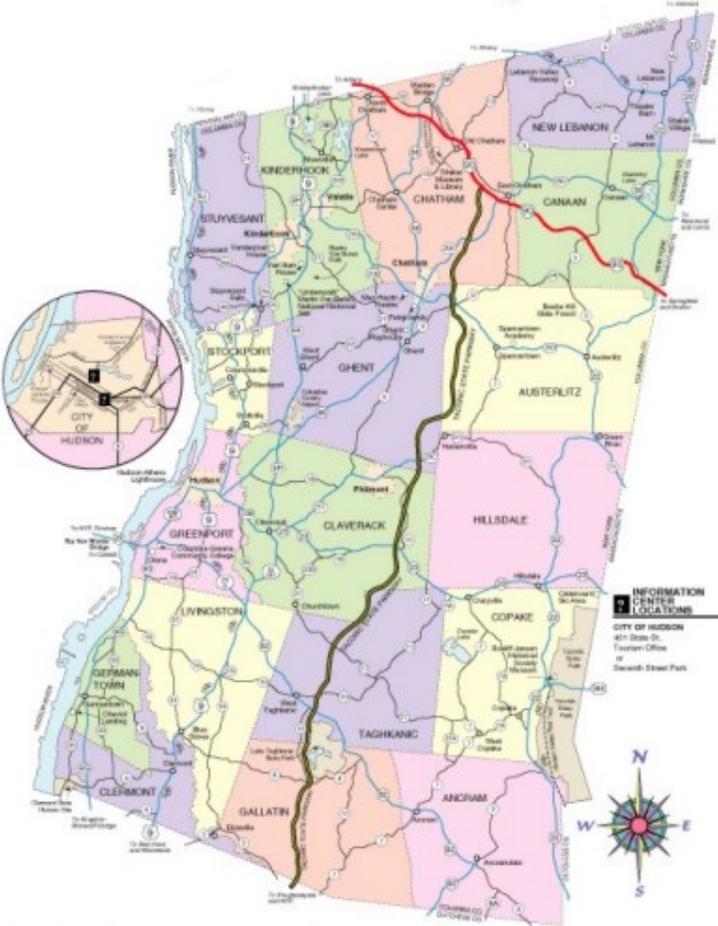


# New York State Centralized Property Tax Administration Grant: Assessing Study

## COLUMBIA COUNTY



Columbia County, New York

Prepared by:  
CAMAConsultants  
Jay Franklin, IAO  
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## **I. Executive Summary**

### Background

In the autumn of 2007, the New York State Office of Real Property Services (NYSORPS) established the Centralized Property Tax Administration Program (CPTAP) to encourage county and municipal officials to study reform opportunities for their local property tax systems. To date, 51 counties are receiving assessing grants expecting to total \$2.5 million.

The intent of the grant program is for counties to chart their own paths to reform. The program does not presuppose a one-size fits all approach to such improvements. By analyzing the particulars of their county, local officials can determine what form of assessment administration will work best for both their taxpayers and the taxing jurisdictions.

The goal of the program is to achieve common treatment (including a common level of assessment/equalization rate) for all parcels in a county, which will benefit taxpayers in the following ways:

**Transparency** - "Is it simple enough for taxpayers to understand?"

**Equity** - "Does it treat every parcel the same way?"

**Efficiency** - "Is it the lowest cost for a given level of service?"

### Current Assessment Structure in New York State

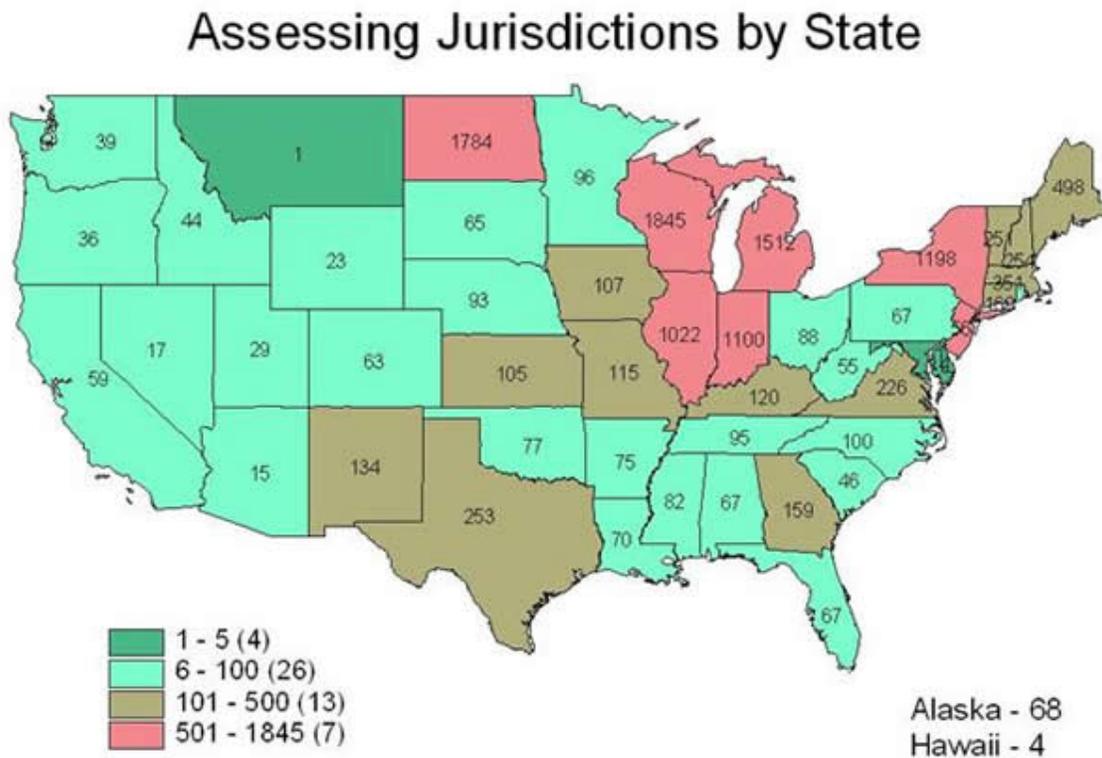
It is without question that New York State has one of the most confusing and complex real property tax structures within our nation. According to the NYSORPS, there are 1,128 distinct assessing units in New York State. Each assessing unit has the ability to specify their own level of assessment and their reassessment cycle. Many municipalities reassess on an annual basis while some municipalities have not assessed since the Civil

War<sup>1</sup>. As one can see from the following chart, almost 60% of these assessing units are comprised of less than 2,500 parcels.

New York State's Assessing Jurisdictions (Does not include 145 village assessing units)			
Number of Parcels	Number of Assessing Units	Cumulative	Cumulative Percent
< 1,000	139	139	14%
1,001 - 2,500	444	583	59%
2,501 - 5,000	222	805	82%
5,001 - 10,000	101	906	92%
10,001 - 20,000	47	953	97%
20,001 - 50,000	21	974	99%
> 50,000	9	983	100%

Source: NYSORPS

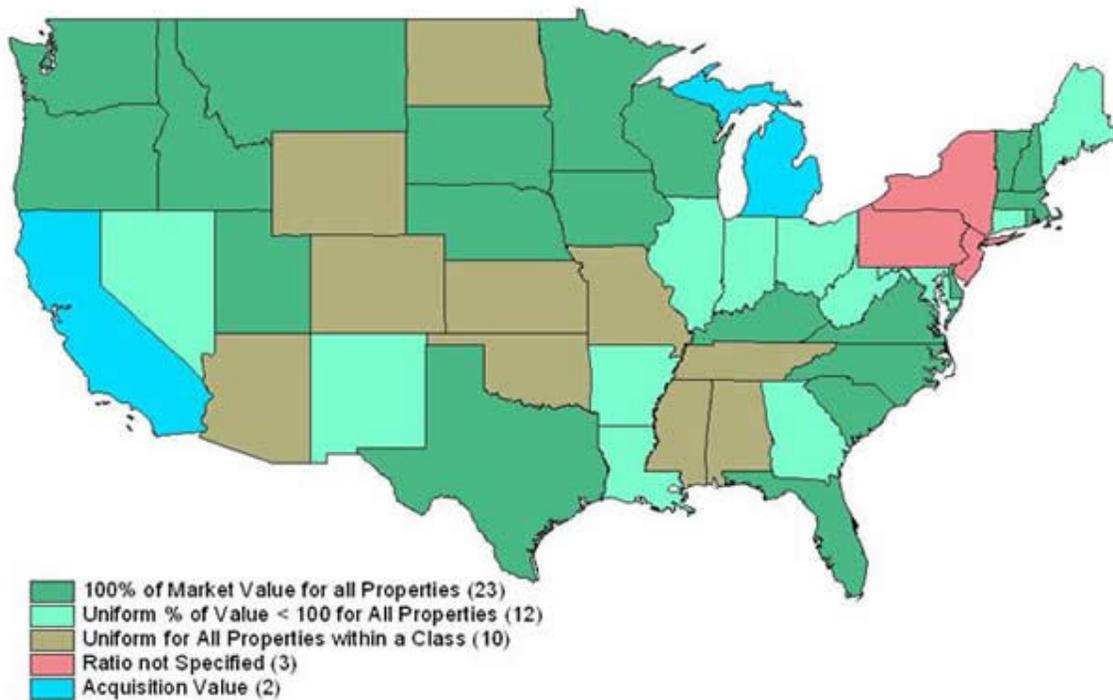
Out of all the states in the United States, only three states (Michigan, North Dakota and Wisconsin) have more independent assessing units than New York State. The following map lists the total number of assessing units for each state.



<sup>1</sup> Office of Real Property Services – Reforming New York’s Real Property Tax System

It is also noteworthy that New York is one of only three states where a specific level of assessment is not mandated. The following map shows the State Assessment Standards within the United States.

## State Assessment Standards



This inconsistent level of assessment further complicates the matter of apportioning school taxes by 683 school districts over 2,900 municipal segments. Most states require that assessed value be reflective of the market value of the property. Twelve states require all assessments to be at a uniform percentage of market value while another ten states require a uniform percentage of market value between property classes. Based upon the 2008 Assessment Rolls that were filed in Columbia County, the equalization rate ranges from 61.76% (Town of Claverack) to 100% (Ancram, Austerlitz, Ghent, Hillsdale, Kinderhook, New Lebanon and Taghkanic).

Currently in New York State there are only two Countywide Assessing Units – Nassau and Tompkins County. Within these two assessing units, only Tompkins County is a true Countywide Assessing Unit as Nassau County still retains some local municipal assessing jurisdictions.

#### Current Assessment Structure in Columbia County

There are currently 19 town assessment jurisdictions within Columbia County. Only two towns have formed a single Coordinated Assessment Program while the remaining 17 assessment jurisdictions employ a combination of sole assessors (11) and appointed three-person Board of Assessors (6). For the 2008 Assessment Roll, six municipalities performed a revaluation and a total of seven had a 100% Level of Assessment and 100% Equalization Rate. While out of the 12 assessing jurisdictions that did not have a 100% Equalization Rate, only seven had their stated Level of Assessment accepted by New York State as their Equalization Rate.

Out of the four villages that are within Columbia County, only the Village of Chatham has retained its status as an individual assessing unit, essentially duplicating the service that is already provided by the Towns of Chatham and Ghent. This duplication of services makes a complex property assessment administration function even more complex in many ways. If a property owner wishes to contest their assessment they must do so at both the Town and Village Level. In addition when filing for a real property tax exemption, applications must be filed at both municipal levels as well. As an assessing village, a Level of Assessment does not need to be stated on the Assessment Roll nor is the village assessor required to have any certification by NYSORPS.

Based upon an analysis of the last three budget years, the total amount of spending for the assessment function in Columbia County, including all town and village assessing units and the County Real Property Tax Service Agency, is estimated to be \$1,239,982 or \$34.60/parcel.

### Summary of Assessment Administration Improvement Options

The analysis that is included in this study reflects the data that was ascertained regarding the Real Property Assessment Administration practices within Columbia County. This report is intended for informational purposes only. This report is not an endorsement of Countywide Assessment, nor is it an endorsement of the current assessment structure within Columbia County. This report is also not intended to identify every operational detail of the improvement options described within. Any move to implement or further explore these options will require additional specifics.

While this study briefly looked into Coordinated Assessment Programs and Optional County Service Agreements, the main focus of this study will be a Countywide Department of Assessment and how that form of assessment administration compares to the current assessment administration structure in Columbia County. It was determined that a Countywide CAP either ran by the local municipalities or by the County OR if all municipalities were to assign the assessment function to the county would be more costly than a Countywide Department of Assessment but essentially would be performing the same job function as a Countywide Department of Assessment.

#### **Coordinated Assessment Programs (CAP)**

The Coordinated Assessment Program (CAP) allows for two or more municipalities to share an assessor under a formal agreement, but retain their status as an assessing unit. This agreement allows the municipalities to apply for and receive an initial grant of up to \$7/parcel.

For example, if three municipalities were to form a Coordinated Assessment Program they could realize a cost savings of \$20,173/year by consolidating services. In addition, the towns that formed the CAP would be eligible for a one-time payment of up to \$7/parcel. In this scenario, that would translate into a \$39,333 one-time payment from the State of New York.

## Optional County Service Agreements

Section 1537 of the Real Property Tax Law allows an assessing unit and a county to enter into an agreement for appraisal services, exemption service, or assessment services. This is considered an agreement for the provision of a “joint service” for the purposes of article five-G of the general municipal law. This interpretation takes into the fact that with this agreement the county would not have the power to perform any of the above duties in the absence of the agreement.

- Full Assessment Function

For example, if three municipalities were to assign the full assessment function to Columbia County, including the processing of all exemption and data input of sales, they could realize a cost savings of \$20,173/year by assigning and consolidating this function at the county. In addition, Columbia County would be eligible for a one-time payment of \$1/parcel. In this scenario, that would translate into a \$5,619 one-time payment from the State of New York.

- Sales Processing

This county service agreement would standardize the sales processing function at the county level, thereby providing for a more accurate pool of sales to be used by the local town assessor. This scenario would cost Columbia County approximately \$29,000.

- Pre-Decisional Collaboration/Valuation Specialist

This county service agreement would provide a much needed resource at the county level to all local assessment jurisdictions in regards to valuation verification. Since only 14 out of 19 assessment jurisdictions had their level of assessment accepted as their equalization rate for 2008 (for 2007, the number of accepted level of assessments was only 9 municipalities),

this position could put the entire county one step ahead when it comes to this calculation. This position would analyze the current assessment roll in each municipality and in cooperation with the assessor, map out a work plan in order to ensure that all properties are assessed at the same level of assessment which in turn provides for an equitable distribution of the tax burden. Also, this position would be able to compile a regional valuation factor file, which is utilized when valuing commercial properties. This option would cost Columbia County approximately \$62,500.

### **Countywide Assessment Program**

Based upon the analysis performed and included within this study, it is estimated that a move to a Countywide Department of Assessment would save Columbia County approximately \$214,165 per year given current annual expenditures at the Town, Village and County level. This is compared to a theoretical Countywide Department of Assessment utilizing Tompkins County as a baseline comparison and International Association of Assessing Officials guidelines.

The cost to transition to a Countywide Department of Assessment for Columbia County is estimated at \$1,159,000. This cost estimate takes into account a full data collection for all properties within Columbia County in order for all properties to start at a common level. It also includes the incremental cost that would have occurred from local municipalities performing reappraisals within the near future.

This transitional cost only applies to the cost of moving the assessment function to the County and does not include costs to upgrade any existing service at the County level (ie GIS program upgrade etc). This cost does not include the cost savings if data gathered during previous recent reappraisals could be utilized instead of performing a data collection for the reappraisal.

This estimated cost to transition only includes a fraction of the eligible funding available through the 2008-09 Local Government Efficiency Grant Program. Further investigation will need to be completed to review this newly created grant program.

In a Countywide Department of Assessment, all properties would be treated in the same consistent manner. A common level of assessment and a single reappraisal cycle would be attained through this transition. A single consolidated database would be utilized as well.

## II. The Job of the Property Assessor

The task of being a property assessor is a vast and complex one to say the least. The most basic definition of an assessor is “a local government official who estimates the value of real property within {a county}, city, town, or village’s boundaries. This value is converted into an assessment, which is one component in the computation of real property tax bills.”<sup>2</sup>

The International Association of Assessing Officers lists the following eight main tasks performed by assessors while completing an assessment roll.

1. Locating and identifying all taxable property in the jurisdiction
2. Making an inventory of the quantity, quality and important characteristics of all taxable property.
3. Estimating the value of each taxable property
4. Determining the extent of taxability of each property
5. Calculating the assessed value of each property.
6. Preparing and certifying the assessment roll of the entire jurisdiction.
7. Notifying owners of the assessed value of their properties.
8. Defending value estimates and valuation methods.

There are many different forms that an effective assessment system may take. Many states delegate the assessing function at the county level, while some delegate that authority at the town level. Some states even retain the authority to assess property at the state level.

Regardless of which level of government performs the assessing function, the following list<sup>3</sup> provides policy and administrative features of an effective assessment system.

- Legal Support
- Annual Reappraisal
- Periodic ratio studies that measure the relationship between appraised values and independent estimates of market values (usually sales prices)
- Adequate budget

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<sup>2</sup> Source – Office of Real Property Services – “Job of the Assessor”

<sup>3</sup> Source – IAAO Property Appraisal and Assessment Administration

- Competent Staff
- Effective training programs
- Effective internal controls
- Complete maps and property data
- Accurate sales data
- Modern Data Processing
- Effective Valuation techniques
- Active Public relations

The main three things that should be considered on a macro level when deciding what form of assessment administration is best for each individual municipality are:

1. Transparency – from the public’s standpoint, they want to believe and to be able to understand what the purpose of the assessment function is. They need to feel confident that it is being carried out in a fair and equitable manner.
2. Efficiency – from the legislature’s standpoint, they want the best service to be provided at the lowest cost to the taxpayer of the local municipality.
3. Equity – from the assessor’s standpoint, they want the assessment roll to be the most fair and to provide the most equity as possible.

A valuable tool that has emerged in the field of property valuation is GIS (Geographic Information Systems). A well defined and thought-out GIS program is beneficial to the assessment community in many ways. The ability to perform spatial data selections, overlay aerial photography with the parcel boundaries and to have the ability to integrate geographical data into the assessment valuation model can only improve the assessment function.

