-type: none"> • Up to \$7/parcel, one-time payment • Paid to participating municipalities • Maximum of \$140,000 per municipality • Requires 10-year commitment • Pro-rated pay back if an assessing unit reverts to separate assessment before end of 10-year period 	<ul style="list-style-type: none"> • 2 or more assessing units can assess at a uniform percentage and merge assessment functions by combining to form a: <ul style="list-style-type: none"> ➢ <u>Consolidated Assessing Unit</u> (RPTL §1602) or a ➢ <u>Coordinated Assessment Program</u> (CAP-RPTL § 579) either <ul style="list-style-type: none"> ▪ with direct county involvement where assessing units enter into agreement w/county pursuant to 1537(4) of RPTL to provide assessment services or ▪ without direct county involvement ➢ <u>County Assessing Unit</u> • RPTL § 1573
County Aid	<ul style="list-style-type: none"> • Up to \$1/parcel, one-time payment • Paid to county 	<ul style="list-style-type: none"> • County provides assessment services to municipalities: data collection, sales verification, assessment, appraisal, exemption or any other assessment related services • County may provide any one or a combination of those services • County and assessing units must enter into agreements according to RPTL § 1537 • RPTL § 1573

GOAL ACHIEVEMENT COMPARISON

	Current System	County Assessing	Collaborative System
Equity & Consistency	<ul style="list-style-type: none"> * County EQ rate 99.42% - 4th in State * All Use RPS software * 17 on standard assessment calendar * 17 use appointed assessors * All perform reassessments on one or three year cycle * County revaluation support available 	<ul style="list-style-type: none"> * Single EQ rate * Single consolidated RPS database * One assessment calendar * One assessing unit * One Assessor * Civil Service staff * County adopts reassessment cycle 	<ul style="list-style-type: none"> * Common EQ rate * All use RPS software * All on standard assessment calendar * 18 assessing units * 18 Appointed Assessors * All reassessments conducted on same cycle * Enhanced coordination/ support
Transparency	<ul style="list-style-type: none"> * No assessing unit villages * 17 on standard assessment calendar * 15 of 18 EQ rates at 100% * No large tax shifts or differences in tax rates * Stated Level of Assessment consistently verified as EQ rate. 	<ul style="list-style-type: none"> * One assessment calendar * One exemption application deadline * One administrative review schedule * Single equalization rate * No tax shifts or differences in tax rates where taxes are apportioned. 	<ul style="list-style-type: none"> * Common assessment calendar * Common exemption application deadline * One administrative review schedule * Common equalization rate * No large tax shifts or differences in tax rates where taxes are apportioned.
Efficiency	<ul style="list-style-type: none"> * Reporting deadlines met * Timely EQ rates * Consistent change in level of assessment factors * Consistent STAR values * Low # of corrections * Minimal use of outside contractors * Taxes extended on time * Staff and costs within IAAO standards 	<ul style="list-style-type: none"> * Same as current PLUS * Specialized appraisal staff * Little or no redundancy * Common policies and procedures * Uniform use of technology * Long term succession plan * Standard digital records retention 	<ul style="list-style-type: none"> * Same as Current PLUS * Short-term emergency succession plan * Enhanced coordination and consistency

LEGISLATIVE RECOMMENDATIONS

The study team recommends the following actions be taken by New York State:

- Adopt a full value Standard of Assessment. Reauthorize section 306 of the Real Property Tax Law [Repealed 1981] which provided that "[a]ll real property in each assessing unit shall be assessed at the full value thereof."The uniform assessment standard which replaced the full value standard in 1981 has not lead to equitable assessments across the State.
- In lieu of a Standard of Assessment, a revaluation cycle should be mandated for all assessing units, based either on a specified time frame or some performance measurement. For example COD, PRD or LEVEL OF ASSESSMENT.
- State Aid of \$3-\$5 per parcel should be made available for any county where the equalization rate is 100% for all assessing units and the county performs reassessment support services.
- Any requirement for a centralized database should be fulfilled by monthly merging of databases for inquiry at the county or state level. Satisfaction of such a requirement should eliminate RPS annual license fees.
- The state currently reimburses the cost of continuing education for all assessors and Real Property Tax Directors. However, under a county assessing structure there is only one assessor, and no Real Property Tax Director. While appraisal staff is not currently required to accumulate continuing education credits, nor are training costs for those employees recouped, training is imperative to provide quality assessment services. We recommend an amendment to require certification and continuing education for appraisal staff comparable to current rules for assessment officials. We further recommend that the related costs of education for appraisal staff be reimbursed by the state.

APPENDIX

GLOSSARY OF TERMS

AD VALOREM TAX: A tax based on the value of real or personal property as distinct from income, sales or excise taxes. Personal property is not taxable in New York State.

AGRICULTURAL DISTRICT: An area established under New York State law to preserve and promote agriculture. The availability of preferential property treatment is characteristic of an agricultural district.

ASSESSED VALUE: A figure in dollars determined by an assessor which reflects a property's worth in relation to other properties on an assessment roll and which, unless exempt, is used to compute a tax dollar obligation by multiplying it by a tax rate.

ASSESSMENT ROLL: A document listing, usually in alphabetic or tax map number sequence within roll section, all of the parcels within an assessment jurisdiction together with their land and total values, the names and addresses of owners, exemption data, property types and other pertinent information.

ASSESSOR: An elected or appointed official of a county, city, town or village whose function is to value real property for purposes of taxation.

ASSESSOR'S REPORT (AR): A report of the total assessed value on the current assessment roll and the assessment activity since the prior roll resulting from reassessment, change in physical characteristics, or change in exempt status. The report is filed with the Office of Real Property Services each year after final assessment rolls are completed and is used to determine any change in level of assessment for computation of change in level factors that are used to update equalization rates.

BOARD OF ASSESSMENT REVIEW: A quasi-judicial panel consisting of three to five members appointed by a municipality to hear and make determinations on assessment grievances brought before it by property owners.

CHANGE OF LEVEL FACTOR: A multiplier computed by the Office of Real Property Services from equalization changes listed on the assessor's report. It is used to adjust the prior year final equalization rate so that it can be used as the advisory rate for county tax apportionment.

COEFFICIENT OF DISPERSION (COD): The average deviation of a group of observations (assessment ratios, for example) from the mean or, preferable, the median ratio expressed as a percentage of that mean or median. The standard measure of assessment equity.

EQUALIZATION: The process of bringing the assessed value of jurisdictions assessing at different levels to a common level, usually fair market value as of a given date.

EQUALIZATION RATE: A weighted average ratio of the total assessed value in a municipality divided by the total market value. An equalization rate of 20% indicates that assessments were at an average of one-fifth of market value when the equalization rate survey was made.

EXEMPTION: A form of relief from taxation where all or part of the assessed value is free from payment of some or all tax levies. Typically granted to individuals as a matter of public policy, property owned by the federal, state or municipal governments or their agencies, and organizations such as private schools organized for a specific exempt purpose with the added requirement that the parcel must be used to achieve that purpose.

