



CAYUGA COUNTY ASSESSMENT STUDY SUMMARY

By Cayuga County Office of Real Property

We have completed the initial phase of the Cayuga County assessment grant study that included meetings and communications with all towns, villages and the City of Auburn. These meetings provided the platform for open discussion of the available options for improving assessment services. This is a executive summary of the study. These 5 regional meetings were well attended by the majority of our municipalities with constructive participation. All appreciated the effort to meet locally to enable open discussion about the current assessment situation and improvement options. Packages were handed out to everyone attending that contained the description of different assessing options, costs and goals that needed to be considered in order to improve services and thus fulfill grant requirements. The presentation of the available options, presented by Jeff Lowe of NYSORPS and Alan Kozlowski, Director of Cayuga County RPS, were understood and acknowledged by all. Any move to implement or further explore options will require additional cooperative review and agreement. This study is the basis for continued improved assessment services. The full details are included in the report which is available for viewing online at <http://co.cayuga.ny.us/realproperty/>.

Share your comments about this study online at <http://co.cayuga.ny.us/realproperty/comments2.html>

Current Assessment Structure

Cayuga County has 24 municipal assessing units, consisting of 23 towns and 1 city. The City of Auburn and twenty towns have one appointed assessor each. There are six assessors that assess for more than one town in the county. In addition, one Coordinated Assessment Program exists covering two towns (Ira and Victory). There are currently 39,423 parcels in Cayuga County.

Two towns in Cayuga County (Fleming & Sennett) have 3-member boards of assessors that are elected. Thus, the task of determining the assessment of all property in Cayuga County NY is now being accomplished with 30 local municipal assessor positions. However, because we have individuals that are hired as assessors for multiple towns, the task of 30 assessor positions are actually being accomplished by 17 different individual assessors.

The current assessing scenario in Cayuga County consists of an experienced group of assessors with varying levels of training in their field. All sole assessors have met the minimum educational standards set by NYS Office of Real Property Services with some having advanced training. All municipalities and assessors have scheduled office hours.

The Cayuga County RPS employs an office of six individuals. In addition to the Director, there are two clerical staff and three tax mapping staff. The county office employed five full time staff in 1976 and has employed six since 1999.

Current Assessment Administration Cost

The following chart lists the actual costs for the 2007 year and the 2008 budgeted amounts from Cayuga County municipal documents. All current assessment administration costs used throughout this study were derived from verified actual or budgeted documentation including Cayuga County RPS and town costs. Any service cost projections were based on those costs and researched to be as accurate and unbiased as possible to give a realistic basis for comparison.

	Actual 2007	Budgeted 2008
Personnel	\$725,041	\$743,004
Equipment	\$9,740	\$8,431
Expenses	\$200,088	\$179,343
Fringes	\$206,186	\$227,936
Revenue	\$61,339	\$66,318
Total Cost	\$1,079,716	\$1,092,396

The total current cost is \$1,092,396 or \$27.71/parcel .

Indicators of Assessment Equity

NYS reimburses municipalities that opt to re-assess on either an annual or triennial re-assessment schedule at \$5 per parcel. The only known towns that receive this reimbursement in this county are Ira, Throop, Sterling and Victory. Out of the remaining 22 municipalities, according to NYSORPS, eight municipalities * are planning to perform a reassessment for the 2009 Assessment Roll Year.

Based upon the 2008 Final Assessment Rolls ALL towns have had their level of assessment accepted by the state as the equalization rate, thereby allowing for the accurate calculation of real property tax exemptions.

Municipality	2008 Eq. Rate	2008 LOA of various property types	Latest Reassessment
Auburn	95.00	95.00	2006
Aurelius	92.50	92.50	2006
Brutus	97.00	97.00	2007
Cato	88.00	88.00	2005
Conquest	81.00	81.00	2003
Fleming	41.52	41.52	N/A
Genoa *	74.00	74.00	2009
Ira *	100.00	100.00	2009
Ledyard *	63.00	63.00	2009
Locke	89.00	89.00	2005
Mentz	71.97	71.97	1997
Montezuma	92.00	92.00	2004
Moravia	60.00	60.00	1992
Niles	78.00	78.00	2005
Owasco	81.75	81.75	2004
Scipio *	88.00	88.00	2009
Sempronius	32.00	32.00	1981
Sennett *	79.00	79.00	2009
Springport	89.99	89.99	2005
Sterling	100.00	100.00	2008
Summerhill *	65.00	65.00	2009
Throop	100.00	100.00	2008
Venice *	76.00	76.00	2009
Victory *	100.00	100.00	2009

New York State has no Real Property Tax Law that dictates a reassessment schedule. As a result, the municipalities in our county are at different stages in their re-assessment schedule with some towns having no schedule at all. This can create inequities within the county. The state has addressed this but no known legislation exists at this time.

County's Assessment Administration Cost Comparative

County	Parcels	Cost/Parcel	Cost/Capita
Columbia	35,593	\$34.60	\$19.88
Lewis *	23,649	\$28.13	\$25.13
Tompkins	34,510	\$29.47	\$10.07
Cortland	37,142	\$25.95	\$11.99
Jefferson	57,049	\$29.78	\$15.17
Cayuga	39,423	\$27.71	\$13.33

* Tompkins County currently has countywide assessment

COST OPTIONS CONSIDERED

Countywide Department of Assessment

The following chart shows an estimated budget for a 12.5 person countywide assessing unit. This 12.5 person budget assumes that all work will be done in house. This includes all data collection, property valuation and tax bill production work. A Countywide Department of Assessment would apply a single level of assessment and a single reappraisal cycle to all properties in Cayuga County.

<u>RPS Division</u>	<u>Personnel</u>
RPTS Director	\$651,148
Clerical Staff (2)	
Tax Map Technician (3)	
	<u>Expenses</u>
	\$258,831
	<u>Fringe Benefits</u>
	\$325,574
<u>Appraisal Division</u>	
Assessment Staff (6.5)	
	<u>Revenue</u>
	\$190,470

This analysis does not include any available aid programs that are present for Quality Assessing including the Triennial Assessment Aid or the Annual Assessment Aid.

The total countywide assessment department's budget is estimated to be \$1,045,083 or \$26.51/parcel.

Optional County Services Agreements (RPTL 1537)

Section 1537 of the Real Property Tax Laws allows an assessing unit and a county to enter into an agreement for appraisal services, exemptions 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. Under this tax law the county would not have the power to perform any of the above duties in the absence of the agreement.

<u>RPS Division</u>	<u>Personnel</u>
RPTS Director	\$651,148
Real Prop Info Specialist	
Clerical Staff(2)	
Tax Map Technician (3)	
	<u>Expenses</u>
	\$258,831
	<u>Fringe Benefits</u>
	\$325,574
<u>Appraisal Division</u>	
Real Property Assessor (5)	
	<u>Revenue</u>
	\$190,470

Total budget for all towns assigning the assessment function to the county — \$1,045,083 or \$26.51/parcel

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 grant for up to \$7/parcel.

<u>RPS Division</u>	<u>Personnel</u>
RPTS Director	\$428,823
Real Prop Info Specialist	
Clerical Staff (2)	
Tax Map Technician (3)	
	<u>Expenses</u>
	\$206,837
	<u>Fringe Benefits</u>
	\$115,584
<u>Appraisal Division</u>	
Valuation Specialist (1)	
Real Property Assessor (4)	
Real Property Info Specialist	
	<u>Revenue</u>
	\$190,470
	<u>CAP Unit Cost</u>
	\$1,050,408

Total budget for all towns forming a Coordinated Assessment Program — \$1,616,180 or \$41/parcel.

Current Structure with additional consolidation and inter-municipal agreement.

Transitioning to more uniform assessment services has been evolving through the implementation of combining towns with similar physical characteristics, following basic school district borders, and by adopting common assessors and policies for revaluation.

<u>RPS Division</u>	<u>Personnel</u>
RPTS Director	\$651,148
Clerical Staff (2)	
Tax Map Technician (3)	
	<u>Expenses</u>
	\$258,831
<u>Appraisal Division</u>	
Assessment Staff (6.5)	
	<u>Fringe Benefits</u>
	\$325,472
	<u>Revenue</u>
	\$190,470

Total budget for current system with fewer assessors covering entire county while also contracting with the County for related services \$1,045,730 or \$26.51/parcel.

Below are summarized comments from all municipalities after reviewing the above data/options:

Comments from most every municipal group seemed to add to each previous meetings consensus that a uniform level of assessment (100%) across all municipalities was the correct goal, and again how to achieve it given the politics, cost, and economic climate, was the major question at hand. Two groups of the five agreed that achieving full value and maintenance should be mandated and financially supported by the state as a reward/penalty compliance program. Other groups were not generally in favor of state mandated anything. The spread sheet of the economics with all the backup data was a major point of discussion, several commented that it might be understated because of our long distance county.

All are very wary about eroding the personal communication and service present within each community. Local presence of staff would need to be addressed if county run or county contracting were to be a consideration. Several towns are funding local assessor clerks as their component of high local service at a lower cost than a certified assessor. This also provides a path for developing future assessors.

One question that was addressed was that Cayuga County municipalities could on their own develop a local law/inter-municipal agreement to mandate a full value assessment program; the real practical issue is how would it be enforced? One favorable backup or transition vehicle was that county contracting of services seemed to be a possible strategy as we are engaged in that now. No real comments or support were offered concerning a total county run assessing platform.

One strong suggestion from the town supervisor group was that we need to address achieving a more user friendly less maintenance hungry V4 system. It is expensive to run because of its high tech proprietary nature and it limits access and adds cost at the assessor and county level. Another strongly supported concept is county wide internet broadband access allowing for full utilization of programs like property information, building permit, emergency management services, etc..

Centralized Property Tax

An administrative review of collaborative assessment in Cayuga County

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I. Executive Summary

The New York State Office of Real Property Services extended an offer to local municipalities to study centralized assessing in the fall of 2007. The purpose of the study was to consider whether consolidation of assessment services would be beneficial to municipalities and to tax payers in general.

Compared to almost all other states, New York's property tax system is complex and confusing, particularly for taxpayers. New York is one of only 3 states that does not have a statewide standard of assessing. It is one of 12 states that does not mandate a reassessment cycle. Meanwhile, it has nearly 700 school districts that criss-cross 1,128 assessing units (compared to a national median of 85 assessing units).

The intent of the grant is to determine if consolidation of assessment services would benefit tax payers by providing more equity, transparency and efficiency.

The goal of the study is to improve the performance of New York's real property tax system. This may be achieved by studying various options one of which must include a system of assessing that applies common standards to every parcel in the county. In addition, at least one other option of assessing must be studied.

Common standards must result in a common level of assessment¹ with a common reassessment cycle. There must be common inventory and sales verification practices.

In addition to the common standards option, this study will consider 4 other options including the current system, a single county wide CAP², inter-municipal caps and municipal contracts with the county.

The study includes a comparative analysis of current and projected costs in personnel, equipment, and services/supplies for one or more of the options as compared to the present system. The option(s) studied will use the staffing requirements as if the system were operating under the standards of the International Association of Assessing Officers.

¹ 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.

² RP579 Two or more assessing units, except villages, within the same county or adjoining counties may establish a coordinated assessment program, without referendum, by entering into an agreement meeting the criteria

The study will include an analysis of the pathway and timetable for migrating from the current assessment system to an alternative system, and give specific suggestions for easing the transition functionally, financially, and legislatively.

It is important for the reader to understand the fundamentals of the Real Property Tax System. Property owners are taxed based upon the value of their real property. This is why it is absolutely essential that assessments are kept current and accurate each and every year. In fact, the Real Property Tax Law (RPTL 305) requires assessments within each assessing unit to be maintained at a “uniform percentage of market value.”

Definition - RPTL §305 Standard of Assessment

"All real property in each assessing unit shall be assessed at a uniform percentage of value..."

Value is defined as "market value" May assess at any percentage of full value (a/k/a "Level of Assessment", or LOA) Assessors sign an oath each year that all assessments are uniform This would include County Assessing Units

II. Existing System

Cayuga County has 24 municipal assessing units, consisting of 23 towns and 1 city. The City of Auburn and twenty towns have one appointed Assessor each.

Two towns in Cayuga County (Fleming and Sennett) have 3-member boards of Assessors that are elected. Thus, the task of determining the assessment of all property in Cayuga County NY is now being accomplished with 30 local municipal Assessor positions. However, because we have individuals that are hired as Assessors for multiple towns, the task of 30 Assessor positions are actually being accomplished by 18 different individual assessors.

NYS requires each appointed Assessor to complete a basic training program after they are appointed. Additional continuing education is required each year following the basic certification.

The current assessing scenario in Cayuga County consists of a diverse group of assessors that have varying levels of training in their field. All sole

assessors have met the minimum educational standards that are set by NYS Office of Real Property Services with some having advanced training.

In the towns that have elected assessors, the required coursework is less than that of sole assessors and there is no continuing education requirement. In NYS, only 20% of all municipalities continue to have elected assessors. See fig A-1

A local Assessor Association exists that meets regularly, however, only approximately half of the assessors attend the meetings. The function of the organization is to discuss current trends in real property, offer advice to members in real property issues and hear from people trained in specialty areas that have an impact on assessing. (i.e. the State Office of Real Property, local attorneys and appraisers).

The assessors and the county office of Real Property Services utilize software developed by the NYS Office of Real Property Services. The software is complex and updated often. Due to the complexity of the software, some assessors prefer that the county do all data entry into this database with the assessor given the ability to view the data only. Other assessors in the county have a good understanding of the software and do their own data entry. The current ratio of those municipalities having “full control” and those requiring the county do their data entry is 50%. Because the state software requires the use of local programmers and county real property staff, the towns are charged back a portion of these salaries.

Fig A-1 Assessment Offices

Municipality	Professional Designation	Assessment Staff Number	Number of Hours Sched.	Assessor Type
City of Auburn	Appraisal Lic.	3	40 hrs weekly	appointed
Aurelius		1	16 hrs weekly	appointed
Brutus		2	40 hrs weekly	appointed
Cato		2	3 hrs weekly	appointed
Conquest		1	4 hrs weekly	appointed
Fleming		3	3 hrs weekly	3 person elec.
Genoa		1	1 hrs weekly	appointed
Ira		1	18 hrs weekly	appointed
Ledyard		1	1 hr weekly	appointed
Locke		1	20 hrs weekly	appointed
Mentz		1	unknown	appointed
Montezuma		1	3 hrs weekly	appointed
Moravia		1	16 hrs weekly	appointed
Niles		1	4 hrs weekly	appointed
Owasco	Appraisal Lic	2	40 hrs weekly	appointed
Scipio		1	3 hours	appointed
Sempronius		1	unknown	appointed
Sennett		3	8 hrs weekly	3 person elec.
Springport	Appraisal Lic.	1	16 hrs weekly	appointed
Sterling		2	16 hrs weekly	appointed
Summerhill		1	2 hrs weekly	appointed
Throop		1	3 hrs weekly	appointed
Venice		1	1 hr weekly	appointed
Victory		1	18 hrs weekly	appointed

There are six assessors that assess for more than one town in the county. In addition, one Coordinated Assessment Program exists covering two towns (Ira and Victory). A CAP is a system where two or more municipalities agree to share one assessor and split costs. The towns that participate in this program maintain the same level of assessment and re-assessment schedule. See Fig. A-2

A) Existing CAPS

Fig A-2

Municipality	Assessor Name	CAP participation	Multi-town Assessor	County Contract	Full control or county data maint.
Auburn	Sue Chandler	No	No	No	Full
Aurelius	Linda Wright	No	Yes	No	Full
Brutus	Pam Kelly	No	No	No	Full
Cato	Larry Fitts	No	Yes	No	County
Conquest	Roger Baldwin	No	Yes	No	Full
Fleming	3 person board	No	No	No	County
Genoa	Heather Garner	No	Yes	No	County
Ira	Roger Baldwin	Yes	Yes	No	Full
Ledyard	Heather Garner	No	Yes	No	County
Locke	Larry Fitts	No	Yes	No	County
Mentz	Kay Dougherty	No	No	No	County
Montezuma	Bob White	No	No	No	Full
Moravia	Linda Wright	No	Yes	No	Full
Niles	Dan Stanford	No	No	No	County
Owasco	Kim Stone-Gridley	No	Yes	No	County
Scipio	Scott Snyder	No	No	No	County
Sempronius	Heather Garner	No	No	No	County
Sennett	3 person board	No	No	No	County
Springport	Kim Stone-Gridley	No	Yes	No	County
Sterling	Heather Garner	No	Yes	No	Full
Summerhill	Heather Garner	No	Yes	No	County
Throop	Heather Garner	No	Yes	No	County
Venice	Heather Garner	No	Yes	No	County
Victory	Roger Baldwin	Yes	Yes	No	Full

NYS reimburses municipalities that opt to re-assess on either an annual or triennial re-assessment schedule at \$5 per parcel. Based on the 2008 assessment roll, the only known towns that receive this reimbursement are Ira, Victory, Sterling and Throop. This aid offsets the current structure to the towns as shown in Fig A-3 below.

Fig A-3

2007 Cost to Town Schedule

Municipality	Assessor Salary	Clerk Salary	BAR Salary	Fringe Benefits	Office Suppl.	Office Equip.	Travel Exp.	Legal Fees	Data Proc. Fee	Town Chg. Back	Misc. Fees	totals	Reval Fees
Auburn	161,440			67,348	6,510		2,550					237,848.00	
Aurelius	17,443		600		600	633			888.65	3,671.31	737	24,572.96	
Brutus	10,815	6,125	275		460		309		826.68	4,075.25		22,885.93	20,400
Cato	14,500								602.00	4,152.53		19,254.53	
Conquest	15,262				700				397.47	3,061.88		19,421.35	
Fleming	15,450	6,000			500	1,500	500		963.99	3,474.60	21,250	49,638.59	
Genoa	12,950				1,000		1,000		639.16	3,365.71	2,000	20,954.87	
Ira *	5,562				710				431.55	2,788.33		9,491.88	
Ledyard	23,440								754.73	3,142.67		27,337.40	
Locke	7,500				500				307.94	2,404.31		10,712.25	
Mentz	10,000	225			500				342.29	3,091.73		14,159.02	
Montezuma	3,400	500			150	217	100		272.75	2,132.09		6,771.84	
Moravia	13,390				208	568			571.03	3,594.03	51	18,382.06	8,000
Niles	15,600								895.88	3,283.17		19,779.05	
Owasco	21,415			15,000	100		1,000	500	1,714.41	4,902.25		44,631.66	
Scipio	10,000								479.07	2,837.07		13,316.14	
Sempronius	4,000				300				232.48	2,070.62		6,603.10	
Sennett	21,949								1,268.24	4,069.99	16,000	43,287.23	
Springport	10,824								757.16	3,339.37		43,287.23	
Sterling	29,300	9,633		8,760	1,200	3,379	1,200		487.20	5,624.08		59,583.28	
Summerhill	6,200	1,236			600	500			249.81	2,174.24		10,960.05	5,000
Throop	4,500				150		310		477.15	2,823.02	50	8,310.17	
Venice	10,000				333	334	333		338.10	2,302.45		13,640.55	
Victory *	5,562				709				291.93	2,233.34		8,796.27	
Total	450,502	23,719	875	91,108	15,230	7,131	7,302	500	14,189.67	74,614.04	40,088	725,258.30	33,400

* Ira and Victory participate in a CAP program.

New York State has no Real Property Tax Law that dictates a reassessment schedule. As a result, the municipalities in our county are at different stages in their re-assessment schedule with some towns having no schedule at all. This can create inequities within the county. The state has addressed this but no known legislation exists at this time.

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Definition - RPTL §305 Standard of Assessment

"All real property in each assessing unit shall be assessed at a uniform percentage of value..."

Value is defined as "market value" May assess at any percentage of full value (a/k/a "Level of Assessment", or LOA) Assessors sign an oath each year that all assessments are uniform This would include County Assessing Units

B) Characteristics of Municipalities

The various municipalities in the county are either “full control” or elect to have the county enter their data including property transfers, splits/merges, exemptions, etc. Full control towns enter and maintain all their own data. (See Fig A-2).

County control municipalities are responsible for the following tasks:

- value properties at a uniform percentage of value
- prepare and submit an annual report
- attend required continuing education
- mail notices of change in assessment
- filing of a tentative and final assessment roll
- attend Board of Review Hearings
- posting of public notices
- consultations with tax payers regarding values and exemptions
- challenging equalization rate changes if necessary

Full Control towns have the above responsibilities plus the following:

- process exemptions
- enter property transfers
- enter splits/merges of parcels

Where municipality data is maintained by the county, the aforementioned tasks are done at the County Office of Real Property Services.

Office hours that assessors are available varies greatly by municipality (see fig A-1). Availability is affected by whether there exists an assessment clerk. Office hour availability includes that of the assessment clerk where they exist.

D). Indicators of assessment equity.

Several factors are considered in determining whether assessments are equitable. One of the elements of fairness is the residential assessment ratio. This is the relationship between what a parcel is valued at compared to a recent sale of the same parcel. The nearer to 100%, the more equitable the assessments are considered to be. Another indicator of equity is the sales ratio study. This study looks at a representative sample of the municipality and compares sale price to assessed value. After calculating the ratios, one of the measures of central tendency should be used against the sample to calculate the ratio. Measures of central tendency are mean, median and/or a weighted mean. Assessors that maintain equitable assessment rolls use these and other studies to determine fairness.

Of course even the best studies are not reliable if the inventory is not accurate. Those towns that have not had recent assessments may have outdated inventory. Even those that have had reassessments in the last 5 years may have inventory that is not reliable. Inventory may be an area where the towns might consider contracting with the county.

One area of concern is the reliability of sales data. NYS requires that property transfers be recorded on form RP5217. When transfers do not indicate sales concessions, the recorded sale price is generally the gross sale price. This practice has the potential to inflate assessed values if the assessor is not able to properly verify the sale.

Both the assessor and NYS develop their own level of assessment based on studies. In an ideal situation, the assessor and the State ORPS arrive at the same level of assessment. If not in agreement, the assessor can challenge the state with a formal complaint. See fig. A-4 below

Fig. A-4

Municipality	2008 Eq. Rate	2008 LOA of various property types	Latest Reassessment
Auburn	95.00	95.00	2006
Aurelius	92.50	92.50	2006
Brutus	97.00	97.00	2007
Cato	88.00	88.00	2005
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Locke	89.00	89.00	2005
Mentz	71.97	71.97	1997
Montezuma	92.00	92.00	2004
Moravia	60.00	60.00	1992
Niles	78.00	78.00	2005
Owasco	81.75	81.75	2004
Scipio *	88.00	88.00	2009
Sempronius	32.00	32.00	1981
Sennett *	79.00	79.00	2009
Springport	89.99	89.99	2005
Sterling	100.00	100.00	2008
Summerhill *	65.00	65.00	2009
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Venice *	76.00	76.00	2009
Victory *	100.00	100.00	2009

*towns going through re-evaluations in 2009

E.) Administration

The county and each of the full control municipalities maintain assessment data with RPS software developed by the NYS Office of Real Property Services.