### **III. Current Assessment Administration Structure**

#### **Assessment Structure**

Currently there are 19 town assessing jurisdictions within Columbia County. Out of these 19 town assessing jurisdictions, only two towns (Austerlitz and Hillsdale) have formed a Coordinated Assessment Program (CAP) under Real Property Tax Law Section 579. The remaining 17 assessing jurisdictions employ a combination of sole appointed assessors (11 municipalities) and three-person Board of Assessors (6 municipalities). Two municipalities are currently employing the same assessor (Ancram & Livingston) but are not taking advantage of a CAP. In total, there are 31 assessor positions with 29 individuals occupying them. Also, nine municipalities include a personnel charge for an assessment clerk.

Currently, out of the four villages within Columbia County, only the Village of Chatham has retained its authority as an assessing unit. To date, the other three villages have opted to adopt the town's assessment roll as the basis for the village taxes. By the fact that the Village of Chatham remains a separate assessing unit, the 761 properties that comprise the village in the Towns of Chatham and Ghent are not only assessed on a Village Assessment Roll, but are assessed on a separate Town Assessment Roll as well. Therefore there is the potential for a separate and/or different assessment for each parcel in the village depending on if the assessment is for village or town purposes. In addition to this highly unnecessary duplication of effort, if a property owner wishes to contest their assessment or to file for a real property tax exemption, they must do so at both the village and town assessment offices.

Work that is provided to the Towns by the County Real Property Tax Service Agency includes: maintaining tax maps, producing Tentative and Final Assessment Rolls, producing Tax Rolls and Bills, processing and printing assessor reports, transmitting sales to NYSORPS, RPSv4 support, Board of

Assessment Review Training, New Assessor Orientation Training and processing applications for corrected tax bills and/or refunds.

The Columbia County RPTSA employs an office of six individuals. In addition to the Director, there is a Deputy Director, one Clerk Typist, one Real Property Tax Research Technician, one Tax Map Supervisor and one Tax Map Technician.

Reviewing the office hours that are posted on the Columbia County web page for the individual assessment offices, only four offices have posted hours in excess of 20 hours per week. In fact, seven local assessment offices have posted hours that are five hours or less per week. Regardless of the actual number of office hours that are posted, the actual number of hours that each assessor works is higher due to time spent in the field inspecting properties.

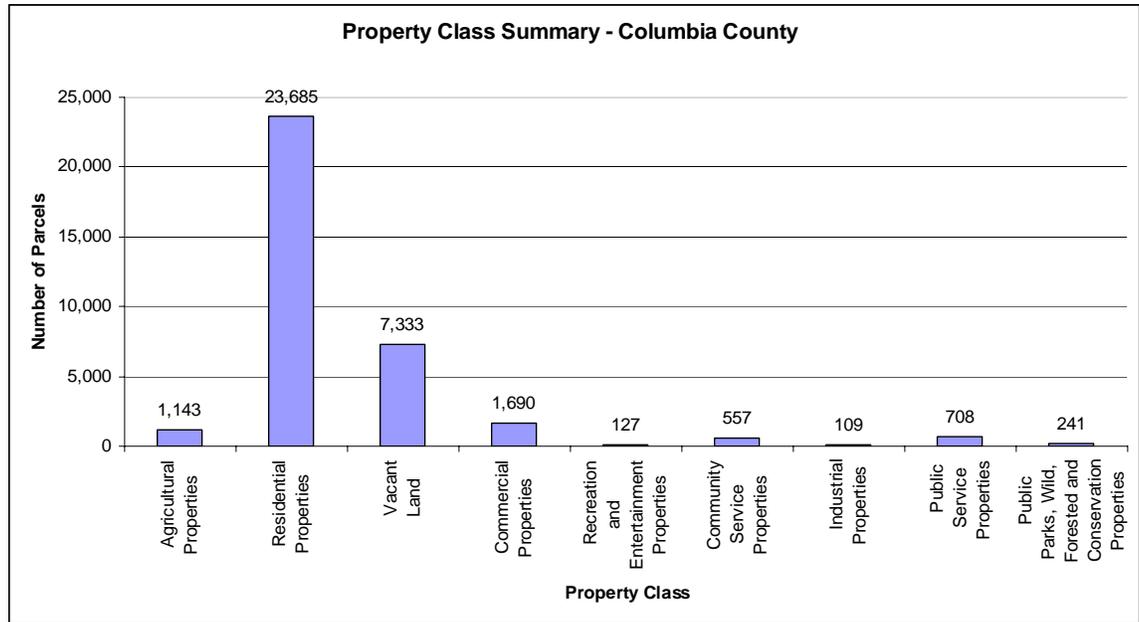
There are currently 35,790 parcels of real property located within Columbia County. The Town of Clermont has the lowest number of parcels of real property with 967 while the Town of Kinderhook has the most number of parcels of real property with 3,872. The average number of parcels per town in the county is 1,873.

Columbia County currently uses the state provided RPSv4 (Build 2008) CAMA<sup>4</sup> database for the process of recording all physical inventory on the real property parcels as well as determining assessments, inputting sales, transmitting sales to the state, processing assessment/tax rolls and processing/balancing assessors reports. This easy-to-use windows based program uses a relational database structure that integrates easily into external data management systems. Columbia County uses an in-house program to print tax bills. RPSv4 is distributed to the county from the towns via a monthly backup procedure. Columbia County then takes the individual RPSv4 backups and combines the data into a single consolidated database.

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<sup>4</sup> CAMA – Computer Assisted Mass Appraisal

The predominate property class within Columbia County is residential – comprising 66.5% of all parcels. If one combines the residential property class with the vacant land property class – this combination comprises 87.1% of all parcels.



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### **Indicators of Assessment Equity**

As of 2008, only the town of Kinderhook has remained in the Annual Assessment Program. Kinderhook has received the Annual Assessment Aid for seven years so far. By qualifying for this aid, the state has certified that all properties in the town of Kinderhook have adjusted assessed values to reflect the fair market value of each individual parcel. In doing so, this municipality has been able to take advantage of up to \$5/parcel annual aid.

Out of the remaining 18 town assessing jurisdictions, according to NYSORPS, six municipalities performed a reassessment for the 2008 Assessment Roll year while

<sup>5</sup> Data obtained from NYSORPS off of 2007 Assessment Roll data. 2008 data was not available at this time.

an additional three municipalities<sup>6</sup> are planning to perform a reassessment for the 2009 Assessment Roll Year. The town of Canann is planning to perform a reassessment for the 2010 Assessment Roll Year.

The following chart shows all 19 town municipalities along with their 2008 Final Equalization Rate and the assessor's 2008 Stated Level of Assessment.

Municipality	2008 Equalization Rate	2008 Stated Level of Assessment	% Difference
City of Hudson	72.73	76.86	-5%
Town of Ancram	100.00	100.00	0%
Town of Austerlitz	100.00	100.00	0%
Town of Canaan	88.25	88.25	0%
Town of Chatham	67.00	67.00	0%
Town of Claverack	61.76	70.00	-12%
Town of Clermont	67.00	67.00	0%
Town of Copake	64.55	60.00	8%
Town of Gallatin	78.00	78.00	0%
Town of Germantown	71.14	75.00	-5%
Town of Ghent	100.00	100.00	0%
Town of Greenport	90.00	90.00	0%
Town of Hillsdale	100.00	100.00	0%
Town of Kinderhook	100.00	100.00	0%
Town of Livingston	69.02	75.00	-8%
Town of New Lebanon	100.00	100.00	0%
Town of Stockport	75.00	75.00	0%
Town of Stuyvesant	75.00	75.00	0%
Town of Taghkanic	100.00	100.00	0%

Based upon NYSORPS equalization rate calculations, out of the remaining 13 municipalities that did not conduct a reassessment for 2008, only eight had their stated level of assessment accepted as the equalization rate. The fact that the State Board of the Office of Real Property Services did not accept the assessor's stated level of assessment indicates the possibility for inequity on the assessment/tax rolls. In addition to possible assessment inequity, some exemptions are calibrated using the latest final equalization rate. If this rate is not

<sup>6</sup> Columbia County RPTSA – Towns of Gallatin, Kinderhook and Stuyvesant.

identical to the level of assessment, the possibility exists for a parcel to have too high or too low of a taxable value. Also the STAR (School Tax Relief) exemption could be calculated incorrectly resulting in an incorrect amount of state reimbursement to the school districts. Strictly based upon the inequitable calculation of the real property tax exemptions, the tax burden would be distributed unequally as a result of this difference.

Reviewing the last reassessment activity within each municipality, only fifteen have performed a revaluation within the last three assessment roll years (back to 2005). All municipalities have done a reassessment since at least the 2002 Assessment Roll. This lack of a consistent reappraisal cycle can lead to an inequitable distribution of the tax burden, as property value trends can move differently from one property to the next.

### **Current Assessment Roll Cycles**

Currently all 19 town assessment offices use the standard Assessment Roll Calendar as specified by the Real Property Tax Law. The only exception to this schedule is the date for Grievance Day. All of the towns currently use the following for their important dates:

Fiscal Year	=	January 1 – December 31
Valuation Date	=	July 1, Previous Year
Taxable Status Date	=	March 1
Tentative Roll Date	=	May 1
Grievance Day	=	Various <sup>7</sup>
Final Roll	=	July 1
Budget Approval	=	November 20
Tax Levy	=	12/31
Tax Lien	=	1/1

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<sup>7</sup> See Section Titled “Current Grievance Procedure” for more information

The Village of Chatham uses the following Assessment Cycle for the Village Assessment Roll:

Fiscal Year	=	June 1 – May 31
Valuation Date	=	January 1
Taxable Status Date	=	January 1
Tentative Roll Date	=	February 1
Grievance Day	=	Third Tuesday of February
Final Roll	=	April 1
Budget Approval	=	May 1
Tax Levy	=	May 31
Tax Lien	=	June 1

### **Current Sales Processing Procedure**

Once an RP-5217 transfer report is filed at the County Clerk’s office, a copy is transferred to the Real Property Tax Service Agency along with a copy of the deed on a weekly batch basis. The transfers are then read by the tax map unit. For all transfers that do not involve a tax map revision, a copy of the RP-5217 and the deed is placed into each individual assessor’s mailbox at the Real Property Tax Service Agency. If the transfer is only for a part of the parcel, the tax map unit will hold onto the deed and RP-5217 until they have made the appropriate change to the tax maps. Included with each tax map revision is a copy of the recently changed tax map along with new acreages, new x-y coordinates and other relevant data. None of this information is available to the assessors via the internet or intranet.

It is the assessor’s responsibility to first verify the sales transaction and then to process the transaction into RPSv4.

## Current Assessment Grievance Procedures

There are currently 20 Board of Assessment Reviews (three, four and five person boards are present in Columbia County) that meet on a yearly basis to act upon filed assessment based grievances.

The following chart shows the applicable grievance days within each township. The typical date for Grievance Day is normally the fourth Tuesday of the month of May. However, this date may be changed according to the New York State Real Property Tax Law Section 512 (1-a) by local law passed by the Town Board.

<b>MUNICIPALITY</b>	<b>GRIEVANCE DAY</b>
City of Hudson	4th Tuesday of May
Town of Ancram	4th Tuesday of May
Town of Austerlitz	<b>4th Wednesday of May</b>
Town of Canaan	4th Tuesday of May
Town of Chatham	4th Tuesday of May
Town of Claverack	4th Tuesday of May
Town of Clermont	4th Tuesday of May
Town of Copake	4th Tuesday of May
Town of Gallatin	4th Tuesday of May
Town of Germantown	4th Tuesday of May
Town of Ghent	4th Tuesday of May
Town of Greenport	4th Tuesday of May
Town of Hillsdale	<b>4th Thursday of May</b>
Town of Kinderhook	4th Tuesday of May
Town of Livingston	<b>4th Thursday of May</b>
Town of New Lebanon	<b>4th Wednesday of May</b>
Town of Stockport	4th Tuesday of May
Town of Stuyvesant	4th Tuesday of May
Town of Taghkanic	4th Tuesday of May
Village of Chatham	<b>3rd Tuesday of February</b>

Each Town Board of Assessment Review is comprised of three, four or five individuals appointed by the Town Board of each municipality to serve a five-year term. It is mandated by New York State Real Property Tax Law that each Board of Assessment Review member attend one training session at the start of

each five-year term. The task of training each Board of Assessment Review member falls upon the County Real Property Tax Director.

### **Current Assessment Practice Survey**

The following data was obtained via a survey<sup>8</sup> that was sent out to the 13 sole assessors and 6 Chairperson of the Board of Assessors. Only 16 surveys were returned.

Average Work Hours per Week for Assessor = 19  
Range = 4 hours a week (Austerlitz & Hillsdale) to 45 hours a week (Kinderhook)  
One assessor has office hours by appointment only.

Average Hours per Week for Clerk = 6  
Nine municipalities employ an Assessment Clerk.

Average Square Footage of Office = 219  
Range = 72sqft (Copake) to 500sqft (Kinderhook)

Number of New Houses = 165  
Range = 4 (Stockport) to 20 (Claverack)

Total Building Permits = 1,293  
Range = 20 (Germantown) to 200 (Kinderhook)

Number of Offices with a Computer = All  
One indicated it was a shared computer

Number of Offices with an Internet Connection = All  
One indicated it was a dial up connection

Number of Offices with a Word Processing Program = All

Number of Offices with a Spreadsheet Program = 12  
Answered No = 3, Blank = 1

Number of Offices with a Database Program = 6  
Answered No = 8, Blank = 2

Number of Offices with a CAMA Database = 12

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<sup>8</sup> For full results of the survey please see Appendix A

Answered No = 3, Blank = 1  
Number of Offices with a Digital Camera = 13  
Answered No = 3  
Number of Offices with the Assessment Data available online = 0  
Number of Assessors with Institute of Assessing Officials (IAO)  
Designation = 0  
Number of Assessors with New York State Appraisal Licenses = 1  
Number of ORPS Certified Assessors = 14<sup>9</sup>  
Answered Blank = 2

### **Availability of Assessment Data**

When the study was first started, there was no real property assessment inventory related data on the internet, either hosted by the County or by the individual towns. However, since the 2008 Final Assessment Roll, some information has been added to the Columbia County website. Along with the 2008 Final Assessment Roll, Sales Reports have become available.

Limited information can be found from various private company websites. This information is usually hard-to-find, fragmented and often out-of-date as it is usually obtained from the latest filed Final Assessment Roll. These three reasons typically make any real property assessment information that is not specifically hosted by the local municipality useless to the general public. During the times of assessment review, the more relevant assessment roll would be either the Tentative Assessment Roll or Preliminary Assessment Roll, if filed.

The New York State Office of Real Property Services hosts an application called SalesWeb that makes real property transfer data available to individuals who request access to that application. While this application provides data regarding

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<sup>9</sup> According to the Columbia County RPTSA – 24 Assessors certified by NYSORPS as an assessor.

sales transactions, there is no inventory information that is present on this application.

Within the Columbia County Real Property Tax Service Agency, there are two computers available for public use. Both of these computers use the state provided RPSv4 database to display the real property assessment information contained within. The information contained within this database is strictly textual data. There is no public access to any digital information (digital photographs/sketches, surveys, aerial photographs, tax map revision sheets, deed history cards etc) that may be retained by the individual town assessors. The public can view tax maps with the assistance of a tax map employee as well as get a print out of the tax map. Based upon data<sup>10</sup> obtained from the NYS Office of Real Property Services, 31 counties have some assessment related information displayed online.

### **Current Assessment Challenges**

This study has not researched the number nor the validity of assessment based challenges – either through the formal grievance procedure, Small Claims Assessment Review or Certiorari filings. The number of formal complaints in no way reflects the current state of an assessment roll.

One could make an argument that if the assessment roll was significantly undervaluing property as opposed to the stated level of assessment, then no formal appeals would be made. However, if the assessment roll was accurately depicting the level of assessment, an argument could be made that formal appeals could increase as it would be in the property owner's best interest to appeal to the court's Solomon-like approach to deciding formal appeals.

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<sup>10</sup> [http://www.orps.state.ny.us/ref/asmtdata/local\\_data.htm](http://www.orps.state.ny.us/ref/asmtdata/local_data.htm)

Also, the existing tax rate for the municipality needs to be taken into account when researching formal assessment challenges. If the tax rate reaches a significant level, it is in the complainant's best interest to file for a formal appeal. If the tax rate is at an insignificant level, then the cost of litigation does not offset the lower expectant tax bills.

The following chart<sup>11</sup> shows the number of Small Claims Assessment Review Hearings and number of Certioraris that were filed in Columbia County in 2006-2007.

<u>Type of Review</u>	<u>2006</u>	<u>2007</u>
Small Claims Assessment Review	108	55
Tax Certiorari Activity	23	29

As a result of a lengthy lawsuit regarding the assessment practices within the Town of Canaan, a settlement was agreed which resulted in the Town of Canaan agreeing to perform a reappraisal prior to the 2010 Assessment Roll Year. It is estimated that the Town of Canaan spent between \$200,000 and \$400,000 on defending the assessment roll against this lawsuit.

### **Advantages of Local Town Assessment Function**

The New York State Assessor's Association (NYSAA) has published a pamphlet that lists the benefits of a Local Town Assessing Unit. The NYSAA breaks down the advantages into the following categories: Local Convenience, Professional Expertise, Accountability and Cost.

The NYSAA stresses that the property owner should have the convenience of coming directly to their town hall in order to either discuss their assessment or to file a complex application for a real property tax exemption.

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<sup>11</sup> Office of Court Administration

### **Disadvantages of Local Town Assessment Function**

The same advantages that the NYSAA lists can also be a disadvantage at the Local Town Assessment Level. In the smaller municipalities, it is fiscally irresponsible to hire a full time assessor. The resulting part time assessor can then only be reached in their office at certain times of the week/month. In Columbia County only four offices have posted hours in excess of 20 hours per week. And seven local assessment offices have posted hours that are five hours or less per week.