FINAL ASSESSMENT ROLL: A document containing assessment and exemption information on all parcels in a municipality. It differs from the tentative assessment roll with respect to changes ordered by a board of assessment review, assessment and ceiling assessments made by the Office of Real Property Services and ownership and address changes since the tentative roll. It is filed on July 1 in most towns.

GRIEVANCE DAY: A period of time designated for administrative review of assessments by a board of assessment review; the third Tuesday in May for most towns in New York State. Public hearings may be adjourned to succeeding days as required.

JURISDICTION: The physical territory over which authority, power or control is exercised. Assessment jurisdictions in New York State may be counties, cities, towns and villages. These may also be taxing jurisdictions such as school districts and special districts.

LEVEL OF ASSESSMENT: The percentage of full market value at which assessments are, on average, made in a given assessing unit.

MASS APPRAISAL: A systematic valuation of a large number of properties during a relatively short period of time. Typically the function of an assessor rather than an appraiser. Various techniques using computers and statistical testing of the results are often employed for this purpose.

NEIGHBORHOOD: An urban, suburban or rural area exhibiting a fairly high degree of homogeneity as to housing, tenancy, income and population characteristics. Neighborhoods are often delineated by physical barriers such as railroad tracks, commercial or industrial developments, and topographical features such as hills and rivers. Lines created by subdivision boundaries, differences in zoning ordinances or deed restrictions, and the type and/or age of buildings may also define neighborhoods.

NEIGHBORHOOD ANALYSIS: The study of the effects of physical, economic, governmental and social influences resulting from the specific location of the property being appraised.

ORPS – Office of Real Property Services: The agency responsible for carrying out the policies and programs of the State Board of Real Property Services.

PARCEL – A separately assessed lot, piece or portion of real property.

PARTIAL EXEMPTION: A statutory reduction in the taxable assessed value of a parcel; usually some taxable value remains for some taxing purpose. By far, the most common in New York State are the elderly and veterans exemptions. Partial exemptions are usually limited by time, amount or taxing purpose.

PHYSICAL OR QUANTITY CHANGE: An increase in assessed value resulting from new construction, property annexed from another assessing unit, property omitted from the prior roll, property discovered during tax mapping and property which has become locally assessed (usually a transfer to assessment roll section 1 from assessment roll section 8). Also a decrease in assessed value resulting from fire, demolition, loss of parcels due to tax mapping, removal of mobile homes, removal of duplicate parcels and transfer out of the locally assessed category.

REAL PROPERTY: The sum of tangible and intangible rights in land and improvements affixed thereto. The bundle of rights that accrues to the owner of real estate. (RPTL §102).

REAL PROPERTY TRANSFER REPORT: A form on which is reported to the Office of Real Property Services and local municipalities pertinent information concerning transfers of title to real property. This information is used by ORPS to determine residential assessment ratios and for full value measurement purposes. This form also ensures that the local assessors know the true consideration and other circumstances surrounding every sale. A copy of this form must be attached to every deed presented for recording.

RELEVY: Unpaid school or village taxes on a parcel which are carried over to the next tax roll due to failure to make payment on a timely basis.

RESIDENTIAL ASSESSMENT RATIO (RAR): The residential assessment ratio is an indicator of the level of assessment of 1, 2 and 3 family homes within a municipality. Property owners can use the ratio as evidence that they are not fairly assessed in comparison to other homeowners in the same community. The ratio is equal to the level of assessment of residential property used to calculate the state equalization rate for that assessment roll.

REVALUATION: A mass appraisal of all properties within an assessment jurisdiction for the purpose of ensuring that assessments are at a uniform percentage of value.

ROLL SECTION: Divisions of an assessment roll in New York State used to group properties with similar taxing purposes. The following sections have been established under the real property tax law and the rules and regulations of the Office of Real Property Services.

- Roll Section 1: Ordinary taxable property including that which is partially exempt
- Roll Section 3: Taxable state owned land
- Roll Section 5: Special Franchise; real property owned by public utilities such as cables, transmission or distribution wires, mains, etc., which is located under, above or upon any public right of way.
- Roll Section 6: Utilities and Non-Ceiling railroads; all property owned by a public utility company and privately held railroad companies except special franchise and ceiling railroad property.
- Roll Section 7: Ceiling railroads; all railroad transportation property whose assessments are subject to a ceiling imposed by the Office of Real Property Services.
- Roll Section 8: Wholly exempt; includes all parcels which are entirely exempt from property taxes for the general levies. Many properties in this section are required to pay some special district taxes.

SPECIAL ASSESSING UNIT: In New York State, an assessment jurisdiction with a population of one million or more.

SPECIAL ASSESSMENT: A taxing unit formed in response to a need for a particular service by the owners of the real property within the district boundaries. A special district may be established to provide fire protection, to install and maintain a sewer or water system, to dispose of solid waste, etc. Special district taxes may be levied on the real property in the district on an ad valorem basis or by a unit charge in proportion to the benefit received by the property.

SPECIAL FRANCHISE: A monopolistic or exclusive right conferred by government upon a corporation to provide a specified public service, to make use of certain public property for this purpose, and to charge for the services performed. Most public utility companies operate as special franchises.

TAX BASE: The unit of value to which a tax rate is applied to determine the tax due. For property taxes, the tax base is usually the assessed valuation subject to taxation although special district taxes may be based on linear feet of sidewalk, number of dwelling units, etc.

TAX RATE: The tax levy divided by the total taxable assessed value of a taxing jurisdiction, usually expressed in dollars per thousand, dollars per hundred, or mills.

TAX ROLL: An official book listing all real property in a tax district. It shows the location and description of each parcel, the owner, the amount of the assessment, and exemptions and the amount of taxes levied against the parcel.

TAXABLE ASSESSED VALUE: The assessed value of a parcel (or an entire assessment roll) against which the tax rate is applied to compute the tax due. In case of a partial exemption, the exempt amount is subtracted from the assessed value in order to determine the taxable assessed value.

TAXABLE STATUS DATE: The particular date on which the taxable status of real property must be determined according to its condition and ownership. An improvement added after taxable status date is not assessable until the following year; and improvement added before taxable status date is subject to current year assessment and taxation. The taxable status date of most towns in New York State is March 1.

UNIFORM PERCENTAGE OF VALUE: The standard of assessment in New York State. All properties in an assessing unit must be assessed at the same percentage of their market values except where classified assessments are allowed in which case all properties in the same class must be assessed at the same percentage of their market values.

VALUATION DATE: The date on which a value estimate applies. For assessment purposes, the valuation date in New York State is set by statute in all but a few jurisdictions as July 1 of the prior year. Appraisals for other purposes may have various valuation dates.