1) The Cayuga County Data Processing Dept. has the following tasks relative to assessment functions:

- maintenance and back up of RPS
- upgrades of RPS
- printing of tentative and final assessment rolls
- printing of tax bills for the county, city and most school districts

- replication assistance to full control assessors
- software installation and maintenance for full control assessors

2) The County Office of Real Property Services consists of 6 employees with the following duties:

A) County Director

Alan Kozlowski NYS Certified General Appraiser

- oversees office staff
- consults with the public regarding assessment standards.
- confers with county legislature at legislative meetings
- consults with assessors and supervisors at the town level
- maintains continuing education
- attends seminars
- approves purchases, payroll and department budget
- approves grants and acts as project leader in same
- compiles annual report
- training local Boards of Assessment Review
- new assessor orientation
- oversight of tax foreclosure process

The Cayuga County Real Property Director is a NYS Certified General Appraiser registered with the NYS Dept. of Licensing Services.

B) Supervising Tax Map Technician**Bernard Corcoran**

- acts in place of the County Director when so directed
- supervises technical and clerical staff
- supervises and participates in tax mapping changes
- supervises and participates in the review of deed descriptions
- Assists director in developing policies, procedure and budgetary data
- supervises and participates in the planning and utilization of a networked, county wide GIS.
- supervises and participates in providing products to the public
- supervises and participates in resolving complex parcel boundary anomalies with assessors, attorneys and others.
- Building footprints

C) Senior GIS/Tax Map Technician**Glen Seamans**

- preparing, interpreting, digitizing and maintenance of tax maps.
- updating GIS software and related components
- printing tax maps and other mapping products for the public
- participates in tax map changes due to splits and merges of parcels
- maintenance of property record cards
- limited scanning of documents
- consultation with assessors, attorneys and the public
- update GIS shape files
- update ImageMate online data and images

D) Supervising Real Property Tax Service Specialist

Tammy Morehouse

- Supervises and participates in preparation of tentative rolls, assessment rolls, tax rolls and tax bills.
- Supervises corrections on tax rolls and assessment rolls
- Supervises and trains subordinate staff
- Consults with local assessors regarding real property tax law, exemption administration and RPS use issues.
- Consults with the general public regarding real property tax law, exemption administration and grievance issues.
- Computes mortgage tax apportionment and sales tax apportionment
- Calculates county tax rates and prepares complex spreadsheets
- Reviews town budgets, calculates town tax rates and special district rates
- Balances assessment rolls
- Oversees preparation of assessor annual report
- Consults with local assessors, Boards of Assessment review and the public regarding real property tax law
- Prepares advanced spreadsheets to county director and State ORPS.
- Prepares custom reports for the public
- Prepares yearly department budget
- Prepares and maintains payroll
- Maintains personnel records
- Utilizes MUNIS financial software for purchasing
- Maintains inventory of fixed assets

-Prepares annual report to NYS ORPS

E) Real Property Tax Service Specialist

Eva Taylor-Sholes NYS Certified Appraiser

-Coordinates preparation and organization of tentative, assessment and tax rolls

-Enters transfer data into state Salesnet and RPS software including splits/merges of property

-Answers phone calls and confers with general public related to real property issues

-Processes corrections to the tax roll with resolutions as needed

-Consults with general public, attorneys and assessors regarding real property tax law

-Maintains bank code data base and makes changes where necessary

-Maintains tax bill mailing addresses and makes changes where necessary

-Distributes transfer documents and assessor annual reports to town assessors and State ORPS

-Prepares sales and property analysis reports

-Balances cash register

F) Tax Map Technician

Jean Miller

- Makes changes in tax mapping system where needed

- Creates tax maps for the public and assessors

- Responsible for plotting map changes based on deeds, wills, surveys and court petitions using CAD and GIS

- Provides GIS support to other county departments, assessors and the public

- Performs database address updates and compares RPS database with 911 access database.

- Assists in files extraction to internet sources

- Consults with public regarding property lines

The Cayuga County Office of Real Property Services (CC-ORPS) has demonstrated a continuing commitment to records management and convenient records access by the public. In 1999, they implemented an automated procedure to publish real estate sales reports in an HTML web-ready format. A companion version of this same website distributes images of deed and survey map records to local officials. A complete set of current town assessment rolls, tax rates and tax maps are also made available on their website. Assessment data for Cayuga County, contained within the NYS RPS database, is searchable on the Internet with results made available 24-7 with their ImageMate OnLine application.

In 2008, CC-ORPS installed a dual-processor web-server in their office. This server hardware is now publishing files and applications to the Internet with a robust VIOS 20/20 fiber connection. In addition, they purchased a copy of ESRI ArcGIS-Server software and three Cayuga County employees participated in related software training. Recently, Cayuga County published an interactive GIS mapping application with this

software and Internet server to assist Assessors and property owners with interpreting exemption values for agricultural land.

The Cayuga County ORPS has applied for a grant to study implementation of building permit software that could be used between both the towns and the county. This would serve to better track housing starts.

III) Models Being Studied

For this study we will consider 5 options. The first option will include the current structure modified to provide equitable assessments to all parcels. This would be accomplished through a countywide re-evaluation of all parcels which would create a single level of assessment for all parcels in the county. The second option will consist of a complete county run assessment unit that would have the responsibility to value every parcel in the county. The third option would consist of an existing CAP with the addition of a second CAP of the city of Auburn and all surrounding towns. The fourth option would take into consideration the fact that all towns would be CAP'ed with other towns thereby reducing the number of assessors needed. The fifth option would have all of the towns contracting with the county for assessment services. This option would cost the same as the county run option but would not require a referendum. See Figs A-5 and A-6 for an analysis of the costs of each of these options.

Cayuga County Sample County Assessment Model Cost/Aid Comparison

Figure A-5

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	Single Assessing Unit Models			Multiple Assessing Unit Models	
	Option #1	Option #2	Option #3	Option #4	Option #5
<p>Start-up Costs:</p> <p>Establish Equitable assessments at a common level throughout the County [Reassess 13 of 23 Towns - 17,404 parcels @ \$40 & 1 city - 9,203 @ \$20] (Town Cost)</p>	880,220	880,220	880,220	880,220	880,220
Available State Aid for reassessment [38,094 parcels @ \$5] (Town Aid)	(190,470)	(190,470)	(190,470)	(190,470)	(190,470)
State Consolidation Aid [38,094 parcels @ \$7 - one time payment, (2 Caps)]	0	0	(266,658)	Varies	0
State Consolidation Aid for County Run Assessing, RPTL 1573, 39,423 parcels @ \$7	0	(275,961)	0	0	0
State Aid for County Run Assessing Referendum Approval, 39,423 parcels @ \$2 [http://www.orps.state.ny.us/cptap/applications.cfm]	0	(78,846)	0	0	0
State Consolidation Aid for County providing services, RPTL 1573, 39,423 parcels @ \$1	0	0	(39,423)	0	(39,423)
State Aid IF County Managed County wide CAP, 39,423 parcels @ \$2 [http://www.orps.state.ny.us/cptap/applications.cfm]	0	0	(78,846)	0	(78,846)
Total One Time Start-up Costs:	689,750	334,943	304,823	689,750	571,481
Operational Costs:					
City/Town/Village Assessment Dept. Costs	725,258	0	298,682	Varies	0
County Real Property Tax Dept Costs	320,472	1,123,230	320,472	320,472	1,123,230
Cost of a County Consolidated Assessing Unit (CAP)	0	0	1,050,408	0	0
Additional cost of annually maintaining assessments at a common Level of Assessment throughout the County.	130,096	112,323	137,088	130,096	112,323
State Aid for Annual Reassessment [38,094 parcels @ \$5]	(190,470)	(190,470)	(190,470)	(190,470)	(190,470)
Current Annual Operating Costs:	1,045,730	1,045,730	1,045,730	1,045,730	1,045,730
Total Annual Operational Cost of Option:	985,356	1,045,083	1,616,180	Varies	1,045,083
Total Annual Savings:	60,374	647	(570,450)	Varies	647

Notes:

- 1 Cost of County Dept estimated by adding 12.5 staff @ \$35,000/yr plus 50% fringe benefits [\$656,250] to the current budget of \$320,472 + 15% additional expense.
- 2 Estimated \$27/parcel(19,305) based upon similar costs in our County and other counties.
- 3 Estimated \$3/parcel for 39,423 parcels + 10% for additional expenses
- 4 Partially built into staffing cost estimate, -10% added for additional expenses
- 5 Reassessment Aid based upon Roll Sections 1, 3,5, 6 & 7 only.
- 6 Cost of Towns not estimated to participate in a cap

Figure A-6	2008	RS8	Towns at		
<u>Town/Village</u>	<u>Eq Rate</u>	Parcel	Parcel	100% at end	<u>2 Caps</u>
		<u>Count</u>	<u>County</u>	<u>of 2009</u>	
Auburn City	95.00	9,203	368		Ira 1246 Victory 941
Aurelius	92.50	1,250	50		Auburn 9203
<i>Cayuga</i>	92.50	285	29		Aurelius 1535
Brutus	97.00	1,025	34		Fleming 1413
<i>Weedspport</i>	97.00	732	39		Owasco 2103
Cato	88.00	1,517	17		Sennett 1828
<i>Cato in Cato</i>	88.00	133	16		Throop <u>1036</u>
<i>Meridian</i>	88.00	144	8		19,305
Conquest	81.00	1,178	29		
Fleming	41.52	1,413	30		
Genoa	74.00	1,356	44	X	<u>Startup Costs</u>
Ira	100.00	1,100	19	X	Auburn 9203
<i>Cato in Ira</i>	100.00	146	16	X	Aurelius 1535
Ledyard	63.00	962	31	X	Brutus 1757
<i>Aurora</i>	63.00	263	31	X	Cato 1794
Locke	89.00	890	19		Conquest 1178
Mentz	71.97	686	21		Fleming 1413
<i>Port Byron</i>	71.97	508	36		Locke 890
Montezuma	92.00	731	46		Mentz 1194
Moravia	60.00	880	17		Montezuma 731
<i>Moravia vlg</i>	60.00	590	45		Moravia 1470
Niles	78.00	1,300	22		Niles 1300
Owasco	81.75	2,103	42		Owasco 2103
Scipio	88.00	1,050	28	X	Sempronius 707
Sempronius	32.00	707	22		Springport <u>1332</u>
Sennett	79.00	1,828	50	X	26607
Springport	89.99	811	14		
<i>Union Springs</i>	89.99	521	28		
Sterling	100.00	1,739	51	X	
<i>Fair Haven</i>	100.00	809	35	X	
Summerhill	65.00	754	25	X	
Throop	100.00	1,036	16	X	
Venice	76.00	832	29	X	
Victory	100.00	<u>941</u>	<u>22</u>	X	
Totals		<u>39,423</u>	1329		

At end of 2009 13 towns will already be at 100% = 12,816 parcels
13 towns & City of Auburn will have to be brought to 100% = 26,607 parcels
Total parcel count of RS 1, 3, 5, 6, & 7 = 38,094

1) Current Structure but with common equalization rate and common reassessment cycle.

- a. All towns and the city of Auburn would be required to have a common level of assessment and reassessment schedule.
- b. Start up costs include the cost to value parcels in all towns that have not been reassessed.
- c. These costs are partially offset by reassessment aid from the state.
- d. In addition, there is a cost to annually maintain assessments which is also partially offset by state aid monies.
- e. This plan saves the most taxpayer money but does not consider the current assessor availability issues and performance standards.
- f. This option may require valuation assistance from the state ORPS.

To maintain the current structure but with a common level of assessment and common reassessment cycle, each of the towns and the city would need to agree to maintain these cycles. This plan would most likely require a Real Property Tax Law that would require a reassessment cycle of, most likely, every three years. If not required by law, this plan is not likely to be carried out.

Most towns in Cayuga County do not adhere to any common reassessment cycle with 4 towns that have not been reassessed in over 7 years and one which has not been revalued in over 20 years. The cost to reassess these towns is, in some cases, cost prohibitive. Even with the state providing some funds to update assessments, without a state law, some towns would not comply. See town letters in appendix.

In addition, this system does not take into consideration performance issues that would still exist under this plan. Two towns in the county still employ a 3 person elected board of assessors. Elected assessors are not required to complete continuing education. This can affect the quality of assessments. Also, because Cayuga County is almost 54 miles long, the assessors that cover towns in both the north and south ends of

the county have difficulty maintaining hours that meet the needs of the taxpayers, even when their performance is otherwise good.

2) County Run Assessing Fig A-7

- a. There are 8 villages in Cayuga County that use the same assessor as their respective town. This assures that each parcel will have the same assessment for town purposes.
- b. Countywide assessing is based on a referendum being passed by a majority of county residents. Assuming the referendum passed, the soonest the county could be able to attain all parcels at a uniform assessment would be 2010.
- c. The first assessment roll could then be filed in 2011.
- d. The first tax roll at a uniform value would be 2012.

This option requires a referendum passed by a majority vote. Assuming that this would happen, the county would be charged with complete oversight of all assessing functions in the county. The Citizen newspaper ran a column on this issue and a corresponding survey. The survey results indicated that 61% of survey respondents favored the county run program. (See appendix) The response from town officials was generally in favor of maintaining the status quo but with a willingness to consider options other than a complete county run program. Since the survey was open to the general public and the town responses were the opinions of town officials only, it would appear that there is a viable chance that voters would approve this referendum if offered.

With county run assessing, all parcels in the county would need to be reassessed on the same schedule to share the same level of assessment. State Aid for this option is \$7 per parcel of Consolidation Aid plus \$2 per parcel referendum aid plus \$5 per parcel re-assessment aid. The reimbursement of these expenses under this option are greater than those in the previous option, however, the cost of paying the additional staffing at the county level is higher than what currently exists at the town level. See Fig A-7.

Cayuga County Assessment Models Cost Savings and Aid Comparisons

Single Assessing
Unit Model

Figure A-7

	Option # 1 Current Structure that is in place - modified to provide equitable assessments to all properties.	Option #2 County-Run Assessing
Start-up Costs:		
Establish Equitable assessments at a common level throughout the County [Reassess 13 of 23 Towns - 17,404 parcels @ \$40 & 1 city - 9,203 @ \$20] (Town Cost)	880,220	880,220
Available State Aid for reassessment [38,094 parcels @ \$5] (Town Aid)	(190,470)	(190,470)
State Consolidation Aid [19,305 parcels @ \$7 - one time payment, (2 Caps)]	0	0
State Consolidation Aid for County Run Assessing, RPTL 1573, 39,423 parcels @ \$7	0	(275,961)
State Aid for County Run Assessing Referendum Approval, 39423 parcels @ \$2 [http://www.orps.state.ny.us/cptap/applications.cfm]	0	(78,846)
State Consolidation Aid for County providing services, RPTL 1573, 39,423 parcels @ \$1	0	0
State Aid IF County Managed County wide CAP, 39,423 parcels @ \$2 [http://www.orps.state.ny.us/cptap/applications.cfm]	0	0
Total One Time Start-up Costs:	689,750	334,943
Operational Costs:		
City/Town/Village Assessment Dept. Costs	725,258	0
County Real Property Tax Dept Costs	320,472	1,123,230 ¹
Cost of a County Consolidated Assessing Unit (CAP)	0	0
Additional cost of annually maintaining assessments at a common Level of Assessment throughout the County.	130,096 ³	112,323 ⁴
State Aid for Annual Reassessment [38,094 parcels @ \$5]	(190,470) ⁵	(190,470) ⁵
Current Annual Operating Costs:	1,045,730	1,045,730
Total Annual Operational Cost of Option:	985,356	1,045,083
Total Annual Savings:	60,374	647

Notes:

- 1 Cost of County Dept estimated by adding 12.5 staff @ \$35,000/yr plus 50% fringe benefits [\$656,250] to the current budget of \$320,472 + 15% additional expense.
- 2 Estimated \$27/parcel(19,305) based upon similar costs in our County and other counties.
- 3 Estimated \$3/parcel for 39,423 parcels + 10% for additional expenses
- 4 Partially built into staffing cost estimate; 10% added for additional expenses
- 5 Reassessment Aid based upon Roll Sections 1, 3, 5, 6 & 7 only.

3) County CAP

Coordinated Assessment Programs are defined as two or more assessing units that enter into an agreement where there is one common level of assessment and a shared reassessment schedule.

- a) A Countywide CAP is proposed in this model.
- b) Municipalities form agreement
- c) This must be filed with the State ORPS 45 days before taxable status date.
- d) CAP would require the same level of assessment and valuation staff as well as same assessment calendar.

New York State Real Property Tax Law 579 allows two or more assessing units to establish a coordinated assessment program by adopting identical local laws without referendum. Municipalities enter into an agreement to maintain a common level of assessment, assessment calendar and reassessment schedule. The same assessor must be used throughout the CAP.

Ira and Victory currently have a successful CAP in place with one assessor that is very knowledgeable, is responsive to tax payers and maintains data on a daily basis. This model might benefit from the inclusion of the remaining municipalities in the county.

The city of Auburn would need to adopt the same assessment calendar as the towns, which is one month earlier under the current calendar. The city is currently considering this option which makes this scenario more reasonable to institute.

New York State provides a one time payment of \$7 per parcel for a 10 year CAP commitment.

The assessment staff, under this option, would be lead by Alan Kozlowski with additional valuation staff serving under him.

The implementation of this option, assuming that the towns are willing, would hinge primarily upon the city of Auburn adopting the same assessment calendar as the towns. After this is completed a formal agreement would need to be made at least 45 days prior to the taxable status date of the first assessment roll. See Fig A-8

Cayuga County Sample County Assessment Model Cost/Aid Comparison

Single Assessing
Unit Model

Figure A-8

	Option # 1	Option #3
	Current Structure that is in place - modified to provide equitable assessments to all properties.	County CAP
Start-up Costs:		
Establish Equitable assessments at a common level throughout the County [Reassess 13 of 23 Towns - 17,404 parcels @ \$40 & 1 city - 9,203 @ \$20] (Town Cost)	880,220	880,220
	5	5
Available State Aid for reassessment [38,094 parcels @ \$5] (Town Aid)	(190,470)	(190,470)
State Consolidation Aid [38,904 parcels @ \$7 - one time payment, (2 Caps)	0	(266,658) 7
State Consolidation Aid for County Run Assessing, RPTL 1573, 39,423 parcels @ \$7	0	0
State Aid for County Run Assessing Referendum Approval, 39423 parcels @ \$2 [http://www.orps.state.ny.us/cptap/applications.cfm]	0	0
State Consolidation Aid for County providing services, RPTL 1573, 39,423 parcels @ \$1	0	(39,423)
State Aid IF County Managed County wide CAP, 39,423 parcels @ \$2 [http://www.orps.state.ny.us/cptap/applications.cfm]	0	(78,846)
Total One Time Start-up Costs:	689,750	304,823
Operational Costs:		
City/Town/Village Assessment Dept. Costs	725,258	298,682 6
County Real Property Tax Dept Costs	320,472	320,472 1
Cost of a County Consolidated Assessing Unit (CAP)	0	1,050,408 2
Additional cost of annually maintaining assessments at a common Level of Assessment throughout the County.	130,096	137,088 4
State Aid for Annual Reassessment [38,094 parcels @ \$5]	(190,470) 5	(190,470) 5
Current Annual Operating Costs:	1,045,730	1,045,730
Total Annual Operational Cost of Option:	985,356	1,616,180
Total Annual Savings:	60,374	(570,450)

Notes:

- 1 Cost of County Dept estimated by adding 12.5 staff @ \$35,000/yr plus 50% fringe benefits [\$656,250] to the current budget of \$320,472 + 15% additional expense.
- 2 Estimated \$27/parcel(38,904) based upon similar costs in our County and other counties.
- 3 Estimated \$3/parcel for 39,423 parcels + 10% for additional expenses
- 4 Partially built into staffing cost estimate; 10% added for additional expenses
- 5 Reassessment Aid based upon Roll Sections 1, 3, 5, 6 & 7 only.

4) Current Structure with additional consolidation and inter-municipal agreements

Under this option there would be additional CAPs beyond those that currently exist. Perhaps it would include the current Ira/Victory CAP plus Aurelius, Springport and Ledyard as an additional CAP and a four town CAP of Locke, Moravia, Sempronius and Summerhill.

The purpose of creating these CAPS is twofold. First, it would result in a common level of assessment; second, it would result in common performance standards. The main objective of any assessment roll is fairness. The method to attain fairness is to have a recent and complete inventory, have verified sales to use in valuation, produce a common level of assessment across municipal lines and to maintain this level. When CAPS are made with towns of similar characteristics, sales in one town should be able to be used in the other towns. This produces a larger pool of sales from which to value property.

This plan has the most variability as many hybrids are possible within the model. Costs would depend upon how many towns could be CAP'ed together. If these towns were CAP'ed together, there would be fewer assessors and other costs associated with maintaining an equitable assessment roll. See Fig A-9

Cayuga County Sample County Assessment Model Cost/Aid Comparison

Multiple Assessing
Unit Model

Figure A-9

	Option #1	Option #4
	Current Structure that is in place - modified to provide equitable assessments to all properties.	Current Structure w/additional consolidation & Inter-municipal agreement
Start-up Costs:		
Establish Equitable assessments at a common level throughout the County [Reassess 13 of 23 Towns - 17,404 parcels @ \$40 & 1 city - 9,203 @\$20] (Town Cost)	880,220	880,220
	5	5
Available State Aid for reassessment [38,094 parcels @ \$5] (Town Aid)	(190,470)	(190,470)
State Consolidation Aid [19,305 parcels @ \$7 - one time payment, (2 Caps)	0	Varies
State Consolidation Aid for County Run Assessing, RPTL 1573, 39,423 parcels @ \$7	0	0
State Aid for County Run Assessing Referendum Approval, 39423 parcels @ \$2 [http://www.orps.state.ny.us/cptap/applications.cfm]	0	0
State Consolidation Aid for County providing services, RPTL 1573, 39,423 parcels @ \$1	0	0
State Aid IF County Managed County wide CAP, 39,423 parcels @ \$2 [http://www.orps.state.ny.us/cptap/applications.cfm]	0	0
Total One Time Start-up Costs:	689,750	689,750
Operational Costs:		
City/Town/Village Assessment Dept. Costs	725,258	Varies
County Real Property Tax Dept Costs	320,472	320,472
Cost of a County Consolidated Assessing Unit (CAP)	0	0
Additional cost of annually maintaining assessments at a common Level of Assessment throughout the County.	130,096	130,096
	3	3
State Aid for Annual Reassessment [38,094 parcels @ \$5]	(190,470)	(190,470)
	5	5
Current Annual Operating Costs:	1,045,730	1,045,730
Total Annual Operational Cost of Option:	985,356	Varies
Total Annual Savings:	60,374	Varies

Notes:

- 1 Cost of County Dept estimated by adding 12.5 staff @ \$35,000/yr plus 50% fringe benefits [\$656,250] to the current budget of \$320,472 + 15% additional expense.
- 2 Estimated \$27/parcel(19,305) based upon similar costs in our County and other counties.
- 3 Estimated \$3/parcel for 39,423 parcels + 10% for additional expenses
- 4 Partially built into staffing cost estimate; 10% added for additional expenses
- 5 Reassessment Aid based upon Roll Sections 1, 3,5, 6 & 7 only.