Also, in some municipalities in New York State the assessor is still an elected position where the winning candidate may or may not have the training required to perform their job to the best of their abilities. For those assessors that are appointed on a six-year cycle, once they have the training and skills necessary to perform their assessing functions to the best of their ability, they may not be reappointed. This non-reappointment may not be reflective of their work, but only a reflection on the political atmosphere within the local municipality.

### **Cost of Current Assessment Administration**

A calculation of the current cost of assessment administration function within Columbia County was obtained by reconciling the last three budget years (2006, 2007, 2008). It is important to reconcile the last three years in order to remove any outlying expenditure that is not typical of the true cost of the assessment function.

Revenue could not be extracted from this budget analysis. However this will not affect the end analysis, as revenue is absent from the estimated countywide assessment department as well. The majority of revenue for a local assessment office is in the form of maintenance aid from the State of New York. Since this section of the study is not designed to analyze the cost/benefit of participating in any aid program as offered by the State of New York but is rather looking at

strictly the cost of the assessment function, it was determined that revenue would not be included in this study.

The following chart<sup>12</sup> lists the actual costs for the three years that were analyzed. Also included in the chart is the reconciled current assessment administration cost that will be used throughout this study.

	2006	2007	2008	<b>Current Cost</b>
Personnel	713,641	767,633	799,435	<b>799,435</b>
Equipment	13,650	16,100	14,100	<b>14,100</b>
Contractual	213,644	213,575	258,303	<b>250,000</b>
Fringes <sup>13</sup>	129,198	135,595	146,447	<b>146,447</b>
Contractor Work	51,107	8,846	36,208	<b>30,000</b>
Total Cost	1,121,240	1,141,749	1,254,493	<b>1,239,982</b>
Cost Per Parcel	<b>31.64</b>	<b>32.02</b>	<b>35.05</b>	<b>34.60</b>

For the basis of this study, **the reconciled cost of the current assessment administration in Columbia County is \$1,239,982 or \$34.60 per parcel.**

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<sup>12</sup> For a full analysis of the local municipal and county RPTSA budgets, refer to Appendix B

<sup>13</sup> Fringes and calculated at 34.8% for Columbia County and also includes payroll taxes at 10% for part-time town employees.



#### **IV. Alternative Assessment Administration Structures**

##### **Coordinated Assessment Program**

The Coordinated Assessment Program (CAP) allows for two or more municipalities to share an assessor under a formal agreement but yet retain their status as an assessing unit. This agreement allows the municipalities to apply and receive an initial payment for up to \$7/parcel.

For each city and town in a CAP:

- the assessor prepares a separate assessment roll
- the local law must specify the same percentage of value for assessments
- the same assessment calendar is used
- there are separate assessment appeal proceedings
- identical equalization rates are established
- separate equalization rate challenges can be filed
- separate and different tax rates will be used for each local government in a school district or within a county

There are approximately 62 CAPs comprised of 141 municipalities that are currently in place statewide.<sup>14</sup>

A major benefit of a CAP is that municipalities are able to pool resources and provide a better assessment function than what they could do on their own. Also, in a CAP, all properties are treated in a uniform manner reducing the confusion that occurs when similar properties might have drastically different assessed valuation due to variations in the level of assessment.

Currently in Columbia County, there exists one CAP (Austerlitz and Hillsdale). However, there are two other municipalities (Ancram & Livingston) that share the same assessor but have yet to officially form a CAP.

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<sup>14</sup> Source – Office of Real Property Services

## Estimated Cost

This study has not looked at the possible variations of each individual town forming a CAP. Rather, the following analysis is based strictly upon the average parcel size in the towns and the average cost per parcel of the local assessing function. Currently the average size for an assessment jurisdiction in Columbia County is 1,873 parcels. According to guidelines set by the International Association of Appraisal Officers, this translates into ~0.3 full time equivalents (FTE) for appraisal staff. The IAAO recommends one FTE appraisal staff for 5,000 parcels and 1.5 clerical office staff. While the IAAO recommends that the total staff of the office be 2.5 FTEs, the half-time position could be obtained from existing staff at the County Real Property Tax Service Agency.

In addition, it was determined that a Countywide CAP would be essentially performing the same job function as a Countywide Department of Assessment but at a larger cost. This larger cost stems from the combination two departments, the County Real Property Tax Service Agency and the CAP, which is in essence would be performing the same services as a single department, the Countywide Department of Assessment.

This study is not intended to recommend any specific creation of CAPs within Columbia County. However, the following chart shows a cost analysis of a theoretical situation if three “average” individual towns were to form a CAP. The assumption of using three towns was chosen, as this combination represents the number of parcels where a full-time appraiser position could be utilized.

Current Cost <sup>15</sup>			Estimated Cost <sup>16</sup>	
Staff Salary	\$91,539		Appraiser Salary	\$62,910
			Office Staff Salary	\$43,455
Equipment	\$3,000		Equipment	\$1,000
Contractual	\$36,000		Contractual	\$3,000
Total Cost	\$130,539		Total Cost	\$110,365

There are many options as to how the cost would be distributed to the individual towns that make up the CAP. For example, the cost could be distributed by the percentage of the total number of parcels present in each township or by the percentage of the total taxable value present in each town.

In addition, the three municipalities would be eligible for a one-time payment of up to \$7/parcel or approximately \$39,333 (total combined).

While the creation of individual CAPS within Columbia County will increase the efficiency and effectiveness of the assessment function within those municipalities, it will still not create a common level of assessment and reappraisal cycle for all municipalities within the County unless ALL towns form a countywide CAP.

**Optional County Services Agreements (RPTL 1537)**

Section 1537 of the Real Property Tax Law allows an assessing unit and a county to enter into an agreement for appraisal services, exemption service, or assessment services. This is considered an agreement for the provision of a “joint service” for the purposes of article five-G of the general municipal law. This interpretation takes into the fact that with this agreement the county would not have the power to perform any of the above duties in the absence of the agreement.

<sup>15</sup> Current Staff Salary was estimated by taking the average salary cost per parcel (\$14.81) and multiplying by the average number of parcels in a township (1,873) and applying a 10% payroll tax cost estimate.

<sup>16</sup> Estimated Staff Salary includes a 34.80% fringe benefit payment estimate.

Section 1537 states:

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.

Currently in New York State, seven counties are employing an official version of an Optional County Services agreement<sup>17</sup>.

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<sup>17</sup>New York State Office of Real Property Services – The Counties of Cattaraugus, Clinton, Cortland, Essex, Herkimer, Orleans, Schuyler.

## **Possible County Services Agreements**

### **Full Assessment Services Contracted to County**

Perhaps the best avenue that can be undertaken through Section 1537 of the Real Property Tax Law is the assigning of the appraisal function by the individual township to the County. In order for this assignment to take place, a majority vote by the township and the county must pass each governing legislative body.

In this cooperative form of assessing, there could be one single<sup>18</sup> equalization rate and one single assessment calendar for all towns that assign the assessment function to the county. By combining the assessment function of one or more individual towns, a full time professional appraiser can be hired to administer the functions of the assessment task. Currently the average number of hours that an assessor spends working in Columbia County is 19 hours per week.<sup>19</sup> By having an assessor who would work a full 40-hour work week, the level of service would be improved by having this individual available to the public during normal working hours.

This study has not looked at the possible variations of each individual town assigning the assessment function to the county. Rather, the following analysis is based strictly upon the average parcel size in the towns and the average cost per parcel of the local assessing function. Currently the average size for an assessment jurisdiction in Columbia County is 1,873 parcels. According to guidelines set by the International Association of Appraisal Officers, this translates into ~0.3 full time equivalents (FTE) for appraisal staff. The IAAO recommends one FTE appraisal staff for 5,000 parcels and 1.5 clerical office staff. While the IAAO recommends that the total staff of the office be 2.5 FTEs, the

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<sup>18</sup> While each municipality would be assigned a separate equalization rate because the municipalities would be assessed under a single standard, this equalization rate could be the same for each municipality.

<sup>19</sup> Survey sent to all assessment jurisdictions in Columbia County

half-time position could be obtained from existing staff at the County Real Property Tax Service Agency.

This study also did not look at the scenario of all municipalities assigning the assessment function to the county as this is essentially the same structure as a Countywide Department of Assessment.

The following chart shows the number of appraisal and total staff needed for each range of parcels within assessment jurisdictions.

# of Parcels	FTE Range Ratio	Total Staff	Appraisal Staff
1,000	1:2,000	0.5	0.2
1,500	1:2,000	0.8	0.3
2,000	1:2,000	1.0	0.4
2,500	1:2,000	1.3	0.5
3,000	1:2,000	1.5	0.6
3,500	1:2,000	1.8	0.7
4,000	1:2,000	2.0	0.8
4,500	1:2,000	2.3	0.9
5,000	1:2,000	2.5	1.0
6,000	1:2,000	3.0	1.2

Estimated Cost

The following chart shows a cost analysis of a theoretical situation if three individual towns were to assign the assessment function to the county. The assumption of using three towns was chosen as this combination represents the number of parcels where a full time appraiser position could be utilized.

This chart compares the average assessment administration cost of three individual township assessing budgets as compared to the additional cost added to the County Real Property Tax Service Agency if the county were assigned the task of assessing three individual towns. The costs would then be charged back to the individual towns to ensure that no additional costs would be incurred by

Columbia County in general and that the savings would be passed on to the individual towns that utilize this agreement.

Current Cost <sup>20</sup>			Estimated Cost <sup>21</sup>	
Staff Salary	\$91,539		Appraiser Salary	\$62,910
Equipment	\$3,000		Office Staff Salary	\$43,455
Contractual	\$36,000		Equipment	\$1,000
			Contractual	\$3,000
Total Cost	\$130,539		Total Cost	\$110,365

For every three assessing jurisdictions that assign the assessment function to the county, it is estimated to save ~\$20,173/year. This figure would probably increase as more towns were to assign the assessing function to the county. This is based upon economies of scale that are shown to be present in a theoretical countywide assessment office.

This decrease in total cost would also be charged back to the municipalities that were to assign the assessment function to the county as to not penalize those municipalities that have not yet taken advantage of this option.

Also, Columbia County would be eligible for a one-time payment of up to \$1/parcel from the State of New York.

### **Sales Processing**

Arguably one of the most important functions of the valuation process is the verification and processing of real property transactions. The best way to ensure accurate assessed values is to have current information regarding real property

<sup>20</sup> Current Staff Salary was estimated by taking the average salary cost per parcel (\$14.81) and multiplying by the average number of parcels in a township (1,873).

<sup>21</sup> Estimated Staff Salary includes a 34.80% fringe benefit payment estimate.

transfers. Standardizing this procedure at a county level could bring many benefits to Columbia County.

First, standardizing the sales processing procedure at the County Real Property Tax Service Agency allows all of the assessment valuation staff to have faith in the procedure that was undertaken to verify and process the sales transaction. All too often, when researching a sale outside of a particular assessor's jurisdiction, that assessor is left questioning the procedure that a real property transaction was verified. They also question whether, in fact, this is a valid arm's length transaction with an accurate current inventory at the time of sale.

Within Columbia County, there is a range of 15 to 98 sales per year in an individual township. If an assessor has the ability to draw upon sales in a neighboring township to value a piece of real property and have confidence that the information is correct, it can only improve the accuracy of the valuation process.

The option to search for sales of real property transactions is available via the Assessment Community link on ORPS's web page. However, this application is cumbersome and often out of date. Employing a countywide sales database and utilizing the sales comparison modules with RPSv4 would increase the likelihood of accurate, equitable valuations.

By utilizing the SalesNet function provided by the New York State Office of Real Property Services, Columbia County would be eligible for \$0.50/sale. After this initial input into SalesNet, an extract file is created for a seamless import into RPSv4, thus saving the local township time in processing their sales.

### Estimated Cost

It is estimated that a ¾ FTE<sup>22</sup> Data Collector position could verify and process all real property transactions within Columbia County. This estimate only includes full parcel sales and deeds of correction. It does not include parcel subdivisions.

A consolidated sales processing agreement would cost Columbia County approximately \$30,000. This cost would be offset by approximately \$1,000 in aid bringing the out of pocket cost to **\$29,000.**

This option would provide a vital service in producing a fair and equitable assessment roll for the Assessment staff in Columbia County.

### **Pre-Decisional Collaboration/Commercial Valuation Services**

According to Section 305 of the Real Property Tax Law, all properties must be assessed at a uniform percentage of market value each and every year. The task of analyzing the current assessment roll is a difficult and complex one that many in the assessment community do not have the tools or knowledge to complete. The Office of Real Property Services does perform some of these functions for the local assessment community in the form of Pre-Decisional Collaboration meetings. Unfortunately, this information is provided to the local assessment community too late to actually use it in the preparation of the upcoming assessment roll. In addition to providing the analysis needed to determine the work for the upcoming assessment roll year, a Valuation Specialist would be able to assist the local municipalities in appraising commercial properties.

If Columbia County were to employ a Valuation Specialist whose primary job function was to analyze the real estate market within the county and provide valuation support to the local municipalities, the accuracy of the assessment rolls

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<sup>22</sup> FTE = Full Time Equivalent

could be improved. By employing a Valuation Specialist who is well versed in the local trends of the real estate market, options for revaluing the local assessing units could be delivered prior to the filing of the prior year's Final Assessment Roll each year. This local knowledge can provide for a better understanding of the real estate market trends that are affecting the municipalities within Columbia County far better than a statistical analyst can do without the first hand knowledge of why the real estate market is moving in the direction it is.

The Valuation Specialist would be utilized when comparing the county's valuation estimates with those from the Office of Real Property Services each year when the Level of Assessment is either verified or a differing equalization rate is adopted by the State Board. While reviewing information regarding town-wide trends in appraisal equity statistics, it is helpful for the person creating those statistics to have a first hand knowledge of the data in order to explain anomalies that might otherwise go unexplained.

This position would be able to provide adequate support for the local municipalities when the NYSORPS determines that the assessment roll is at a different level of assessment than what the assessor states on that roll. The Valuation Specialist would be able to explain why the difference occurs and to have the assessor's level of assessment accepted as the equalization rate.

The second job function of the Valuation Specialist would be to assist in the valuation of commercial properties. The task of valuing commercial properties is very difficult due to the lack of available income and expense information. Typically, there are not enough similar properties within a small assessment jurisdiction to develop a reliable valuation factor file to be used in the income approach to value. A valuation factor file lists the typical income and expense ratios along with typical vacancy/collection and reserve for replacement rates for various types of commercial property.

If a Valuation Specialist were to be employed by Columbia County, a single valuation factor file could be built into the RPSv4 CAMA database that is distributed to all towns. This valuation factor file would be compiled by the Valuation Specialist based upon data obtained through various means. The distribution of this valuation factor file would provide the local town assessor with a reliable starting point when valuing the commercial property within their town.

In addition to the creation of the valuation factor file, the Valuation Specialist could be utilized when valuing the more complex commercial properties. These are typically regional market properties, such as large scale industrial or retail buildings.

#### Estimated Cost

It is estimated that the cost of employing a Valuation Specialist would be \$62,500 (including fringe benefits). There is no state aid offered to offset this cost however the ability to have a knowledgeable valuation specialist on staff to verify each municipality's equalization rate is key in today's reliance on the real property tax. In addition, the ability to accurately and equitably value commercial properties might lead to a decrease in frivolous certiorari litigation.

This option provides a vital service in producing a fair and equitable assessment roll for the Assessment staff in Columbia County.

V. **Countywide Department of Assessment**

This section will look at a theoretical Countywide Department of Assessment. In no way is this section a recommendation that a Countywide Department of Assessment is the best assessment administration structure for Columbia County. However, if this is the solution to improving the assessment function in Columbia County, the following is a recommendation regarding the office structure.

**Office Makeup**

Based upon the size of Columbia County and the makeup of the parcel property classes (predominately residential), it is recommended that a Countywide Department of Assessment consist of 15 employees. The following is a breakdown of the job titles. (For a full job description of each position, please see Appendix D)

The Countywide Department of Assessment

- 1 Director of Assessment
- 1 Deputy Director of Assessment
- 2 Valuation Specialists (One residential and one commercial)
- 5 Real Property Appraisers
- 1 County RPS Coordinator
- 1 Real Property Tax Research Technician
- 2 Assessment Account Specialists/Clerk Typists
- 1 Tax Map Supervisor
- 1 Tax Map Technician

*This staffing is based upon International Association Assessing Officer guidelines and uses Tompkins County as a benchmark. This staffing schedule assumes competent individuals within each civil service class.*

## **Various Assessment Functions Explained at the County Level**

### **Assessment Review**

Without question, the biggest concern with a Countywide Department of Assessment is the perceived lack of opportunity for a property owner to contest their assessment. A Countywide Department of Assessment needs to make sure there is ample opportunity for a property owner to do so. The first step that would be undertaken is to schedule Informal Assessment Review Periods each and every year during the months of February and March, regardless of the assessment cycle that is decided upon by the County Board of Supervisors. This informal period allows a property owner to present information regarding their property's value at a point in time where the Real Property Appraiser (RPA) can take that information into account before placing a valuation on the Tentative Assessment Roll. It is also recommended that the RPA spends time out at each town during this time frame to help the property owner contest their assessment in a logical and meaningful manner.

The second step that needs to be taken is the creation of a Local Advisory Board of Assessment Review for each township. These Local Advisory Boards of Assessment Review would consist of between 3-5 appointees of the local Town Board. These boards would meet in the month of May, prior to the fourth Tuesday of May (Grievance Day), at each individual Town Hall.

The Local Advisory Board of Assessment Review does not have any authority to change a value on the Tentative Assessment Roll, but they would make a recommendation to the County Board of Assessment Review who would take that into consideration when they meet in executive session to decide each and every grievance. This added review stage allows a property owner to file a grievance with members of their own community where they may not be as intimidated as if they were to file with the next step, the County Board of Assessment Review.

The third step consists of the County Board of Assessment Review. This Board is appointed by the County Board of Supervisors for five-year terms and consists of between three to five appointees. These individuals would be the final decision makers of all grievances that are filed either directly with the County Board of Assessment Review or that were filed with the Local Board of Assessment Review, taking their recommendations into consideration. These individuals should be compensated for their service in the amount of \$250/person.