ACRONYMS

BAS – Business Automation Systems (Tax Collection Software Company)

BOS – Board of Supervisors

CAMA – Computer Aided Mass Appraisal

COD – Coefficient of Dispersion

GIS – Geographic Information System

HTE – Ontario County's Financial System now owned by SPS – Sungard Public Sector

IAAO – International Association of Assessing Officials

LOA – Level of Assessment

OnCOR – Ontario County Online Resources

ORPS – Office of Real Property Services

PDC – Pre Decisional Collaboration

PRD – Price Related Differential

PILOT – Payment In Lieu of Tax

RPS – Real Property System (Assessment Administration Software developed and maintained by ORPS)

RPTS – Real Property Tax Services

STAR – School Tax Relief (State funded exemption for school tax purposes)

UCI – Utility Cost Index

VFF – Valuation Factor File

LEGISLATION REFERENCES

New York State Constitution, Article IX, §1(h)(1)
 Real Property Tax Law §102
 Real Property Tax Law §305
 Real Property Tax Law §480-a – as it pertains to conversion penalties
 Real Property Tax Law §510
 Real Property Tax Law §511
 Real Property Tax Law §520
 Real Property Tax Law §1534
 Real Property Tax Law §1537
 Real Property Tax Law §1573
 Real Property Tax Law, Article 15-c
 Ag & Markets Law §305 – as it pertains to agricultural conversion penalties

NEW YORK STATE CONSTITUTION
 ARTICLE IX
 Local Governments
 Bill of rights for local governments.

(h) (1) Counties, other than those wholly included within a city, shall be empowered by general law, or by special law enacted upon county request pursuant to section two of this article, to adopt, amend or repeal alternative forms of county government provided by the legislature or to prepare, adopt, amend or repeal alternative forms of their own. Any such form of government or any amendment thereof, by act of the legislature or by local law, may transfer one or more functions or duties of the county or of the cities, towns, villages, districts or other units of government wholly contained in such county to each other or when authorized by the legislature to the state, or may abolish one or more offices, departments, agencies or units of government provided, however, that no such form or amendment, except as provided in paragraph

(2) of this subdivision, shall become effective unless approved on a referendum by a majority of the votes cast thereon in the area of the county outside of cities, and in the cities of the county, if any, considered as one unit. Where an alternative form of county government or any amendment thereof, by act of the legislature or by local law, provides for the transfer of any function or duty to or from any village or the abolition of any office, department, agency or unit of government of a village wholly contained in such county, such form or amendment shall not become effective unless it shall also be approved on the referendum by a majority of the votes cast thereon in all the villages so affected considered as one unit.

REAL PROPERTY TAX LAW

§ 102. Definitions. When used in this chapter, unless otherwise expressly stated or unless the context otherwise requires:

1. "Assessing unit" means: (a) a city, town, or county with the power to assess real property, unless the city, town or county is part of a consolidated assessing unit;
 - (b) A consolidated assessing unit; or
 - (c) A village as provided in section fourteen hundred two of this chapter.
2. "Assessment" means a determination made by assessors of (1) the valuation of real property, including the valuation of exempt real property and (2) whether or not real property is subject to taxation or special ad valorem levies.
3. "Assessors" mean an elected or appointed officer or body of officers charged by law with the duty of assessing real property in an assessing unit for the purposes of taxation or special ad valorem levies, for county, city, town, village, school district or special district purposes.
4. "Board of assessment review" means the body of officers as constituted by subdivision one of section five hundred twenty-three of this chapter and, in the case of villages, by subdivision one of section fourteen hundred eight of this chapter which is empowered to hear and determine complaints in relation to assessments.
- 4-a. "Chief executive officer" means (a) in the case of cities, the mayor, except in cities having a city manager in which case it shall mean the city manager, (b) in the case of villages, the mayor and (c) in the case of towns, the supervisor.
5. "Collecting officer" means an elected or appointed officer of any municipal corporation or special district authorized by law to receive and collect taxes, special ad valorem levies or special assessments.
6. "Comptroller" means the state comptroller.

- 6-a. "Consolidated assessing unit" means an assessing unit established pursuant to article sixteen of this chapter.
7. "County equalization agency" means the board of supervisors, commissioners of equalization or other county agency authorized by this chapter or any other law to establish county equalization rates.
8. "County equalization rate" means the percentage of full value at which taxable real property in a city or town is assessed as determined by a county equalization agency for purposes of apportioning county real property taxes.
9. "County treasurer" means the chief fiscal officer of a county charged by law with performing the duties of treasurer, by whatever name known or called.
- 9-a. "Infant" or "minor" means a person who has not attained the age of eighteen years.
10. "Municipal Corporation" means a county, city, town, village or school district.
11. "Parcel" means a separately assessed lot, parcel, piece or portion of real property, except publicly owned bridges and land used for street, road, highway or parkway purposes. A parcel shall not be bisected by a municipal corporation boundary line except that in a special assessing unit a parcel may be bisected by a school district or village boundary line.
12. "Real property", "property" or "land" mean and include: (a) Land itself, above and under water, including trees and undergrowth thereon and mines, minerals, quarries and fossils in and under the same, except mines belonging to the state;
- (b) Buildings and other articles and structures, substructures and superstructures erected upon, under or above the land, or affixed thereto, including bridges and wharves and piers and the value of the right to collect wharfage, crantage or dockage thereon;
- (c) Surface, underground or elevated railroads, and railroad structures, substructures and superstructures, tracks and the metal thereon, branches, switches and other fixtures permitted or authorized to be made, laid or placed in, upon, above or under any public or private street or place;
- (d) When owned by a telephone company all telephone and telegraph lines, wires, poles, supports and inclosures for electrical conductors upon, above and underground. For purposes of this paragraph the term "real property" shall not include station connections and the term "telephone company" shall mean a company subject to regulation by the public service commission which provides, to the general public within its local exchange area, non-cellular switched local exchange telephone service at the points of origination and termination of the signal.
- (e) Mains, pipes and tanks permitted or authorized to be made, laid or placed in, upon, above or under any public or private street or place for conducting steam, heat, water, oil, electricity or any property, substance or product capable of transportation or conveyance therein or that is protected thereby;
- (f) Boilers, ventilating apparatus, elevators, plumbing, heating, lighting and power generating apparatus, shafting other than counter-shafting and equipment for the distribution of heat, light, power, gases and liquids, but shall not include movable machinery or equipment consisting of structures or erections to the operation of which machinery is essential, owned by a corporation taxable under article nine-a of the tax law, used for trade or manufacture and not essential for the support of the building, structure or superstructure, and removable without material injury thereto;
- (g) Forms of housing adaptable to motivation by a power connected thereto, commonly called "trailers" or "mobile homes", which are or can be used for residential, business, commercial or office purposes, except those (1) located within the boundaries of an assessing unit for less than sixty days, (2) unoccupied and for sale or (3) "recreational vehicles" that are four hundred square feet or less in size, self propelled or towable by an automobile or light duty truck and used as temporary living quarters for recreational, camping, travel or seasonal use. The value of any trailer or mobile home shall be included in the assessment of the land on which it is located; provided, however, that if either the trailer or mobile home or the land on which it is located is entitled to any exemption pursuant to article four of this chapter, other than the exemption authorized by section four hundred twenty-five of this chapter, such trailer or mobile home shall be separately assessed in the name of the owner thereof;
- (h) Special franchises as defined in subdivision seventeen of this section.
- (i) When owned by other than a telephone company as such term is defined in paragraph (d) hereof, all lines, wires, poles, supports and inclosures for electrical conductors upon, above and underground used in connection with the transmission or switching of electromagnetic voice, video and data signals between different entities separated by air, street or other public domain, except that such property shall not include: (A) station connections; (B) fire and surveillance alarm system property; (C) such property used in the transmission of news wire services; and (D) such property used in the transmission of news or entertainment radio, television or cable television signals for immediate, delayed or ultimate exhibition to the public, whether or not a fee is charged therefor.
- 12-a. "Revaluation", "reassessment" or "update" means a systematic review of the assessments of all locally assessed properties, valued as of the valuation date of the assessment roll containing those assessments, to attain compliance with the standard of assessment set forth in subdivision two of section three hundred five of this chapter.
13. "School authorities" mean the board of education, trustees or corresponding officers, whether one or more, of a school district.
14. "Special ad valorem levy" means a charge imposed upon benefited real property in the same manner and at the same time as taxes for municipal purposes to defray the cost, including operation and maintenance, of a special district improvement or service, but not including any charge imposed by or on behalf of a city or village.
15. "Special assessment" means a charge imposed upon benefited real property in proportion to the benefit received by such property to defray the cost, including operation and maintenance, of a special district improvement or service or of a special improvement or service, but does not include a special ad valorem levy.