5) All Municipalities contract with the county under RPTL 1537

RPTL 1537 allows for assessing units to contract with the county to provide various services. Services include, but are not limited to, assessment services, exemption services and inventory services. This requires a formal agreement between the county and municipalities.

For the purposes of this study, it was assumed that the towns would contract with the county for assessment services. The costs in the model spreadsheet take this assumption into account. With the county providing assessment services, the entire county would have one level of assessment with the same re-assessment cycle.

Municipalities would have the ability to contract with the county for services that local assessors may not have the technical expertise or equipment to do on their own. Fig A-10

Cayuga County Sample County Assessment Model Cost/Aid Comparison

Multiple Assessing
Unit Model

Figure A-10

	Option # 1	Option #5
	Current Structure that is in place - modified to provide equitable assessments to all properties.	All Municipalities contract with the county under RPTL 1537
Start-up Costs:		
Establish Equitable assessments at a common level throughout the County [Reassess 13 of 23 Towns - 17,404 parcels @ \$40 & 1 city - 9,203 @ \$20] (Town Cost)	880,220	880,220
	5	5
Available State Aid for reassessment [38,094 parcels @ \$5] (Town Aid)	(190,470)	(190,470)
State Consolidation Aid [19,305 parcels @ \$7 - one time payment, (2 Caps)]	0	0
State Consolidation Aid for County Run Assessing, RPTL 1573, 39,423 parcels @ \$7	0	0
State Aid for County Run Assessing Referendum Approval, 39423 parcels @ \$2 [http://www.orps.state.ny.us/cptap/applications.cfm]	0	0
State Consolidation Aid for County providing services, RPTL 1573, 39,423 parcels @ \$1	0	(39,423)
State Aid IF County Managed County wide CAP, 39,423 parcels @ \$2 [http://www.orps.state.ny.us/cptap/applications.cfm]	0	(78,846)
Total One Time Start-up Costs:	689,750	571,481
Operational Costs:		
City/Town/Village Assessment Dept. Costs	725,258	0
County Real Property Tax Dept Costs	320,472	1,123,230 ¹
Cost of a County Consolidated Assessing Unit (CAP)	0	0
Additional cost of annually maintaining assessments at a common Level of Assessment throughout the County.	130,096 ³	112,323 ⁴
State Aid for Annual Reassessment [38,094 parcels @ \$5]	(190,470) ⁵	(190,470) ⁵
Current Annual Operating Costs:	1,045,730	1,045,730
Total Annual Operational Cost of Option:	985,356	1,045,083
Total Annual Savings:	60,374	647

Notes:

- 1 Cost of County Dept estimated by adding 12.5 staff @ \$35,000/yr plus 50% fringe benefits [\$656,250] to the current budget of \$320,472 + 15% additional expense.
- 2 Estimated \$27/parcel(19,305) based upon similar costs in our County and other counties.
- 3 Estimated \$3/parcel for 39,423 parcels + 10% for additional expenses
- 4 Partially built into staffing cost estimate; 10% added for additional expenses
- 5 Reassessment Aid based upon Roll Sections 1, 3, 5, 6 & 7 only.

IV. Implementation Path

Implementation of option #1 would require the least amount of planning as there would be no staff changes at the town or county level. This option would require a timetable for reassessing each town at the same time, thereby attaining a common level of assessment. With the state providing aid for reassessments, the start-up cost is partially offset by state aid. This option saves the most taxpayer money provided that the state continues to provide funding aid.

This is the most cost efficient method but may not be the best choice given performance issues. Cost is not the only factor in choosing an assessment system that serves the taxpayer. The assessor must be available for consultation with tax payers and be able to stay up to date with the RPS software.

Implementation of option #2 requires passage of a referendum. This is the largest obstacle toward implementation of this plan. Before the referendum could be placed on local ballots, it would need to be approved by the county legislature.

Following approval by taxpayers, the entire county would need to be reassessed. This would most likely be done by hiring out to a private entity as the county has over 39,000 parcels that would need to be valued at the same time. Staffing of the county office could be accomplished while valuations are being done. Hiring out the valuations would also free up the current county Real Property staff to make alterations to existing space and orient the new staff. This transitional period would also allow time for public relations.

The reimbursement of these expenses under this option are greater than those in the previous option, however, the cost of paying the additional staffing level at the county level is higher than what currently exists at the town level.

The implementation of option #3, assuming that the towns are willing, would hinge primarily upon the city of Auburn adopting the same assessment calendar as the towns. After this is completed a formal agreement would need to be made at least 45 days prior to the taxable status date of the first assessment roll. A re-assessment would need to be performed across the entire assessing unit.

Option #4 implementation would depend upon inter-municipal agreements between the various towns listed. The agreement would need to address what the re-assessment schedule should be and how many support staff would be needed. A re-assessment would need to be performed across the entire assessing units.

The implementation of option #5 would require contract agreements with the various municipalities. Under this option the county would perform all valuation functions county wide. No assessor's would exist at the town level. Exemption services would be maintained at the local level by clerks. The lead assessor would be Al Kozlowski, the current County Director of Real Property Services.

V. Analysis and Recommendations

1) Please refer to Fig. A-5. Various options have been considered in this study. The most cost efficient method is to maintain the current structure except to ensure that all properties are assessed at the same level. This plan would save tax payers \$60,374 annually.

The next most cost efficient method is the creation of a County CAP which would save approximately \$11,640 annually.

County wide assessing and county contract assessing would each save \$647 annually.

The Current Structure model with consolidation has unpredictable savings because it depends on many options that are available.

2) Cost is not the only consideration in selection of all the various models. In order to be fair, assessment rolls should be maintained by professional assessors that keep up to date on assessment issues and valuation protocol. Accurate property inventory is tantamount to equitable assessments. If an assessor must define value of an unknown building, they are at a distinct disadvantage. Equity among parcels can only exist where inventory is up to date. Also, assessors must be able to properly verify sales. Sales data that is incorrectly recorded on transfer forms can and does have a direct impact on property values. The reliance on unverified sales can promote over valuation of property. Another thought to keep in mind is the relationship between the tax payer and the assessor at the local level. There is a lot to be gained in having an assessor with a personal working

knowledge of the terrain and the idiosyncrasies that would effect the assessment. The general consensus was that a local assessor is far more reassuring to the taxpayer, whom ultimately this study is meant to benefit.

3) Recommended Implementation and estimated time line

In order for the taxpayers and the municipalities to obtain the most benefit of a collaborative assessment program, everyone involved must be in agreement about the need for a change and also agree on the end result. In our discussions with the towns it was almost unanimous that the most beneficial goal was that of assessing uniformly at 100% and maintaining that value. This was perceived as the basis for fairness and equity throughout Cayuga County. Several towns expressed that they may benefit from forming a CAP with other like towns. There were some municipalities however that felt there was not a town with enough similar features to make that option worthwhile for them and they actually felt this could hurt their municipality. Many of the municipalities in Cayuga County felt that relinquishing their assessing functions to the county would cause too much of a loss of the personal interaction between the taxpayer and assessor at the town level and a loss of local knowledge that realistically does play a part in fair assessments.

In looking at all the discussions and feedback from the municipalities, the most beneficial and feasible option to implement would be Multiple assessing unit, option # 4. Under this option we feel that at least two more CAPs would be implemented. Possibly the current CAP of Ira and Victory expanded to include Conquest and Cato, creating one four-town cap in the northern part of the county. Another CAP that would be beneficial would be the towns of Summerhill, Sempronius, Moravia and Locke, which have comparable towns. A couple of these towns felt forming a CAP would help them increase revenue from state aid and, in fact, fair and consistent assessment practices. This they felt would help in standing up to larger corporations that sue the townships over their assessments. We estimate that these caps could be formed and in place by the 2011 assessment roll.

In Cayuga County, the City of Auburn is centrally located. Several of the towns that surround the city of Auburn have similar characteristics to the city. These towns felt that forming a CAP with the city may be detrimental to their residential sites, but that the city assessor's experience in dealing with commercial properties could be a very useful tool to the local assessor in the smaller towns which also have a considerable amount of commercial sites. In summary, these towns, (Aurelius, Sennett, Fleming and Owasco) felt that they may like to contract with the city for services

relating to valuation and data collection. If an agreement can be made in this respect, we also believe it could be in place for the 2011 assessment roll.

In summary we feel that it would be feasible for Cayuga County to formulate more CAPs and to also have inter-municipality agreements that would result in more equitable assessments across the county. We also feel that after a trial run with the two new caps and, provided it is a positive experience for each municipality, that the other towns in the County of Cayuga may change their opinion and agree to form caps. The goal being for the whole county to consist of five caps in the future, with the towns surrounding the City of Auburn contracting with the city for services by the year 2014.

**County requests to town for
responses**



CAYUGA COUNTY REAL PROPERTY SERVICES

Alan P. Kozlowski, Director
160 Genesee Street -- 5th Floor
Auburn, NY 13021

Director's Phone 315 253-1297
E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

March 24, 2008

The Cayuga County Real Property Service has been awarded a Centralized Property Tax Administration Program grant for \$50,000 from NYS to be used to evaluate improved assessment functions. There are few strings attached other than we need to realistically consider how to do a better job and report back to you and the county legislature. Just like almost every other county in NY, it is the individual municipalities responsibility to provide valuation for tax purposes however there is considerable difference in assessment administration. This results in inequities between taxpayers, municipalities and school districts.

In terms of structure, various models are available to improve equity, transparency and efficiency: county-run assessing systems; municipal-run systems where communities contract with the county for key support services such as appraisal; municipal-run systems where communities contract among themselves to treat all parcels identically; as well as various hybrids of these and possibly additional options.

Given this, Cayuga County would like to share these grant funds with each municipality so you can better define your present system, educate at least your officials as to what else might be considered and then recommend as a community what might be some improvements. Enclosed in this package is some additional information to help your thought process.

Perhaps you see no need to change or join assessment services, perhaps your system is strong enough to offer assessment services to others. We appreciate any additional ideas that you might have and thank you in advance for your consideration in filling out the attached surveys, the results will be available on a WEB site open to your municipality. The results of a preliminary survey from late last year are also attached.

We would appreciate bringing this issue up at your next meeting and perhaps appoint a spokesperson to form a response team. We will need to hear from you at least preliminarily as soon as practical as the summary needs to be presented to back you, and the legislature in September for us to be awarded the full \$50,000. Many counties are simply hiring consultants to do this study, we'd like to think we can reach a more realistic conclusion and keep the \$50,000 in Cayuga County. Thanks.

Respectfully,

Alan Kozlowski
Director, Real Property Services



CAYUGA COUNTY REAL PROPERTY SERVICES

Alan P. Kozlowski, Director
160 Genesee Street - 5th Floor
Auburn, NY 13021

Director's Phone 315 253-1297
E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

October 15, 2008

Town Assessors:

The State of New York has supported through a grant, the study with all stake holder groups of municipalities, for improved assessment opportunities as part of building a overall summary for our county area. It seems reasonable to assemble local meetings that would result in productive exploration of the issues. Along that line Sterling, Victory, Ira, Conquest and Cato have formed a discussion group and will meet on October 23rd in Ira.

The City of Auburn with the adjacent towns of Owasco, Fleming, Aurelius, Throop and Sennett by virtue of this request letter will be asked to set up another. Montezuma, Mentz and Brutus the third. Springport Ledyard, Scipio, Venice and Genoa the forth. Niles Moravia, Sempronius, Locke and Summerhill rounds out this first round table. The goal is to engage in objective research leading upto but not requiring improved assessment practices and develop a report summarizing those findings to the full county. If you would agree to a meeting within your group area in this regard please confirm by return email and some possible dates in October if possible and I will coordinate and attend as a start. Board members, assessors or others can be included at your option. There certainly will be additional communications or meetings as the initial set dictates such. If you would like to discuss any aspects my direct line is 253-1297. Thanks for your consideration.

Alan Kozlowski
Director Real Property



CAYUGA COUNTY REAL PROPERTY SERVICES

Alan P. Kozlowski, Director
160 Genesee Street - 5th Floor
Auburn, NY 13021

Director's Phone 315 253-1297
E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

November 21, 2008

To all Cayuga County municipalities:

The assessment grant study meetings with all towns, villages and the City of Auburn were well attended by the majority of our municipalities with constructive participation. All appreciated the effort to meet locally to enable open discussion about the current assessment situation and improvement options. Packages were handed out to everyone attending that contained the state description of different assessing options and goals that needed to be considered in order to fulfill grant requirements. The presentation by myself and Jeff Lowe of the grant required options were understood and acknowledged.

Each municipality needs to continue to review the data set and issues within their municipality and among themselves, especially within school district areas. We agreed at the supervisors meeting November 20th that the county would summarize the grant meeting discussions and send this out as a starting point for municipal feed back. The final goal is to report to the Legislature with findings and/or recommendation by the January legislative meeting. No changes are required but at the minimum we are better informed.

This note is your municipal start point so that each could organize their point of view and organize individual and/or collaborative comments. The following are topics drawn for these 6 meetings for your further consideration:

Comments from most every group seemed to add to each previous meetings consensus that a uniform level of assessment (100%) across all municipalities was the correct goal, and again how to achieve it given the politics, cost, and economic climate, was a major question at hand.

Two groups of the five agreed that achieving full value and maintenance should be mandated and financially supported by the state as a reward/penalty compliance program. Other groups were not generally in favor of state mandated anything.

The spread sheet of the economics with all the backup data was also useful but it might be understated because of our long distance county.

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The spread sheet of the economics with all the backup data was also useful but it might be understated because of our long distance county.

All are very wary about eroding the personnel communication and service within each community and local presence of staff would need to be addressed if county run or county contracting were to be a consideration. Several towns are funding local assessor clerks as their component of high local service at a lower cost than a certified assessor. This also provides a path for developing future assessors.

One question that was addressed was that Cayuga County municipalities could on their own develop a local law/intermunicipal agreement to mandate a full value assessment program; the real practical issue is how would it be enforced?

One possible backup or transition vehicle was that county contracting of services seemed as a possible strategy as we are engaged in that now. No real comments or support were offered concerning a county run assessing platform.

One strong suggestion from the town supervisor group was that we need to address achieving a more user friendly less maintenance hungry V4 system. It is expensive to run because of its high tech proprietary nature and it limits access and ads cost at the assessor and county level.

Another strongly supported concept is county wide internet broadband access that we could fund with the Government Efficiency Grant Program allowing for full utilization of programs like property information, building permit, emergency management, etc. services. Support from all municipalities would be needed.

Please add any other topics, ideas or concepts. Please respond before the end of December and ask if you need any help or information.

Sincerely,

Alan Kozlowski
315-253-1297



CAYUGA COUNTY REAL PROPERTY SERVICES

Alan P. Kozlowski, Director
160 Genesee Street - 5th Floor
Auburn, NY 13021

Director's Phone 315 253-1297
E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

December 29, 2008

To all Cayuga County municipalities:

Back in November we sent this message hoping to gather at least a sense of direction for improving assessments and cutting related expense. Attached are the two responses received to date. Tax bills are going out this week, remember the old adage about the two things you can count on being death and taxes? Most people will not expect you to do much about death but they will appreciate your efforts in regard to taxes. Please respond with a short note, email or whatever by January 15th as we are planning to present our report to the legislature at their meeting on a
J a n u a r y 2 7 t h .

The assessment grant study meetings with all towns, villages and the City of Auburn were well attended by the majority of our municipalities with constructive participation. All appreciated the effort to meet locally to enable open discussion about the current assessment situation and improvement options. Packages were handed out to everyone attending that contained the state description of different assessing options and goals that needed to be considered in order to fulfill grant requirements. The presentation by myself and Jeff Lowe of the grant required options were understood and acknowledged.

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Please add any other topics, ideas or concepts. Please respond before the end of December and ask if you need any help or information.

Sincerely,

Alan Kozlowski
315-253-1297

Al Kozlowski

From: "Tammy Morehouse" <tmore@cayugacounty.us>
To: "Bob Shaw" <owasco1@centralny.twcbc.com>; "Carl Lincoln (Cato Mayor)" <villageofcato@yahoo.com>; "Charles Knapp" <c_knapp@iwgbus.com>; "Conquest Clerk" <conquestclerk@tds.net>; "David Sikora (Sennett Super)" <sensuper@centralny.twcbc.com>; "Edward Ide" <IMC@idemachine.com>; "Edward Trufant" <usmayor@verizon.net>; "Fleming Assessor" <flemingassessor@adelphia.net>; "Gary Mulvaney (Moravia Village Mayor)" <moraviavillage@cayuganet.org>; "Ira Clerk" <ira_clerk@hotmail.com>; "Jean James (Locke Super.)" <jjames@sccc.internet.com>; "Jean Saroodis-weedvlg" <vweedsport@weedsport.com>; "Jeff Lowe" <Jeffrey.Lowe@orps.state.ny.us>; "John Corcoran - Locke" <scorcor-1@scccinternet.com>; "John Grover" <venice_clerk@hughes.net>; "Keith Batman (Scipio Super)" <batman@cayuga-cc.edu>; "Kevin Grish (Village of Cayuga)" <cayugavill@verizon.net>; "Ledyard Supervisor" <ledyard@ligcomputer.com>; "Lezli Parsons" <assessmentclerk@twcny.rr.com>; "Lucille Craine (Victory Super)" <victorytownclerk@frontiernet.net>; <mchapman154@frontiernet.net>; "Moravia Clerk" <moraviatown@scccinternet.com>; "Pete Marshall" <Pete.marshall@stottanddavis.com>; "Rick Slagle (Niles Super)" <nilessupervisor@hughes.net>; "Roger Baldwin" <rlbcode@cnyemail.com>; "Ronald Wilson (PB Mayor)" <pbtreas@hotmail.com>; "Scott Saroodis (Montezuma Super.)" <scott.saroodis@plantpioneer.com>; "Thomas Gunderson (Aurora Mayor)" <tomg@wells.edu>; "Town" <springport@cstdsl.net>; "Town" <tsterling@twcny.rr.com>; "Town of Brutus" <townofbrutus@verizon.net>; "William McVea (Fair Haven Mayor)" <wmcvea@frontiernet.net>; "William Tarby (Throop Super)" <superisortarby@roadrunner.com>
Cc: "Al Kozlowski" <akozlows@cayugacounty.us>
Sent: Friday, November 14, 2008 1:06 PM
Subject: FW: Assessment study draft analysis

-----Original Message-----

From: Al Kozlowski [mailto:akozlows@co.cayuga.ny.us]
Sent: Friday, November 14, 2008 12:16 PM
To: Tammy Morehouse
Subject: Re: Assessment study draft analysis

Another good discussion last night in Moravia. Niles Supervisor, Vil. of Moravia mayor, Town of Moravia Supervisor, and Locke represented. Some concerns aired: costs, school district responsibility, complexity of valuation in lake front towns, succession of assessors etc. Niles has gone ahead with a on line building permit package and a Assessor Clerk position. Will move discussion forward with respective town boards and other towns.

Brutus, Montezuma, Mentz meeting Monday at 6 PM, I believe at Brutus townhall. Venice, Ledyard, Scipio, Genoa, Springport, are meeting Wednesday at Venice.

Alan Kozlowski

**Town response after
meeting for discussion of
Centralized Tax
Administration**



*Focused on being
The Best Small City in New York State*

CITY OF AUBURN

Office of the City Manager
Lt. Col. Mark R. Palesh, USAF (Ret.)
City Manager

December 31, 2008

Alan Kozlowski, Director
Office of Real Property Services
160 Genesee St.
Auburn, NY 13021

Re: Countywide Assessing

Dear Mr. Kozlowski:

As representatives for the City of Auburn, Mayor Michael Quill, City Manager Mark Palesh and Assessor Susan Chandler, attended the recent meeting, at the Auburn City Hall, to discuss the possibilities of countywide assessing, and requesting a State grant for such investigation.

The City does see the need and supports a collaborative approach to assessment administration, but the best results can only be accomplished if all communities participate. The City, as well as most of the surrounding towns we have talked to, would like to maintain some level of local control regarding assessment and exemption administration, and feel that if the assessors are qualified, knowledgeable, and professional, no one can do a better job of providing equitable assessments.

Since all of Cayuga County is on the State RPS computer program, we would all benefit by coordinating our efforts to establish uniform models with some adjustments for different market areas. We would also benefit from using the same assessment valuation calendar. This is especially important to towns and cities that share the same school districts. Coordinating these two things, as well as keeping inventory and sales data correct and up to date, would insure a more equitable distribution of the tax burden.

We look forward to working with the County in pursuing any assessment alternatives and enhancements that provide for a more equitable process for its citizens. Please keep us informed as to your endeavors. Thank you.

Sincerely:

Mark R. Palesh

cc: Michael Quill, Mayor
Sue Chandler, Assessor

Town Of Cato

Charles Ray, Supervisor

11320 Short Cut Road

Cato, New York 13033

December 30, 2008

Cayuga County Real Property Services

Mr. Alan Kozlowski, Director

160 Genesee Street- 5th Floor

Auburn, New York 13021

Re: Countywide Assessing

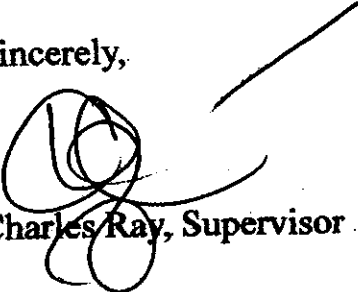
Dear Alan,

After attending the meeting that was held at the Ira municipal building regarding going to countywide assessing, The Cato Town Board discussed the options and strongly feels that it would be best to keep the towns in control of the assessing and their Assessors.