It is highly recommended that the County Board of Supervisors take advantage of the provisions of Section 523 of the New York State Real Property Tax Law that allows for the appointing of up to two times the amount of current members of the Board of Assessment Review as Temporary Hearing Panel Members. By appointing these Temporary Hearing Panel Members, the County Board of Supervisors could appoint more specialized members to this final local review stage. It is recommended for Columbia County that the Board of Supervisors appoints members that would fill three distinct boards consisting of: Commercial Board, Residential Board, and Rural/Farm Board.

### **Exemption Processing**

Another major concern with a centralized assessment office stems from the filing and processing of the multitude of real property assessment exemption applications. Rather than being able to go to a Town Hall with questions regarding one's exemption application, a property owner would have to visit the county's Department of Assessment. In recognition of this change, the Countywide Department of Assessment must make the office helpful to the general public in this regard.

It is highly recommended that external exemption databases be developed to assist in the processing of the actual applications. By utilizing the capabilities of the relational database structure of RPSv4, more time could be spent assisting the

general public rather than the tedious steps it takes to process an exemption application. Included in the additional relational databases is the ability to track the history of an individual property owner, along with notes regarding the activity that was taken in the past on each application. As the valuation staff is constantly in the field inspecting properties, it is not out of the ordinary for an appraiser to drive to an applicant's property to obtain the information needed to process the exemption.

In order to ensure that all property owners are adequately notified of pending exemption filing deadlines, the Department of Assessment should utilize reminder email notifications, pre-recorded phone calls and postcards.

### **Sales Processing**

A very important part of the valuation process is the maintenance and correction of current real property sale transactions. In a Countywide Department of Assessment, one single procedural operation is implemented to ensure that this vital service is done in a standard organized manner.

The first step in verifying a real property transaction is to review all RP-5217 (Real Property Transfer Forms) in order to determine whether the transaction is a possible arm's length sale. In simple terms, an arm's length transaction is a sale that is reflective of the market value of the property and where the seller and buyer were acting with no undue influence upon them. After this initial review of the RP-5217, a few concurrent steps should occur.

First, a sales verification letter should be mailed to the new buyer. In this letter, it should list the current inventory that is on file with the county in order to have the buyer verify that information. Since this is the first contact with the buyer, a "Welcome Package" is highly recommended. Some information that could be included in this "Welcome Package" is a list of important real property dates, a

listing of exemptions available within the County, a STAR application (if applicable) and last, but certainly not least, a letter welcoming the buyer into the community, expressing the multitude of ways the Department of Assessment can assist them.

Second, in addition to the sales verification letter, a thorough search of realtor websites and the Multiple Listing Service should be performed at this time. Often times, the information that is available through these platforms is not the same information that a property owner would typically be willing to share with the property assessor. These places are also good resources for photographs of the property that recently sold where access to the property may be denied to the assessment staff.

Third and finally, if no information can be verified through the first two steps, then a site visit needs to occur as close to the time of sale as possible. Typically in a real property transfer, the majority of the work to the property was either done immediately before or after the real property transfer. In order to determine exactly what sold and in what condition the inventory was in at the time of sale, a site visit is needed as close to the time of sale as possible as a significant portion of this work occurs without a building permit.

After the information is verified regarding the sale, any corrections that need to be made should be done to the RPSv4 CAMA database and then these sales should be re-transmitted to NYSORPS for distribution via their online application. Based upon the volume of sales within Columbia County, it is recommended that this transmittal occur on a monthly basis. Since sales are the cornerstone to the real property valuation process, the most up-to-date information should be distributed in a timely fashion.

## **Maintenance of Assessment Data**

Under a Countywide Department of Assessment, specific standards need to be developed and followed in order to maintain a consistent, standard, and consolidated database of real property inventory. Due to some inherent limitations<sup>23</sup> of the current state provided RPSv4 CAMA database, external databases need to be created to assist in the maintenance of real property inventory. In order to value commercial properties, a commercial property inventory database should be created in order to maintain accurate inventory, reconcile Income and Expense Statements, create a Valuation Factor File and to be able to reconcile valuation estimates from one year to another.

On a yearly basis, all roads within the county need to be driven at least once in order to verify if any physical changes have occurred in that area of the county. Unfortunately for the work of the assessor, not all improvements that are done to a property are done with a building permit. In fact, there are many home improvements that can be done that can add significantly to value that do not need a building permit. These improvements need to be captured and updated in a timely fashion.

In addition to discovering work that was completed without a building permit, wholly exempt properties can be verified for compliance with the New York State Real Property Tax Law. There are many instances where a not-for-profit organization currently receiving the benefits of being tax exempt for real property taxation purposes, rents out a portion of their property to a non-qualifying business operation. This act needs to be reflected on the tax roll and the only way this can be discovered by the assessor is to be in the field.

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<sup>23</sup> RPSv4 was created as a one-stop database for all assessment units in New York State during the middle 1990s. While this database is very simplistic and has many useful functions for the local assessor, there are still some faults with it such as the listing of commercial inventory, most notably apartment inventory as RPSv4 only allows collection of up to 3 bedroom units.

It is highly recommended that a procedural manual be developed to help standardize the collection and maintenance of data. While NYSORPS does offer a data collection guide, there is room for interpretation. For example, there exists much debate over the use of codes that are used to describe the condition of the property. Is a new house in Good condition? Normal condition for “new house”? How is a “hillside ranch” recorded? These questions are just two that need to be answered and adhered to when developing and maintaining a consistent real property inventory database.

It is highly imperative that the Department of Assessment has a good working relationship with each local municipality’s building/zoning department. This relationship is needed so that all permitted work on a property is forwarded to the Department of Assessment to ensure that these changes are made to the inventory of the property and to the assessment (if necessary). Also, when a question arises regarding a particular property, the knowledge that is present in the local zoning/building office can greatly assist the data collection efforts of the appraiser.

### **Assessment Cycle**

One of the most confusing aspects of the New York State Real Property Tax Law is in regard to the Assessment Cycle. While the New York State Real Property Tax Law mandates a yearly reassessment cycle, there is no agency that has the authority to enforce Section 305 of the Real Property Tax Law. All too often, this section of the Real Property Tax Law is ignored.

In practice, the determination of the Assessment Cycle would be the responsibility of the Columbia County Board of Supervisors as there is no state agency that has the authority to enforce the existing law. In absence of any directive by the Board of Supervisors, the assessor would have the authority to state the level of assessment for the assessment roll.

However, regardless of the assessment cycle that is determined by the Board of Supervisors, in accordance with Real Property Tax Law Section 305, all properties must be valued at a uniform percentage of market value on a yearly basis. In order to determine if all properties are at a uniform percentage of market value, all properties must be assessed at 100% fair market value and then reduced to the uniform percentage of market value as stated by the assessor. In effect, Real Property Tax Law Section 305 legislates that a reassessment, revaluation or update must occur each and every year.

The staffing level of 15 that is recommended for the Department of Assessment is adequate to perform traditional reassessments on a yearly basis or a triennial basis. Since the main goal of the assessment function is to equitably assess all properties at a uniform percentage of market value, as long as Section 305 is strictly adhered to, a uniform standard of assessment is being applied to each property within the county.

This study cannot recommend the traditional Annual or Triennial Reassessment Cycle as that decision is political in nature. However, this study recommends that the Real Property Tax Law is strictly followed and that all properties are assessed at a uniform percentage of market value on a yearly basis to ensure the equitable distribution of the tax burden.

### **Benefits of a Countywide Assessing Unit**

The Office of Real Property Services lists the top ten benefits of a countywide assessing unit as:

1. County assessing eliminates tax shifts resulting from changing equalization rates within the county.

2. Assessment equity may improve as a result of more regionalized data, analyses, and market monitoring.
3. With county assessing, individual municipalities and school districts would no longer be the focus of scrutiny regarding reassessments.
4. Taxpayers would likely have more confidence in the tax system if they could see that its administration was highly professional, efficient, and equitable.
5. In rural areas, where municipalities are thinly populated, county assessing would result in sufficient pooling of resources to attract or maintain highly qualified and competent assessment officials at a potentially lower per-parcel cost.
6. In urban/suburban areas with large cities and large prosperous towns, interactions between assessing offices and the departments responsible for planning, zoning, highway maintenance, E- 911 and other functions could be improved and expanded.
7. Counties, which have larger stakes in tax certiorari cases, typically would have greater resources with which to defend assessments.
8. County assessing would permit increased specialization of assessing staff in regard to specific types of properties, including utilities, industrial properties and complex commercial properties.
9. Assessing staff and resources could be reallocated to respond to emergencies or other events that require coordination across municipal boundaries.
10. The number of entities with which utilities and other owners of widely distributed property must deal with would be greatly reduced.

To elaborate, the single greatest advantage to a countywide Department of Assessment is that all properties within the county's boundaries are treated in a uniform manner. This treatment removes the confusion that exists when neighboring similar properties have dramatically different assessed valuations. This common level of assessment and common reappraisal cycle stops the

equalization rate from causing dramatic shifts in the tax burden within the county's taxing jurisdictions.

**Countywide Assessing Budget**

The following chart shows an estimated budget for a 15 person countywide assessing unit. This 15 person budget assumes that all work will be done in-house. This includes all data collection, property valuation, exemption processing, tax mapping and tax bill production work.

The task of performing all of the appraisal functions within the Countywide Department of Assessment cannot be taken for granted. This work can only be performed with an adequately trained and experienced appraisal staff.

Salaries were estimated comparing the Civil Service grading within Columbia County to similar job titles in Tompkins County. For example, within the Columbia County job grading scale, there are seven job titles that are graded the same as a Real Property Appraiser position within Tompkins County. The pay scale for these seven job titles in Columbia County range from \$41,731 (for an Aging Services Program Manager) to \$47,296 (for a Public Health Sanitarian, 2007 Base Salary). The average pay for these seven positions is \$45,309. While assuming a 3% pay increase for 2008, the estimated salary for a Real Property Appraiser in Columbia County would be \$46,669.

Personnel Costs	=	\$689,961
Equipment Costs	=	\$17,000
Supplies	=	\$20,000
Contractual	=	\$58,750
Fringe Benefits	=	\$240,106
<b><u>Total County Cost</u></b>	<b>=</b>	<b><u>\$1,025,817</u></b>

This analysis does not include any available aid programs that are present for Quality Assessing including the Triennial Assessment Aid<sup>24</sup> or the Annual Assessment Aid. Based upon the staffing levels analyzed in this section, either program could be undertaken without any outside contractor assistance. (Please see Appendix E for the full line item budget)

**The total Countywide Department of Assessment's budget is estimated to be \$1,025,817 or \$28.63parcel.**

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<sup>24</sup> Triennial Aid is due to sunset in the year 2011.



## VI. Cost Comparison

The following chart shows the Current Baseline Municipal Budget versus an Estimated Countywide Assessing Budget.

	<b>Current Baseline Municipal Budget</b>	<b>Estimated Countywide Assessing Budget</b>
Personnel	\$799,435	\$689,961
Equipment	\$14,100	\$37,000
Contractual	\$250,000	\$58,750
Fringe Benefits	\$146,447	\$240,106
Contractor Payments	\$30,000	\$0
Total Cost	\$1,239,982	\$1,025,817
Cost Per Parcel	<b>\$34.60</b>	<b>\$28.63</b>

It is estimated to save Columbia County approximately \$214,165 (or \$5.97/parcel) per year by consolidating the assessment function at the county level.

Comparison of Other County Assessment Administration Costs<sup>25</sup>

	Columbia County	Lewis County	Tompkins County	Madison County
Population	62,363	26,472	101,055	69,826
Total Parcels	35,835	23,649	34,510	37,142
Personnel				
Local Assessment	531,275	238,560	704,537	437,530
County RPTS	268,160	192,438		166,904
Total Personnel	799,435	430,998	704,537	604,434
Equipment	14,100	8,000	84,304	22,000
Contractual	250,000	135,000	41,550	125,472
Fringe Benefits	146,447	91,209	260,679	133,841
Contractor Payments	30,000			9,100
Total Expenses	\$1,239,982	\$665,207	\$1,091,070	\$894,847
Cost Per Capita	\$19.88	\$25.13	\$10.80	\$12.82
Cost Per Parcel	\$34.60	\$28.13	\$31.62	\$24.09

<sup>25</sup> CAMA Consultants was contracted to perform this study for the counties named above except for Tompkins County. The data compiled in this list was gathered in the same manner in all of the three cases. Tompkins County data was obtained through information gathered at the Tompkins County Department of Assessment. Lewis and Madison County information is still preliminary and subject to change.

## **VII. Transition to Countywide Department of Assessment**

### **Introduction**

This section will look at a theoretical Countywide Department of Assessment and the steps that need to be taken in order to make that transition. In no way is this section a recommendation that a Countywide Department of Assessment is the best assessment administration structure for Columbia County. However, if this is the solution selected to improve the assessment function in Columbia County, the following analysis and recommendations will provide a basis for the transition.

### **History**

The last time that this transition occurred in New York State was in 1968 when the voters of Tompkins County approved a measure to consolidate the assessing function at the County level. This transition effectively transferred the assessment function from village, city and town government to county government.

Tompkins County therefore became the first county in the state to provide professional assessment administration to village, city and towns. (Nassau County had for many years provided a similar service but mainly for county tax purposes. To this date, there are still separate assessing units within Nassau County, for example, the City of Glen Cove still assesses property for city tax purposes).

Even back in 1968 in Tompkins County, it was recognized that the entire situation regarding real property tax administration should be examined and a higher degree of professional service should be available to the general public.

Since Tompkins County is unique in their setup as a countywide assessing unit, one very important part of the charter process worth mentioning is that it provides for both local and county administrative review of assessed values. This very important provision assures that the property owner has at least two opportunities

for an independent review of the assessed value. This provision allows the property owner within Tompkins County the opportunity for far more administrative review than any other county in New York State.

When Tompkins County transitioned to a countywide assessing unit, the decision was not made as a cost savings measure. The main reason behind the decision to move forward with that measure was to increase the professionalism and the quality of service that was provided to the taxpayers of Tompkins County.

Another reason the consolidation effort occurred was the retirement of many of the assessors within the county and the lack of qualified individuals to replace them. **This scenario is very likely to occur in Columbia County prior to the next reappointment period (2013).** While there is no concrete data as to the number of assessors within Columbia County that are contemplating retirement, a succession plan should be reviewed as there will probably be a significant number of retirements that could dramatically affect the current assessor positions within the county.

Before the transition in Tompkins County, there were approximately 20 assessors (both elected and appointed), most of them working on a part-time basis. After the consolidation, only 5 full-time professional assessors were required (total number of real property parcels was only 22,000 in 1970). This level of staffing allowed for a periodic in-house revaluation thus reducing the cost for an outside contractor to perform the much needed periodic revaluations.

### **Transition**

The transition to a countywide assessing unit is a complex task, to say the least, and one that should not be taken lightly. As New York State is a local home rule state, an extensive public relations campaign needs to be undertaken to inform the general public of the change in the assessment function. Even the New York

State Assessor's Association has been very vocal about their opposition to the transfer of the assessment administration function to the county. This public relations campaign cannot end with the transition but must be a continual program in order to keep the residents best informed regarding the real property administration program.

A common misconception of a transition to a countywide assessing unit is that it is a loss of local control of the assessment function. While the control of the assessment function would now be at the county level, the control of the department is still in effect "local". Each taxing jurisdiction retains the right to opt in/out of real property tax exemptions as allowed by the State of New York. As there would now only be one single equalization rate for the County, the state would exhibit less control over the dramatic shifts in the tax burden caused by changing equalization rates.

The one piece of local control that is lost with a transition to a countywide assessing unit is that the Assessor is now a civil servant. The Assessor no longer serves at the whim of the local Town Board or is elected by the town serving six-year appointments. The removing of the Assessor from the political realm can only improve the assessment function, as there is no room for political interpretations in the Real Property Tax Law. As a civil servant, the Assessor can focus strictly upon enforcing the Real Property Tax Law as it is written.

In order to transition to a countywide assessing unit, the County Board of Supervisors must first pass a resolution authorizing a public referendum. To be approved, the referendum must not only pass countywide but must also pass within the City of Hudson AND the Village of Chatham AND in the towns outside of the City of Hudson as a whole. For instance, if every voter decided to elect to enact countywide assessing in the Towns outside of the City of Hudson and in the Village of Chatham but the referendum would fail by 1 vote within the City of Hudson, the referendum would fail as a whole.

Upon passage of this triple referendum, the transition process can begin. The first consideration would be to establish a single level of assessment for all municipalities located within Columbia County. A common misconception is that a “blended” equalization rate would be developed. This could not be the case as Section 305-2 of the Real Property Tax Law clearly states:

*“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.”*

To simply “average” the current equalization rates into a single one would plainly not satisfy the most important provision within the Real Property Tax Law. A blended equalization rate would penalize the municipalities with a Level of Assessment lower than the blended equalization rate and would unduly benefit the municipalities whose Level of Assessment was greater than the blended equalization rate.

Based upon the status of the municipalities in Columbia County, **it is recommended that the County contracts out with a revaluation company to perform a reappraisal to bring all properties to a 100% Level of Assessment.**

The cost of the countywide revaluation will be significant however some of this cost would be realized regardless of a transition to a Countywide Department of Assessment. Based upon information provided by the Columbia County Real Property Tax Service Agency, at least four municipalities are planning to perform a revaluation in the near future. The anticipated cost of these revaluations could

be removed from the total price tag in order to determine the incremental cost of a countywide revaluation.

Also, the data compiled by the municipalities that have completed a reappraisal prior to the transition to a Countywide Department of Assessment might be able to be used for a countywide revaluation. If a municipality has performed a reappraisal within the last five years, the assessed valuations may be able to be used for the countywide revaluation without the need for full data collection. This study has not verified the existing state of the real property inventory, however any attempt to combine differing data collection techniques might cause the inventory to not be as consistent as if collected under one single data collection procedure, which is the reason for the recommendation for a full countywide revaluation.