16. "Special district" means a town or county improvement district, district corporation or other district established for the purpose of carrying on, performing or financing one or more improvements or services intended to benefit the health, welfare, safety or convenience of the inhabitants of such district or to benefit the real property within such district, and in which real property is subject to special ad valorem levies or special assessments for the purposes for which such district was established.

17. "Special franchise" means the franchise, right, authority or permission to construct, maintain or operate in, under, above, upon or through any public street, highway, water or other public place mains, pipes, tanks, conduits, wires or transformers, with their appurtenances, for conducting water, steam, light, power, electricity, gas or other substance. For purposes of assessment and taxation a special franchise shall include the value of the tangible property situated in, under, above, upon or through any public street, highway, water or other public place in connection therewith. The term special franchise shall not include central office equipment or station equipment (except public telephone terminal equipment) which first appears on assessment rolls prepared on the basis of taxable status dates occurring on or after October first, nineteen hundred ninety-five and which is owned by a telephone company as defined in paragraph (d) of subdivision twelve of this section, or owned by a telephone corporation as defined in subdivision seventeen of section two of the public service law and certified by the public service commission under section ninety-nine of such law, nor shall it include property of a municipal corporation, public benefit corporation or special district, nor shall it include a crossing less than two hundred fifty feet in length of a public street, highway, water or other public place outside a city or village, unless such crossing be the continuation of an occupancy of another public street, highway, water or other public place.

18. "State board" or "board" means the state board of real property services.

19. "State equalization rate" means the percentage of full value at which taxable real property in a county, city, town or village is assessed as determined by the state board.

20. "Tax" or "taxation" means a charge imposed upon real property by or on behalf of a county, city, town, village or school district for municipal or school district purposes, but does not include a special ad valorem levy or a special assessment. The term "tax" or "taxes" as used in articles five, nine, ten and eleven of this chapter shall for levy and collection purposes include special ad valorem levies.

21. "Tax lien" means an unpaid tax, special ad valorem levy, special assessment or other charge imposed upon real property by or on behalf of a municipal corporation or special district which is an encumbrance on real property, whether or not evidenced by a written instrument.

§ 305. Assessment methods and standard. 1. The existing assessing methods in effect in each assessing unit on the effective date of this section may continue.

2. All real property in each assessing unit shall be assessed at a uniform percentage of value (fractional assessment) except that, if the administrative code of a city with a population of one million or more permitted, prior to January first, nineteen hundred eighty-one, a classified assessment standard, such standard shall govern unless such city by local law shall elect to be governed by the provisions of this section.

3. Any assessing unit in which assessments are at full value by reason of a revaluation may adopt a level of assessment in accordance with this section.

§ 480-a. Taxation of forest land.

7. (a) The department shall, after notice and hearing, issue a notice of violation of this section for any certified tract whenever it finds that:

(c) The owner of such tract, following the issuance of such notice by the department for one or more of the reasons set forth in paragraph (a) of this subdivision, shall be subject to a penalty as provided in paragraph (d) or (e) of this subdivision, whichever applies. Penalties imposed by this section shall be subject to interest charges at the rate established pursuant to section nine hundred twenty-four-a of this chapter for each applicable year or, for years prior to nineteen hundred eighty-four, at a rate of six per centum per annum compounded. Such interest shall accrue in the year with reference to which a penalty, or portion thereof, is attributed.

(d) Except as otherwise provided in paragraph (e) of this subdivision, the penalty imposed under paragraph (c) of this subdivision shall be computed by multiplying by two and one-half the amount of taxes that would have been levied on the forest land exemption entered on the assessment roll pursuant to subdivision four of this section for the current year and any prior years in which such an exemption was granted, utilizing the applicable tax rate for the current year and for such prior years, not to exceed a total of ten years.

(e) The penalty imposed under paragraph (c) of this subdivision applicable to converted land which constitutes only a portion of a certified eligible tract shall be twice the amount determined under paragraph (d) of this subdivision. In calculating such penalty, only that portion of the tract that was actually converted to a use that precludes management of the land for forest crop production shall be used as the basis for determining the penalty.

(f) A notice of violation issued under this subdivision shall be given by the department to the owner and to the county treasurer of the county or counties in which such tract is located, and the penalty and interest charges shall be computed for each of the municipal corporations in which such tract is located by such county treasurer. Upon completion of the computation of the penalty and interest, the county treasurer shall give notice to the owner of the amount of the penalty and interest, and the amount shall be entered on the next completed tax roll of such county or counties. Such penalties and interest shall be levied and collected in the same manner and at

the same time as other taxes are imposed and levied on such roll. Upon collection of such penalties and interest, such county treasurer shall pay the amounts due to each of the appropriate municipal corporations.

§ 510. Notice of increased assessments in towns, cities and certain counties. 1. Notwithstanding the provisions of any general, special or local law to the contrary, the assessors in towns, cities and counties having power to assess property for tax purposes shall not sooner than one hundred twenty days preceding the date on which the tentative assessment roll is scheduled to be filed and not later than ten days prior to the date for hearing complaints in relation to assessments mail to each owner of real property in their town, city or county a notice of any increase in the assessment thereof for that year. Such notice shall, at a minimum, specify each parcel of real property, the assessed valuation thereof for that year and the previous year and the net increase in the assessment. Such notice shall indicate whether it includes a preliminary assessment or a tentative assessment. For purposes of this section, a "preliminary assessment" is an assessment as determined by the assessor which does not yet appear on the tentative assessment roll and a "tentative assessment" is an assessment as it appears on the tentative assessment roll. Where a notice of preliminary assessment was sent and the tentative assessment of the parcel differs from its preliminary assessment, not later than ten days prior to the date for hearing complaints in relation to assessments, the assessor shall mail a notice to the owner of such property stating the preliminary assessment and the tentative assessment. All notices sent pursuant to this section shall also include a statement of the date or dates and times at which the board of assessment review shall meet to hear complaints with respect to assessments and that a publication containing procedures for contesting an assessment is available at the assessor's office. Failure to mail any such notice or failure of the owner to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on such real property. The provisions of this section shall not apply to the city of New York which shall continue to be subject to the provisions of the New York city charter.