The Town Board of Cato feels that its important that all the towns maintain a 100% equalization rate, and would like to see the state of New York mandate that they do so.

We would like to thank Mr.Kozlowski for the chance to review the options of assessing and for passing our decision along.

Sincerely,



Charles Ray, Supervisor

Town of Conquest

1289 Fuller Road
Port Byron NY 13140

January 6, 2009

Alan Kozlowski Director
Cayuga County Real Property

Dear Mr. Kozlowski:

Thanks for the time and getting my input on how to improve assessing across Cayuga County. I think if anything the meetings got everyone talking and I can say it has helped Conquest understand some of the problems across the county. We have even had our assessor and Jeff Lowe from the state come in at our last town board meeting to discuss it even further. So if anything it's being talked about. We have come along way at least understanding how the process is supposed to work. Conquest will be voting on a revaluation project at our next meeting. Your spread sheets and data became a valuable tool when discussing with my board how Conquest compares to like towns in the county. One thing we were going to consider was doing the same thing Victory and Ira does now annual revaluation. But after discussing it with Jeff Lowe I don't think it will fly because you still have to do revaluation every five years in order to stay in the program. The only benefit is getting some kind of money back from the state to help offset the cost. But I still believe the towns can to it cheaper than the county. Conquest is in favor of keeping at the town level. One example of this would be the elections. All though it was mandated by the state that the county take over the elections. We took something that the towns did very cheaply and accurately for many many years and tripled the annual cost for Conquest and I am sure all Cayuga County towns. I will recommend we do keep it at the town level and use the county as an information highway for our town assessor and town board. Some of the data coming from real property has come along way in helping Conquest make a good educated decision something we have lacked in the past. In closing I would say the state of New York has done a very good job in recent years at equalizing the rate and it does even the playing field from town to town. If anything most towns are hurt by not being at 100%.

Sincerely,

Charles Knapp

Town of Conquest Supervisor

Town of Ira
2487 West Main Street
Cato, New York 13033

James Lunkenheimer, Supervisor
Jill Campbell, Clerk

Board Members:
Roy Campbell
Lawrence Wallace
Rick Wilson
James Edelstein

December 10, 2008

To Cayuga County Real Property Services:

This is in concern of the information our town has received about countywide assessing.

The Ira Town Supervisor, and assessor, attended a meeting, at the Town of Ira municipal building, for a presentation about countywide assessing presented by Alan Kozlowski, Director. The Supervisor also attended a question and answer meeting at the County Supervisors meeting. Information from these meetings was then discussed at the November and December regular Town Board meetings.

The Town Board of Ira has strong feelings about taking assessing out of the hands of local government. In 2003 Ira did a reassessment, and established a 100% equalization rate. We joined into a CAPS program with the Town of Victory, with who we share an assessor. The Board members feel this has worked very well, and wish to continue with the same program. The members also felt it would be very beneficial if the entire state of New York was at a 100% equalization rate. We realize the state has to mandate this, maybe they could offer an incentive for those who do, or penalties for those who don't.

In closing I would like to thank the Real Property Services for the chance to review some options, and express opinions concerning countywide assessing.

Sincerely,



James Lunkenheimer, Supervisor

TOWN OF LOCKE

Box 238

Locke, NY 13092

Alan P. Kozlowski, Director
Cayuga County Real Property Services
160 Genesee Street - 5th Floor
Auburn, New York 13021

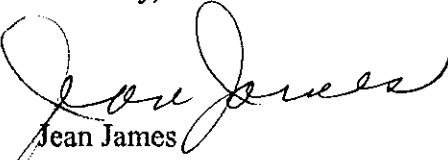
Dear Al:

At the meeting of the Locke Town Board on January 8, 2009, there was discussion on the meetings held to improve assessments and cut expenses.

It is the consensus of the Locke Town Council that we are happy with our present assessment program but we are willing to look into sharing assessors in the future.

Thank you for looking into this and we will look forward to further information.

Sincerely,


Jean James
Supervisor

Al Kozlowski

From: "Saroodis, Scott" <Scott.Saroodis@plantpioneer.com>
To: "Al Kozlowski" <akozlows@co.cayuga.ny.us>
Sent: Sunday, January 25, 2009 11:30 AM
Subject: RE: letter dated 10-24-08 RPTS Centralized Assessment study]

Hi, Alan

I wanted to let you know that the Town of Montezuma Town Board discussed the County wide assessment and for now decided to stay with our local Town Assessor. We as a town board feel it is vital to keep assessments up to date to keep everything on a level playing field. The minutes will record our decision on this matter dated January 20 2009.

Thank you, Scott Saroodis
 Town of Montezuma Supervisor

From: Al Kozlowski [mailto:akozlows@co.cayuga.ny.us]
Sent: Friday, October 31, 2008 4:05 PM
To: pete.marshall@stottanddavis.com
Cc: Saroodis, Scott; townofbrutus@verizon.net
Subject: Re: letter dated 10-24-08 RPTS Centralized Assessment study]

Sorry Pete, just trying to move this along and had a senior moment I guess, appreciate the help. The 10th is the only day I can't do. Thanks.

Alan Kozlowski

----- Original Message -----

From: Bernie Corcoran
To: akozlows@co.cayuga.ny.us ; tmorehouse@co.cayuga.ny.us
Sent: Friday, October 31, 2008 3:58 PM
Subject: [Fwd: letter dated 10-24-08 RPTS Centralized Assessment study]

----- Original Message -----

Subject: letter dated 10-24-08 RPTS Centralized Assessment study
Date: Fri, 31 Oct 2008 15:24:11 -0400
From: Pete Marshall <pete.marshall@stottanddavis.com>
To: <realproperty@co.cayuga.ny.us>, <scott.saroodis@plantpioneer.com>, <townofbrutus@verizon.net>
CC: 'Mentz Town Clerk' <townofmentz@tds.net>

Al, Scott, and Jim,

I am in receipt of your letter dated 10-24-08 addressed to Jack O'Neil. Seeing as we are between Brutus and Montezuma, we would be glad to host a meeting at our town offices if it makes sense for everyone. Our board room is available the evenings of November 12th, 13th, or 19th. We could meet at another room in our facility any time the week of the 10th - 14th, or on Monday the 17th. Let me know what times are good for the rest of you, or if you would like to meet at another facility, that would be fine also.

1/26/2009

Al Kozlowski

From: "Tammy Morehouse" <tmore@cayugacounty.us>
To: "Al Kozlowski" <akozlows@cayugacounty.us>
Sent: Tuesday, December 30, 2008 3:05 PM
Subject: FW: Centralized Tz Administration Grant Study

-----Original Message-----

From: John Klink [mailto:owascosupervisor@centralny.twcbc.com]
Sent: Tuesday, December 30, 2008 2:52 PM
To: tmore@cayugacounty.us
Subject: Centralized Tz Administration Grant Study

Al,
The Town of Owasco leans toward the concept of "grouping" similar Towns together for the purpose of assessment. At our meeting with Al, the City and the donut towns, that appeared to be the best grouping for Owasco. At that meeting, the representative from Fleming made it very clear that they had no intention of virtually ever doing a Re-Val. So although we endorse the concept of the central part of the Cayuga County/Donut Towns doing a Re-Val at the same time, obviously all the towns would have to join together with the City. Just a thought. At our Lakeside Supervisors meeting, it was brought up that another possible "grouping" might be Lakeside Towns. Property on the Lake has the same effect on the assessments for the Towns of Owasco, Niles, Moravia, Venice, Scipio, and Fleming.
In conclusion, the Town would like to go to a three-year cyclic revaluation program (triennial revaluation) along with all other Towns and/or the City. 100% equalization rate would be a goal for all municipalities in Cayuga County, in fact the entire state.
If I had a wish list, property would be assessed in three different categories: residential, lakeside and agriculture. Thank you to Real Property Service led by Al Kozlowski for inviting us to the meeting concerning county-wide assessments. The Owasco Town Board appreciates your efforts as we move (slowly) in that direction.
John Klink, Supervisor

Town of Scipio
3507 State Route 34 P.O. Box 71
Scipio Center, NY 13147
phone (315) 364-5740 fax (315) 364-6802
email: scipio@cayuganet.org

To: Al Kozlowski

From: Keith Batman
Supervisor

Re: County wide assessment

Date: 21 January 2009

The Town of Scipio Board has discussed on several occasions issues associated with a joint assessment approach. We question the benefits of a County wide approach but remain interested in investigation of ideas that would increase parity across towns, particularly in common taxing authorities like school districts, while maintaining or reducing costs. The Town is on a three year reassessment cycle and supports attempts to maintain 100% equalization.

Communication and local control is of course a critical concern with assessment and in fact with most issues in local government and I encourage that in all deliberations and in the search for external funding support for research and other uses that communication and local control remain of central focus.

Your efforts are much appreciated and I and the Board look forward to continuing to work with you.

*Town of
Sterling*

Town Supervisor
Joan Kelley
1290 State Rte. 104A
Sterling, New York 13156

Phone (315) 947-6104
Fax (315) 947-5119

January 2, 2009

Alan Kozlowski, Director
Cayuga County Real Property Services
160 Genesee Street -- 5th Floor
Auburn NY 13021

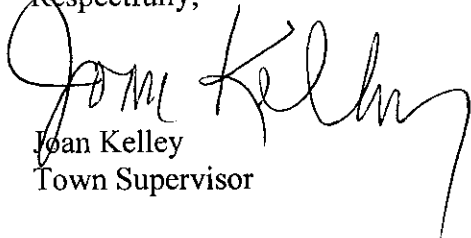
Dear Mr. Kozlowksi:

As you are aware, I attended the meeting on October 23, 2008 at the Town of Ira's Municipal Building to participate in a study to look at options for improving assessment services in Cayuga County. I shared the thoughts and ideas with my town board members.

At the Town of Sterling's 11/17/08 town board meeting, the board members discussed at great length possible ways to improve the assessment process. The board feels strongly that municipalities should strive for a uniform level of assessment (100%) and that it be a NYS mandate offering incentives to those municipalities who are at 100% by doing annual revaluations. The board also recommends cooperation of towns within regions which might not fall within county lines because school districts often fall in different towns or counties. The board absolutely does not support the county taking control of the assessment process. The board members believe that county-wide internet access is critical for maximum utilization of programs.

Please feel free to contact me if you would like more information.

Respectfully,



Joan Kelley
Town Supervisor

Al Kozlowski

From: "Bill Tarby" <supervisortarby@roadrunner.com>
To: "Al Kozlowski" <akozlows@co.cayuga.ny.us>
Sent: Thursday, October 23, 2008 3:50 PM
Subject: Re: Grant Study User Group Meeting

Al,

Throop wasn't present because I worked late, Mike Vitale had other issues, and the rest of the board already had things going on.

I'm sorry, but I have met with Jeff Lowe. He was involved with our reveal. Why doesn't all the other Towns go to 100% like us, then we will join in. Threes allot that need to be worked out. A house in Throop and one on Owasso lake are day and night.

Hope to meet next time.

Bill

----- Original Message -----

From: "Al Kozlowski" <akozlows@co.cayuga.ny.us>
To: <Jeff.Bartholomew@orps.state.ny.us>
Cc: <2008leg@cayugacounty.us>; <Jeffrey.Lowe@orps.state.ny.us>; <tsterlin@twcny.rr.com>; "Bill Tarby" <supervisortarby@roadrunner.com>; "Town of Fleming Supervisor" <flemingsupervisor@adelphia.net>; <imc@idemachine.com>; <owascosupervisor@centralny.twcbc.com>; <sensuper@centralny.twcbc.com>
Sent: Thursday, October 23, 2008 3:04 PM
Subject: Grant Study User Group Meeting

> The communications with the City and adjacent towns went pretty well last
 > night, the leadership effort toward assessment improvement was well
 > received. The presentation by Jeff L. and myself of the grant required
 > options were generally understood and acknowledged. The discussion was
 > that
 > a uniform level of assessment (100%) across municipalities was the correct
 > goal, how to achieve it given the politics, cost, economic climate, was
 > explored. Each group (of which only Throop was not represented) was to
 > review these issues within their municipality, and wanted to meet again
 > after the round robin of county wide group meetings with a consolidated
 > total county meeting to help define likely options that best fit Cayuga
 > Counties municipalities toward achieving and maintenance of full value.
 > One
 > undercurrent was that county contracting of services seemed as a possible
 > transition strategy. The spread sheet of the economics with all the
 > backup
 > data was also very useful.
 >
 > Alan Kozlowski

1/26/2009

Tammy Morehouse

From: Bill Tarby [supervisortarby@roadrunner.com]
Sent: Wednesday, December 03, 2008 5:11 PM
To: Tammy Morehouse
Subject: Re: 2008 Grant - reply from Bill Tarby

Al,

Lets really save the taxpayers some money, and get rid of all the legislators. We should have a board of supervisors, mayors, ect. to run the county.

No wages, insurance, and who knows the towns, villages, and the city better then the people who were elected to run them?

I know it will never happen. Keep me informed.

Thanks,

Bill Tarby

----- Original Message -----

From: Tammy Morehouse
To: William Tarby (Throop Super)
Sent: Wednesday, December 03, 2008 1:25 PM
Subject: FW: 2008 Grant - reply from Bill Tarby

Bill,

The grant discussion has been reasonably successful in learning and communicating on how we might coordinate and improve assessment services, not just within your town but among towns especially within school districts. What surrounding municipalities do effects equalization rates and can impact your taxpayers significantly so we need good management across the board. In most municipalities it's a case of improving your process and capabilities within tight budgets. Other options were at least talked about.

As you point out Throop has moved forward aggressively just in the last few years to acquire good inventory, achieve 100% and set a course to stay there. Not everyone is in that position and your situation is subject to pressure/change if the current economics prevail. Using this opportunity to talk about what your individual towns are doing and what others are accomplishing to improve service and reduce cost. I'll drop off some packages that were at the sessions describing the programs and budget outlines for these options.

There are some tools that should be well received by town management and especially your taxpayers. One example would be a building permit package custom built to fit each municipality, like Throop. We are in the process of building such a package on our existing system with the cooperation of some municipalities as pilots. There are commercial packages being purchased in our county now so there is a need. We can work together and build one based on the same data that you do assessing with. The advantage is that we already have info on every parcel and where it sits in relation to your zoning etc. so that any landowner could view reasonable detail as to the building permit process as it relates to their property. Also both applications and inspections can flow through municipalities to each stakeholder like assessors (for accurate updating annual assessments), code enforcement, highway etc. to provide very good taxpayer

1/26/2009

service, fulfilling town requirements while acquiring a comprehensive status of your community.

We'd be glad to meet with you and/or your board about any of these things, I'm sure Jeff Lowe would be too, thanks for the reply it keeps the focus on real issues and answers.

Alan Kozlowski

----- Original Message -----

From: Tammy Morehouse
To: Al Kozlowski
Sent: Monday, November 24, 2008 8:14 AM
Subject: 2008 Grant - reply from Bill Tarby

-----Original Message-----

From: Bill Tarby [mailto:supervisortarby@roadrunner.com]
Sent: Saturday, November 22, 2008 10:37 AM
To: Tammy Morehouse
Subject: Re: 2008 countywide assess grant draft letter.doc

Tammy,

The Town to Throop just did a complete reval. We spent \$30,000 on this project. How will this work for us?

We are not infavor of spending anymore money, or applying for any grant money with the other Towns or City.

We are at 100% now, and will do annual reval with our assessor to make sure we stay there.

I don't know how we will benefit when we are already 100%
 Maybe you or Jeff could meet with me.

Let me know,

Bill Tarby Supervisor Town of Throop

----- Original Message -----

From: Tammy Morehouse
To: Bob Shaw ; Bob White ; Carl Lincoln (Cato Mayor) ; Charles Knapp ; Charlie Knapp ; Conquest Clerk ; David Sikora (Sennett Super) ; Edward Ide ; Edward Trufant ; Fleming Assessor ; Gary Mulvaney (Moravia Village Mayor) ; Ira Clerk ; Jean James (Locke Super.) ; Jean Saroodis-weedvlg ; Jeff Lowe ; John Corcoran - Locke ; John Grover ; Kay Dougherty ; Keith Batman (Scipio Super) ; Kevin Grish (Village of Cayuga) ; Ledyard Supervisor ; Lezli Parsons ; Lucille Craine (Victory Super) ; mchapman154@frontiernet.net ; Moravia Clerk ; Pam Kelley ; Pete Marshall ; Rick Slagle (Niles Super) ; Roger Baldwin ; Ronald Wilson (PB Mayor) ; Scott Saroodis (Montezuma Super.) ; Thomas Gunderson (Aurora Mayor) ; Town ; Town of Sterling ; Town of Brutus ; William McVea (Fair Haven Mayor) ; William Tarbey (throop Super)
Cc: Al Kozlowski
Sent: Friday, November 21, 2008 2:05 PM
Subject: FW: 2008 countywide assess grant draft letter.doc

Town of Venice

John C. Grover, Supervisor
3656 McAllister Road
Genoa, New York 13071

January 12, 2009

Office of Real Property Services
Mr. Alan Kozlowski, Director
160 Genesee Street
Auburn, New York

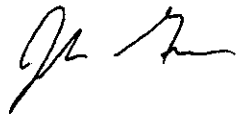
Dear Alan,

At the Town of Venice Board meeting on December 11, 2009, the Board Members discussed the Assessment Grant and how it would affect the Town of Venice.

The Board Members feel that at the present time we would not benefit by a change in the assessment process. We are in a process of a reval right now to bring us up to 100% assessment. We also have the same assessor as the other towns in our school district so we feel we have equality within the district.

In short we are happy with the system right now and feel there is no need to change it at this time.

Sincerely,

A handwritten signature in black ink, appearing to be 'John Grover', written in a cursive style.

John Grover
Supervisor, Town of Venice

TOWN OF VICTORY

1323 Town Barn Road
Red Creek, NY 13143
315-626-6462
Fax 315-626-6747

December 11, 2008

Office of Real Property Services
Mr. Alan Kozlowski, Director
160 Genesee St.
Auburn, N.Y. 13021

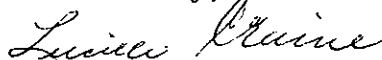
Dear Alan:

At the regular Town Board meeting on December 8, 2008, the Board Members discussed the Assessment Grant and the possibilities that could be obtained from it.

After the discussion the Town Board Members feel we should stay as we are with the assessing program that we are in and also that the State ORPS should see that all towns and villages are at a 100% equalization rate.

We are in a CAP Program with the Town of Ira since 2003 and have maintained a 100% equalization rate since that time and we are satisfied with it.

Yours truly,



Lucille Craine
Supervisor, Town of Victory

Town response to cost survey



CAYUGA COUNTY REAL PROPERTY SERVICES

Alan P. Kozlowski, Director
 160 Genesee Street - 6th Floor
 Auburn, NY 13021

Director's Phone 315 253-1297
 E-Mail realproperty@co.cayuga.ny.us
 Fax 315 253-1517

November 2, 2007

Mr. Edward Ide
 Town of Aurelius Supervisor
 1241 W. Genesee St. Rd
 Auburn, NY 13021

As per your association request I will be presenting a pro's and cons information program on county wide or county assessment services in general at the November 29th meeting of the town supervisors association. As a base point it would be important to better define the present cost and/or budget to towns and present county service costs. If you could please return this copy with requested information that should cover all items and provide for comparison to new options.

I will cover: methods, benefits, negatives, timing, costs, and an overview of the procedure to change. Let me know if you have areas you would like to have some additional research or emphasis on.

Please fill in the following chart and return it to me at your earliest convenience.

Town of
Aurelius

Staff:	2006 \$ Reval yr	2007 \$ STAR (1,051.00)	Tentative 2008 \$ STAR (981.00)
Assessor + STAR (925.00)	15811.00	17443.00	18054.00
Assessor Clerk			
Assessor's Review Board	600.00	600.00	600.00
Supplies	1350.69		600.00
Telephone	375.70	737.01	737.00
Mileage			
Insurance			
Outside Contractor Fees (reval)	2830.00		
Legal Fees	25.00		
Office Expense	272.59	250.72	1863.00
Computer (Printer)	116.00	381.87	
Other Equip Other Than Computer			1000.00

Total
 (without STAR) 21,355.98
 25.00
 21,380.98

19,412.60
 (Pays part of
 cell phone bill →
 uses for Town
 purposes)

Alan P. Kozlowski, Director

Cayuga County Office of Real Property
 160 Genesee St. 5th Floor
 Auburn, NY 13021



CAYUGA COUNTY REAL PROPERTY SERVICES

Alan P. Kozlowski, Director
160 Genesee Street - 6th Floor
Auburn, NY 13021

Director's Phone 315 253-1297
E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

November 2, 2007

~~Mr. Paul Palmer~~ *Jean Jones*
Town of Locke Supervisor
~~703 State Route 38~~ *Box 238*
Locke, NY 13092

please correct address

As per your association request I will be presenting a pro's and cons information program on county wide or county assessment services in general at the November 29th meeting of the town supervisors association. As a base point it would be important to better define the present cost and/or budget to towns and present county service costs. If you could please return this copy with requested information that should cover all items and provide for comparison to new options.

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Town of _____

	<u>2006 \$</u>	<u>2007 \$</u>	<u>Tentative 2008 \$</u>
Staff:			
Assessor	<i>11000.</i>	<i>7500.</i>	<i>8000.</i>
Assessor Clerk	—	—	—
Supplies	<i>1000.</i>	<i>500.</i>	<i>500.</i>
Telephone			
Mileage			
Insurance			
Outside Contractor Fees			
Legal Fees			
Office Expense			
Computer			
Other			

A
Alan P. Kozlowski, Director

Cayuga County Office of Real Property
160 Genesee St. 5th Floor
Auburn, NY 13021



CAYUGA COUNTY REAL PROPERTY SERVICES

Alan P. Kozlowski, Director
160 Genesee Street - 6th Floor
Auburn, NY 13021

Director's Phone 315 253-1297
E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

November 2, 2007

RECEIVED NOV 6 2007

Mr. James Hotaling
Town of Brutus Supervisor
9021 N. Seneca St.
Weedsport, NY 13166

As per your association request I will be presenting a pro's and cons information program on county wide or county assessment services in general at the November 29th meeting of the town supervisors association. As a base point it would be important to better define the present cost and/or budget to towns and present county service costs. If you could please return this copy with requested information that should cover all items and provide for comparison to new options.

