

SUGGESTED OUTLINE

Centralized Property Tax Administration Program – Assessment Study

The study must review at least one form of assessing that affects every parcel in the county and results in the following performance standards:

- **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; and current and accurate inventory collection and maintenance, etc.)**

There are several options, but each is intended to result in a system that provides more equitable assessments, is understandable to the taxpayers, and performs in an efficient and consistent manner:

- County-run assessing (the county assumes the assessing function)
- Municipal-run assessing (with or without county partnership)

Development of the study should involve key stakeholders that would be affected by a transition to some form of countywide assessing:

- County level: executive, legislative, legal and financial leaders, data processing and real property department heads, etc.
- City/Town level: executive and legislative leaders, assessors, etc.
- The New York State Office of Real Property Services

I Executive Summary

- 1) Intent and scope of study
 - a) County-wide performance standards
 - (i) Common LOA (cyclical or annual reassessment)
 - (ii) Common database
 - (iii) Assessment administration standards
- 2) Narrative summary of existing system status, including:
 - a) Assessing unit:
 - (i) Assessment offices and any collaboration
 - (ii) Municipal characteristics (costs, property types, etc.)
 - (iii) Indicators of assessment equity
 - b) County:
 - (i) Roles and responsibilities
 - (ii) Budgetary demands (cost of staffing and overhead)
 - (iii) Charge backs/State aid
- 3) Brief explanations of option(s) included in study
 - a) The County as the assessing unit, and/or
 - b) The Cities/Towns as the assessing units (with or without county involvement), and
 - c) Intermediate options of collaborative assessing and common standards (if any)
- 4) Implementation Path
 - a) Should include a disclaimer that the study is not intended to identify every operational detail of the option(s) described, and that any move to implement or further explore options will require additional specifics
 - b) Summary of steps in process

- 5) Comparative analysis of option(s) relative to each other (if more than one) and the present system
- 6) Overview of relevant Real Property Tax Law provisions (e.g., §305, §579, §1537, §1573) and definitions (e.g., reassessment vs. reappraisal, §1537 services).

II Existing System

- 1) Assessing Units
 - a) Assessment offices (Appendix A-1)
 - (i) How many assessing units?
 - (ii) How many assessors?
 - (iii) How many 3 person boards?
 - (iv) How many assessors have professional designations?
 - (v) What is the total number of assessment office staff by municipality?
 - (a) What do they do?
 - (b) Are there any pending retirements or succession issues to be considered?
 - (vi) What are the current office hours for customer service?
 - (a) What services are provided?
 - b) Existing collaboration (Appendix A-2)
 - (i) How many CAPS and how many municipalities per CAP?
 - (ii) How many assessors work in multiple municipalities?
 - (iii) Do any municipalities contract with the County for assessment services?
 - c) Municipal characteristics (Appendix A-3)
 - (i) What is the total budget for assessment function per municipality? What is the percent of the municipal budget?
 - (ii) Are there any additional costs for contractor assistance for reassessments?
 - (iii) How many parcels per municipality?
 - (iv) How many residential parcels? What is the percent of residential parcels?
 - (v) What is the budget per parcel?
 - d) Indicators of assessment equity (Appendix A-4)
 - (i) What is the latest equalization rate per municipality?
 - (ii) Latest level of assessment (LOA) for various property types (if different)
 - (iii) What is the latest overall COD per municipality?
 - (iv) What is the latest residential COD per municipality?
 - (v) When was the last reassessment project?
 - (vi) What reassessment projects are currently planned?
 - (vii) Are contractors used to conduct any reassessment projects?
 - (viii) What type of state aid (i.e., annual, triennial) do you have for the most current roll?
 - (ix) What is the current inventory/sales verification quality?
 - (x) Level at which the assessing unit complies with the desired performance standards with respect to equity and assessment administration (low, medium, high)?
 - e) Real property administration system (Appendix A-5)
 - (i) What type of system is used to maintain assessment administration, sales and inventory data (RPS, other)? What type of system is used to perform market analysis and valuation (RPS, none, other)? What is the annual fee/license amount for the assessment administration system?
 - (ii) Who processes reports to ORPS, assessment and tax rolls, valuation, etc. (County/Muni/Contractor/State)?

- (iii) Where is the physical location of the database (County/Muni/Contractor) and how is it maintained (original/backups/copy)?
 - (iv) What is the communications speed and capacity (to the Internet and/or a remote database, if applicable)?
 - (v) What is the extent/use of GIS?
 - (vi) Who provides IT support for the assessment administration system (County/Muni/Contractor/State)? Is it adequate?
- f) What would be an estimate of the cost of the existing system if the individual assessing units/CAPs complied with the desired performance standards with respect to equity and assessment administration?

2) County RPTS

- a) What is the number of office staff at the County RPTS?
 - (i) What do they do?
 - (ii) What services are provided? (including IT services)
 - (iii) What are the associated costs?
- b) How many municipalities contract with the county for appraisal and/or assessment services?