2. The provisions of subdivision one of this section shall not apply to any assessing unit which sends an assessment disclosure notice and, if thereafter required, a notice of change, pursuant to section five hundred eleven of this chapter.

3. No separate notice shall be required to be mailed pursuant to this section for property subject to taxation pursuant to title two of this article provided the assessor complies with the notice provision of section five hundred forty-two of such title.

§ 511. Assessment disclosure; notice and meetings. 1. In the year of a revaluation or update of assessments, the assessor shall, and in any other year may, not later than sixty days prior to the date set by law for the filing of the tentative assessment roll, mail to each owner of real property therein, an assessment disclosure notice in the format provided in paragraph (a) of subdivision two of this section. However, pursuant to a resolution adopted by the governing board of the assessing unit, other than a special assessing unit or an approved assessing unit which has adopted the provisions of section nineteen hundred three of this chapter, such assessment disclosure notice shall include in lieu thereof the items specified in paragraph (b) of subdivision two of this section.

2. (a) Tax dollar comparison. Such notice shall identify the parcel for which it has been mailed and shall include: (i) the parcel description; (ii) the final taxable assessment of the parcel for the previous year; (iii) the current preliminary taxable assessment of the parcel; (iv) as a minimum, the actual extension of city or town taxes for the prior year to a hypothetical extension of the same taxes against the preliminary determination of assessed value for the current year adjusted for changes in the condition of real property; (v) the difference between the actual and hypothetical extensions; and (vi) a statement advising the owner of real property that the net difference reflected in the statement does not represent the property's tax liability for any ensuing fiscal year. This notice shall contain a statement that tax liability may be affected by changes in (1) municipal budgets, (2) assessments of other real property prior to completion of the final assessment roll, and if school or county taxes, or both, are compared, (3) apportionment of relative municipal shares of county and school district levies. The notice shall also contain a statement that a publication containing procedures for contesting an assessment is available at the assessor's office and such other information as may be required by the state board.

(b) Alternative disclosure notice. Such notice shall identify the parcel for which it has been mailed and shall include: (i) the parcel description; (ii) the final taxable assessment of the parcel for the previous year; (iii) the current preliminary taxable assessment of the parcel; and (iv) an estimate of how much the tax liability of the parcel would change if the preliminary taxable assessments should be implemented and if all other relevant factors should remain constant. Such estimate shall be calculated by subtracting the percentage change in the preliminary taxable assessment of the parcel from the percentage change in the preliminary total taxable assessments of the assessment roll as a whole, and dividing that result by the percentage change in the preliminary taxable assessment of the parcel and expressing the result, whether positive or negative, either as a percentage, rounded to the nearest whole percentage, or specifying a range within which the percentage falls, provided that such range shall not exceed five percentage points. The notice shall further state that the estimated change in tax liability is only an estimate, and that the actual tax liability may ultimately be affected by changes in (1) municipal budgets, (2) assessments of other real property prior to completion of the final assessment roll, and (3) if school or county taxes, or both, are compared, apportionment of relative municipal shares of county and school district levies. In addition, the notice shall state: that the preliminary assessments for the assessing unit are subject to adjustment prior to the filing of the tentative assessment roll; and that a publication containing procedures for contesting an assessment is available at the assessor's office.

3. Subsequent to the mailing of the notice required by subdivision one of this section, the assessor and representatives of any independent contractors employed in the revaluation program, shall be available to provide explanations of the program, including consideration of objections or complaints of owners of real property within said assessing unit.

4. In any assessing unit subject to the provisions of this section, if the assessed value of any property on the tentative assessment roll is different from the preliminary determination of assessed value set forth on the assessment disclosure notice described in subdivision one of this section, the assessor, not later than ten days prior to the date set by law for the hearing of complaints by the board of assessment review, shall mail a notice to the owner of such property stating the preliminary determination of assessed valuation on the assessment disclosure notice and the assessment set forth on the tentative assessment roll, explaining the procedure to be followed in obtaining review of such assessment and setting forth the date or dates and times at which the board of assessment review will meet to hear complaints with respect to assessments.

5. Failure to mail either notice described in this section or failure of the owner to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on such real property.

6. No separate notice shall be required to be mailed pursuant to this section for property subject to taxation pursuant to title two of this article provided the assessor complies with the notice provision of section five hundred forty-two of such title.

7. The state board shall promulgate rules and regulations to provide for the implementation of the provisions of this section.

8. Whenever an assessing unit has mailed assessment disclosure notices to each owner of real property therein pursuant to this section, that assessing unit is not required to mail notices pursuant to this section if it implements a reassessment at the same uniform percentage of value as the previous reassessment in either of the two years immediately succeeding that previous reassessment.

§ 520. Assessment and taxation of exempt property upon transfer of title. 1. Whenever any person, association or corporation not otherwise entitled to an exemption from taxation acquires title to real property which is exempt, in whole or in part, from taxation, such property shall be immediately subject to taxation and shall be taxed pro rata for the unexpired portion of any fiscal year during which said transfer of title occurred, and shall be liable in full for taxes in any fiscal year commencing subsequent to the date of transfer, as provided in this section.

2. If within the fiscal year during which a transfer of title occurs or within the next succeeding fiscal year, an assessor is made aware of the fact that title to real property receiving a total or partial exemption from taxation has been transferred to a person, corporation or association not otherwise entitled to an exemption from taxation, he or she shall forthwith assess such property at its value as of the date of transfer, shall, where appropriate for purposes of article eighteen or nineteen of this chapter, reclassify the property, and shall notify the new owner of the assessment and of the right of that owner to a review of the assessment and reclassification, if appropriate, as provided by title three of article five of this chapter.

3. For purposes of any fiscal year or years during which title to such property is transferred, such property shall be deemed to have been omitted and the assessed value thereof shall be entered on the assessment roll to be used for the next tax levy by or for each municipal corporation in which such property is located in the same manner as provided by title three of article five of this chapter with respect to a parcel omitted from the assessment roll of the previous year. A pro rata tax shall be extended against the property for the unexpired portion of each fiscal year. Such real property shall be taxed at the tax rate or tax rates for the fiscal year during which the transfer occurred. The amount of tax or taxes levied pursuant to this subdivision shall be deducted from the aggregate amount of taxes to be levied for the fiscal year immediately succeeding the fiscal year during which the transfer occurred.

4. For purposes of any fiscal year commencing on or after the date on which title to such property is transferred, if the assessor receives notice of such transfer prior to the levy of taxes for said fiscal year, the assessed value of such property shall be entered on the assessment roll to be used for the levy of taxes for said fiscal year in the same manner as provided by title three of article five of this chapter with respect to a parcel of property omitted from the assessment roll. If the assessor fails to receive notice of such transfer until after the levy of taxes for said fiscal year or for any reason fails to add such property to the assessment roll as provided by this subdivision, the property shall be deemed to have been omitted and shall be assessed as provided in subdivision three of this section and shall be liable in full for the taxes levied for said fiscal year.