A proper location must be decided upon for the Countywide Department of Assessment. Consideration will have to be given, as this would be a department that would serve all the residents of Columbia County. The location should be somewhat centrally located so that the trip to the office should not be a burden to any resident. Reviewing the physical makeup of Columbia County, it is **recommended that the County Seat, which is currently the City of Hudson, serve as the best location for the Department of Assessment. Based upon the size of the office, it is recommended that at least 6,500 square feet of office space be utilized.**

The next important function would be the hiring process. Civil Service Examinations would have to be scheduled for the appropriate job titles. Once the County Board of Supervisors appoints a Director of Assessment, the rest of the hiring can now take place. Based upon the physical size and complexity of property class types of Columbia County, it is recommended that a staff of 15 people would adequately staff a Countywide Department of Assessment. These 15 civil servant positions would be broken up in the following manner:

- 1 Director of Assessment
- 1 Deputy Director of Assessment
- 2 Valuation Specialists (One residential and one commercial)
- 5 Real Property Appraisers
- 1 County RPS Coordinator
- 1 Real Property Tax Research Technician
- 2 Assessment Account Specialists/Clerk Typists
- 1 Tax Map Supervisor
- 1 Tax Map Technician

*This staffing is based upon International Association Assessing Officer guidelines and uses Tompkins County as a benchmark. This staffing schedule assumes competent individuals within each civil service class.*

Once a physical location has been determined and a staff has been hired, all assessment records must be combined and organized within a single record keeping system. At this point it is highly recommended that an Electronic Document Management System (EDMS) be employed. In an EDMS, all paper files would be scanned into a digital format, which could then be easily referenced by property and retrieved by a computer application. By using the EDMS, files can be easily duplicated to serve the public, the local municipality and the newly created Countywide Department of Assessment. It is highly recommended that this data be available on-line to help decrease the amount of foot traffic in the office and to make the data more available to the public.

### **Timeline for Transition**

Public Relations Campaign	-	Sept 2008	-	Oct 2009
Public Referendum	-	Nov 2009		
Formation of Department	-	Dec 2009	-	Dec 2010
Countywide Revaluation	-	Jan 2011	-	May 2013
<u>First Countywide Assessment Roll to be filed</u>	-		-	<u>2013</u>

### **Cost of Transition**

It must be recognized that there is a significant cost to transition to a countywide assessment structure from the current configuration. The majority of this cost would stem from a Countywide Revaluation. However, a full countywide data collection and reappraisal may not be necessary as some municipalities have recently completed reappraisal work that could be utilized to some degree for the Countywide Revaluation.

Based upon information provided by NYSORPS, for towns that completed a reappraisal within 5 years of the start of the anticipated Countywide Revaluation, only a parcel data collection would have to occur. The values on these municipalities could be statistically adjusted through trending in order to bring their values in line with the uniform percentage of value.

Based upon industry standards, the cost of a full Countywide Revaluation would be approximately \$71/parcel while a data collection would be approximately \$46/parcel. Also, the Towns of Canaan, Gallatin and Stuyvesant have expressed interest in performing a town wide Revaluation in either 2009 or 2010. This incremental cost of performing these reappraisals has been removed from the final cost estimate of a Countywide Revaluation. The chart on the following page shows the associated costs of each municipality's share of the Countywide Revaluation.

Municipality	Year of Most Recent Reassessment	\$/parcel	Cost of Reappraisal
City of Hudson	2006	\$71	\$164,294
Town of Ancram	2008	\$46	\$57,500
Town of Austerlitz	2008	\$46	\$67,252
Town of Canaan		Revaluation for 2010	
Town of Chatham	2005	\$71	\$175,228
Town of Claverack	2002	\$71	\$217,473
Town of Clermont	2005	\$71	\$65,320
Town of Copake	2003	\$71	\$210,302
Town of Gallatin		Revaluation for 2009	
Town of Germantown	2002	\$71	\$80,017
Town of Ghent	2008	\$46	\$113,160
Town of Greenport	2007	\$46	\$82,754
Town of Hillsdale	2008	\$46	\$74,106
Town of Kinderhook	2008	\$46	\$174,662
Town of Livingston	2006	\$71	\$133,480
Town of New Lebanon	2007	\$46	\$66,056
Town of Stockport	2004	\$71	\$84,135
Town of Stuyvesant		Revaluation for 2009	
Town of Taghkanic	2008	\$46	\$56,856
<b>Total Cost of Reappraisal</b>			<b>\$1,822,595</b>

In addition to the cost for a countywide revaluation, costs would have to be incurred for the creation of the actual department. The following chart shows a partial list of costs.

Transitional Costs

Computer Equipment (20)	=	\$20,000
Computer Server (1)	=	\$10,000
Telephones	=	\$2,000
Vehicles (3)	=	\$50,000
Supplies	=	\$10,000
Office Furniture	=	\$20,000
Public Relations	=	\$10,000
Reappraisal/Data Collection	=	\$1,822,595

(This is not a full list of cost associated with the transition. Costs estimates must be developed for the actual space feasibility study. Acquisition costs must be added into the figures if there is not current space available. If current space is available and a current office needs to be moved to a different space, that moving cost should also be included in this analysis. In addition, a wide spread public relations campaign would have to be undertaken to help explain the transition to the general public.)

Based upon the above cost schedule, it is estimated that a conversion to a Countywide Department of Assessment would cost approximately \$1,945,000 however there are aid programs offered through New York State that could significantly reduce this cost.

#### **Available Aid Programs to Assist in the Transition**

This estimated \$1,945,000 transition cost would be offset slightly by the Consolidation Incentive Aid Program that would provide Columbia County \$140,000 state aid plus an additional \$71,186 (\$2/parcel) for forming a Countywide Department of Assessment.

In addition to the Consolidated Incentive Aid Program, it is recommended that Columbia County apply for a Local Government Efficiency Grant. For 2008-2009, the State of New York has earmarked \$29.4 million for this aid program. There are three levels of this grant; Planning, Efficiency Implementation and Twenty First Century Demonstration Projects.

The first level, Planning, could provide for a grant of up to \$50,000 for study that reviews a county charter change for the consolidation effort. The second level, Efficiency Implementation, is similar to the prior year's Shared Municipal Incentive and could provide up to \$1,000,000 for the consolidation effort. Finally the last level, Twenty First Century Demonstration Projects, allows for a grant of

up to \$400,000 per municipality for groups of local governments cooperatively engaging in transformative pilot projects. For the basis of this analysis, it is assumed that Columbia County would be eligible for \$400,000 to assist in the transition to a Countywide Department of Assessment.

Finally, Columbia County would be eligible for up to \$5/parcel in state aid as a result of all properties currently being assessed at a 100% Level of Assessment. The county would be eligible for this state aid payment as a result of entering into the Annual Reassessment Program starting with the first Countywide Assessment Roll. This state aid would be worth up to \$175,000.

The total amount of available state aid under current aid program would be \$786,000. This transitional aid could then bring the total out of pocket cost for Columbia County to convert to a Countywide Department of Assessment at approximately \$1,159,000.

## **VIII Current Aid Programs**

In recent years, NYSORPS has offered many different programs to entice local assessing jurisdictions to increase the accuracy of their assessment rolls.

The cost to improve the function of assessment administration can be substantial, especially in municipalities where assessed values have not been kept up to date or physical inventory has not been maintained.

According to the NYSORPS, they have changed their aid programs from ones that have encouraged an initial reassessment to the programs that are available today that not only encourage an initial reassessment but also encourage municipalities to keep reassessing properties each and every year at a 100% fair market value.

The following lists each aid program that the State of New York offers along with a brief explanation of each.

### **Annual Aid Program**

This program allows for a payment of up to \$5/parcel for an assessing jurisdiction that annually reassesses all properties and maintains a 100% level of assessment. Also, all properties must be physically inspected at least once during a six-year period. The Countywide Department of Assessment Staff Structure allows for participation in either an annual or triennial assessment aid program,

*If the County were to adopt a Countywide Assessment structure, this program would bring in approximately \$159,000 to Columbia County every year.*

### **Triennial Aid Program**

This program allows for a payment of up to \$5/parcel once every three years for an assessing jurisdiction that conducts a reassessment including a physical inspection of all properties every three years.

*If the County were to adopt a Countywide Assessment structure, this program would bring in approximately \$159,000 to Columbia County once every three years*

### **Consolidation Incentive Aid Initiative**

If two or more assessing jurisdictions merge their assessing functions into a Coordinated Assessment Program (CAP) and employ a single assessor, they are entitled to a one-time payment of \$7 per parcel.

### **County Aid Incentive**

A one-time payment to a county of \$1/parcel is available when a county provides data collection, appraisal and other related services to a local municipality that currently maintains its status as an assessing unit but takes advantage of county assistance.

*This one time aid program would bring in approximately \$35,000 to Columbia County.*

### **Countywide Assessment**

A one-time payment to a county of \$2/parcel who after a public referendum agrees to merge all assessment functions at the county level.

*This one time aid program would bring in approximately \$70,000 to Columbia County.*

### **County Coordinated Assessment Program**

A one time payment of \$1/parcel to a county if the county manages the assessment function and if all properties are included.

*This aid program would bring in approximately \$35,000 to Columbia County.*

### **Breaking News**

With the announcement of Governor Paterson's directive to cut state spending, ORPS has announced that they will abide by this directive by cutting state aid and reimbursement payments by 2% for the remainder of the 2008-2009 State Fiscal year. The figures that are demonstrated above and throughout the report do not reflect this 2% reduction.

As the State Budget situation is a very fluid one to say the least, any and all grant/aid programs included in this study must be verified to confirm their existence prior to assuming the programs are still available after the publication of this study.

Also a newly created grant program, the 2008-09 Local Government Efficiency Grant Program, has recently been announced. This program needs to be researched further as this program could possibly represent a large funding source for a transition to a Countywide Department of Assessment.



## **IX Recommendations to Improve the Assessment Function in New York State**

There are many avenues that the State of New York can take to improve the assessment function that occurs within its boundaries. The following three recommendations would provide the most immediate improvements. Changes to the assessment function are often not politically popular, however these improvements are considered likely to gain approval.

### **1. Provide State Aid Payments to Municipalities that are in compliance with Section 305 of the Real Property Tax Law.**

Currently within the New York State Real Property Tax Law, Section 305 specifies that all properties must be assessed at a uniform percentage of value, not full market value. However, both the Annual and Triennial Aid programs require a 100% level of assessment.

If the assessment roll is in compliance with Section 305, then the tax burden will be equitably distributed among the taxpayers within the municipality. All too often, a revaluation is confused with a “revenue generator” for a municipality. First and foremost, the assessment community is concerned with equity. If this equity is achieved, then state aid should be provided to a municipality to assist in keeping this equity on the assessment roll regardless of whether the level of assessment is 100% or not.

### **2. Mandate a Reassessment Cycle at (3 or 6 years)**

In order to provide for an equitable assessment roll, a reappraisal must be undertaken on a regular basis. With the tools that are available in the industry today, assessed values could be kept up to date without the assistance of a private revaluation company if the updates were done on a consistent basis.

With the mass appraisal techniques available, either through trending or multiple regression analysis, a town assessor can keep values up to date by performing the work in-house.

Mandating an assessment cycle assures that the assessment will not become inequitable due to differing appreciation and depreciation rates within a municipality.

**3. Abolish Elected Assessors and Require Additional Training for Assessor Positions**

Perhaps the most outdated aspect of the assessment function in New York State is the elected assessor position. Politics should never enter the assessment office. All decisions regarding the assessment function are specifically outlined in either the Real Property Tax Law or in general appraisal techniques outlined by the Appraisal Institute.

In addition, more training needs to be required of the assessment community. In today's technologically advanced society, there are many new tools that are available that go under-utilized by the assessment community. The use of GIS, multiple regression analysis and response surface valuation models are widely used in other states. The training for these types of tools is not found in New York State.

The assessment community in New York needs to look outside its boundaries and towards the International Association of Assessing Officers for guidance and assistance in bringing the assessment function into the 21<sup>st</sup> century.

#### **4. Abolish Village Assessing Units**

Perhaps the largest duplication of effort that exists in the New York State Real Property Tax Administration function occurs when two assessing jurisdictions value the same exact property for taxation purposes. There is not one single legitimate reason for this unnecessary duplication of effort.

In addition to the duplication of effort, a property owner must deal with multiple municipalities when either applying for real property tax exemptions or for filing an appeal on their assessed valuation.

Also the Village Assessor does not need to be certified by the New York State Office of Real Property Services, thus the possibility exists that a highly unqualified individual is performing the essential duties of a property assessor without any training.

#### **5. Training Reimbursement for Additional Valuation Staff**

As the current Real Property Tax Law stands, only the title of Assessor is reimbursed for required continuing educational requirements. All other job titles involved in the valuation process, such as Real Property Appraiser are not given this same consideration.

Using Columbia County as an example, there are 29 individuals who would be eligible for reimbursement under the current Real Property Tax Law. If Columbia County were to transition to a countywide Department of Assessment, only the Director of Assessment would be eligible for reimbursement. If all valuation

staff were eligible for reimbursement, then in the countywide office, nine individuals would be eligible.

As it stands currently, the training reimbursement package offered by the New York State Office of Real Property Services is a disincentive to consolidate the assessment function at the county level.

# Appendix A



Columbia County - Muni Appendix A-1

MUNICIPALITIES	ASSESSMENT OFFICES					
Municipal Name	Type of Assessor	Assessor Name	IAO or Other Professional Designation	Number of Hours Assessor is in Office per week	# Other Staff ( <u>excluding</u> Assessors) Hours	staff equivalent
City of Hudson	Appointed	Garth Slocum	N	36.45		0.91
Town of Ancram	Appointed	Kenneth Leggett	N	6	18	0.15
Town of Austerlitz	Appointed	Pamela Cook	N	4	0	0.10
Town of Canaan	Appointed	Jean Rohde	N	3		0.08
Town of Chatham	3 Person	Catharine Bell	N	14	0	0.35
Village of Chatham	Appointed	Vacant Position				
Town of Claverack	3 Person	Charles Brewer	N	24	6	0.60
Town of Clermont	Appointed	Henry Greenhouse	N	2		0.05
Town of Copake	3 Person	William Kane	N	6		0.15
Town of Gallatin	Appointed	Rene DeLeeuw	N	14	14	0.35
Town of Germantown	Appointed	Ralph DelPozzo	Y	Appt	0	0.00
Town of Ghent	3 Person	Walter Blank	N	4		0.10
Town of Greenport	Appointed	Peter Ostrander	N	24	0	0.60
Town of Hillsdale	Appointed	Pamela Cook	N	4	5	0.10
Town of Kinderhook	Appointed	Barbara Beaucage	N	40	10	1.00
Town of Livingston	Appointed	Kenneth Leggett	N	6	8	0.15
Town of New Lebanon	Appointed	Craig Surprise	N	5	AS NEEDED	0.13
Town of Stockport	3 Person	John Unson	N	3		0.08
Town of Stuyvesant	Appointed	Howard Gleason	N	6	8	0.15
Town of Taghkanic	3 Person	Art Griffith	N	Appt		0.00

Columbia County - Muni Appendix A-2

MUNICIPALITIES	ASSESSMENT OFFICES		EXISTING COLLABORATION		
	Municipal Name	Type of Assessor	Assessor Name	Part of CAP?	Assessor Works for Multiple Municipalities?
City of Hudson	Appointed	Garth Slocum		Yes	No
Town of Ancram	Appointed	Kenneth Leggett		Yes	No
Town of Austerlitz	Appointed	Pamela Cook	109901	Yes	No
Town of Canaan	Appointed	Jean Rohde			No
Town of Chatham	3 Person	Catharine Bell			No
Village of Chatham	Appointed	Vacant Position			No
Town of Claverack	3 Person	Charles Brewer			No
Town of Clermont	Appointed	Henry Greenhouse			No
Town of Copake	3 Person	William Kane			No
Town of Gallatin	Appointed	Rene DeLeeuw			No
Town of Germantown	Appointed	Ralph DelPozzo			No
Town of Ghent	3 Person	Walter Blank			No
Town of Greenport	Appointed	Peter Ostrander			No
Town of Hillsdale	Appointed	Pamela Cook	109901	Yes	No
Town of Kinderhook	Appointed	Barbara Beaucage			No
Town of Livingston	Appointed	Kenneth Leggett		Yes	No
Town of New Lebanon	Appointed	Craig Surprise		Yes	No
Town of Stockport	3 Person	John Unson			No
Town of Stuyvesant	Appointed	Howard Gleason			No
Town of Taghkanic	3 Person	Art Griffith			No

Columbia County - Muni Appendix A-3

<b>MUNICIPALITIES</b>		<b>MUNICIPAL CHARACTERISTICS</b>				
Municipal Name	staff equivalent	Total Budget for Assessment Function	Total Number of Parcels	Number of Residential Parcels	Percent of Parcels Residential	Budget per parcel
City of Hudson	0.91	\$35,978	2,347	1,432	61%	\$15.33
Town of Ancram	0.15	\$39,800	1,272	832	65%	\$31.29
Town of Austerlitz	0.10	\$26,182	1,499	910	61%	\$17.47
Town of Canaan	0.08	\$36,728	1,476	982	67%	\$24.88
Town of Chatham	0.35	\$36,500	2,566	1,717	67%	\$14.22
Village of Chatham	0.00	\$4,000	766	507	66%	\$5.22
Town of Claverack	0.60	\$52,549	3,205	2,111	66%	\$16.40
Town of Clermont	0.05	\$15,200	967	656	68%	\$15.72
Town of Copake	0.15	\$28,015	2,996	1,955	65%	\$9.35
Town of Gallatin	0.35	\$88,355	1,346	858	64%	\$65.64
Town of Germantown	0.00	\$20,250	1,150	824	72%	\$17.61
Town of Ghent	0.10	\$67,567	2,545	1,750	69%	\$26.55
Town of Greenport	0.60	\$49,536	1,882	1,253	67%	\$26.32
Town of Hillsdale	0.10	\$34,852	1,647	1,023	62%	\$21.16
Town of Kinderhook	1.00	\$62,709	3,872	2,963	77%	\$16.20
Town of Livingston	0.15	\$32,073	1,953	1,176	60%	\$16.42
Town of New Lebanon	0.13	\$37,550	1,478	909	62%	\$25.41
Town of Stockport	0.08	\$22,300	1,236	908	73%	\$18.04
Town of Stuyvesant	0.15	\$75,054	1,074	707	66%	\$69.88
Town of Taghkanic	0.00	\$42,829	1,279	719	56%	\$33.49