III Model(s) Being Studied (at least one of the following)

1) If County-run Assessing

- a) [Are there any villages that do their own assessing in the county?
 - (i) How many (include those that use the town roll and update it)?
 - (ii) What approach will be used to ensure that each parcel in the county has only one assessment?]
- b) When would a referendum be held?
- c) When would the first county assessment roll be filed?
- d) Where will the assessment office(s) be physically located, and what are the office hours?
- e) What number of County staff will be required? What will the staff do? What are the costs?
- f) When will a common, county-wide database be created?
 - (i) What type of assessment administration system will be used (RPS, other)?
 - (ii) How will a common database be maintained?
 - (iii) Amount of annual fee/license for system?
- g) How will the valuation of complex (describe type) properties be performed (county/muni/State)? How will the valuation of utility properties be performed (County/Muni/Contractor/State)?
- h) Who will perform CAMA (computer-assisted mass appraisal) analysis and processing for non-complex properties (County/Muni/Contractor/State)?
- i) What would the planned reassessment cycle be (*Note: A county assessing unit is subject to the uniformity requirement of Real Property Tax Law §305*)?
- j) What types of the following actions at the State level would be beneficial or critical to implementing this model?
 - (i) Increased State Aid for consolidation, reassessment, county services
 - (ii) Reassessment cycle law
 - (iii) Development of common standards
 - (iv) ORPS' enforcement of common standards
 - (v) CAMA valuation processing by ORPS with local analysis and input

- (vi) Advisory appraisals of complex properties by ORPS
- (vii) Advisory appraisals of utility properties by ORPS

2) If City/Town-run Assessing

- a) What additional changes (if any) in assessing unit structure (e.g., CAPs) are anticipated?
- b) What structural or contractual actions causes all of the assessing units to operate like one cohesive unit [could include, but not limited to, contracts with the county for assessment services (§1537), coordinated assessment programs (§579), inter-municipal agreements, shared services], and have the same reassessment cycle and level of assessment?
- c) When would this go into effect?
- d) [Are there any villages that do their own assessing in the county?
 - (i) How many (include those that use the town roll and update it)?
 - (ii) What approach will be used to ensure that each parcel in the county has only one assessment?]
- e) If applicable, which assessing units would need county services?
 - (i) For those assessing units needing county services, specifically which services would be provided by the county to those local assessing units?
- f) [If applicable, what number of County staff will be required? What will the staff do? What are the costs?]
- g) When will a common, county-wide database be created? Where will it reside?
 - (i) What type of assessment administration system will be used (RPS, other)?
 - (ii) How will a common database be maintained?
 - (iii) Amount of annual fee/license for system?
- h) Where will the office(s) physically be located, and what are the office hours?
- i) Will the assessor in each assessing unit have a professional designation?
- j) How will the valuation of complex (describe type) properties be performed (county/muni/State)? How will the valuation of utility properties be performed (County/Muni/Contractor/State)?
- k) Who will perform CAMA (computer-assisted mass appraisal) modeling for non-complex properties (County/Muni/Contractor/State)?
- l) What would the planned reassessment cycle be (*Note: A coordinated assessment program is subject to the uniformity requirement of Real Property Tax Law §305*)?
- m) What types of the following actions at the State level would be beneficial or critical to implementing this model?
 - (i) Increased State Aid for consolidation, reassessment, county services
 - (ii) Reassessment cycle law
 - (iii) Development of common standards
 - (iv) ORPS' enforcement of common standards
 - (v) CAMA valuation processing by ORPS with local analysis and input
 - (vi) Advisory appraisals of complex properties by ORPS
 - (vii) Advisory appraisals of utility properties by ORPS

IV Implementation Path

1) If County-run Assessing

- a) Summary of requirements
 - (i) Local law and referendum
 - (ii) Common LOA at time of formation (requires reassessment)

- b) Summary/Timeframe of steps in process
 - (i) Educational workshops to officials (county and local)
 - (ii) Public information campaign to taxpayers
 - (iii) Local law and referendum
 - (iv) County-wide reassessment
 - (v) Formation of county assessing unit
 - c) Summary of possible intermediary steps
 - (i) Local reassessments/state aid
 - (ii) CAP formation/state aid
 - d) Impact on County
 - (i) Roles and responsibilities
 - (ii) Conflicts
 - (iii) Budgetary demands (cost of staffing and overhead)
 - (iv) Income available (current/potential)
 - (a) Consolidation aid
 - (b) Reassessment aid
- 2) If City/Town-run Assessing
- a) Implementation summary
 - (i) Assessing units operate as one cohesive unit via various paths, such as, but not limited to:
 - (a) Contract with County for assessment services (§ 1537), and/or
 - (b) Coordinated assessment programs (§579), and/or
 - (c) Other inter-municipal agreements, and/or
 - (d) Shared services
 - (ii) Assessing units appoint County employee as assessor, if applicable
 - b) Summary/Timeframe of steps in process
 - (i) Educational workshops to officials (county and local)
 - (ii) Public information campaign to taxpayers
 - (iii) County-wide reassessment
 - c) Summary of possible intermediary steps
 - (i) Local reassessments/state aid
 - (ii) CAP formation/state aid
 - d) Impact on County, if county involvement
 - (i) Roles and responsibilities
 - (ii) Conflicts (e.g., assessment and tax responsibilities in same office, civil service issues)
 - (iii) Budgetary demands (IT issues, cost of staffing and overhead at local level and county level, if applicable)
 - e) Income Availability
 - (i) Consolidation aid
 - (ii) Reassessment aid
 - (iii) Charge backs (if County)

V Comparative Analysis of Option(s) relative to each other (if more than one) and the present system

- 1) Cost comparison
- 2) Performance comparison
- 3) State aid comparison