5. The provisions of this section shall not apply when the transferred property is receiving only the school tax relief (STAR) exemption authorized by section four hundred twenty-five of this chapter, and no other exemption. If the property is receiving the STAR exemption and one or more other exemptions, the provisions of this section shall apply only to the extent that the property is receiving such other exemption or exemptions.

§ 1532. Powers and duties of director of real property tax services.

1. The director of real property tax services shall provide the following services to all cities and towns within the county to which

this article is applicable:

(a) Prepare tax maps, maintain them in current condition, and provide copies thereof, in accordance with subdivision one of section five hundred three of this chapter;

(b) Provide advisory appraisals to cities and towns as required by section fifteen hundred thirty-six of this chapter;

(b-1) Provide appraisals and appear as an expert witness or designate qualified personnel within the office of real property tax services to appear as expert witnesses in court proceedings for cities and towns as authorized by section fifteen hundred thirty-six-a of this article;

(c) Advise the assessors on procedures for the preparation and maintenance of assessment rolls, property record cards, appraisal cards and other records and documents relating to real property assessment and taxation;

(d) Provide appraisal cards in such form as shall be prescribed by the state board in quantity needed for use in the preparation of assessment records;

(e) Cooperate and assist in the training programs provided by the state board under this article;

(f) Provide administrative support, cooperation and assistance to acting boards of assessment review constituted pursuant to section five hundred twenty-seven of this chapter.

2. The director of real property tax services shall in addition:

(a) Provide the county equalization agency with such information from his office as may be useful in the operation of that agency;

(b) Coordinate any county-wide revaluation program;

(c) Prepare and furnish an annual report to the legislative body of the county, a copy of which shall be sent to the state board which report shall contain at least such information required by the legislative body of the county and the state board and prepare such additional reports as may from time to time be required by the legislative body of the county or the state board;

(d) Provide to the county clerk, upon request, the tax map identification numbers of all parcels identified by the clerk as within

an agricultural district;

(e) Identify to the county clerk by tax identification number, those parcels within the county which have received agricultural assessments within the past year;

(f) Serve on any county agriculture and farmland protection board established in the county.

3. The director of real property tax services shall when authorized by resolution of the county legislative body:

(a) Assist in the disposition and sale of real property acquired by the county as a result of tax sale;

(b) Perform the duties imposed upon the recording officer of the county by section five hundred seventy-four of this chapter in relation to reports of transfers of real property;

(c) Supply cities and towns with assessment rolls or other forms for use in connection with the preparation of assessment rolls or the collection of property taxes;

(d) Supervise the appraisal of property and the preparation of assessment rolls for those assessing units which have entered into agreements with the county pursuant to section fifteen hundred thirty-seven of this article.

(e) Perform or supervise the performance of data collection, sales verification, or other assessment-related services, pursuant to an agreement between the county and an assessing unit or the state board.

4. The director of real property tax services shall render such other related services pertaining to the assessment and taxation of real property as may be authorized by the legislative body of the county as are not inconsistent with the performance of his duties pursuant to this chapter or any general or special law.

§ 1537. Optional county services. 1. (a) An assessing unit and a county shall have the power to enter into, amend, cancel and terminate an agreement for appraisal services, exemption services, or assessment services, in the manner provided by this section. Such an agreement shall be considered an agreement for the provision of a "joint service" for purposes of article five-G of the general municipal law, notwithstanding the fact that the county would not have the power to perform such services in the absence of such an agreement.

(b) Any such agreement shall be approved by both the assessing unit and the county, by a majority vote of the voting strength of each governing body.

(c) In the case of an assessing unit, no such agreement shall be submitted to the governing body for approval unless at least forty-five days prior to such submission, the governing body shall have adopted a resolution, subject to a permissive referendum, authorizing the assessing unit to negotiate such an agreement with the county; provided, however, that such prior authorization shall not be required for an agreement to amend, cancel or terminate an existing agreement pursuant to this section.

2. (a) An agreement between an assessing unit and a county for appraisal services shall provide for the county to appraise all real property within such assessing unit for assessment purposes.

(b) The county shall employ appraisers and other technical personnel to make the appraisals of such properties. No person shall be employed by the county and assigned professional appraisal duties which relate to the assessment of real property for purposes of taxation unless such person meets the minimum qualification standards established by the state board. Such appraisal personnel shall attend courses of training and education prescribed by the state board.

(c) Such appraisals shall be completed no later than the taxable status date of the assessing unit, and shall be submitted by the county director to the assessor in the form and containing such information as shall be prescribed by the state board.

(d) Appraisals furnished pursuant to this section shall serve as the basis of the assessment of the property so appraised.

(e) Such an agreement may further provide that in any administrative or judicial proceeding to review an assessment which is based upon a county appraisal, the county shall provide such testimony and other evidence as may be necessary to defend such appraisal.

3. An agreement between an assessing unit and a county for exemption services shall provide for the county to review applications for exemption and determine the eligibility of the applicants for such exemptions. Such agreement may further provide that in any administrative or judicial proceeding to review an assessment in which the denial of an exemption is at issue, the county shall provide such testimony and other evidence as may be necessary to defend its denial of exempt status.

4. An agreement between an assessing unit and a county for assessment services shall provide for a person, other than the county director of real property tax services, to be selected by the assessing unit to perform assessment services in accordance with such agreement. Such person shall be deemed the assessor of the assessing unit and shall be subject to all provisions of law pertaining to assessors. Provided, however, that no such agreement for assessment services may be entered into by an assessing unit which has exercised the option to retain elective assessors pursuant to law.

§ 1573. State assistance for the maintenance of a system of improved real property tax administration.

1. State assistance shall be paid to an assessing unit or a county assessing on behalf of an assessing unit, upon determination by the state board that:

(a) the assessing unit has satisfied standards of quality assessment administration, as established by the state board pursuant to regulations promulgated by the state board, subject to the approval of the director of the budget. Such rules shall be based upon but not limited to the following criteria:

- (i) quality and maintenance of valuation data;
- (ii) presentation of public information and data;
- (iii) administration of exemptions;
- (iv) an acceptable level of assessment uniformity as measured annually by the state board; and
- (v) compliance with statutes and rules.

(b) any revaluation or update of assessments, implemented on an assessment roll finalized after the first day of January, nineteen hundred ninety-six, is at one hundred percent of value; however, in special assessing units the revaluation or update of assessments must be at a uniform percentage of value for each class;

(c) the assessing unit has published, on the tentative assessment roll, the uniform percentage of value at which all real property is assessed, or in special assessing units, the uniform percentage of value at which each class of property is assessed;

(d) the assessing unit has adopted a taxable status date subject to the provisions of section three hundred two of this chapter, and has adopted a valuation date subject to the provisions of section three hundred one of this chapter;

(e) the assessing unit has provided a set of supporting valuation documents and files to the state board; and

(f) the assessing unit has provided a computer copy of assessment, inventory and sales files in a standardized format to the state board.