I will cover: methods, benefits, negatives, timing, costs, and an overview of the procedure to change. Let me know if you have areas you would like to have some additional research or emphasis on.

Please fill in the following chart and return it to me at your earliest convenience.

Town of
Brutus

	<u>2006 \$</u>	<u>2007 \$</u>	<u>Tentative 2008 \$</u>
Staff:			
Assessor	10500	10815	13500
Assessor Clerk	5775	6125	-
Board of Assessment	220	275	275
Supplies	1495	460.45	3100 ¹
Telephone	-	-	-
Mileage	342.41	308.94	700
Insurance	-	-	-
Outside Contractor Fees	11,100 ²	20,400 ²	-
Legal Fees	-	-	-
Office Expense	-	-	-
Computer	-	-	-
Other	-	-	-

¹ amount available in budget for 2008

² fees for revaluation of Town during 2006-2007

Alan P. Kozlowski, Director

Cayuga County Office of Real Property
160 Genesee St. 5th Floor
Auburn, NY 13021



CAYUGA COUNTY REAL PROPERTY SERVICES

Alan P. Kozlowski, Director
160 Genesee Street - 6th Floor
Auburn, NY 13021

Director's Phone 315 253-1297
E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

November 2, 2007

Mr Charles Ray
Town Supervisor
11320 Short Cut Rd
Cato, NY 13033

2ND REQUEST, THANKS!

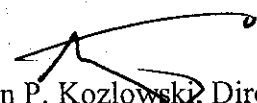
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Please fill in the following chart and return it to me at your earliest convenience.

Town of CATO

	<u>2006 \$</u>	<u>2007 \$</u>	<u>Tentative 2008 \$</u>
Staff:			
Assessor	14,500	14,500	14,500
Assessor Clerk			
Supplies	}	}	}
Telephone			
Mileage			
Insurance			
Outside Contractor Fees			
Legal Fees			
Office Expense			
Computer			
Other			


Alan P. Kozlowski, Director

Cayuga County Office of Real Property
160 Genesee St. 5th Floor
Auburn, NY 13021



CAYUGA COUNTY REAL PROPERTY SERVICES

Alan P. Kozlowski, Director
160 Genesee Street - 6th Floor
Auburn, NY 13021

Director's Phone 315 253-1297
E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

November 2, 2007

Mr. James Young
Town of Fleming Supervisor
2433 Dublin Rd
Auburn, NY 13021

As per your association request I will be presenting a pro's and cons information program on county wide or county assessment services in general at the November 29th meeting of the town supervisors association. As a base point it would be important to better define the present cost and/or budget to towns and present county service costs. If you could please return this copy with requested information that should cover all items and provide for comparison to new options.

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Please fill in the following chart and return it to me at your earliest convenience.

Town of Fleming

	<u>2006 \$</u> Budget	<u>2007 \$</u> Budget	<u>Tentative</u> <u>2008 \$</u> Budget
Staff:			
Assessor (<u>\$5000⁰⁰ each</u>)	15,000.00	15,450.00	15,930.00
Assessor Clerk	6,000.00	6,000.00	6000.00
Supplies			
Telephone			
Mileage			
Insurance			
Outside Contractor Fees	20,750.00	20,750.00	20,750.00
Legal Fees			
Office Expense			
Computer	1500.00	1500.00	1500.00
Other; includes Supplies, Office expense, job training and Mileage.	2500.00	2500.00	2500.00

(5,310.00 each)

Alan P. Kozlowski, Director

Cayuga County Office of Real Property
160 Genesee St. 5th Floor
Auburn, NY 13021



CAYUGA COUNTY REAL PROPERTY SERVICES

Alan P. Kozlowski, Director
160 Genesee Street - 6th Floor
Auburn, NY 13021

Director's Phone 315 253-1297
E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

November 2, 2007

Mr. Stuart Underwood
Town of Genoa Supervisor
1000 Bartnick Rd
Genoa, NY 13071

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Please fill in the following chart and return it to me at your earliest convenience.

Town of Genoa
Actual
2006 \$ 2007 \$ Tentative
2008 \$

Staff:

Assessor	\$12,379	\$12,950	\$12,950
Assessor Clerk		ReVal. ASS't	\$12,800
Supplies	\$3380.20	\$4,000	\$5000
Telephone		↑	↑
Mileage		↑	↑
Insurance			
Outside Contractor Fees			
Legal Fees			
Office Expense			
Computer			
Other			

↑ All ↑
This Covers Primarily
Phone - Mileage - Mailing
Office Supplies

} inclusive

Thanks
Stu

Alan P. Kozlowski, Director

Cayuga County Office of Real Property
160 Genesee St. 5th Floor
Auburn, NY 13021



CAYUGA COUNTY REAL PROPERTY SERVICES

Alan P. Kozlowski, Director
160 Genesee Street - 6th Floor
Auburn, NY 13021

Director's Phone 315 253-1297
E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

November 2, 2007


Mr. Jack O'Neil
Town of Mentz Supervisor
PO Box 798
Port Byron, NY 13140

As per your association request I will be presenting a pro's and cons information program on county wide or county assessment services in general at the November 29th meeting of the town supervisors association. As a base point it would be important to better define the present cost and/or budget to towns and present county service costs. If you could please return this copy with requested information that should cover all items and provide for comparison to new options.

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Please fill in the following chart and return it to me at your earliest convenience.

Town of _____

	<u>2006 \$</u>	<u>2007 \$</u>	<u>Tentative 2008 \$</u>
Staff:			
Assessor	10,000	10,000	10,000
Assessor Clerk	225	225	225
Supplies	339	500	500
Telephone			
Mileage			
Insurance			
Outside Contractor Fees			
Legal Fees			
Office Expense			
Computer			
Other			


Alan P. Kozlowski, Director

Cayuga County Office of Real Property
160 Genesee St. 5th Floor
Auburn, NY 13021



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NOV - 5 2007

TOWN OF OWASCO

CAYUGA COUNTY REAL PROPERTY SERVICES

Alan P. Kozlowski, Director
160 Genesee Street - 6th Floor
Auburn, NY 13021

Director's Phone 315 253-1297
E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

November 2, 2007

John also for your info Doug -

Mr. Douglas Buchanan
Town of Owasco Supervisor
2 Bristol Ave.
Auburn, NY 13021

As per your association request I will be presenting a pro's and cons information program on county wide or county assessment services in general at the November 29th meeting of the town supervisors association. As a base point it would be important to better define the present cost and/or budget to towns and present county service costs. If you could please return this copy with requested information that should cover all items and provide for comparison to new options.

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Please fill in the following chart and return it to me at your earliest convenience.

Town of

OWASCO

	<u>2006 \$</u>	<u>2007 \$</u>	<u>Tentative 2008 \$</u>
Staff:			
Assessor	20,592	21,415	22,271
Assessor Clerk	-	-	9,126
Supplies	\$100.00	\$100.00	\$100.00
Telephone			
Mileage	\$1,400	\$1,000	\$1,000
Insurance - Med	15,000	15,000	15,000
Outside Contractor Fees			
Legal Fees	28,000	500	6,000
Office Expense			
Computer			
Other			


Alan P. Kozlowski, Director

Cayuga County Office of Real Property
160 Genesee St. 5th Floor
Auburn, NY 13021

CAYUGA COUNTY REAL PROPERTY SERVICES

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160 Genesee Street - 6th Floor
Auburn, NY 13021

Director's Phone 315 253-1297
E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

November 2, 2007

Mr. Gary Hatfield
Town Supervisor
2870 Jugg St.
Moravia, NY 13118

As per your association request I will be presenting a pro's and cons information program on county wide or county assessment services in general at the November 29th meeting of the town supervisors association. As a base point it would be important to better define the present cost and/or budget to towns and present county service costs. If you could please return this copy with requested information that should cover all items and provide for comparison to new options.

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Town of Moravia

	2006 \$	2007 \$	Tentative 2008 \$
Staff:			
Assessor	13,000.00	13,390.00	13,792.00
Assessor Clerk	N/A	N/A	N/A
Supplies			
Telephone		480.00	
Mileage			
Insurance			
Outside Contractor Fees			
Legal Fees			
Office Expense	24.10	207.59	3,000.00
Computer	515.19	567.57	
Other <u>Accounting</u>	56.20	50.86	

* See Below

total Budget Contractual

Alan P. Kozlowski, Director

Cayuga County Office of Real Property
160 Genesee St. 5th Floor
Auburn, NY 13021

Additional salary -
* Will be doing a
reval + Data Collector
over a 3 year
period beginning
in 07

07	€	8,000.00
08	€	15,000.00
09	€	15,000.00
		<u>38,000.00</u>



RECEIVED

NOV 05 2007

TOWN OF MONTEZUMA

CAYUGA COUNTY REAL PROPERTY SERVICES

Alan P. Kozlowski, Director
160 Genesee Street - 6th Floor
Auburn, NY 13021

Director's Phone 315 253-1297
E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

November 2, 2007

Mr. Scott Saroodis
Town of Montezuma Supervisor
7585 Fosterville Rd
Port Byron, NY 13140

As per your association request I will be presenting a pro's and cons information program on county wide or county assessment services in general at the November 29th meeting of the town supervisors association. As a base point it would be important to better define the present cost and/or budget to towns and present county service costs. If you could please return this copy with requested information that should cover all items and provide for comparison to new options.

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Please fill in the following chart and return it to me at your earliest convenience.

Town of Montezuma

	<u>2006 \$</u>	<u>2007 \$</u>	<u>Tentative 2008 \$</u>
Staff:			
Assessor	3400	3400	-
Assessor Clerk	500	500	-
Supplies	150	150	150
Telephone	480	480	
Mileage	100	100	100
Insurance			
Outside Contractor Fees			
Legal Fees	-	-	
Office Expense	200	200	200
Computer	-	17	50
Other			

Alan P. Kozlowski, Director

Cayuga County Office of Real Property
160 Genesee St. 5th Floor
Auburn, NY 13021



CAYUGA COUNTY REAL PROPERTY SERVICES

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160 Genesee Street - 6th Floor
Auburn, NY 13021

Director's Phone 315 253-1297
E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

November 2, 2007

Mr. James Lunkenheimer
Town of Ira Supervisor
2487 W. Main St
Cato, NY 13033

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Please fill in the following chart and return it to me at your earliest convenience.

Town of Ira

	<u>2006 \$</u>	<u>2007 \$</u>	<u>Tentative 2008 \$</u>
Staff:			
Assessor			
Assessor Clerk			
Supplies			
Telephone			
Mileage			
Insurance			
Outside Contractor Fees			
Legal Fees			
Office Expense			
Computer			
Other			

Alan P. Kozlowski, Director


Cayuga County Office of Real Property
160 Genesee St. 5th Floor
Auburn, NY 13021

*We are part of CAPS program with Victory. An Information is same as Victory. Supervisor Cramer has filled out the form.
Thank You
*



CAYUGA COUNTY REAL PROPERTY SERVICES

Alan P. Kozlowski, Director
160 Genesee Street - 6th Floor
Auburn, NY 13021

Director's Phone 315 253-1297
E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

November 2, 2007

Mr. Kevin Court
Town Supervisor
2332 Atwood Rd
Moravia, NY 13118

2nd REQUEST, THANKS!

As per your association request I will be presenting a pro's and cons information program on county wide or county assessment services in general at the November 29th meeting of the town supervisors association. As a base point it would be important to better define the present cost and/or budget to towns and present county service costs. If you could please return this copy with requested information that should cover all items and provide for comparison to new options.

I will cover: methods, benefits, negatives, timing, costs, and an overview of the procedure to change. Let me know if you have areas you would like to have some additional research or emphasis on.

Please fill in the following chart and return it to me at your earliest convenience.

Town of Sempitimus

	<u>2006 \$</u>	<u>2007 \$</u>	<u>Tentative 2008 \$</u>
Staff:			
Assessor	4000	4000	4500
Assessor Clerk			
Supplies	231	300	400
Telephone			
Mileage			
Insurance			
Outside Contractor Fees			
Legal Fees			
Office Expense			
Computer			
Other			


Alan P. Kozlowski, Director

Cayuga County Office of Real Property
160 Genesee St. 5th Floor
Auburn, NY 13021



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Auburn, NY 13021

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Fax 315 253-1517

November 2, 2007

Mr. David Sikora
Town of Sennett Supervisor
6931 Cherry Street Rd.
Auburn, NY 13021

As per your association request I will be presenting a pro's and cons information program on county wide or county assessment services in general at the November 29th meeting of the town supervisors association. As a base point it would be important to better define the present cost and/or budget to towns and present county service costs. If you could please return this copy with requested information that should cover all items and provide for comparison to new options.

I will cover: methods, benefits, negatives, timing, costs, and an overview of the procedure to change. Let me know if you have areas you would like to have some additional research or emphasis on.

Please fill in the following chart and return it to me at your earliest convenience.

Town of SENNETT

	<u>2006 \$</u>	<u>2007 \$</u>	<u>Tentative 2008 \$</u>
Staff:			
Assessor	20,997	21,949	30,409
Assessor Clerk			
Supplies			
Telephone			
Mileage			
Insurance			
Outside Contractor Fees	4620	16,000	*70,448
Legal Fees			
Office Expense			
Computer			
Other			

* REVALUE TOWN WIDE

Alan P. Kozlowski, Director + ADDITIONAL WORK FOR REVALUE

Cayuga County Office of Real Property
160 Genesee St. 5th Floor
Auburn, NY 13021



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160 Genesee Street - 6th Floor
Auburn, NY 13021

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E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

November 2, 2007

Ms. Joan Kelley
Town of Sterling Supervisor
1290 State Route 104A
Sterling, NY 13156

As per your association request I will be presenting a pro's and cons information program on county wide or county assessment services in general at the November 29th meeting of the town supervisors association. As a base point it would be important to better define the present cost and/or budget to towns and present county service costs. If you could please return this copy with requested information that should cover all items and provide for comparison to new options.

I will cover: methods, benefits, negatives, timing, costs, and an overview of the procedure to change. Let me know if you have areas you would like to have some additional research or emphasis on.

Please fill in the following chart and return it to me at your earliest convenience.

Town of Sterling

Staff:	2006 \$	2007 \$	Tentative 2008 \$
Assessor <u>Salary</u>	28,500	29,300	23,940
Assessor Clerk <u>19 1/2 hr/wk</u>	9,633	9,633	9,633
Supplies	1,200	1,200	1,200
Telephone	720	720	720
Mileage <u>485/mi</u>	800	1200	200-500
Insurance	8016	8760	0
Outside Contractor Fees	0	0	0
Legal Fees	0	0	0
Office Expense	500	500	500
Computer <u>PC'S (2)</u>	0	2478.76	0
Other <u>- Camera & Accessories</u>	300	400	500

Alan P. Kozlowski, Director

Cayuga County Office of Real Property
160 Genesee St. 5th Floor
Auburn, NY 13021



CAYUGA COUNTY REAL PROPERTY SERVICES

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160 Genesee Street - 6th Floor
Auburn, NY 13021

Director's Phone 315 253-1297
E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

November 2, 2007

Ms. Kathy Irving
Town of Summerhill Supervisor
13606 State Route 90
Locke, NY 13092

As per your association request I will be presenting a pro's and cons information program on county wide or county assessment services in general at the November 29th meeting of the town supervisors association. As a base point it would be important to better define the present cost and/or budget to towns and present county service costs. If you could please return this copy with requested information that should cover all items and provide for comparison to new options.

I will cover: methods, benefits, negatives, timing, costs, and an overview of the procedure to change. Let me know if you have areas you would like to have some additional research or emphasis on.

Please fill in the following chart and return it to me at your earliest convenience.

Town of
Summer Hill

	<u>2006 \$</u>	<u>2007 \$</u>	<u>Tentative 2008 \$</u>
Staff:			
Assessor	3090 ⁰⁰	6200 ⁰⁰	7540 ⁰⁰
Assessor Clerk	1236 ⁰⁰	1236 ⁰⁰	1273 ⁰⁰
Supplies	952 ⁰⁰	600 ⁰⁰	1800 ⁰⁰
Telephone			
Mileage			
Insurance			
Outside Contractor Fees			
Legal Fees			
Office Expense			
Computer - Equipment	500 ⁰⁰	500 ⁰⁰	2000 ⁰⁰
Other - Prop. Reval.		5000 ⁰⁰	7300 ⁰⁰

Incl. Office Expense

Alan P. Kozlowski, Director

Cayuga County Office of Real Property
160 Genesee St. 5th Floor
Auburn, NY 13021



CAYUGA COUNTY REAL PROPERTY SERVICES

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Auburn, NY 13021

Director's Phone 315 253-1297
E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

November 2, 2007

Mr. William Tarby
Town Supervisor
7471 Robinson Rd.
Auburn, NY 13021

2ND REQUEST, JANUARY!

As per your association request I will be presenting a pro's and cons information program on county wide or county assessment services in general at the November 29th meeting of the town supervisors association. As a base point it would be important to better define the present cost and/or budget to towns and present county service costs. If you could please return this copy with requested information that should cover all items and provide for comparison to new options.

I will cover: methods, benefits, negatives, timing, costs, and an overview of the procedure to change. Let me know if you have areas you would like to have some additional research or emphasis on.

Please fill in the following chart and return it to me at your earliest convenience.

Town of

Throop

	2006 \$	2007 \$	Tentative 2008 \$
Staff:			
Assessor	<i>4,500</i>	<i>4,500</i>	<i>10,380</i>
Assessor Clerk			
Supplies	<i>100.00</i>	<i>150.00</i>	<i>200.00</i>
Telephone	<i>0</i>	<i>0</i>	<i>0</i>
Mileage	<i>300.00</i>	<i>300.00</i>	<i>0</i>
Insurance	<i>0</i>	<i>0</i>	<i>0</i>
Outside Contractor Fees	<i>50.00</i>	<i>50.00</i>	<i>1,000.00</i>
Legal Fees	<i>0</i>	<i>0</i>	<i>150.00</i>
Office Expense	<i>0</i>	<i>0</i>	<i>250.00</i>
Computer	<i>0</i>	<i>0</i>	<i>200.00</i>
Other	<i>0</i>	<i>0</i>	<i>1600.00</i>


Alan P. Kozlowski, Director

Cayuga County Office of Real Property
160 Genesee St. 5th Floor
Auburn, NY 13021



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Auburn, NY 13021

Director's Phone 315 253-1297
E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

November 2, 2007

Mr. John Grover
Town Supervisor
3656 McAllister Rd
Genoa, NY 13071

2nd REQUEST, THANKS!

As per your association request I will be presenting a pro's and cons information program on county wide or county assessment services in general at the November 29th meeting of the town supervisors association. As a base point it would be important to better define the present cost and/or budget to towns and present county service costs. If you could please return this copy with requested information that should cover all items and provide for comparison to new options.

I will cover: methods, benefits, negatives, timing, costs, and an overview of the procedure to change. Let me know if you have areas you would like to have some additional research or emphasis on.

Please fill in the following chart and return it to me at your earliest convenience.

Town of Venice

	<u>2006 \$</u>	<u>2007 \$</u>	<u>Tentative 2008 \$</u>
Staff:			
Assessor	9,500	10,000	10,500
Assessor Clerk			
Supplies	} 1,000	1,000	2,000
Telephone			
Mileage			
Insurance			
Outside Contractor Fees			
Legal Fees			
Office Expense			
Computer			
Other			10,000 Reval


Alan P. Kozlowski, Director

Cayuga County Office of Real Property
160 Genesee St. 5th Floor
Auburn, NY 13021



CAYUGA COUNTY REAL PROPERTY SERVICES

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160 Genesee Street - 6th Floor
Auburn, NY 13021

Director's Phone 315 253-1297
E-Mail realproperty@co.cayuga.ny.us
Fax 315 253-1517

November 2, 2007

Ms. Lucille Craine
Town of Victory Supervisor
1323 Town Barn Rd.
Red Creek, NY 13143

As per your association request I will be presenting a pro's and cons information program on county wide or county assessment services in general at the November 29th meeting of the town supervisors association. As a base point it would be important to better define the present cost and/or budget to towns and present county service costs. If you could please return this copy with requested information that should cover all items and provide for comparison to new options.

I will cover: methods, benefits, negatives, timing, costs, and an overview of the procedure to change. Let me know if you have areas you would like to have some additional research or emphasis on.

Please fill in the following chart and return it to me at your earliest convenience.

Town of Victory

	<u>2006 \$</u>	<u>2007 \$</u>	<u>Tentative 2008 \$</u>
Staff:			
Assessor	11,100.00	11,124.00	11,160.00
Assessor Clerk	—	—	2500.00
Supplies	1269.00	1419.00	2623.00
Telephone			
Mileage			
Insurance			
Outside Contractor Fees			
Legal Fees			
Office Expense			
Computer			
Other <i>A.P.K.</i>	549.00	1118.50	935.98

A.P.K.
Alan P. Kozlowski, Director

Cayuga County Office of Real Property
160 Genesee St. 5th Floor
Auburn, NY 13021

Town response to assessing structure survey

5/29/2008

To: Eva
From: Town of Aurelius
Fixing 2 pages

Questionnaire

Please review the attached chart and confirm the complete costs related to assessing property in your municipality. Revise any incorrect figures and add the cost of any missing items. Feel free to add other columns or line items to the chart for any additional expenses that your assessing unit incurs.

When did your municipality last conduct a re-valuation of assessments? 2006

When you last conducted a municipal-wide reassessment, did you hire an outside contractor/consultant and what was the cost? 15,000

What is your municipalities' revaluation cycle, if any? over 3 yr period
Assessor did reval

Are there assessment support services, such as inventory data collections, appraisals and consolidated assessing programs that your municipality would consider contracting with the county to provide? Data collection maintained yearly
completed in 1995 and 2005 - part of Assessor's Job

Would your municipality consider forming a CAP (Consolidated Assessing Program) with other assessing units from within Cayuga County? no

If yes, what other municipalities do you consider as sharing similar characteristics of property values and assessment administrative tasks? _____

Do taxpayer and/or officials within your municipality support countywide assessing? no

What other recommendations for consolidation of assessment services would you like to see implemented? N/A

How do you feel about yearly or triennial reassessments to keep equalization rates at

100%? Support triennial but our assessor is considering annual since the state will pay \$5.00 per parcel.