Columbia County - Muni Appendix A-4

MUNICIPALITIES	INDICATORS OF ASSESSMENT EQUITY							
Municipal Name	2007 Eq. Rate	2007 LOA of various property types	2008 Eq. Rate	2008 LOA of various property types	Latest Reassessment	Latest State Aid	Aid Type	Planned Reassessment
City of Hudson	78.92	100.00	72.73	76.86	2006	2006	Annual	
Town of Ancram	56.35	60.00	100.00	100.00	2008	2003	Maint	
Town of Austerlitz	69.27	75.00	100.00	100.00	2008	2005	Annual	
Town of Canaan	88.25	88.25	88.25	88.25	2005	2005	Triennial	2010
Town of Chatham	65.00	65.00	67.00	67.00	2005	2004	Maint	
Village of Chatham	64.08		79.52	N/A				
Town of Claverack	67.57	80.00	61.76	70.00	2003	2003	Maint	
Town of Clermont	73.09	67.00	67.00	67.00	2005	2005	Annual	2010
Town of Copake	66.62	74.00	64.55	60.00	2003	2003	Annual	
Town of Gallatin	90.00	90.00	78.00	78.00	2006	2006	Annual	2009
Town of Germantown	74.64	80.00	71.14	75.00	2003	2003	Maint	
Town of Ghent	63.03	63.03	100.00	100.00	2008	2003	Annual	
Town of Greenport	100.00	100.00	90.00	90.00	2007	2007	Annual	
Town of Hillsdale	68.18	75.00	100.00	100.00	2008	2005	Annual	
Town of Kinderhook	100.00	100.00	100.00	100.00	2008	2007	Annual	2009
Town of Livingston	74.79	80.00	69.02	75.00	2006	2002	Annual	
Town of New Lebanon	100.00	100.00	100.00	100.00	2007	2007	Triennial	
Town of Stockport	80.00	80.00	75.00	75.00	2004	2004	Annual	
Town of Stuyvesant	82.00	82.00	75.00	75.00	2005	2005	Annual	2009
Town of Taghkanic	88.42	100.00	100.00	100.00	2008	2006	Annual	

Columbia County - Muni Appendix A-5

Municipality	Municipal Assessment Offices			Existing Collaboration of Assessment Function In Columbia County			Municipal Characteristics			Indicators of Assessment Equity					
	Elected/ Appointed	IAO/Other Professional Designation	# of Office Hours	CAP	Assessor works for multiple munis	Contract with County	Total Budget of Asmt	Number of Parcels	Number of Residential Parcels	2008 Eq Rate	2008 Level of Assessment	2008 RAR	# of Residential Sales	Year of Most Recent Reassessment	2008 # of Asmt Changes
City of Hudson	Appointed	N	36.45				35,978	2,347	1,432	72.73	76.86	80.79	71	2006	60
Town of Ancram	Appointed	N	6		Leggett		39,800	1,272	832	100.00	100.00			2008	1,272
Town of Austerlitz	Appointed	N	4	109901	Cook		26,182	1,499	910	100.00	100.00			2008	1,499
Town of Canaan	Appointed	N	3				36,728	1,476	982	88.25	88.25	89.61	29	2005	20
Town of Chatham	3 Person	N	14				36,500	2,566	1,717	67.00	67.00	62.29	39	2005	218
Village of Chatham	Appointed	N	?				4,000	766	507	79.52	N/A	55.24	6		766
Town of Claverack	3 Person	N	24				52,549	3,205	2,111	61.76	70.00	62.57	47	2003	228
Town of Clermont	Appointed	N	2				15,200	967	656	67.00	67.00	81.90	11	2005	78
Town of Copake	3 Person	N	6				28,015	2,996	1,955	64.55	60.00	67.68	60	2003	86
Town of Gallatin	Appointed	N	14				88,355	1,346	858	78.00	78.00	77.74	23	2006	60
Town of Germantown	Appointed	Y	Appt				20,250	1,150	824	71.14	75.00	73.71	28	2003	39
Town of Ghent	3 Person	N	4				67,567	2,545	1,750	100.00	100.00	0.00		2008	2,545
Town of Greenport	Appointed	N	24				49,536	1,882	1,253	90.00	90.00	94.64	39	2007	53
Town of Hillsdale	Appointed	N	4	109901	Cook		34,852	1,647	1,023	100.00	100.00	0.00		2008	453
Town of Kinderhook	Appointed	N	40				62,709	3,872	2,963	100.00	100.00			2008	3,872
Town of Livingston	Appointed	N	6		Leggett		32,073	1,953	1,176	69.02	75.00	57.38	36	2006	72
Town of New Lebanon	Appointed	N	5				37,550	1,478	909	100.00	100.00	132.51	22	2007	90
Town of Stockport	3 Person	N	3				22,300	1,236	908	75.00	75.00	69.65	25	2004	72
Town of Stuyvesant	Appointed	N	6				75,054	1,074	707	75.00	75.00	73.01	17	2005	56
Town of Taghkanic	3 Person	N	Appt				42,829	1,279	719	100.00	100.00			2008	1,062

All data reflects 2008 Assessment Roll except for Number of Residential Parcels which is from teh 2007 Assessment Roll

Municipality	Office Hours	Total Hours	Clerk Hours	Square Footage of Office	Number of New Houses/Year	Total Building Permits	Computer in Office	Internet Access Available	Digital Camera
City of Hudson									
Town of Ancram	8	8	18	360	8	40	Y	Y	Y
Town of Austerlitz	4	Other At Home	0	288	10	100	Y	Y	Personal
Town of Canaan									
Town of Chatham	34	34	0	432	12	163	Y	Y	Y
Town of Claverack	15	15	6	168	20	50	Y	Y	Y
Town of Clermont	6	11		85	12	35	Y	Y	Personal
Town of Copake	6	6		72	9	150	Y	Y	Y
Town of Gallatin			14		12	75	Y	Y	Y
Town of Germantown	appt only		0	200	6	20	Y	Y	Y
Town of Ghent									
Town of Greenport		35	0	188	10	80	Y	Y	N
Town of Hillsdale	4	various at home	5	128	12	175	Y	Y	Personal
Town of Kinderhook	45	45	10	500	12	200	Y	Y	Y
Town of Livingston	8	8	8	192	6	40	Y	Y	Y
Town of New Lebanon			as needed	250	10		Y	Y	N
Town of Stockport				150	4	30	Y	Y	Y
Town of Stuyvesant	12	12	8	168	10	60	Y	Y	N
Town of Taghkanic	21	ON CALL 24/7		100	12	75	Y	Y - DIAL UP	Y

Municipality	Word Processing Software	Spreadsheet Software	Database Software	CAMA Software	Assessment Data Online	Designations			
						IAO	State	Appraiser	Other
City of Hudson									
Town of Ancram	Y	Y	Y	Y	N	N	Y	N	N
Town of Austerlitz	Y	Y	N	Y	N	N	Y	N	N
Town of Canaan									
Town of Chatham	Y	Y	N	N	N	N	Y	N	N
Town of Claverack	Y	N	N	Y	N	N	<i>1 out of 3</i>	N	N
Town of Clermont	Y	Y	Y	Y	B	N	Y	N	N
Town of Copake	Y	N	BLANK	BLANK	N	N	N	N	N
Town of Gallatin	Y	Y	Y	N	N	N	Y	N	N
Town of Germantown	Y	BLANK	BLANK	Y	N	N	Y	NYS LIC	N
Town of Ghent									
Town of Greenport	Y	Y	N	Y	N	N	Y	N	N
Town of Hillsdale	Y	Y	N	Y	N	N	Y	N	N
Town of Kinderhook	Y	Y	Y	Y	N	N	Y	N	N
Town of Livingston	Y	Y	Y	Y	N	N	Y	N	N
Town of New Lebanon	Y	Y	Y	N	N	N	Y	N	N
Town of Stockport	Y	N	N	Y	N	N	Y	N	N
Town of Stuyvesant	Y	Y	N	Y	N	N	Y	N	N
Town of Taghkanic	Y	Y	N	Y	N	N	Y	N	N



## Appendix B



## 2006 Local Assessment Function Budget

2006	# of Parcels	Personnel	Equipment	Contractual	Fringes	Contracts	Total Cost	Cost Per Parcel
Town of Ancram	1,273	14,000		9,000	1,400		24,400	19.17
Town of Austerlitz	1,492	17,700	400	1,652	1,770		21,522	14.42
Town of Canaan	1,477	28,778	500	9,000	2,878		41,156	27.86
Town of Chatham	2,552	27,075	500	3,000	2,708		33,283	13.04
Village of Chatham	767	4,000			400		4,400	5.74
Town of Claverack	3,111	38,100	2,500	2,500	3,810		46,910	15.08
Town of Clermont	926	9,775		2,000	978		12,753	13.77
Town of Copake	2,992	28,800		6,000	2,880		37,680	12.59
Town of Gallatin	1,328	29,021	2,000	3,000	2,902		36,923	27.80
Town of Germantown	1,139	15,000	1,000		1,500		17,500	15.36
Town of Ghent	2,509	36,250	2,000	32,010	3,625		73,885	29.45
Town of Greenport	1,870	26,200	1,500	18,150	2,620		48,470	25.92
Town of Hillsdale	1,616	23,477	0	2,000	2,348		27,825	17.22
Town of Kinderhook	3,850	49,556		1,600	4,956		56,112	14.57
Town of Livingston	1,936	22,500	0	3,500	2,250		28,250	14.59
Town of New Lebanon	1,465	29,570	1,500	2,500	2,957		36,527	24.93
Town of Stockport	1,222	11,934	1,000	4,000	1,193		18,127	14.83
Town of Stuyvesant	1,066	17,000	500	2,500	1,700		21,700	20.36
Town of Taghkanic	1,266	18,996		30,400	1,900		51,296	40.52
City of Hudson	2,345	32,707			3,271		35,978	15.34
Local Assessing Total	35,435	480,439	13,400	132,812	48,044	0	674,695	19.04
County RPTS		233,202	250	80,832	81,154	51,107	446,545	12.60
Total		713,641	13,650	213,644	129,198	51,107	1,121,240	31.64

## 2007 Local Assessment Function Budget

2007	# of Parcels	Personnel	Equipment	Contractual	Fringes	Contracts	Total Cost	Cost Per Parcel
Town of Ancram	1,272	27,000		9,000	2,700		38,700	30.42
Town of Austerlitz	1,499	17,917	400	1,600	1,792		21,709	14.48
Town of Canaan	1,476	29,728	1,000	5,000	2,973		38,701	26.22
Town of Chatham	2,566	28,350	950	3,000	2,835		35,135	13.69
Village of Chatham	761	4,000			400		4,400	5.78
Town of Claverack	3,146	40,376	1,500	3,000	4,038		48,914	15.55
Town of Clermont	967	9,755			976		10,731	11.10
Town of Copake	2,995	29,665		3,000	2,967		35,632	11.90
Town of Gallatin	1,346	30,177		3,400	3,018		36,595	27.19
Town of Germantown	1,150	15,000	1,000		1,500		17,500	15.22
Town of Ghent	2,522	49,740	2,000	32,010	4,974		88,724	35.18
Town of Greenport	1,882	25,750	1,500	18,150	2,575		47,975	25.49
Town of Hillsdale	1,647	24,299		2,000	2,430		28,729	17.44
Town of Kinderhook	3,853	51,538		6,150	5,154		62,842	16.31
Town of Livingston	1,943	23,013	1,000	3,500	2,301		29,814	15.34
Town of New Lebanon	1,470	29,775	1,500	2,500	2,978		36,753	25.00
Town of Stockport	1,227	12,352		4,000	1,235		17,587	14.33
Town of Stuyvesant	1,074	29,700		7,000	2,970		39,670	36.94
Town of Taghkanic	1,273	19,566		30,400	1,957		51,923	40.79
City of Hudson	2,347	32,707			3,271		35,978	15.33
Local Assessing Total	35,655	530,408	10,850	133,710	53,041	0	728,009	20.42
County RPTS		237,225	5,250	79,865	82,554	8,846	413,740	11.60
Total		767,633	16,100	213,575	135,595	8,846	1,141,749	32.02

## 2008 Local Assessment Function Budget

2008	# of Parcels	Personnel	Equipment	Contractual	Fringes	Contracts	Total Cost	Cost Per Parcel
Town of Ancram	1,272	28,000		9,000	2,800		39,800	31.29
Town of Austerlitz	1,499	20,020	400	3,760	2,002		26,182	17.47
Town of Canaan	1,476	27,480	1,500	5,000	2,748		36,728	24.88
Town of Chatham	2,566	30,000	500	3,000	3,000		36,500	14.22
Village of Chatham	766	4,000			400		4,400	5.74
Town of Claverack	3,205	45,499	500	2,000	4,550		52,549	16.40
Town of Clermont	967	12,000		2,000	1,200		15,200	15.72
Town of Copake	2,996	21,000		4,915	2,100		28,015	9.35
Town of Gallatin	1,346	32,595	1,500	51,000	3,260		88,355	65.64
Town of Germantown	1,150	17,500	1,000		1,750		20,250	17.61
Town of Ghent	2,545	43,015		20,250	4,302		67,567	26.55
Town of Greenport	1,882	26,533	350	20,000	2,653		49,536	26.32
Town of Hillsdale	1,647	25,149	600	6,588	2,515		34,852	21.16
Town of Kinderhook	3,872	55,190		2,000	5,519		62,709	16.20
Town of Livingston	1,953	23,703	1,000	5,000	2,370		32,073	16.42
Town of New Lebanon	1,478	30,500	1,500	2,500	3,050		37,550	25.41
Town of Stockport	1,236	18,000		2,500	1,800		22,300	18.04
Town of Stuyvesant	1,074	18,231		55,000	1,823		75,054	69.88
Town of Taghkanic	1,279	20,153		20,661	2,015		42,829	33.49
City of Hudson	2,347	32,707			3,271		35,978	15.33
Local Assessing Total	35,790	531,275	8,850	215,174	53,128		808,427	22.59
County RPTS		268,160	5,250	43,129	93,320	36,208	446,067	12.46
Total		799,435	14,100	258,303	146,447	36,208	1,254,493	35.05

2006 - 2008 County Real Property Tax Services Budget

	2006	2007	2008
Personnel Services	233,202	237,225	268,160
Furniture & Furnishings	250	250	250
Computer Equipment	0	5,000	5,000
Equipment/Other Capital	<u>250</u>	<u>5,250</u>	<u>5,250</u>
Membership Dues	200	200	200
Maintenance Agreements	1,500	1,500	1,300
Rental/Lease	4,300	4,300	4,300
Book/Publicatn/Subsctiption	100	100	100
Computer Software/Supplies	2,000	1,000	10,500
Printing/Copier Services	4,000	4,000	4,000
Postage Expense	400	400	400
Education Expense	1,500	1,500	5,500
Insurance	882	915	879
Supplies Office/Paper	400	400	400
Supplies Spare Parts	500	500	500
Mileage/Tolls/Parking	250	250	250
Utility - Telephone	1,400	1,400	1,400
PRF Srv Data Processing	1,500	1,500	1,500
Miscellaneous Expenses	500	500	500
Charge Backs/Print/Copy	60,000	60,000	10,000
Tax Map - Spare Parts	1,200	1,200	1,200
Email License Fees	200	200	200
Contracts	51,107	8,846	36,208
Contractual Expenses	<u>131,939</u>	<u>88,711</u>	<u>79,337</u>
Fringe Benefits	<u>81,154</u>	<u>82,554</u>	<u>93,320</u>
Total Cost	<u>446,545</u>	<u>413,740</u>	<u>446,067</u>

## Appendix C



## Parcel Class Breakdown

	Argicultural Properties	Residential Properties	Vacant Land	Commercial Properties	Recreation and Entertainment Properties	Community Services Properties	Industrial Properties	Public Service Properties	Public Parks, Wild, Forest and Conservation Properties	Totals
City of Hudson	0	1,432	349	435	16	67	15	23	6	2,343
Town of Ancram	95	832	278	21	9	12	3	18	6	1,274
Town of Austerlitz	31	910	479	17	5	20	0	16	22	1,500
Town of Canaan	6	982	370	45	10	16	1	47	0	1,477
Town of Chatham	71	1,717	530	103	5	37	5	81	6	2,555
Town of Claverack	132	2,111	583	156	9	56	16	56	29	3,148
Town of Clermont	31	656	186	30	0	13	4	27	0	947
Town of Copake	68	1,955	818	64	11	44	2	15	19	2,996
Town of Gallatin	32	858	301	4	0	12	0	27	105	1,339
Town of Germantown	28	824	212	41	4	16	2	14	1	1,142
Town of Ghent	55	1,750	472	116	16	43	8	62	2	2,524
Town of Greenport	39	1,253	267	181	8	31	20	60	8	1,867
Town of Hillsdale	52	1,023	446	54	2	33	1	12	12	1,635
Town of Kinderhook	142	2,963	444	190	6	49	3	56	1	3,854
Town of Livingston	168	1,176	428	56	11	35	6	63	3	1,946
Town of New Lebanon	9	909	388	91	5	25	9	36	0	1,472
Town of Stockport	59	908	135	50	4	18	11	34	7	1,226
Town of Stuyvesant	100	707	181	26	4	16	3	27	7	1,071
Town of Taghkanic	25	719	466	10	2	14	0	34	7	1,277
<b>Totals</b>	<b>1,143</b>	<b>23,685</b>	<b>7,333</b>	<b>1,690</b>	<b>127</b>	<b>557</b>	<b>109</b>	<b>708</b>	<b>241</b>	<b>35,593</b>



## Appendix D



## **Job Duties of the Countywide Assessment Staff**

### Management

#### The Director of Assessment

In a Countywide Department of Assessment, the need for both an assessor and a County Real Property Tax Director is removed and the Director of Assessment fills both of these roles. This position would best be filled through the typical civil service process. By adhering to this process, this removes the Director of Assessment from the political realm. The sole responsibility for filing a fair and equitable assessment roll falls on the shoulders of the Director of Assessment and the further this position can be from under the umbrella of politics, the more independent that individual can be.

Along with the responsibility of filing a fair and equitable assessment roll, the Director of Assessment would be the supervisor for the entire office, including both the field and the office staff. An important role that the Director of Assessment needs to play is that of a public relations officer. It is vital that the Director of Assessment makes the office policies, the New York State Real Property Tax Law and the assessment function as transparent as possible to the general public. The more open the office is with regards to property record cards, sales information, etc, the more the public will have faith that the assessment function is functioning well. The Director of Assessment would also serve the typical role of the County Real Property Tax Director in regards to the verification of any refunds/correction to the tax roll.