2. State assistance pursuant to subdivision one of this section shall be payable as follows in an amount not to exceed five dollars per parcel for each separately assessed parcel appearing on the applicable assessment roll, excluding parcels which are wholly exempt or assessed by the state board:

(a) Triennial aid shall be payable when the state board determines that the assessing unit has implemented a revaluation or update that includes the reinspection and reappraisal of all locally assessed properties. However, no assessing unit may qualify for this payment more than once in a three year period, and no aid may be paid pursuant to this paragraph with respect to any assessment roll filed after the year two thousand eleven.

(b) (i) Annual aid shall be payable when the state board determines that the assessing unit has maintained an equitable assessment roll. Such determination shall be made in accordance with standards established pursuant to regulations promulgated by the state board, subject to the approval of the director of the budget, and shall be based upon criteria including but not limited to:

(A) annually maintaining assessments at the percentage of value specified in subdivision one of this section;

(B) annually conducting a systematic analysis of all locally assessed properties using a methodology specified in such regulations;

(C) annually revising assessments as necessary to maintain the stated uniform percentage of value; and

(D) implementing a local program for physically inspecting and reappraising each parcel at least once every six years.

(E) Such standards shall contain ranges of acceptable performance as determined by the state board in accordance with nationally recognized assessment methods.

(ii) No aid shall be paid pursuant to this paragraph with respect to any assessment roll, which receives triennial aid pursuant to paragraph (a) of this subdivision.

(iii) No grant awarded to any individual assessing unit in any given year pursuant to this subdivision shall exceed five hundred thousand dollars.

3. Consolidated, coordinated and county assessment programs.

(a) State assistance shall be payable in a one-time payment of up to seven dollars per parcel to each constituent municipality of a consolidated assessing unit created pursuant to section one thousand six hundred two of this chapter, to each assessing unit

participating in a coordinated assessment program pursuant to section five hundred seventy-nine of this chapter, and to each assessing unit constituting an entire county that is first established after April first, nineteen hundred ninety-six. State assistance shall also be payable in a one-time payment of up to two dollars per parcel to each assessing unit constituting an entire county that was first established before April first, nineteen hundred ninety-six and that has completed a revaluation or an update implemented on an assessment roll having assessments at one hundred percent of value and finalized subsequent to the nineteen hundred ninety-six calendar year. However, no constituent municipality of a consolidated assessing unit or assessing unit participating in a coordinated assessment program shall be eligible for aid pursuant to this paragraph in excess of one hundred forty thousand dollars, and no county assessing unit shall be eligible to receive payments in excess of the sum of all payments that would otherwise be payable to its municipalities if they were constituent municipalities of a consolidated assessing unit. Upon completion of the first assessment roll produced pursuant to either section five hundred seventy-nine or section one thousand six hundred two of this chapter, produced by a county assessing unit first established before April first, nineteen hundred ninety-six and that has completed a revaluation or an update implemented on an assessment roll having assessments at one hundred percent of value and finalized subsequent to the nineteen hundred ninety-six calendar year, or produced by a county assessing unit established after April first, nineteen hundred ninety-six, such assessing unit or assessing units may apply to the state board for assistance pursuant to this paragraph. Any assessing unit or municipality having received state assistance pursuant to this paragraph in one year shall not be eligible to receive such state assistance in another year.

(b) Where an assessing unit or assessing units have implemented a revaluation or an update upon the first assessment roll produced pursuant to either section five hundred seventy-nine or one thousand six hundred two of this chapter, or subsequent to becoming a county assessing unit first established after April first, nineteen hundred ninety-six, or in the case of a county assessing unit that was first established before April first, nineteen hundred ninety-six that has completed a revaluation or an update implemented on an assessment roll having assessments at one hundred percent of value and finalized subsequent to the nineteen hundred ninety-six calendar year, such assessing unit or assessing units may also make application and qualify for state assistance as provided in subdivision two of this section.

(c) If a consolidated assessing unit or a coordinated assessment program should be expanded after state assistance pursuant to paragraph (a) of this subdivision has been paid to the assessing units participating in the original program, additional state assistance shall be payable only to the assessing unit or units to be added to the program, and only upon satisfactorily producing the first assessment roll or rolls completed after the assessing unit or units have been so added.

(d) Termination of or withdrawal from a program. If an assessing unit, after having received state assistance pursuant to paragraph (a) of this subdivision, reverts to separate assessment within ten years after the receipt of such aid, such assessing unit shall remit to the state a prorated portion of the aid received, except that in the case of a county assessing unit, if a city or town therein reverts to separate assessment within ten years after the county's receipt of such aid, the county shall remit to the state a prorated portion of the aid received.

3-a. Optional county services. When a county has entered into an agreement with one or more assessing units pursuant to section fifteen hundred thirty-seven of this chapter to provide appraisal services, exemption services or assessment services to an assessing unit, or pursuant to paragraph (e) of subdivision three of section fifteen hundred thirty-two of this chapter to provide data collection, sales verification, or other assessment-related services to an assessing unit, state assistance may be payable in a one-time payment of up to one dollar per parcel to such county, subject to appropriation by the legislature.

4. Upon approval of an application for state assistance pursuant to this section, the state board shall compute, apportion and certify to the state comptroller the amounts payable. Such state assistance shall be payable on the audit and warrant of the state comptroller on vouchers certified or approved as prescribed by law out of moneys appropriated by the legislature for such purpose. In no event shall aid be granted to an assessing unit which fails to meet the criteria set forth in subdivision one of this section, with respect to the assessment year for which the application is made. However, an assessing unit which implements a revaluation or update of assessments for an assessment roll finalized on or after the first day of January, nineteen hundred ninety-six will be presumed to satisfy the assessment uniformity standards for the year of the implementation of the revaluation or update and the two succeeding years.

5. Valuation data and the assessment, inventory and sales files furnished to the state board pursuant to subdivision one of this section shall become available to the state board for both the improvement of real property tax administration and to fund state and local real property tax administration.

§ 1590. Data files; retention; submission to state board.

1. A municipal corporation, other than a school district or a village, which prepares assessment rolls by means of electronic data processing, shall annually submit to the state board the data files used in the preparation of each final assessment roll and summaries of the information from the final assessment roll including as a minimum the number of parcels, the total assessed value thereof, and the total taxable assessed value thereof. Such information shall be submitted within thirty days of the time of filing the final assessment roll, as provided for pursuant to section five hundred sixteen of this chapter.

2. Data files used in the preparation of a tentative assessment roll or a posted tax roll, including a posted school tax roll, shall be

retained by the assessing unit, tax levying body or the municipal corporation responsible for preparation of the roll, for a minimum of three years from the date of the filing of that roll.