How readily available is your assessor to the taxpayer? cell phone

7 days a week Monday - Sunday 8am - 10pm Office Hours

If given the choice, which would you chose of the following:

Monday + Thursday

-single assessing unit for each town (as assessing is done now)

-combining the townships into 3 or 4 different assessing CAPS

-County wide assessing units

-a combination of countywide and single assessing units

(an example would be still appointing an assessor to assess, but the county maintains data collection)

Do you feel consistency and uniformity in assessing is critical to keeping assessments fair? yes

Are there any aspects of single assessing units that you feel would be lost if a switch was made to a more consolidated assessing unit?

- ① Public Availability to Assessor at town location
(poor parking at County)
- ② Public Availability to Assessor at town location for exemption purposes
- ③ Our assessor makes house calls as needed
And makes phone calls to remind seniors to file STAR2
- ④ Aurelius is content with having a Town Assessor

Questionnaire

Please review the attached chart and confirm the complete costs related to assessing property in your municipality. Revise any incorrect figures and add the cost of any missing items. Feel free to add other columns or line items to the chart for any additional expenses that your assessing unit incurs.

When did your municipality last conduct a re-valuation of assessments? 2007

When you last conducted a municipal-wide reassessment, did you hire an outside contractor/consultant and what was the cost? Yes

What is your municipalities' revaluation cycle, if any?

No

Are there assessment support services, such as inventory data collections, appraisals and consolidated assessing programs that your municipality would consider contracting with the county to provide? No

Would your municipality consider forming a CAP (Consolidated Assessing Program) with other assessing units from within Cayuga County? No

If yes, what other municipalities do you consider as sharing similar characteristics of property values and assessment administrative tasks?

Do taxpayer and/or officials within your town support countywide assessing? No because the personal service is then missing for our town residents.

What other recommendations for consolidation of assessment services would you like to see implemented?

Shared special equipment and technical assistance/support

How do you feel about yearly or triennial reassessments to keep equalization rates at

100%? Reassessments should be done every 3-5 years.

How readily available is your assessor to the taxpayer? The assessor is here during all off hours unless she is at training or doing field work.
If given the choice, which would you chose of the following:

-single assessing unit for each town (as assessing is done now)

-combining the townships into 3 or 4 different assessing CAPS

-County wide assessing units

-a combination of countywide and single assessing units

(an example would be still appointing an assessor to assess, but the county maintains data collection)

Do you feel consistency and uniformity in assessing is critical to keeping assessments fair? Yes

Are there any aspects of single assessing units that you feel would be lost if a switch was made to a more consolidated assessing unit?

Yes, the personal service provided by our Town

Assessor provides the Town residents with someone who is personally knowledgeable about their property and other properties within the Town. Our assessor is also continually available in the municipal building to answer questions regarding assessments as well as help our many senior citizens with their STAR applications + their questions. This service would be lost or largely reduced if we would absolutely not have a person to

Questionnaire

Please review the attached chart and confirm the complete costs related to assessing property in your municipality. Revise any incorrect figures and add the cost of any missing items. Feel free to add other columns or line items to the chart for any additional expenses that your assessing unit incurs.

When did your municipality last conduct a re-valuation of assessments? 2004

When you last conducted a municipal-wide reassessment, did you hire an outside contractor/consultant and what was the cost? 12500.

What is your municipalities' revaluation cycle, if any?

Approx 5 years

→ Are there assessment support services, such as inventory data collections, appraisals and consolidated assessing programs that your municipality would consider contracting with the county to provide? yes

→ Would your municipality consider forming a CAP (Consolidated Assessing Program) with other assessing units from within Cayuga County? yes

If yes, what other municipalities do you consider as sharing similar characteristics of property values and assessment administrative tasks?

Do taxpayer and/or officials within your town support countywide assessing? yes

→ What other recommendations for consolidation of assessment services would you like to see implemented? SOFTWARE SHARING

How do you feel about yearly or triennial reassessments to keep equalization rates at

100%? TRIENNIAL

How readily available is your assessor to the taxpayer? readily available

If given the choice, which would you chose of the following:

- single assessing unit for each town (as assessing is done now)
- combining the townships into 3 or 4 different assessing CAPS
- County wide assessing units
- a combination of countywide and single assessing units
(an example would be still appointing an assessor to assess, but the county maintains data collection)

Do you feel consistency and uniformity in assessing is critical to keeping assessments fair? Yes

Are there any aspects of single assessing units that you feel would be lost if a switch was made to a more consolidated assessing unit?

Knowledge of locality

We need to know what is the most efficient & cost effective process - Local or county -

Questionnaire

Please review the attached chart and confirm the complete costs related to assessing property in your municipality. Revise any incorrect figures and add the cost of any missing items. Feel free to add other columns or line items to the chart for any additional expenses that your assessing unit incurs.

When did your municipality last conduct a re-valuation of assessments? 1980 ?

When you last conducted a municipal-wide reassessment, did you hire an outside contractor/consultant and what was the cost? ?

What is your municipalities' revaluation cycle, if any?

NONE

Are there assessment support services, such as inventory data collections, appraisals and consolidated assessing programs that your municipality would consider contracting with the county to provide? NO

Would your municipality consider forming a CAP (Consolidated Assessing Program) with other assessing units from within Cayuga County? NO

If yes, what other municipalities do you consider as sharing similar characteristics of property values and assessment administrative tasks?

Do taxpayer and/or officials within your town support countywide assessing? NO

What other recommendations for consolidation of assessment services would you like to see implemented? _____

How do you feel about yearly or triennial reassessments to keep equalization rates at

100%? only if County + School Dist.'s lowered their Budgets AND TAX Levy Yearly

How readily available is your assessor to the taxpayer? weekly appt.

If given the choice, which would you chose of the following:

- ✓ -single assessing unit for each town (as assessing is done now)
- combining the townships into 3 or 4 different assessing CAPS
- County wide assessing units
- ? -a combination of countywide and single assessing units
(an example would be still appointing an assessor to assess, but the county maintains data collection) — More info, please

Do you feel consistency and uniformity in assessing is critical to keeping assessments fair? It's part of it!

Are there any aspects of single assessing units that you feel would be lost if a switch was made to a more consolidated assessing unit?

Local Knowledge of your Town properties!
geography etc.

Questionnaire

Please review the attached chart and confirm the complete costs related to assessing property in your municipality. Revise any incorrect figures and add the cost of any missing items. Feel free to add other columns or line items to the chart for any additional expenses that your assessing unit incurs.

When did your municipality last conduct a re-valuation of assessments? 2006

When you last conducted a municipal-wide reassessment, did you hire an outside contractor/consultant and what was the cost? 20,000

What is your municipalities' revaluation cycle, if any?

3 years

Are there assessment support services, such as inventory data collections, appraisals and consolidated assessing programs that your municipality would consider contracting with the county to provide? perhaps

Would your municipality consider forming a CAP (Consolidated Assessing Program) with other assessing units from within Cayuga County? would consider

If yes, what other municipalities do you consider as sharing similar characteristics of property values and assessment administrative tasks?

Do taxpayer and/or officials within your town support countywide assessing? more information needed: cost, safe guards to ensure equity, degree of local control, if any

What other recommendations for consolidation of assessment services would you like to see implemented? issues are perceived fairness, cost, consistency

How do you feel about yearly or triennial reassessments to keep equalization rates at 100%? support it

How readily available is your assessor to the taxpayer? available

If given the choice, which would you chose of the following:
any of these are possible

- single assessing unit for each town (as assessing is done now)
- combining the townships into 3 or 4 different assessing CAPS
- County wide assessing units
- a combination of countywide and single assessing units
(an example would be still appointing an assessor to assess,
but the county maintains data collection)

Do you feel consistency and uniformity in assessing is critical to keeping assessments fair? yes

Are there any aspects of single assessing units that you feel would be lost if a switch was made to a more consolidated assessing unit?

flexibility and responsiveness

S p 10

Questionnaire

Please review the attached chart and confirm the complete costs related to assessing property in your municipality. Revise any incorrect figures and add the cost of any missing items. Feel free to add other columns or line items to the chart for any additional expenses that your assessing unit incurs.

When did your municipality last conduct a re-valuation of assessments? 2006

When you last conducted a municipal-wide reassessment, did you hire an outside contractor/consultant and what was the cost? 20,000

What is your municipalities' revaluation cycle, if any?

3 years

Are there assessment support services, such as inventory data collections, appraisals and consolidated assessing programs that your municipality would consider contracting with the county to provide? perhaps

Would your municipality consider forming a CAP (Consolidated Assessing Program) with other assessing units from within Cayuga County? would consider

If yes, what other municipalities do you consider as sharing similar characteristics of property values and assessment administrative tasks?

Do taxpayer and/or officials within your town support countywide assessing? more information needed: cost, safe guards to ensure equity, degree of local control, if any

What other recommendations for consolidation of assessment services would you like to see implemented?

issues are perceived fairness, cost, consistency

How do you feel about yearly or triennial reassessments to keep equalization rates at 100%? support it

How readily available is your assessor to the taxpayer? available

If given the choice, which would you chose of the following:
any of these are possible

-single assessing unit for each town (as assessing is done now)

-combining the townships into 3 or 4 different assessing CAPS

-County wide assessing units

-a combination of countywide and single assessing units
(an example would be still appointing an assessor to assess,
but the county maintains data collection)

Do you feel consistency and uniformity in assessing is critical to keeping assessments fair? yes

Are there any aspects of single assessing units that you feel would be lost if a switch was made to a more consolidated assessing unit?

flexibility and responsiveness

TOWN OF BRUTUS

9021 North Seneca Street
P.O. Box 720
Weedsport, New York 13166



Phone: 315-834-9398
FAX: 315-834-9381
E-Mail: townofbrutus@verizon.net

TDD 1-800-622-1220

The Town of Brutus is an Equal Opportunity Lender, Provider, Employer
Complaints of discrimination should be sent to: **USDA, Director, Office of Civil Rights, Washington, D.C. 20250-9410**

April 15, 2008

Mr. Alan Kozlowski
Office of Real Property Services
County Office Bldg., 5th Floor
160 Genesee Street
Auburn, New York 13021

Re: Centralized Property Tax Administration Program Grant

Dear Alan:

Enclosed is the Town's response to the recent survey forwarded by your office. Please let me know if there is anything else the Town can do to assist in this matter. We applaud your efforts to keep the \$50,000 in Cayuga County. Thank you for your attention in this matter.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Mary Kae".

Mary Kae Brentlinger
Town Clerk

Enclosure

Questionnaire

Please review the attached chart and confirm the complete costs related to assessing property in your municipality. Revise any incorrect figures and add the cost of any missing items. Feel free to add other columns or line items to the chart for any additional expenses that your assessing unit incurs.

When did your municipality last conduct a re-valuation of assessments? 2007

When you last conducted a municipal-wide reassessment, did you hire an outside contractor/consultant and what was the cost? Yes

What is your municipalities' revaluation cycle, if any?

No

Are there assessment support services, such as inventory data collections, appraisals and consolidated assessing programs that your municipality would consider contracting with the county to provide? No

Would your municipality consider forming a CAP (Consolidated Assessing Program) with other assessing units from within Cayuga County? No

If yes, what other municipalities do you consider as sharing similar characteristics of property values and assessment administrative tasks?

Do taxpayer and/or officials within your town support countywide assessing? No because the personal service is then missing for our town residents.

What other recommendations for consolidation of assessment services would you like to see implemented?

Shared special equipment and technical assistance/support.

How do you feel about yearly or triennial reassessments to keep equalization rates at

100%? Reassessments should be done every 3-5 years.

How readily available is your assessor to the taxpayer? The assessor is here during all office hours unless she is at training or doing field work.
If given the choice, which would you chose of the following:

-single assessing unit for each town (as assessing is done now)

-combining the townships into 3 or 4 different assessing CAPS

-County wide assessing units

-a combination of countywide and single assessing units
(an example would be still appointing an assessor to assess, but the county maintains data collection)

Do you feel consistency and uniformity in assessing is critical to keeping assessments fair? Yes

Are there any aspects of single assessing units that you feel would be lost if a switch was made to a more consolidated assessing unit?

Yes, the personal service provided by our Town Assessor provides the Town residents with someone who is personally knowledgeable about their property and other properties within the Town. Our Assessor is also continually available in the municipal building to answer questions regarding assessments as well as help our many senior citizens with their STAR applications + their questions. This service would be lost or largely reduced at the county level. We would also like it noted that we believe every Town/Village in the County should be required to utilize a 100% assessment valuation.

TOWN OF LOCKE

Box 238
Locke, New York 13092

Alan Kozlowski, Director
Real Property Services
160 Genesee Street - 5th Floor
Auburn, New York 13021

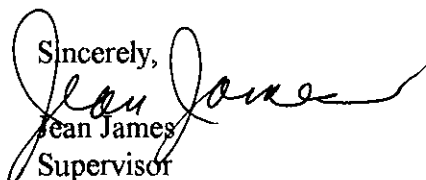
At the April 10 meeting of the Locke Town Board, we discussed the items in your questionnaire at length. Fran Mitchell, our County Legislator, also attended this meeting and joined in our discussion.

We are not opposed to a countywide assessment system. One of our members recently moved from Tompkins County and was pleased with the assessment program there; however, they had a "rocky" start until they regrouped.

One of the advantages discussed was if we were challenged by a large corporation, such as Verizon, we do not have the resources to pay attorneys to fight the challenge. We also felt that it may result in a more even assessment.

We would be very interested in a cost analysis comparing our present expenditures for our assessor and our re-evaluations with that projected to be levied by the county on our taxpayers for this purpose.

We'll look forward to a further up-date on your progress in evaluating a county program.

Sincerely,

Jean James
Supervisor

Enc.

How do you feel about yearly or triennial reassessments to keep equalization rates at

100%? TRIENNIAL

How readily available is your assessor to the taxpayer? readily available

If given the choice, which would you chose of the following:

- single assessing unit for each town (as assessing is done now)
- combining the townships into 3 or 4 different assessing CAPS
- County wide assessing units
- a combination of countywide and single assessing units
(an example would be still appointing an assessor to assess, but the county maintains data collection)

Do you feel consistency and uniformity in assessing is critical to keeping assessments fair? yes

Are there any aspects of single assessing units that you feel would be lost if a switch was made to a more consolidated assessing unit?

Knowledge of locality

we need to know what is the most efficient & cost effective process - Local or county -

Questionnaire

Please review the attached chart and confirm the complete costs related to assessing property in your municipality. Revise any incorrect figures and add the cost of any missing items. Feel free to add other columns or line items to the chart for any additional expenses that your assessing unit incurs.

When did your municipality last conduct a re-valuation of assessments? 2004

When you last conducted a municipal-wide reassessment, did you hire an outside contractor/consultant and what was the cost? 12500.

What is your municipalities' revaluation cycle, if any?
APPROX 5 YEARS

→ Are there assessment support services, such as inventory data collections, appraisals and consolidated assessing programs that your municipality would consider contracting with the county to provide? yes

→ Would your municipality consider forming a CAP (Consolidated Assessing Program) with other assessing units from within Cayuga County? yes
If yes, what other municipalities do you consider as sharing similar characteristics of property values and assessment administrative tasks?

Do taxpayer and/or officials within your town support countywide assessing? yes

→ What other recommendations for consolidation of assessment services would you like to see implemented? SOFTWARE SHARING

Al Kozlowski

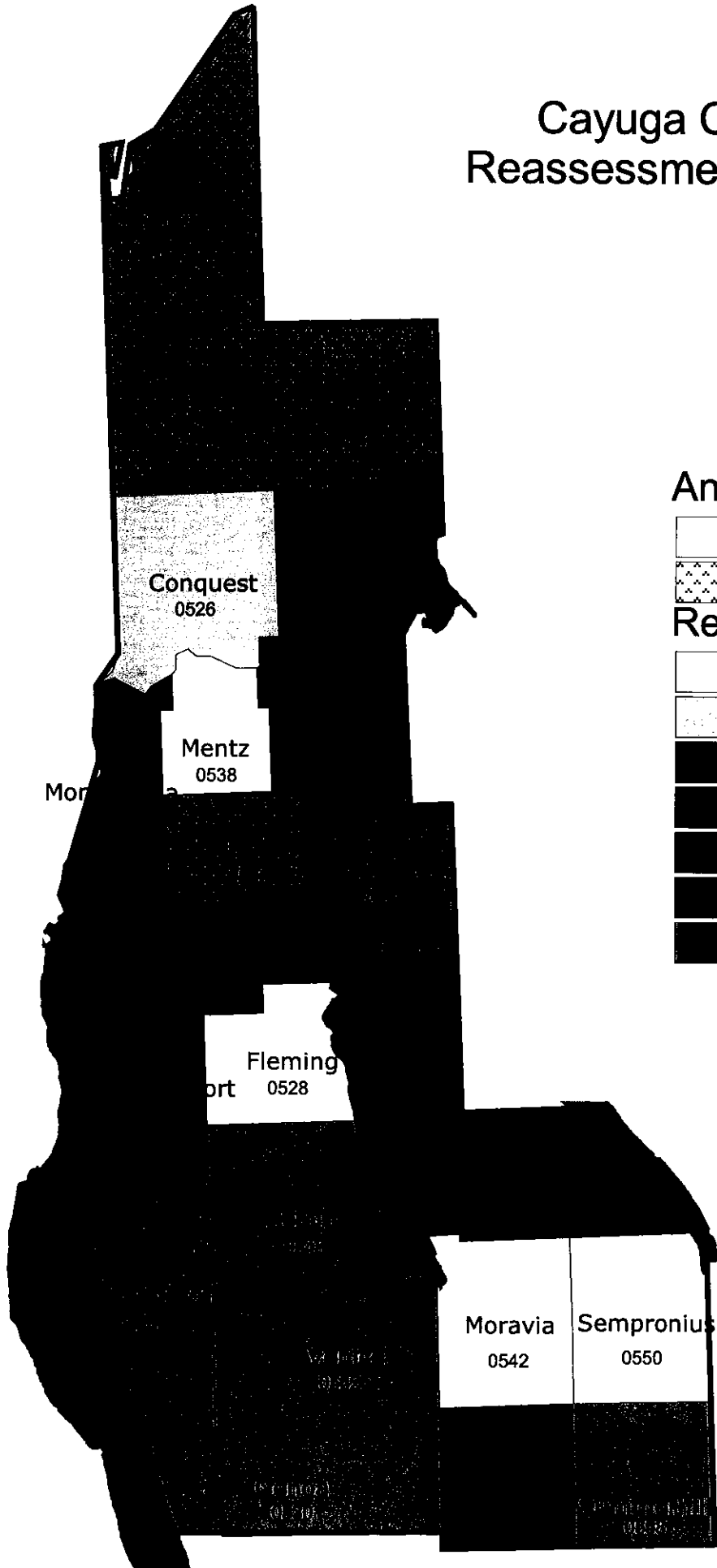
From: "Tammy Morehouse" <tmore@cayugacounty.us>
To: <2008leg@cayugacounty.us>
Cc: "Al Kozlowski" <akozlows@cayugacounty.us>
Sent: Tuesday, October 14, 2008 10:00 AM
Subject: Assessment Grant Study

The State of New York has supported through a grant, the study with all stake holder groups of municipalities, for improved assessment opportunities as part of building a overall summary for our county area. It seems reasonable to assemble local meetings that would result in productive exploration of the issues. Along that line Sterling, Victory, Ira, Conquest and Cato have formed a discussion group and will meet on October 23rd in Ira.

The City of Auburn with the adjacent towns of Owasco, Fleming, Aurelius, Throop and Sennett by virtue of this request letter will be asked to set up another. Montezuma, Mentz and Brutus the third. Springport Ledyard, Scipio, Venice and Genoa the forth. Niles Moravia, Sempronius, Locke and Summerhill rounds out this first round table. The goal is to engage in objective research leading upto but not requiring improved assessment practices and develop a report summarizing those findings to the full county. If you would agree to a meeting within your group area in this regard please confirm by return email and some possible dates in October if possible and I will coordinate and attend as a start. Board members, assessors or others can be included at your option. There certainly will be additional communications or meetings as the initial set dictates such. If you would like to discuss any aspects my direct line is 253-1297. Thanks for your consideration.

Alan Kozlowski
Director Real Property

Cayuga County Reassessment Activity



Annual Reassessment



No



Yes

Reassessment Activity



More than 7 yrs



2003



2004



2005



2006



2007

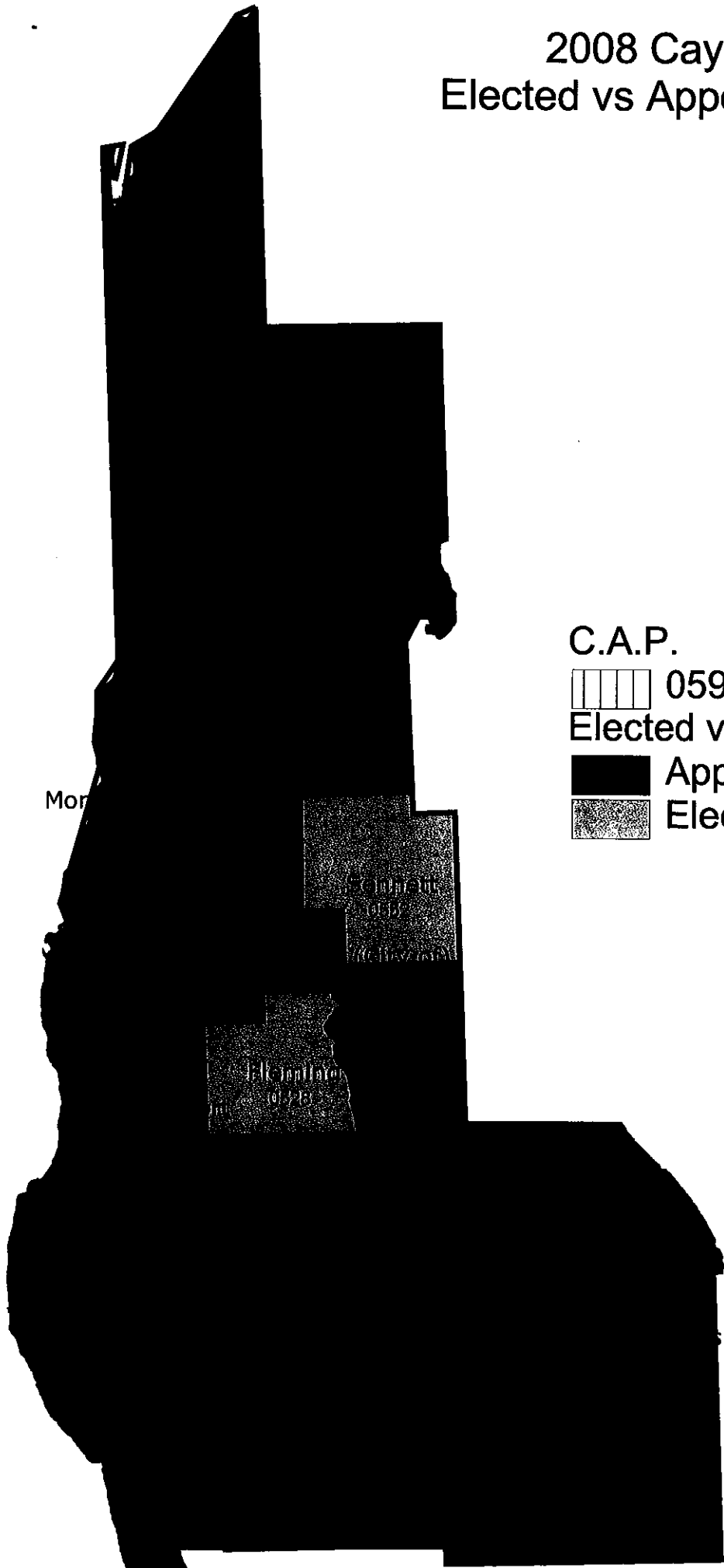


2008

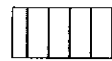


2009

2008 Cayuga County Elected vs Appointed Assessors



C.A.P.