The Director of Assessment has final authority in determining the Level of Assessment that is stated on the Assessment Roll. While the decision on the actual appraisal cycle remains with the County Board of Supervisors, it is the decision of the Director of Assessment to verify the Level of Assessment that is present on the Assessment Roll. It is imperative that the Director of Assessment

follows Real Property Tax Law Section 305 to ensure uniformity and equity within the Assessment Roll.

In addition to being certified by the Office of Real Property Services as a Real Property Appraiser, a Director of Assessment must also be certified as a County Real Property Tax Director prior to appointment.

### Deputy Director

The Deputy Director of Assessment would be primarily in charge of the high level commercial properties. This would also include all properties for which a Certiorari action is filed. The Deputy Director of Assessment would also be responsible for directing the valuation staff function. The Deputy Director would have to work very closely with the two Valuation Specialists in order to ensure that the appraisal work to be undertaken for the year will guarantee that the Assessment Roll will be at the Level of Assessment as stated by the Director of Assessment.

The Deputy Director would also be responsible for the internal functions of the office. This ranges from everything from coordinating the integration of all external databases with the chosen CAMA database to the filing of the annual value verification documentation with the Office of Real Property Services.

This position would also be responsible for valuing all Roll Sections except for the Taxable Properties. This individual would have to interact with ORPS to assist in valuing Taxable State Owned Land, Special Franchise Properties and Public Utility properties. It is highly recommended to utilize the expertise available at ORPS to value all of these types of unique properties.

The Deputy Director of Assessment would act as the Director of Assessment in his/her absence.

## The Appraisal Staff

### Valuation Specialist

The Valuation Specialist's main job duty would be coordinating the Real Property Appraisal staff and the work projects that need to be undertaken for that year to ensure an equitable Assessment Roll. It is recommended that one Valuation Specialist be in charge of the residential appraisal staff while the other remaining Valuation Specialist would work closely with the Deputy Director of Assessment in valuing commercial properties.

Both Valuation Specialists would play a significant part in the planning and preparation of the upcoming year's valuation schedule. While the Commercial Valuation Specialist would value commercial properties within all the municipalities in the county, the Residential Valuation Specialist would still have a town valuation responsibility and act as the Real Property Appraiser for that municipality.

The Residential Valuation Specialist would be the primary appraiser in Small Claims Assessment Review (SCAR) cases. Depending on the number of SCARs filed each year, the Residential Valuation Specialist would either coordinate the work among the Real Property Appraisers or would perform the appraisals on their own.

A Valuation Specialist would already be qualified as a Real Property Appraiser pursuant to Section 326 of the Real Property Tax Law. It is also recommended that a Valuation Specialist be certified by the New York State Department of the State as a Certified Real Estate Appraiser.

## Real Property Appraiser

The Real Property Appraiser (RPA) serves in a similar manner to that of the local town assessor. The main job function of the RPA is to value property – primarily residential, vacant and farm although there may be the occasion the RPA would have to collaborate with the Commercial Valuation Specialist on individual valuation/data collection projects. The RPA would not have to process the multitude of real property tax exemptions with the exception of any that involve an increase to the assessed value (ie RPTL 421-f – Capital Improvements made to Residential Properties or RPTL 480a – Agricultural Building Exemptions). The remaining exemptions would be processed by the office staff which allows the RPA to value property.

The RPA also needs to have good rapport with the townships that he/she is assigned in regards to dealing with the local Town Clerk's and Building office. In order to ensure the same (or better) level of service that currently exists at the local assessing level, the RPA needs to have a presence at the local town hall.

A very important aspect of the job of the RPA is the sales verification process. A standardized process needs to be developed to ensure that each real property transfer is verified in the same manner to ensure consistency of the real property data.

While each RPA is assigned one or more municipalities to be responsible for all aspects of the valuation process (including data collection), it is highly recommended that the municipal responsibility is changed every 3-4 years (depending on the appraisal cycle voted on by the County Board of Supervisors). This revolving appraisal responsibility provides for a very high level of service as there is more than one RPA that has an in-depth knowledge of that particular municipality. A change in the appraisal responsibility also ensures a new pair of eyes every so often to review the property value in the municipality but more

important it changes the person making decisions on the value in case of any personality conflict that exists between the RPA and an individual property owner.

To be appointed as a Real Property Appraiser, the candidate must have met the minimum qualifications as set forth by the Office of Real Property Services for a Real Property Appraiser pursuant to Section 326 of the Real Property Tax Law.

There are currently no continuing education requirements for a Real Property Appraiser. However, these positions serve as a pseudo-assessor for the towns within the county. As such, the County should impose the same standards of continuing education as is placed upon the office of the assessor. Therefore it is recommended that each RPA be required to fulfill at least 24 hours of continuing education per year on average. While the local town assessor is able to be reimbursed for their training from the Office of Real Property Services, currently there exists no reimbursement for the continuing education of a Real Property Appraiser.

#### The Office Staff

##### County Real Property Systems Coordinator

In today's modern technical office structure, the County Real Property Systems Coordinator maintains all aspects of the digital data in the office. These duties include working with ORPS in maintaining and upgrading the RPSv4 database, working closely with the local municipalities to ensure a good line of communication either by running reports or providing digital data access, and most importantly the processing of assessment and tax rolls and the printing of tax bills.

The County Real Property Systems Coordinator also assists with the processing all real property tax exemptions that are filed each year such as the Senior

Citizens with Limited Incomes exemption, the Veterans exemption and the Enhanced STAR exemption.

This position is also responsible for payroll, accounts payable and accounts receivable. This position is responsible for the processing of all straight real property transactions.

#### Assessment Account Specialist/Clerk Typist

The main job duty of the Assessment Account Specialist/Clerk Typist is to provide information to the general public. This includes providing information over the phone and helping the general public when they come into the office. These two positions are very important to the image of the Department of Assessment as they are the first two people that a customer would see when they enter the office. These two positions set the tone for the experience that the customer will have in the office. These positions would also be the primary contact person for accepting real property tax exemptions and to make sure that the applications are filled out as correctly as possible.

It is recommended that all office staff be required to take at least 24 hours of continuing education credits per year on average.

#### Mapping Staff

Both the Tax Map Supervisor and Tax Map Technician would be responsible for the reading and processing of all real property related documents that are filed at the County Clerk's office. These documents range from a typical deed to a survey map to a highway appropriation filed by the State of New York. These two positions would be responsible for providing both the RPAs and the County Real Property Systems Coordinator with the information needed to process real property transfers and all other documents that would affect the tax parcel boundaries.

## **DIRECTOR OF ASSESSMENT**

### **DISTINGUISHING FEATURES OF THE CLASS:**

This is a Department head position responsible for the administration of the Countywide Department of Assessment. As the appointed Assessor of all county real property, the work involves establishment and supervision of uniform standards, interpretation of real property laws and implementation/ review of assessments. The work is performed under the administrative direction of the chief officer of the county. Supervision is exercised over the work of all employees of the Department. Does related work as required.

### **TYPICAL WORK ACTIVITIES:**

Supervises all work produced by Department including annual property valuation and preparation of assessment and tax roll for county, town, city and village property;

Maintains a central valuation file on each tax roll of real property appraisals, preparation of assessment of rolls and tax extensions and exemptions;

Makes field inspections and appraisals of commercial, industrial and utility property for assessment purposes;

Answers inquiries concerning property assessments;

Supervises and assists in the preparation of assessment and tax levy reports;

Supervises and assists in the maintenance of tax maps;

Supervises and assists in reviewing deeds, wills, surveys and maps filed in the County Clerk's office to determine changes in property lines;

Provides training to staff for all components of and changes to real property and related laws;

Conducts information meetings and grievance hearings with attorneys, governmental officials and general public, on appraisal procedures, rules and regulations of equalization and assessments;

Assists and advises county attorney in defense of assessments;

Conducts reviews of staff job performance;

Organizes the resources of the department in a manner that enables employees to produce quality work;

Prepares, submits, defends, explains, tracks, and adjust the budget of the department;

Proposes measurable objectives by which the success of the department's work can be determined.

### **FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:**

Comprehensive knowledge of modern methods, principles and practices in real property valuation and assessment;

Comprehensive knowledge of the laws, rules and regulations governing valuation of real property for tax assessment purposes as well as the judicial and administrative interpretations related to these;

Through knowledge of building construction methods and material costs for a wide variety of commercial, industrial and private buildings;

Through knowledge of deeds and related property records and their relation to the valuation processes;

Good knowledge of office management, terminology, practices and equipment;

Ability to conduct individual economic valuation research;

Ability to establish and maintain effective working relations with the public and with elected and appointed Boards;

Ability to prepare oral and written reports;

Ability to effectively plan and supervise the work of subordinates;

Integrity, tact, good judgment;

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**DIRECTOR OF ASSESSMENT (CONT.)**

**MINIMUM QUALIFICATIONS:**

- (a) Graduation from a regionally accredited or New York State registered college or university with a Master's degree **and** four years of experience in building construction estimation or property appraisal; three years of which must have been administrative experience involving responsibility for planning, organizing and directing a work program; **OR**
- (b) Graduation from a regionally accredited or New York State registered college or university with a bachelor's degree and six years of experience in building construction estimation or property appraisal; three years of which must have been administrative experience involving responsibility for planning, organizing and directing a work program; **OR**
- (c) Completion of two years (60 semester hours) of study at a regionally accredited or New York State registered college or university **and** eight years of experience in building construction estimation or property assessment; three years of which must have been administration experience involving responsibility for planning, organizing and directing a work program; **OR**
- (d) Graduate from high school or possession of a high school equivalency diploma **and** ten years of experience in building construction estimation, property appraisal or real estate appraisal, one year of which must have been administrative experience involving responsibility for planning, organizing and directing a work program: **OR**
- (e) Any equivalent combination of training and experience as described in (a), (b), (c) and (d) above.

## **DEPUTY DIRECTOR OF ASSESSMENT**

### **DISTINGUISHING FEATURES OF THE CLASS**

This is technical and supervisory work involving responsibility for assisting in the administration of all activities of the Department of Assessment, with specific responsibility for supervising the examination of the assessed valuation of real property for the purpose of establishing 100% market value property valuation within the county on an annual basis. Work is performed under the general direction of the Director of Assessment with a high degree of autonomy given for planning work methods and procedures with commensurate responsibility for technical results. In the absence of the Director of Assessment, the Deputy Director shall represent the department in the role of Sole Assessor and County Director. Direct supervision is exercised over the work of internal operations personnel and general supervision over the work of field operation personnel. Does related work as required.

### **TYPICAL WORK ACTIVITIES**

Plans, assigns, directs and reviews work of subordinated engaged in GIS/Tax mapping and assessing industrial, commercial, utility, farm and residential structures, and land for tax purposes.  
Develops training programs for instructing subordinates in the proper work methods and practices of assessing and pricing, including the integration of GIS/CAMA.  
Assist Real Property Appraisers with physical inspections and valuations of more complex structures and on complaint cases.  
Answers inquiries from taxpayers with regard to assessed valuation, mapping and GIS.  
Develop and maintain, in conjunction with exterior vendors, improvements in their software.  
Collects and processes building permits issued by towns, villages, and cities.  
Maintains a continuing electronic property record card for all real property in the county.  
Makes studies of the value of real property using established CAMA methodologies as prescribed by the New York State Office of Real Property Services and the International Association of Assessing Officers.  
Attends appeals hearings held by the Board of Assessment Review and testifies regarding the basis and factors involved in determining the amount of assessment and takes official notes of the proceedings.  
Supervises and participates in searching records and deeds to establish transfer of properties.  
Supervises and assists in deed processing and tax map revision procedures in conjunction with the Tax Map/GIS Unit and ITS.  
Gives information to the court system regarding records and maps, and determines whether changes are necessary in tax maps.  
Supervises and oversees office functions to ensure quality of service.

### **FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES and PERSONAL CHARACTERISTICS**

Through knowledge of modern methods, principles and practices in real property assessment;  
Through knowledge of the principles of formulating real property valuation standards;  
Through knowledge of applicable laws, rules and regulations governing real property for tax assessment as well as the judicial and administrative interpretation related to these;  
Through knowledge of CAMA (Computer Assisted Mass Appraisal);  
Through knowledge of data base development and maintenance.  
Good knowledge of deeds and related property records and their relation to the valuation process;  
Good knowledge of GIS related tools such as ARCVIEW by ESRI;  
Good knowledge of real property valuation analysis programs such as PC Valuation by NYS ORPS;

Good knowledge of building construction methods and material costs for a wide variety of commercial, industrial and private buildings;  
Ability to conduct independent economic valuation analysis and research;  
Ability to independently review and interpret legal opinions as well as rules and regulations;  
Ability to establish and maintain effective working relations with the public, elected officials, and appointed Boards;  
Ability to effectively plan and supervise the work of subordinates;  
Ability to prepare oral and written reports;  
Good judgement; integrity and tact;  
Physical condition commensurate with the demands of the position.

**MINIMUM QUALIFICATIONS: EITHER:**

- (a) Graduation from a regionally accredited or New York State registered four year college or university with a bachelors degree in engineering, architecture, economics, business administration or a closely related field and four years of full time paid (or equivalent part time and/or volunteer) experience in estimating and appraising real property, buildings or building construction work, two years of which must have been supervisory; **OR**
- (b) Graduation from a regionally accredited or New York State registered two year college or university with an associates degree in engineering, architecture, economics, business administration or a closely related field and six years of full time paid (or the equivalent part-time and/or volunteer) experience in estimating and appraising real property, buildings or building construction work, four years of which must have been supervisory; **OR**
- (c) Graduation from high school or possession of a high school equivalency diploma and eight years of full time paid (or equivalent part time and/or volunteer) experience in estimating and appraising real property, buildings or building construction work, two years of which must have been supervisory; **OR**
- (d) Any equivalent combination of training and experience as described in (a) and (b) above.

**SPECIAL REQUIREMENTS:**

- (a) The incumbent must possess a valid New York State Driver's license at the time of appointment and maintain such license throughout the life of the appointment **OR** otherwise demonstrate the ability to meet the transportation requirements of the job.
- (b) Current certification by the New York State Office of Real Property Services as a "New York State Certified Real Property Appraiser" or equivalent designation.

## **VALUATION SPECIALIST**

### **DISTINGUISHING FEATURES OF THE CLASS:**

This position involves responsibility for the formulation of policies and managing to development of the County's Real Property Valuation system. The incumbent will supervise the design, development and maintenance of all county real property valuation systems. These systems include the New York State Office of Real Property Service's RPSv4, GIS software, and custom computer applications. The incumbent will develop agreements, contracts and systems for acquisition and /or use of this information. The work is performed under the general direction of the Director of Assessment with allowance for high level of autonomy and independent judgment when carrying out the responsibilities of the position. Supervision is exercised over the Real Property Appraisers during the valuation process as well as related support staff for the remainder of the year. Does related work as required.

### **TYPICAL WORK ACTIVITIES:**

Design, develop and implement the mass appraisal system for the Assessment Department's real property valuation system;

Responsible for determining assessments and maintaining data within designated jurisdiction(s) as described in the typical work activities for Real Property appraiser;

Analyzes income, expense and capitalization data to support the commercial real property valuation system;

Analyzes and edits the department's sales database;

Interfaces with the Assessment Department's Internal and Field Operations units;

Integrates the Assessment Department's valuation system with the County's GIS system and Internet Delivery system;

Works with state and local governments as well as private sector customers to explore program opportunities in support of the development of local mass appraisal approaches;

Oversees the development systems to provide access by various County departments and external customers;

Develops and links databases pertaining to economics, property, demography, and related information to the Assessment Department's valuation system;

Fields and resolves taxpayer complaints concerning valuation analysis and conclusions;

Responds to requests and queries from governmental agencies and other external customers;

Provides technical support for Small Claims Assessment Review hearings and Certiorari proceedings;

Attends appeal hearings held by the Board of Assessment Review and testifies regarding the basis and factors involved in determining real property values;

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## VALUATION SPECIALIST (CONTINUED)

### FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Thorough knowledge of real property valuation, database and related software necessary to perform and supervise tasks associated with the design, development and maintenance of the Assessment Department's real property valuation system;

Good knowledge of the methods, principles, practices and techniques of real property appraisal in a mass appraisal environment;

Good knowledge of the economic tenets surrounding the valuation of commercial properties;

Good knowledge of methodologies and approaches in developing real property valuation applications;

Good interpersonal skills necessary to communicate with public and private interests, to present findings, valuation analysis and valuation conclusions;

Ability to read and interpret technical and policy related reports;

Ability to plan and supervise the work of support staff;

Ability to prepare well-constructed oral and written communications, reports, contracts, etc.;

Ability to maintain good rapport with staff, state and local public officials and the general public;

Integrity, accuracy and high level of independent analytical judgment required;

Physical condition commensurate with the demands of the position.

### MINIMUM QUALIFICATIONS: EITHER:

- (a) Graduation from regionally accredited or New York State registered college or university with a Masters degree in statistics, Economics, math, computer science, or related field **AND** one year of full-time paid experience involving statistical analysis, real property appraisal and/or computer assisted valuation of real property, one year of which must have been a supervisory capacity; **OR**
- (b) Graduation from regionally accredited or New York State registered college or university with a Bachelor's degree in statistics, economics, math, computer science, or related field **AND** three years of full-time paid experience involving statistical analysis, real property appraisal and/or computer assisted valuation of real property, one year of which must have included computer assisted valuation of real property and one year of which must have been in supervisory capacity; **OR**
- (c) An equivalent combination of training and experience equal to, or higher than that described in (a) and (b) above.

### SPECIAL REQUIREMENTS:

The incumbent will be required to satisfy all of the requirements set forth in the Rules and Regulations of New York State's Office of Real Property Services for a Real Property Appraiser.

The incumbent must possess a valid New York State driver's license throughout the life of employment **OR** otherwise demonstrates the ability to meet the transportation requirements of the job.