Ag & Markets Law

§ 305. Agricultural Districts

d. (i) If land within an agricultural district which received an agricultural assessment is converted parcels, as described on the assessment roll which include land so converted shall be subject to payments equalling five times the taxes saved in the last year in which the land benefited from an agricultural assessment, plus interest of six percent per year compounded annually for each year in which an agricultural assessment was granted, not exceeding five years. The amount of taxes saved for the last year in which the land benefited from an agricultural assessment shall be determined by applying the applicable tax rates to the excess amount of assessed valuation of such land over its agricultural assessment as set forth on the last assessment roll which indicates such an excess. If only a portion of a parcel as described on the assessment roll is converted, the assessor shall apportion the assessment and agricultural assessment attributable to the converted portion, as determined for the last assessment roll for which the assessment of such portion exceeded its agricultural assessment. The difference between the apportioned assessment and the apportioned agricultural assessment shall be the amount upon which payments shall be determined. Payments shall be added by or on behalf of each taxing jurisdiction to the taxes levied on the assessment roll prepared on the basis of the first taxable status date on which the assessor considers the land to have been converted; provided, however, that no payments shall be imposed if the last assessment roll upon which the property benefited from an agricultural assessment, was more than five years prior to the year for which the assessment roll upon which payments would otherwise be levied is prepared.

(ii) Whenever a conversion occurs, the owner shall notify the assessor within ninety days of the date such conversion is commenced. If the landowner fails to make such notification within the ninety day period, the assessing unit, by majority vote of the governing body, may impose a penalty on behalf of the assessing unit of up to two times the total payments owed, but not to exceed a maximum total penalty of five hundred dollars in addition to any payments owed.

(iii) (a) An assessor who determines that there is liability for payments and any penalties assessed pursuant to subparagraph (ii) of this paragraph shall notify the landowner by mail of such liability at least ten days prior to the date for hearing complaints in relation to assessments. Such notice shall indicate the property to which payments apply and describe how the payments shall be determined. Failure to provide such notice shall not affect the levy, collection or enforcement or payment of payments.

(b) Liability for payments shall be subject to administrative and judicial review as provided by law for review of assessments.

(iv) If such land or any portion thereof is converted to a use other than for agricultural production by virtue of oil, gas or wind exploration, development, or extraction activity or by virtue of a taking by eminent domain or other involuntary proceeding other than a tax sale, the land or portion so converted shall not be subject to payments. If the land so converted constitutes only a portion of a parcel described on the assessment roll, the assessor shall apportion the assessment, and adjust the agricultural assessment attributable to the portion of the parcel not subject to such conversion by subtracting the proportionate part of the agricultural assessment attributable to the portion so converted. Provided further that land within an agricultural district and eligible for an agricultural assessment shall not be considered to have been converted to a use other than for agricultural production solely due to the conveyance of oil, gas or wind rights associated with that land.

(v) An assessor who imposes any such payments shall annually, and within forty-five days following the date on which the final assessment roll is required to be filed, report such payments to the state board of real property services on a form prescribed by the state board.

(vi) The assessing unit, by majority vote of the governing body, may impose a minimum payment amount, not to exceed one hundred dollars.

d. (i) If land within an agricultural district which received an agricultural assessment is converted parcels, as described on the

assessment roll which include land so converted shall be subject to payments equalling five times the taxes saved in the last year in which the land benefited from an agricultural assessment, plus interest of six percent per year compounded annually for each year in which an agricultural assessment was granted, not exceeding five years. The amount of taxes saved for the last year in which the land benefited from an agricultural assessment shall be determined by applying the applicable tax rates to the excess amount of assessed valuation of such land over its agricultural assessment as set forth on the last assessment roll which indicates such an excess. If only a portion of a parcel as described on the assessment roll is converted, the assessor shall apportion the assessment and agricultural assessment attributable to the converted portion, as determined for the last assessment roll for which the assessment of such portion exceeded its agricultural assessment. The difference between the apportioned assessment and the apportioned agricultural assessment shall be the amount upon which payments shall be determined. Payments shall be added by or on behalf of each taxing jurisdiction to the taxes levied on the assessment roll prepared on the basis of the first taxable status date on which the assessor considers the land to have been converted; provided, however, that no payments shall be imposed if the last assessment roll upon which the property benefited from an agricultural assessment, was more than five years prior to the year for which the assessment roll upon which payments would otherwise be levied is prepared.

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(vi) The assessing unit, by majority vote of the governing body, may impose a minimum payment amount, not to exceed one hundred dollars.

ASSESSOR BUDGETS -1355

TOWN	PERSONAL SERVICES	EQUIPMENT And Supplies	VEHICLE EXPENSE	CONTRACTUAL EXPENSE	CONTRACTUAL REVAL	BAR	Total
BRISTOL	\$ 20,384.00	\$ 200.00	\$ -	\$ 2,000.00		\$ 962.00	\$ 23,546.00
CANADICE	\$ 24,981.00	\$ -	\$ -	\$ 4,600.00		\$ 500.00	\$ 30,081.00
TN OF CANANDAIGUA	\$ 85,745.00	\$ 1,500.00	\$ 5,000.00	\$ 7,500.00			\$ 99,745.00
EAST BLOOMFIELD	\$ 29,002.00	\$ 500.00		\$ 6,500.00			\$ 36,002.00
FARMINGTON	\$ 68,292.00	\$ -	\$ -	\$ 11,000.00		\$ 155.00	\$ 79,447.00
TOWN OF GENEVA	\$ 32,163.00	\$ -	\$ -	\$ 7,000.00		\$ -	\$ 39,163.00
GORHAM	\$ 55,095.00			\$ 7,900.00		\$ -	\$ 62,995.00
HOPEWELL	\$ 27,655.00	\$ 300.00		\$ 6,400.00		\$ 1,350.00	\$ 35,705.00
MANCHESTER	\$ 70,324.00	\$ 500.00		\$ 5,500.00			\$ 76,324.00
NAPLES	\$ 21,000.00			\$ 5,500.00			\$ 26,500.00
PHELPS	\$ 54,581.00	\$ 1,000.00		\$ 8,000.00		\$ 1,250.00	\$ 64,831.00
RICHMOND	\$ 31,250.00	\$ 1,500.00		\$ 11,313.00			\$ 44,063.00
SENECA	\$ 40,503.00			\$ 6,000.00		\$ 925.00	\$ 47,428.00
SOUTH BRISTOL	\$ 33,676.88	\$ 750.00		\$ 7,000.00			\$ 41,426.88
VICTOR	\$ 96,245.00	\$ 1,000.00		\$ 23,000.00	\$ 28,500.00	\$ 2,550.00	\$ 122,795.00
WEST BLOOMFIELD	\$ 17,908.00	\$ 618.00		\$ 4,122.00			\$ 22,648.00
CITY OF CANANDAIGUA	\$ 93,700.00	\$ 3,700.00		\$ 41,690.00			\$ 139,090.00
CITY OF GENEVA	\$ 98,155.00	\$ 7,150.00		\$ 2,090.00	\$ 2,450.00	\$ 1,500.00	\$ 108,895.00
TOTALS	\$ 900,659.88	\$ 18,718.00	\$ 5,000.00	\$ 167,115.00	\$ 30,950.00	\$ 9,192.00	\$ 1,131,634.88

Comparing costs between assessing units if very difficult due to varied accounting practices among the towns and cities. There are differences in the way office expenses, social security/employee benefits, the cost of assessment challenges, Board of Assessment Review expenses, etc., are accounted for.

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Lee Kyriacou, Executive Director, NYSORPS