059902

Elected vs Appointed Assessor

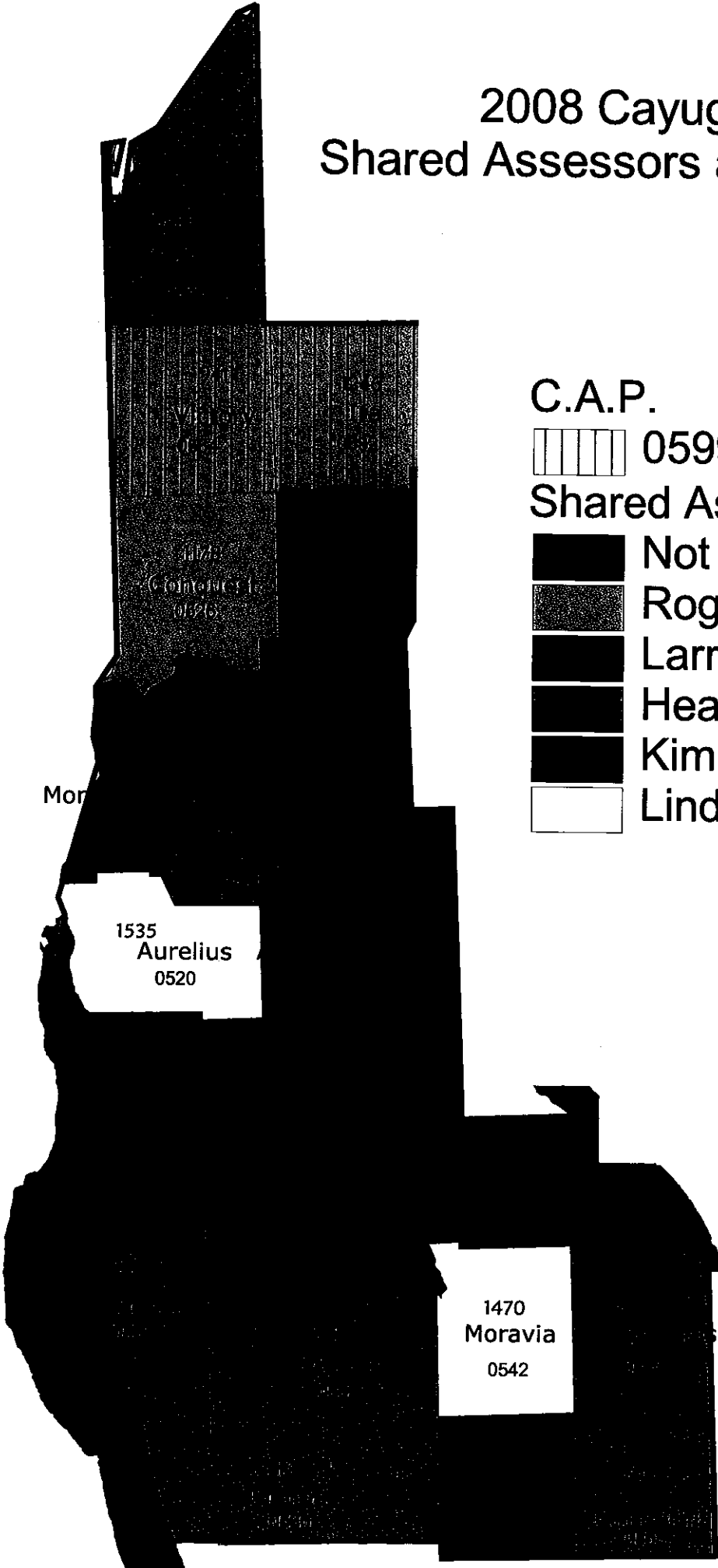


Appointed



Elected







2008 Cayuga County Shared Assessors and Parcel Count



C.A.P.

 059902

Shared Assessors

-  Not Shared
-  Roger Baldwin
-  Larry Fitts
-  Heather Garner
-  Kim Gridley
-  Linda Wright

Mor

1535
Aurelius
0520

1470
Moravia
0542

SUGGESTED OUTLINE

Centralized Property Tax Administration Program – Assessment Study

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

- A common level of assessment for all towns in the County
- A common database of assessment, inventory and valuation data
- Consistent assessment administration standards (a regular reassessment cycle; timely verification, correction and transmittal of sales data; and current and accurate inventory collection and maintenance, etc.)

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

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

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

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

I Executive Summary

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

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

II Existing System

1) Assessing Units

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

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

2) County RPTS

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

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

1) If County-run Assessing

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

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

2) If City/Town-run Assessing

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

IV Implementation Path

1) If County-run Assessing

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

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

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

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

An Overview of the Assessing Study Grants

Presently the real property tax in New York is under a great deal of scrutiny. Taxpayers are questioning the overall level of taxation, they are often confused by the administrative complexity of the tax, and they often feel the tax is regressive and inequitable. It is important that all government entities that deal with the property tax keep these issues in mind, and try to administer the tax in as fair and understandable a manner as possible.

Many of the issues encountered in New York are products of the way our real property tax system is structured. The following describes some of the conditions that make our system difficult to administer and understand.

- Each assessing jurisdiction has the discretion to determine the percentage of market value that will be used to determine assessments. This percentage can, and frequently does, change from year to year within a given assessing jurisdiction. This model is not typical of the practices found in most States around the Country. A more common scenario in other States is that there is one common statutory percentage of value that must be attained by all assessing jurisdictions. Often this standard is 100% of market value, but it may vary State by State.
- There is no clearly defined cyclical requirement for reassessment. In most other States there is a defined reassessment cycle that is understood. This may vary from as frequently as one year intervals to a period up to six years or more.
- The boundaries of our taxing jurisdictions frequently do not align with the boundaries of the assessing jurisdictions. Again this is not the norm throughout other states. While the boundaries of the assessing and taxing jurisdictions align in our state for the purposes of city and town tax levies, this is not typically the case for our school and county taxes. Yet, school and county taxes are usually the most significant portions of the overall property tax on a parcel. Since the taxing jurisdiction and assessing jurisdiction boundaries do not align, and since there is no common statutory percentage of value between the assessing jurisdictions, we need the State of New York to introduce equalization rates into the process when taxes are apportioned. This adds a whole new level of complication, confusion, frustration and distrust to the real property tax system.
- Lastly there are many issues associated with the capacity of the real property system to adequately perform the way it is intended. Presently there are many competent assessment professionals at all levels of government. However, a look at the demographics shows that many of these professionals will leave the workforce in the upcoming years. There does not appear to be a sufficient pool of skilled officials waiting

to take over as the present assessment professionals leave. There will be serious attrition issues in the near future that need to be addressed at this time.

Given the conditions described above, and coupled with local governments struggling to make ends meet without increasing the real property tax burden, it is easy to see that creative solutions to these problems are needed. Now is an ideal time for local governments to take a look at the assessment administration system in their communities, and figure out how best to address these issues going forward. To this end, in 2007 the State of New York introduced a program that provided grant money to counties for assessment improvement. The grants consist of two \$25,000 payments. The first \$25,000 is paid to the county upon a commitment to prepare a study, and the second \$25,000 is paid upon receipt of the study by the county legislative body.

In order to successfully meet the minimum requirements, the study must examine at least one model of assessing that ensures that all parcels within the county are treated as if they are within one common assessing jurisdiction. This means that all parcels throughout the county would be assessed using the same level of assessment and consistent valuation processes. However, this does not mean that the county must take over the assessment function from the local municipalities. Instead, there are many models of assessing structure that can accomplish the minimum requirement. Some examples would be:

- Transfer of the assessment function from the cities and towns to the county (County Run Assessing)
- Keep the assessing function at the city and town level and set up agreements between the local governments to all use the same level of assessment on the assessment rolls (Municipal Run Assessing)
- Keep the assessing function at the city and town level and set up agreements between the local governments and the county for the county to provide valuation services on behalf of the cities and towns (County Assisted Municipal Run Assessing)

There may be other appropriate strategies, beyond those indicated above, that will meet the needs of the county and local governments. The use of Coordinated Assessment Programs (CAPs) may be an option that helps accomplish the desired goal.

The studies should evaluate the existing assessment structure and practices within the county. They should lay out one or more options to attain the minimum requirement of a model that ensures that all parcels within the county are assessed at the same level of assessment, as if they were all within one assessing unit. Studies should also identify the specific steps, resources and timeframes necessary to move from the existing conditions to the desired state. The studies should provide enough information so as to be meaningful to the County Legislative body and other local decision makers as they

consider what future action is necessary to achieve a common level of assessment and other desirable performance standards.

Office of Real Property Services

Valuing & Assessing Real Property	Taxpayer Rights & Information	Tax Policy & Exemptions	Forms, Publications & Procedures	Equalization & Tax Levy Distribution	Related Sites
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[Agency Forms & Publications](#) : [Publication Listings](#) : [Alphabetic List of ORPS Publications](#)

Municipal Options for More Efficient Assessment Administration

(printable pdf version) 

As the function of property tax and assessment administration has grown increasingly complex, many jurisdictions, especially smaller ones, have had difficulty both in finding qualified persons to serve as assessor and in paying adequate salaries for the job. Various options are now available for more efficient assessment administration in regard to cost efficiencies, new technology, valuation expertise, and changing from part-time to full-time assessors. Such options include:

- Formation of a **coordinated assessing program (CAP)** in which two or more towns/cities coordinate their assessing function,
- Creation of a **county coordinated assessing program** (also known as "county-assisted municipal-run assessing") in which two or more towns/cities coordinate their assessing function and contract with the county for all assessment services,
- Formation, by voter approval, of a **countywide assessing unit** (also known as "county-run assessing"),
- Establishment of a **consolidated assessing unit** in which two or more towns/cities combine their assessing functions,
- **Sharing an assessor** by more than one city/town,
- **Replacement of three-member boards** of elected assessors with one appointed or elected assessor,
- **Contracting with the county** to provide some assessment services.

Each of these options is discussed in greater detail below.

Coordinated Assessing

For a coordinated assessing program (CAP), at least two cities and towns must retain their assessing unit status, but agree to share a single assessor. For each city and town in a coordinated assessment program:

- 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.

Approximately 62 CAPs comprised of 141 municipalities are currently in place statewide.

County Coordinated Assessing

This option provides functional consolidation of assessing tasks at the county level without eliminating municipal assessing units. Individual cities and towns (or a group of cities and towns) can enter into a coordinated program with a county where the county provides all assessment services (including having a county employee act as a local assessor). Coordinated Assessing does not require a referendum (compared to county-run assessing below), but rather the agreement of the municipalities and the county. Under the terms of such contract, the involved municipalities would coordinate their assessing functions and contract with the county for all assessment services.

County-Run Assessing

This option involves complete consolidation of the assessment function at the county level, with elimination of municipal assessing units and assessment rolls. A county-wide referendum is required. In counties with no cities, a simple majority vote would be necessary. Otherwise, majorities would be essential for the residents of all of the towns (jointly considered), and the residents of any cities (jointly considered).

At present, there are two county assessing units in the state: Tompkins County and Nassau County.

Consolidated Assessing

For a consolidated assessing unit, two or more cities and towns must consolidate into one new assessing unit. In addition, for all cities and towns within a new consolidated assessing unit:

- a single assessor is appointed,
- one assessment roll is prepared,
- all assessments are at the same uniform percentage of value,
- a single equalization rate is established,
- shared school districts and county tax levy will use a common tax rate,
- reassessments will be conducted at the same time,
- there is a single board of assessment review.

Sharing an Assessor

The most common arrangement now being used by municipalities to reduce costs and improve assessment administration is the sharing of the same assessor by more than one town or city. This permits assessing units to pool their resources to hire a qualified assessor and pay that person adequately to do a professional job.

Approximately half of the state's nearly 1,000 towns and cities share an assessor.

Sole Assessor

Towns and cities with three-member boards of assessors have the option of adopting a local law to replace such boards with one appointed assessor. The local law may be subject to a referendum. Currently, 86 percent of the State's municipalities employ a sole appointed assessor.

As with the appointed assessor option, towns and cities with elected three-member boards of assessors have the option of adopting a local law to replace such boards with one elected assessor. The local law may be subject to a referendum. The term of office for the sole elected assessor is six years - with the present term having begun January 1, 2006. Sole elected assessors are required to

meet the same continuing education requirements as a sole appointed assessor. (more information)

County Services for Towns and Cities

Towns and cities can now contract with their county Office of Real Property Tax Services (RPTS) for all, or some, assessing services. Such an agreement between the county and a city or town would allow the county RPTS to perform one or more of the following:

- appraisal services,
- exemption services,
- assessment services, or
- all of the above.

Counties providing such services are eligible for a one-time payment of up to \$1 per parcel. In order to be eligible to receive this aid, the county and the assessing unit(s) must enter into an agreement regarding the provision of specified services in accordance with Section 1537 of the RPTL.

For more information

Other Collaborative Approaches

Many assessing units have adopted additional assessment administration options that may serve to meet the needs of communities. Among these options are:

- Elimination of the village assessing function, with the village adopting the town assessment roll. Approximately 70 percent of the state's 554 villages have shifted the responsibilities of assessing to their respective towns.
- Appointment of an assessor (potentially an assessor from another municipality) under an agreement to train a replacement within a specified timeframe.
- Appointment of an "acting assessor" who must meet qualifications for permanent appointment within six months.
- Entering into a CAP with municipalities already in a CAP. No municipal referendum is required.

Available Grants/State Aid Programs

Centralized Property Tax Administration Program – The State Office of Real Property Services (ORPS) administers this grant program, which provides \$25,000 to study improved assessing in all municipalities in the county. An additional \$25,000 is awarded following presentation of the study to the County Legislature or Board of Supervisors.

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 through improved equity, transparency and efficiency.

Consolidation Incentive Aid – Also administered by ORPS, this aid program is available for municipalities/counties that enter into one of the following:

- a coordinated assessing program
- a county coordinated assessing program
- county-run assessing.

The aid consists of a one-time payment of \$7 per parcel (maximum \$140,000 per each

municipality).

Aid for Quality Assessing – "Triennial Aid" of up to \$5 per parcel (maximum \$500,000 per assessing unit) is available for reassessments conducted at 100 percent of market value by a single municipality, group of municipalities or a county. Assessing units that commit to maintaining assessments at 100 percent over a six-year period are eligible for Annual Aid of up to \$5 per parcel each year (again, capped at \$500,000 annually).

Local Government Efficiency Grant Program ^{ca} – Four grants administered by the Department of State are available to study and/or implement projects that promote shared services, cooperative agreements, consolidations, mergers and dissolutions. High priority non-competitive grants are available for planning transition to countywide shared services or the transfer of local functions to the county, as well as multi-county or regional services. Depending on the grant type, grant maximums vary from \$25,000 to as much as \$400,000 per municipality.

Where to Advertise for Assessors

ORPS maintains a list of certified candidates for assessors who meet the State Board's minimum qualification standards for sole appointed assessor. For a copy of this list, please call ORPS' Educational Services unit at (518) 474-1764 or send e-mail to edservices@orps.state.ny.us.

As a service to the assessment community, the New York State Assessors' Association ^{ca} provides free assessment related job openings on their website and in their semi-monthly Assessors' Bulletin. You can reach the Association by phone: (845) 344-0292. Ads can be faxed directly to (845) 343-8238, or emailed to NYSAA@nyassessor.com.

Depending on the scope of your search, the International Association of Assessing Officers (IAAO) ^{ca} also provides online job postings, as well as printing such ads in their publications. There is a fee for such postings. The IAAO can be reached at (312) 819-6100.

In addition, you may wish to advertise in local newspapers. Local boards of realtors or other organizations also may provide a forum for advertising in their publications.

For More Information

Please contact the ORPS regional office in your area. The telephone numbers are:

Albany	(518) 486-4403
Batavia	(585) 343-4363
Hauppauge	(631) 952-3650
Newburgh	(845) 567-2648
Ray Brook	(518) 891-1780
Syracuse	(315) 471-2347

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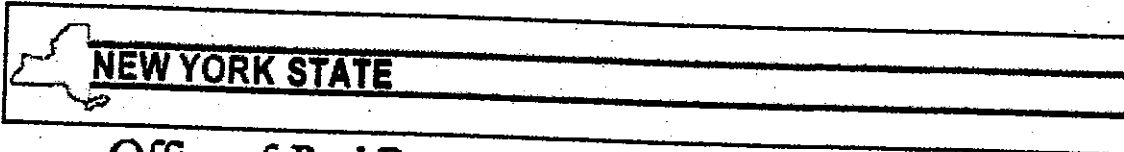
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Questions/Comments: nysorps@orps.state.ny.us

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Office of Real Property Services

Valuing & Assessing Real Property Taxpayer Rights & Information Tax Policy & Exemptions Forms, Publications & Procedures Equalization & Tax Levy Distribution Related Sites

CPTAP Home

2007-08 Centralized Property Tax Administration Program

CPTAP Awards

Questions and Answers

CPTAP News

Note: The answer for question #33 was revised for clarity on January 17, 2008

Resources

Pamphlet

Q1: Does the fact that towns may have received State Aid for a Coordinated Assessment Program (CAP) without county involvement preclude the County from receiving the \$2 per parcel for a County CAP with all cities and towns?

Request for Applications

A1: No. The grant program is independent of the existing State Aid programs, and previous aid payments will not affect county eligibility for per parcel grants.

CPTAP Questions and Answers

Q2: We have received a request for clarification of the amount of aid to be received for forming a county-wide CAP.

Property Tax Reform

A2: The county can receive a CPTAP grant of \$2 per parcel for forming a County CAP with the participation of all cities and towns in the County. If there is not full participation, the County can receive a grant of \$1 per parcel. These grants are independent of the existing State Aid program. Those cities and towns that have not previously received Consolidation Incentive Aid would receive \$7 per parcel in Consolidation Incentive Aid when the CAP is implemented, up to \$140,000 or 20,000 parcels per municipality.

Collaborative Assessing

Q3: There are currently three CAPs in a County. Will the those towns already in a CAP have to pay to get out of their individual CAPs and into the county CAP? Does this affect the amount of aid received by the county?

A3: When a CAP reorganizes, those cities and towns that continue to participate in a CAP are not liable for repayment of State Aid. However, they are not eligible for any additional Consolidation Incentive Aid. As stated in A2, the County can receive a grant of one or two dollars depending on participation of the cities and towns.

Tax Collection

Q4: The grant documentation for County Tax Collection Information Initiatives talks about a centralized software system and database. It also mentions a county database to provide officials of municipalities with access to tax payment status. Does this mean that the program

developed must include one software system used by all municipalities and administered by the county, or does it just require that there be a database, accessible to all, which includes all the paid and unpaid information for school, village and town and county taxes? Asked another way, does the grant require all municipalities to use the same software for the collection of taxes or just that the county maintain an accessible database of all paid and unpaid taxes for schools, villages and town?

A4: The second grant payment for tax collection only requires that the database be accessible to all municipalities, not that the same software be used by all municipalities.

Q5: Would a referendum for county assessing require only a simple majority on a county-wide basis?

A5: Article IX, §1(h)(1) of the State Constitution provides that where a transfer of functions to the county occurs it must be approved by a majority of voters in a referendum. If there are cities in the county it must be approved by a majority of the votes cast in the towns considered as a single unit and a majority in the cities as a single unit. If functions are transferred from village(s) the referendum must also receive a majority of the votes cast in the villages as a single unit. That is why the provision is referred to as the "triple referendum". If a county has no cities and only non-assessing unit villages, then only the transfer to the county from the towns is involved and a simple majority is all that is required.

Q6: At present, a town uses the homestead provisions of Article 19. Would the town be able to continue to use Homestead if the county moves to county-wide assessing?

A6: No. The town is losing its status as an assessing unit and can no longer use the provisions of Article 19. If the county were to become an approved assessing unit the town would be a "portion" for purposes of Article 19 and would be able to use homestead. If the town were to be part of a county coordinated assessing unit (CAP) it could continue to use homestead.

Q7: Assuming county-wide assessing, could a county as a local government take advantage of RPTL 523-a to form administrative hearing panels for grievance purposes each year as deemed necessary?

A7: Yes. The provisions of section 523-a allowing administrative hearing panels for grievances is available to every assessing unit. The assessment review commission provisions of section 523-b are only available to Nassau County

Q8: Does a county have to choose between applying for \$2.00 per parcel for all cities and towns in a county coordinated assessing unit and \$1.00 per parcel if not all assessing units participate?

A8: No. A single application is made for the grant. Payment will be

calculated based on the participation of the municipalities.

Q9: Can the County Legislature entertain a referendum to establish county assessing without the formal involvement of its cities and towns?

A9: The County Legislature does not require any formal approval by its cities or towns to propose becoming a county assessing unit.

Q10: For the 2007-2008 Centralized Property Tax Administration Program fund distribution - can the first \$25,000 be used to pay a consultant to help prepare a single plan addressing both options (County Assessing or Coordinated Assessing)?

A10: Yes. The county can use the grant to hire a consultant to study the implementation of county assessing and county coordinated assessing for all municipalities within the county.

Q11: Can a county receive a grant to study increased county involvement that is less than centralization of the assessment function at the county level, such as section 1537 contracts with less than all municipalities?

A11: No. A grant application must entail a study of complete centralization of the assessment function at the county level.

Q12: Does the consolidation of services have to occur by 2008 to be eligible to receive the grant? Or will a plan with a future (ex. 2009/2010) completion date qualify?