## **REAL PROPERTY APPRAISER**

### **DISTINGUISHING FEATURES OF THE CLASS:**

This is technical work involving responsibility for the appraisal of real property for taxation purposes. The Real Property Appraiser is responsible for discovering, inspecting, classifying and valuing all property classes. Work also involves the maintenance of property record cards and computer data files. The position involves a degree of physical effort and exposure to disagreeable conditions while performing field work. Work is performed under the general supervision of the Assistant Director of Assessment and is reviewed for conformance to departmental policies and standards. Supervision is exercised over the work of Assistant Real Property Appraisers. The incumbent will perform all related duties as required.

### **TYPICAL WORK ACTIVITIES:**

Locates and identifies all taxable property within the jurisdiction(s);  
Inventories all taxable property including quantity, quality, and other important characteristics deemed necessary for valuation purposes;  
Determines the taxable status for each property;  
Determines the market value of each taxable property including residential, commercial and industrial classes;  
Calculates the assessed value of each taxable property, utilizing income and expense statements and applying capitalization techniques;  
Participates in the full preparation of the assessment rolls within the assigned jurisdiction(s);  
Notifies owners of the assessed values of their properties, and upon appeal of the assessed value, defends the value of the property and the methods used to establish value;  
Supervises and trains Assistant Real Property Appraisers in office and field work;  
Makes field inspections of land, buildings and improvements, and prepares sketches thereof;  
Enters all data collected on computer files;  
Obtains information regarding real property from owners, tenants, lessors, brokers, and publications;  
Reviews and analyzes data relevant to fair market value of each property;  
Reviews and analyzes reports of assessed valuations for state assistance and equalization surveys;  
Confers with taxpayers with regard to questionable assessments and follows through with making a final determination;  
Interfaces with the Tax Map Section on a daily basis concerning deed description, parcel size and location;  
Interfaces with the Data Management Section on a daily basis concerning data entry and maintenance for all changes to computerized assessment data files and State required reports and notices;  
Interfaces with the Administrative Section on a daily basis concerning real property tax administration, including various procedures, exemption administration, public relations, and updates on Real Property Tax Law;  
Interfaces with county and local municipal officials on various subjects including interpretations of regulations and requirements of zoning, code enforcement, and the health department;  
Interfaces with attorneys, real estate sales professionals and private appraisers on matters of real estate valuation;  
Reviews and analyzes fee appraisal reports for property tax purposes;  
Assists property owners in filing complaints regarding their assessments;  
Represents the County in grievance hearings with the County Board of Assessment Review, at Small Claims Hearings and Article 7 (Certiorari Proceedings) in the State Supreme Court;  
Reviews and discusses complaints of real property assessment with local and county boards of assessment review;  
Reviews and discusses complaints of real property assessments, deeds fiduciary and other legal matters with attorneys and paralegals;  
Complies with State law reports damage to domestic animals and reimbursement thereof.

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## **REAL PROPERTY APPRAISER (CONTINUED)**

### **FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:**

Thorough knowledge of the methods, principles, practices and techniques of real estate appraisal for assessment purposes;  
Thorough knowledge of building construction methods, materials, and costs for a wide variety of commercial, industrial and private buildings;  
Thorough knowledge of the laws, rules and regulations governing the valuation of real estate for tax assessment purposes;  
Thorough knowledge of deeds and other property records and their relation to the valuation process;  
Thorough knowledge of the economic tenets surrounding the valuation of commercial properties;  
Ability to conduct individual economic valuation research;  
Ability to establish and maintain effective working relations with the public, elected officials and appointed Boards;  
Ability to interact with taxpayers in emotional and stressful situations;  
Ability to make and review arithmetic computations with accuracy and speed;  
Ability to prepare oral and written reports;  
Integrity, accuracy, and good judgment required.

### **MINIMUM QUALIFICATIONS: EITHER:**

- (a) Graduation from a regionally accredited or New York State registered four-year college or university with a Bachelors Degree (which must have included at least twelve college credit hours of real property appraisal coursework) in engineering, architecture, economics, business administration or a related field **AND** one year of full-time paid (or the equivalent part-time and /or volunteer) experience in estimating and appraising real property, buildings or building construction work, including the preparation of original written detailed reports; **OR**
- (b) Graduation from a regionally accredited or New York State registered two-year college with an Associates Degree (which must have included at least twelve college credit hours of real property appraisal coursework) in engineering science, engineering technology, architecture, economics, business administration or a related field **AND** three years of full-time paid (or the equivalent part-time and /or volunteer) experience in estimating and appraising real property, buildings or building construction work, including preparation of original written detailed reports; **OR**
- (c) Graduation from high school or possession of a high school equivalency diploma **AND** five years of full-time paid (or the equivalent part-time and /or volunteer) experience in estimating and appraising real property, buildings or building construction work, including the preparation of original written detailed reports; **OR**
- (d) Any equivalent combination of training and experience as described in (a), (b), or (c) above.

### **SPECIAL REQUIREMENTS:**

The incumbent will be required to satisfy all of the requirements set forth in the ORPS Rules and Regulations, Section 188-5.

The incumbent must possess a valid New York State driver's license at the time of appointment and maintain such license throughout the life of employment **OR** otherwise demonstrate the ability to meet the transportation requirements of the job.

# Appendix E



# Countywide Assessment Staff/Budget

Title	2008 Budget	
Director of Assessment	72,669	
Deputy Director of Assessment	62,669	
Commercial Valuation Specialist	54,669	
Residential Valuation Specialist	50,669	
Real Property Appraiser (5)	46,669	233,345
County RPS Coordinator	39,407	
Real Property Systems Tax Research Tech	38,683	
Asmt Account Specialist/Clerk Typist (2)	32,237	64,474
Tax Map Technician	35,820	
Tax Map Supervisor	37,556	

<b>Personal Services</b>	<b>689,961</b>
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Computer Equip	6,000	
Office Equip	1,000	
Office Furnishings	4,000	
Computer Soft.	2,000	
Vehicles	4,000	
	<b>Equipment</b>	<b>17,000</b>
Office Supplies	10,000	
Auto Supplies	3,000	
Auto Fuel	3,300	
Printing	2,700	
Books	1,000	
	<b>Supplies</b>	<b>20,000</b>
Chargebacks	20,000	
Program Expense	2,250	
Legal Advertising	1,500	
Travel/Training	5,000	
Local Mileage	1,000	
Membership dues	2,500	
Service Contracts	5,000	
Professional Serv	2,000	
Postage	15,000	
Telephone	2,500	
Interdepart Charge	2,000	
	<b>Contractual</b>	<b>58,750</b>

<b>Fringe Benefits</b>	<b>240,106</b>
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<b>Total Expenses</b>	<b>1,025,817</b>
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<b>Total County Cost</b>	<b>1,025,817</b>
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Cost Per Parcel	<b>28.63</b>
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A. From IAAO "Assessment Practices" (1991), page 9

B. From IAAO "Property Appraisal and Assessment Administration Practices" (1990), page 421

C. From IAAO "Property Appraisal and Assessment Administration Practices" (1990), page 422

No. of Parcels	A. (Assessment Practices)				B. (Table 2)		C. (Table 3)	
	FTE Ratio Range	ratio used	total staff	appraisal staff	mean ratio	total staff	mean ratio	total staff
1,000	1:1,000 - 1,500	1,500	0.7	0.2	1,800	0.6	2,000	0.5
1,500	1:1,000 - 1,500	1,500	1.0	0.3	1,800	0.8	2,000	0.8
2,000	1:1,000 - 1,500	1,500	1.3	0.4	1,800	1.1	2,000	1.0
<b>2,500</b>	1:1,000 - 1,500	1,500	1.7	0.5	1,800	1.4	2,000	1.3
3,000	1:1,000 - 1,500	1,500	2.0	0.6	1,800	1.7	2,000	1.5
3,500	1:1,000 - 1,500	1,500	2.3	0.7	1,800	1.9	2,000	1.8
4,000	1:1,000 - 1,500	1,500	2.7	0.8	1,800	2.2	2,000	2.0
4,500	1:1,000 - 1,500	1,500	3.0	0.9	1,800	2.5	2,000	2.3
<b>5,000</b>	1:1,000 - 1,500	1,500	3.3	1.0	2,200	2.3	2,500	2.0
6,000	1:1,000 - 1,500	1,500	4.0	1.2	2,200	2.7	2,500	2.4
7,000	1:1,000 - 1,500	1,500	4.7	1.4	2,200	3.2	2,500	2.8
8,000	1:1,000 - 1,500	1,500	5.3	1.6	2,200	3.6	2,500	3.2
9,000	1:1,000 - 1,500	1,500	6.0	1.8	2,200	4.1	2,500	3.6
<b>10,000</b>	1:2,500	2,500	4.0	2.0	2,200	4.5	2,500	4.0
11,000	1:2,500	2,500	4.4	2.2	2,200	5.0	2,500	4.4
12,000	1:2,500	2,500	4.8	2.4	2,200	5.5	2,500	4.8
13,000	1:2,500	2,500	5.2	2.6	2,200	5.9	2,500	5.2
14,000	1:2,500	2,500	5.6	2.8	2,200	6.4	2,500	5.6
15,000	1:2,500	2,500	6.0	3.0	2,200	6.8	2,500	6.0
16,000	1:2,500	2,500	6.4	3.2	2,200	7.3	2,500	6.4
17,000	1:2,500	2,500	6.8	3.4	2,200	7.7	2,500	6.8
18,000	1:2,500	2,500	7.2	3.6	2,200	8.2	2,500	7.2
19,000	1:2,500	2,500	7.6	3.8	2,200	8.6	2,500	7.6
<b>20,000</b>	1:3,000 - 3,500	3,000	6.7	4.0	3,100	6.5	3,200	6.3
21,000	1:3,000 - 3,500	3,000	7.0	4.2	3,100	6.8	3,200	6.6
22,000	1:3,000 - 3,500	3,000	7.3	4.4	3,100	7.1	3,200	6.9
23,000	1:3,000 - 3,500	3,000	7.7	4.6	3,100	7.4	3,200	7.2
24,000	1:3,000 - 3,500	3,000	8.0	4.8	3,100	7.7	3,200	7.5
<b>25,000</b>	1:3,000 - 3,500	3,000	8.3	5.0	3,100	8.1	3,200	7.8
26,000	1:3,000 - 3,500	3,000	8.7	5.2	3,100	8.4	3,200	8.1
27,000	1:3,000 - 3,500	3,000	9.0	5.4	3,100	8.7	3,200	8.4
28,000	1:3,000 - 3,500	3,000	9.3	5.6	3,100	9.0	3,200	8.8
29,000	1:3,000 - 3,500	3,000	9.7	5.8	3,100	9.4	3,200	9.1
30,000	1:3,000 - 3,500	3,000	10.0	6.0	3,100	9.7	3,200	9.4
<b>31,000</b>	1:3,000 - 3,500	3,000	10.3	6.2	3,100	10.0	3,200	9.7
<b>32,000</b>	1:3,000 - 3,500	3,000	10.7	6.4	3,100	10.3	3,200	10.0
<b>33,000</b>	1:3,000 - 3,500	3,000	11.0	6.6	3,100	10.6	3,200	10.3
<b>34,000</b>	1:3,000 - 3,500	3,000	11.3	6.8	3,100	11.0	3,200	10.6
<b>35,000</b>	1:3,000 - 3,500	3,000	11.7	7.0	3,100	11.3	3,200	10.9
<b>36,000</b>	1:3,000 - 3,500	3,000	12.0	7.2	3,100	11.6	3,200	11.3
<b>37,000</b>	1:3,000 - 3,500	3,000	12.3	7.4	3,100	11.9	3,200	11.6
<b>38,000</b>	1:3,000 - 3,500	3,000	12.7	7.6	3,100	12.3	3,200	11.9
<b>39,000</b>	1:3,000 - 3,500	3,000	13.0	7.8	3,100	12.6	3,200	12.2
40,000	1:3,000 - 3,500	3,000	13.3	8.0	3,100	12.9	3,200	12.5
41,000	1:3,000 - 3,500	3,000	13.7	8.2	3,100	13.2	3,200	12.8
42,000	1:3,000 - 3,500	3,000	14.0	8.4	3,100	13.5	3,200	13.1
43,000	1:3,000 - 3,500	3,000	14.3	8.6	3,100	13.9	3,200	13.4

A. From IAAO "Assessment Practices" (1991), page 9

B. From IAAO "Property Appraisal and Assessment Administration Practices" (1990), page 421

C. From IAAO "Property Appraisal and Assessment Administration Practices" (1990), page 422

No. of Parcels	A. (Assessment Practices)				B. (Table 2)		C. (Table 3)	
	FTE Ratio Range	ratio used	total staff	appraisal staff	mean ratio	total staff	mean ratio	total staff
44,000	1:3,000 - 3,500	3,000	14.7	8.8	3,100	14.2	3,200	13.8
45,000	1:3,000 - 3,500	3,000	15.0	9.0	3,100	14.5	3,200	14.1
46,000	1:3,000 - 3,500	3,000	15.3	9.2	3,100	14.8	3,200	14.4
47,000	1:3,000 - 3,500	3,000	15.7	9.4	3,100	15.2	3,200	14.7
48,000	1:3,000 - 3,500	3,000	16.0	9.6	3,100	15.5	3,200	15.0
49,000	1:3,000 - 3,500	3,000	16.3	9.8	3,100	15.8	3,200	15.3
<b>50,000</b>	1:3,000 - 3,500	3,000	16.7	10.0	3,100	16.1	3,200	15.6
55,000	1:3,000 - 3,500	3,000	18.3	11.0	3,100	17.7	3,200	17.2
60,000	1:3,000 - 3,500	3,000	20.0	12.0	3,100	19.4	3,200	18.8
65,000	1:3,000 - 3,500	3,000	21.7	13.0	3,100	21.0	3,200	20.3
70,000	1:3,000 - 3,500	3,000	23.3	14.0	3,100	22.6	3,200	21.9
75,000	1:3,000 - 3,500	3,000	25.0	15.0	3,100	24.2	3,200	23.4
80,000	1:3,000 - 3,500	3,000	26.7	16.0	3,100	25.8	3,200	25.0
85,000	1:3,000 - 3,500	3,000	28.3	17.0	3,100	27.4	3,200	26.6
90,000	1:3,000 - 3,500	3,000	30.0	18.0	3,100	29.0	3,200	28.1
95,000	1:3,000 - 3,500	3,000	31.7	19.0	3,100	30.6	3,200	29.7
<b>100,000</b>	1:3,000 - 3,500	3,000	33.3	20.0	3,100	32.3	3,200	31.3

B. From IAAO "Property Appraisal and Assessment Administration Practices" (1990), page 421

**Table 2 Parcels per Employee**

Type of local government	Parcels per employee (rounded)	
	Mean	Median
County	3,100	2,600
Municipality	2,200	2,100
Township	1,800	1,600
Total	2,400	2,100

C. From IAAO "Property Appraisal and Assessment Administration Practices" (1990), page 422

**Table 3 Average Number of Parcels per Employee (agencies having computer assistance)**

Type of local government	Parcels per employee (rounded)
	Mean
County	3,200
Municipality	2,500
Township	2,000
Total	2,700



# Appendix F



## Total Staffing Comparison Current Assessing Structure vs Countywide Assessing Structure

Office	Appraisal Staff	Office Staff	# of Staff
City of Hudson	1		1
Town of Ancram	1	1	2
Town of Austerlitz	1		1
Town of Canaan	1		1
Town of Chatham	3		3
Town of Claverack	3	1	4
Town of Clermont	1		1
Town of Copake	3	1	4
Town of Gallatin	1	1	2
Town of Germantown	1		1
Town of Ghent	3	1	4
Town of Greenport	1		1
Town of Hillsdale	1		1
Town of Kinderhook	1	1	2
Town of Livingston	1		1
Town of New Lebanon	1	1	2
Town of Stockport	3		3
Town of Stuyvesant	1	1	2
Town of Taghkanic	3		3

County RPTS	0	6	6
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Total	31	14	<b>45</b>
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Countywide Assessing Unit	Appraisal Staff	Office Staff	# of Staff
Unit	9	6	<b>15</b>



## TERMINOLOGY

### CAMA

Computer Assisted Mass Appraisal

### Coordinated Assessment Program

[Section 579](#) of the Real Property Tax Law allows two or more cities or towns that are located in the same county, have the same level of assessment, and have the same assessor, to enter into an agreement to become a Coordinated Assessment Program, or CAP. This program offers a way for cities and towns in New York State to introduce cost efficiencies, new technology, valuation expertise and a change from part-time to full-time assessors.

### Equalization Rate

At its simplest, an equalization rate is the state's measure of a municipality's [level of assessment](#) (LOA). This is the ratio of total assessed value (AV) to the municipality's total market value (MV). The municipality determines the AV; the MV is estimated by the state. The equalization rate formula is:

$$\frac{\text{Total Assessed Value (AV)}}{\text{Total Market Value (MV)}} = \text{Equalization Rate}$$

Equalization rates **do not** indicate the degree of uniformity among assessments within a municipality. (More information regarding uniformity is available from [Fair Assessments - A Guide for Property Owners](#).)

### Level of Assessment

The Level of Assessment (LOA) is simply the percentage of full value at which properties are assessed within a community. For instance, an LOA of 50% would indicate that assessments are at half of the market value; an LOA of 100% represents a community that is assessing at full value.

### Valuation Factor File

A file consisting of market based rents, expenses, capitalization rates and tax rates that assist in the mass appraisal process of valuing commercial properties based upon the income approach to value.



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Mr. George Herren  
Mr. Thomas G Payne  
Mr. Stephen F Whicher

### **About the Author**

Jay Franklin has been employed by the Tompkins County Department of Assessment for the last eleven years, serving as the Assistant Director of Assessment for the last seven years. Jay has presented papers to the International Association of Assessing Officers. Jay received the respected IAO designation in 2006.

In addition to his work at Tompkins County, Jay is President of CAMAConsultants. CAMAConsultants is a consortium of assessment and appraisal individuals whose purpose is to both inform and educate regarding the assessment function in New York State. In addition to performing studies for counties as they review the effectiveness of their current assessment structure, CAMAConsultants has provided statistical analysis for use in reappraisals for municipalities in New York State. CAMAConsultants has developed and taught a class titled "Statistical Analysis and Trending."