A12: Grant funds are available on a fiscal year basis. The first payment for both studies is available upon submission of an application. The second payment for centralized assessment is available upon submission of the study to the county legislative body. The second payment for centralized collection is available upon submission to ORPS of a contract for centralized collection. Neither second payment requires implementation. The \$1/\$2 grants are funded out of the 2007-2008 budget. Future payments are contingent on future appropriations.

Q13: If towns contract with the county for assessment services, who appoints the assessors (who will now be county employees)?

A13: Section 1537(4) places the appointment function with the assessing unit, not the county.

Q14: Is a single town contracting with the county for assessing services considered a CAP? In addition to the county receiving \$1/parcel for handling that town's assessing function, is the town entitled to receive \$7/parcel for forming this type of CAP?

A CAP must consist of at least two assessing units. Thus a county

A14: A CAP must consist of at least two assessing units. Thus a county contract with a single city or town is not a CAP. We realize that contradictory information has been given and we apologize for any confusion.

Q15: Is it always the town that is entitled to the \$7/parcel aid? Never the county?

A15: Aid is payable to the constituent municipality in a CAP. We read this to mean the constituent assessing units. Thus payment is made to the town.

Q16: To dissolve an intermunicipal CAP, towns must file a resolution by September 1 of the year preceding the dissolution. Are there any restrictions/deadlines if a town wants the county to stop performing their assessing function?

A16: There are no similar deadlines for a city or town to withdraw from an agreement with the county.

Q17: Is there a template (sample) for counties that want to do a study? Will there be a formal application?

A17: There is no sample or application form. The application is a written request signed by the chief executive of the county or, if no such office exists, the chair of the county legislative body. The study for centralized assessment must contain, at a minimum, an analysis of those factors mentioned in the Request for Applications and the County Assessing Worksheet. The study for centralized collection must contain, at a minimum, an analysis of those factors mentioned in the Request for Application. The award letters for these grants will contain information concerning applications for the second grant payments.

Q18: Is the grant for the study only eligible if the study is for county assessing? In other words, if the study is determining the efficiency of towns forming an agreement with the county to perform their assessing function, would that satisfy the grant requirements?

A18: The study is for the implementation of the centralization of the assessment function at the county level. The real property tax administration information used to study implementing a county CAP or a county assessing unit should be the same. Different steps are required to implement each of the programs. The study must include an analysis of the data and a process for implementing centralization, either through a county assessing unit or CAPs, or both.

Q19: May a county that did not submit an initiative to the Commission on Local Government Efficiency and Competitiveness apply for a Centralized Property Tax Administration Program grant?

A19: Yes. Grants are available to all counties that are not currently county assessing units.

Q20: For purposes of determining participation in a county CAP for the \$1/\$2 grant, will an assessing unit that has a stand-alone \$1537 contract with the county, as opposed to a CAP, be considered a CAP.

A20: Yes, so long as the contract provides for the county to provide assessment services.

Q21: To receive the second \$25,000 payment for the county assessing initiative, is the study required to include a recommendation that centralized assessing be implemented?

A21: The study must contain an objective statement and summary of the steps necessary for the implementation of centralized assessing. The expectation of the State is that the respective county legislatures will be the appropriate interpreters of these facts. The plan itself should not contain a factual recommendation, although potential benefits or drawbacks may be described.

Q22: Would a county wishing to assume tax collection for a very limited number of municipalities as a pilot project still have to hold a county-wide referendum to allow this to happen?

A22: The triple referendum provisions do not apply to the conduct of a study. If centralized collection is to occur on less than a county-wide level, it would have to be done in the context of existing law, i.e., the collector or receiver would still have to be a resident of the municipality but the "back office" work could be done at the county level. Similarly, if collection is centralized at the county level without the referendum to amend the charter, the collectors/receivers would continue to be municipal residents although the county could centralize all back office work.

Q23: What is the timeline required and any desired milestones in each grant program for conducting the study and implementing the tax collection database and/or a county-wide assessment program?

A23: The first grant payment for either type only requires an application within the timeframe in the Request for Applications. The second grant payments are contingent upon proof of presentation of the assessment study to the county legislative body or submission of a contract for centralization of the collection function.

Q24: When does the contract period begin and end for creation of the tax collection database?

A24: This is totally within the discretion of the county and the vendor. Payment of the second collection grant is contingent upon submission of the contract for installing the database.

Q25: For county-wide tax collection, are there any requirements concerning where taxes are physically collected/received (i.e., must this occur in each municipality)?

A25: Absent an amendment to the county charter, collection must take place at the municipal level, i.e., in each participating city, town and village.

Q26: Are there any provisions for counties experiencing a lot of growth (i.e., additional grant monies or aid based on the creation of parcels not yet in existence)?

A26: The \$1/2 per parcel grants are measured against the latest final roll. They do not reflect anticipated growth.

Q27: If a county moves to county-wide assessing or a county coordinated assessment program, do participating municipalities that still have three person boards of assessors have to vote to go to a sole assessor before joining?

A27: CAPs can not be established with assessing units that retain elective assessors (§579[1][c]). Therefore, the elected boards would have to be replaced with a sole assessor prior to entering a county CAP. The referendum for county assessing necessarily abolishes all municipal assessor positions in the county, whether elective or appointive.

Q28: I see that the application must be in by December 31, 2007, but I don't see a last day to submit for the second \$25,000. Is there one?

A28: We expect that final payments will be requested in calendar year 2008 and that payment in full will be made before the end of that calendar year.

Q29: What are the differences between County Assessing and County Coordinated Assessing?

A29: In a county assessing unit the county prepares an assessment roll for every parcel in the county. This roll is then used for county, city, town and school purposes. Cities and towns no longer have the authority to assess property. In a county coordinated assessment program, the cities and towns retain their status as assessing units but a county employee serves as assessor and the assessment functions, other than review of grievances, are performed at the county level.

Q30: Regarding general application submission for the County Assessing Initiative, the letter of application must include the number of special taxing districts, including school districts. What exactly is meant by "special taxing districts"? Is this regarding the number of special districts (e.g. fire, light, water, sewer, etc.), or something else?

A30: The information requested is for special districts that impose special assessments or special ad valorem levies.

Q31: Do we need a special grant writer to write our letter of application for the 2007-2008 Centralized Property Tax Administration

Program?

A31: No. How the letter of application is prepared is at the discretion of each applicant, provided it mentions all of the required information and is signed by the County Executive.

Q32: I am trying to get some information on how other counties are attempting to administer the Centralized Property Tax Administration Program. Do you know if they are planning on processing information in-house or have opted to use an outside vendor? Can you tell us what vendors they may have contacted?

A32: We are aware that some counties are discussing hiring vendors. However, it would be inappropriate for ORPS to provide the names of vendors as this could be interpreted as endorsing these vendors.

Q33: What if a county receives the initial \$25,000 payment and never moves forward with the study? Also, what if the study is prepared but no further steps are taken to submit the study to the county legislature (as in County Assessing) or execute a contract to create the database (as in County Tax Collection)?

A33: Each CPTAP grant should be approached as one \$50,000 project rather than two \$25,000 projects. For each award, specific milestones must be met for a county to have fulfilled its obligation to the State and in turn retain the monies awarded. ORPS reserves the right to review each study performed in order to ensure that it was done comprehensively and in good faith.

Q34: Does the application letter for countywide tax collection have to include all the school districts in the county and the amount of parcels?

A34: The letter of application for the County Tax Collection option requires the number of real property parcels in the county broken down by assessing unit, but does not require any mention of school districts or any other special taxing districts. The latter is only required for the County Assessing option.

Q35: Will a town who has contracted for years with the county for assessment services be eligible for the \$1/\$2 aid now that other towns are jumping on board to contract with the county, thus creating a CAP? What about the \$7 of consolidation aid in this same instance?

A35: Existing §1537 agreements would have to be reconstituted as CAPs with county participation in order to qualify for the standard \$7 per parcel State aid, assuming the CAP otherwise qualifies. In regard to the \$1/\$2 aid in this situation, please see Q&A #20 for more information.

Q36: In regard to disbursement of the total \$50,000 grant for assessing, are there limitations on how the money is to be spent? Are all funds to be spent by the Real Property Tax Services Agency or can

the funds go into the general fund balance? Do any "excess" funds have to be sent back to the state?

A36: The first \$25,000 payment will be made to provide for the preparation of the study. There is no requirement that the study be prepared by a county agency or by an outside vendor, it is simply asked that each applicant prepare a fair and comprehensive study encompassing the factors mentioned in the Request for Applications and the County Assessing Worksheet. Grant money would be subject to the normal auditing and accounting processes of the county as required by the Office of the State Comptroller, however there is no provision for paying back any funds not expended in the study. The second \$25,000 payment is made upon submission of the report to the county legislative body. There would be no "excess" funds in this process.

Q37: If several municipalities contract with the County for all assessment services, do those contracts enable the county to appoint an Assessor for those municipalities rather than having each individual municipality appoint an Assessor?

A37: RPTL 1537(4) specifically retains in the assessing unit the right of appointment of the assessor under an agreement for the county to perform all functions.

Q38: Must the centralized assessment study analyze implementation of a county assessing unit, i.e., moving the assessment authority from the cities and towns to the county through a local law?

A38: The study cannot begin with the assumption that county-wide implementation is impossible or that county-wide implementation will not be pursued. The focus of the assessing study can be either the implementation of a county assessing unit, such as currently exists in Tompkins County, or a centralized county coordinated assessment program established through existing provisions of law such as CAPs and section 1537 contracts. The study can address possible intermediate or alternative steps short of full implementation. This may in fact be a necessary component of a county coordinated program that does not envision a county assessing unit. The intermediate or alternative steps should be oriented toward achieving performance characteristics that would presumably be characteristics of fully functioning county-wide program (e.g. - Common equalization rates of 100 across the entire county, centralized data at the county level, consistent standards countywide for inventory and sales processing, and assessing units that meet certain size requirements or involve contracts with the county.)

Q39: If an assessment study is prepared but not submitted to the county legislative body, must the initial \$25,000 grant be repaid?

A39: No. Although the two grant payments are seen as two parts of a single initiative, failure to present the study to the county legislative body will not affect the initial payment. Failure to prepare the study after receiving the \$25,000 payment may result in ORPS seeking return of the initial payment.

Q40: Is the grant available for a study of county-wide coordinated assessment programs?

A40: Yes. So long as the study is county-wide it can be for implementation of a county assessing unit or a county-wide system that consists of coordinated assessment programs with county assistance, 1537 contracts for assessment or appraisal or some combination of the two.

Q41: Do grant payments go to the county?

A41: Yes. These are grants for the county. The existing aid programs remain in place and those payments are made as currently provided by statute, e.g., CAP aid goes to the constituent assessing units.

Q42: If the grant funds are available on a fiscal year basis, when does the second part of the grants have to be performed?

A42: A new State budget is adopted for every fiscal year. An allocation for CPTAP payments has been included in the Budget Recommendation for the 2008-09 fiscal year.

Q43: Are there guidelines available for the content of the study and the hiring of a consultant?

A43: No. The RFA contains the requirements for the study. ORPS cannot recommend contractors or provide a list. We suggest that interested parties contact other counties for information on retaining a contractor.

Q44: Can the study for implementation of a county-wide collection database center on improvements to an existing system?

A44: Yes, so long as the focus of the study is a county-wide system as described in the RFA.

Q45: Is the second payment for collection available if the centralized database is created and implemented in-house?

A45: The RFA provides that the second payment is made upon submission of an executed contract between the county and the technology contractor who will create the database. The RFA clearly envisioned the development being done outside the county government. However, if the county is able to develop and implement the database in-house, a formal contract to develop the system would not be necessary. An internal service agreement within the county would be sufficient. Payment up to \$25,000 would be available to offset documented software, equipment and other costs directly necessary to develop and implement the database.

Q46: If municipalities in a county attain a common LOA for one year, but the study does not address how to maintain a common LOA in subsequent years, is that acceptable?

A46: Yes, the key word is "study". The preliminary purpose is to identify how to get to a common LOA. It is implicit in the study that a common LOA would continue in the future; however, failure to address maintenance of a common LOA in subsequent years would not invalidate the study.

Q47: If municipalities in a county have an agreement to maintain a common LOA, does that mean annual reassessment?

A47: No. There is no requirement that all parcels within the county be part of the "Annual Reassessment Program" as it is defined for the purpose of paying State Aid. The State Aid program requires an approved six year plan and maintenance of an LOA of 100%. However, if it is the desire of the local governments to maintain a common LOA beyond the first year, this would most likely require a systematic analysis of all parcels within the county.

Q48: Can a county study splitting the county into three (3) sub-regions, with each having separate LOA's and separate reassessment cycles?

A48: Yes, the county can study this, as long as this is not the sole focus of the study.

Q49: If a county enters into §1537 agreements with municipalities to provide assessment services, does that mean those municipalities must assess at a common LOA?

A49: For §1537 agreements generally, the answer is no - each town is its own assessing unit. However, any §1537 agreements created to promote the goals of the study would need to be structured to ensure a common LOA.

Q50: If a county enters into §1537 agreements with municipalities to provide appraisal services, does that mean those municipalities must have common valuation practices? For example, could one town seek assistance to value new construction only in one year, and do a full reval in the second year, while another municipality only wants the county to provide appraisals of new construction and has no reassessment plans?

A50: The towns could have agreements with the county where one town has the county provide values for new construction only, and another town has a different arrangement. These are agreements between a municipality and a county where the county is contracted to perform certain tasks. However, the situation described would not meet the minimum requirements of the study.

Q51: If a study is never submitted to the legislative body, do any grant monies need to be returned?

A51: No, not the first \$25,000. The second \$25,000 would not be paid.

Q52: Who in ORPS should receive the completed studies?

A52: Completed studies should go to Chris Hayes of our Fiscal Services Unit in Albany.

Q53: Is there a reasonable expectation of how much money should be spent on the study?

A53: No.

Q54: Is there an expectation of how the county may spend any money they receive in excess of the study costs?

A54: No.

Q55: Studies do not require a recommendation relative to action that should be taken. Does that mean that the studies can not recommend one solution over another?

A55: We are concerned about recommendations saying that the studied solutions may not be viable. We feel the studies should lay out the options and let the County Legislative body evaluate the information and proceed accordingly. Assuming the study is well-prepared, it should include enough meaningful information to allow the County Legislative body to decide the course of action, without specific recommendations. However, if the County Legislative body specifically asks for a recommendation, then it would be appropriate to provide it at that time.

Q56: If during the tax collection study phase, a taxing jurisdiction does not want to cooperate and will not supply tax and payment history necessary to update the county-wide centralized database, can the county still receive the second payment to continue to implement the centralized database?

A56: No, the county would not be eligible for the second payment because they would not be implementing a database that meets all the requirements of the study.

Q57: Can the county phase-in the type of information available on the centralized database and still qualify for the second payment? For example, first year make the county information available, second year make the town information available, third year make the school information available, and fourth year make the village information available.

A57: Yes, what you are describing is the timeframe for implementation of what is presumably a database that meets the minimum requirements of the grant.

Q58: What type of turnaround can we expect from ORPS to review

our draft grant studies? These will need immediate attention so grant studies can be presented to county legislative bodies according to schedule.

A58: Counties may share their studies with their ORPS liaison prior to presentations to ensure that requirements are met and to facilitate the production of comprehensive and meaningful studies. ORPS RCSD will do an informal review of the study, and report back to counties as soon as possible. Counties should ensure their ORPS liaisons are aware of schedules for grant study presentations, and provide ORPS at least 10 days for review and comment.

Q59: If a county decides to go to county assessing, and dissolve all CAPS in the county, would municipalities in the county's CAPS have to return any state aid monies?

A59: No, we would not make municipalities in the county return any CAP aid monies.

Q60: Can an assessing unit village retain its assessing unit status and yet still meet a common standard definition?

- a. Would simply changing the valuation date to the municipal standard suffice? or
- b. Would adopting the town roll suffice, while still retaining its assessing unit status?

A60: Since any proposed model is expected to simulate the characteristics of a fully functioning county-wide program (refer to Question 38), it presumes that villages would cease being assessing units so that each parcel would have only one assessment; the suggested outline asks how this outcome will be achieved.

Q61: Who will do the final review of the submitted studies?

A61: Review would be performed by regional staff when the study is still in draft form, and offer advice for meeting minimum requirements and suggested improvements. ORPS reserves the right to review each study performed in order to ensure that it was done comprehensively and in good faith. A more thorough review may occur in the future.

Q62: In regard to a common reassessment cycle, does that mean all parcels need to be reassessed at the same time or can groups of parcels be reassessed at different times? Do all parcels have to be reassessed at 100% of value?

A62: Since the study requirement is for all parcels to be treated as if they are in the same assessing unit, all parcels would have to be reassessed at the same time. Presently, state aid would only be received if the reassessment is implemented at 100% but RPTL 305 allows for a Level of Assessment of other than 100%.

Please refer to Questions 47 and 48 for further clarification.

Q63: In regard to a comprehensive study, allowing for a comparison of costs and/or staffing between existing systems and proposed models, how do civil service regulations impact this analysis?

Specifically, in a county-run model, do CSEA members in the affected municipalities have first rights for the new County positions?

If so, do they get paid at their pre-existing levels?

A63: The County Civil Service office would likely have the answer (conceivably some aspects of this question (e.g., salary ranges) would vary from county to county). It is suggested that the grant writer include this need for clarification and/or law changes in the report under "wants and needs" to successfully implement County-run model.

Q64: Can the State Legislature facilitate the move to county-wide assessing?

A64: Any legislative changes that you think would help facilitate assessment improvement should be included in your study.

Q65: All grant applicants received a letter from ORPS Fiscal that stated a deadline for study completion. In order to give counties more time to do meaningful studies, ORPS needs to issue formal communication removing those "deadlines".

A65: We expect final payments will be requested in calendar year 2008 and payment in full would be made before the end of the fiscal year (March 31). If they go beyond March 31, 2009, there is no assurance the money will be there for payment. Studies should be completed so that payment can be made within the fiscal year.

Q66: Can all be notified when a new / updated CPTAP Grant resource is added to the web-site?

A66: A message will be sent via ListServ whenever a resource has been added to the CPTAP Grant Resources web page. If you are not currently listed as a member of the ListServ, please let your ORPS liaison know and they will add your name to the list. Additionally, please check the CPTAP Grant Resources web page on a regular basis as it is updated frequently.

Q67: Why does a cross-county CAP have to dissolve for purposes of these studies?

A67: If all the municipalities in a county can perform the same despite the cross-county CAP, the CAP should not have to disband.

If an applicant for the Tax Collection DB Grant does not complete

Q68: If an applicant for the Tax Collection DB Grant does not complete a study for the implementation of a county-level database, do they have to return the initial \$25,000 they received?

A68: For each award, specific milestones must be met for a county to fulfill its obligation to the State and keep the monies awarded. ORPS reserves the right to review all studies to ensure they were done comprehensively and in good faith. The monies were advanced to prepare a study. It is reasonable to expect if a study is not completed, that monies received would have to be returned.

Q69: If a centralized county database is implemented, and the second \$25,000 payment is made to the county, and then a town pulls out after six months (political reasons, etc.), what happens with the money? Does it have to be returned?

A69: The second payment is based on submission by the county to ORPS of an executed contract for establishing a database for all parcels. If that has been achieved and then someone pulls out afterwards, no refund is necessary.

Q70: Could a county collect taxes from a taxpayer and credit the town, instead of making taxpayers pay at the municipal level? There are times when taxpayers come to the county to try to pay their bill. What are the legalities to this?

A70: Absent an amendment to the county charter, collection must take place at the municipal level. Alternatively, there is an option for the town to appoint an official to act as the deputy collector/ receiver. By an inter-municipal agreement they could each appoint the same county official to act as deputy. Under this scenario, taxes could be payable both at the town level and the county level. You can pursue additional ideas in your study.

Q71: Are there any requirements for the centralized county database when school districts cross county boundaries?

A71: The school district would have to report status of the portion in the county to the common database.

Q72: If there is an agreement among all municipalities in a county and an outside vendor (with no county involvement) to study / implement a countywide tax collection database, would this sufficient for the grant payment under the RFA?

A72: The study must include a plan for managing this data at the county level. Up to \$25,000 will be provided to defray the cost of implementation upon submission by the county to ORPS of an executed contract between the county and the technology contractor who will create the database.

Q73: Are there presently any counties that have a countywide tax collection database?

A73: This question is being posed to Listserv subscribers for their input.

Q74: Are multiple tax collection databases acceptable - because of the number of parcels in some counties?

A74: There needs to be one database.

Q75: Specific to the "countywide tax collection database", is there any requirement that it be more than a "tax history" database?

A75: No, though there is nothing to prevent a county from choosing to make it more than just that.

Q76: How current does the tax collection database need to be? Does the database need to be *real-time*? If the database is not an on-line collection system, does the database have to show the actual date paid? Specifically, taxes are paid during the collection period and when the tax is turned over to the county, the county posts them all as paid as of a given date - the actual date they were paid is not captured. If the database is not real-time, is there a minimum time interval at which it must be kept current?

A76: This should be determined by the study (presumably by the needs of officials and staff who would utilize the database). There is an expectation that to be of value to the taxing jurisdiction, the database would be current.

Q77: Does the county need to manage the school tax collection; could a county tax collection web-site just provide a link to the school tax collection webpage?

A77: The tax collection database must provide the taxable status of every parcel in the county. As such, it must be one centralized system available at the county level which allows universal access to individual parcel data by all taxing jurisdictions. Having to link to an external source of information for one taxing jurisdiction is contrary to the goal of a unified database. The design of the system should allow for upload of information from the school tax collection system, not merely a link to that information.

Q78: One large municipality in a county makes it cost prohibitive to get the whole county on one database. Can we offer more grant money in those instances?

A78: Not as these grants are currently written, as grants were never intended to pay for the full cost of the contract. Your studies should include changes that would be required to get to the desired result.

Q79: Can one county buy a system/service from another county?

A79: There is nothing to prohibit this.

Q80: Can there be legislative change to allow electronic billing/payment?

A80: If this would help with consolidation and efficiency, ask for it in your studies.

Q81: Why doesn't ORPS get the studies?

A81: The initial grant payment of \$25,000 presumes that a study will be done. Counties may share their studies with their ORPS liaison prior to presentations to ensure that requirements are met and to facilitate the production of comprehensive and meaningful studies. ORPS RCSD will do an informal review of the study, and report back to counties as soon as possible. Counties should provide ORPS at least 10 days for review and comment. ORPS reserves the right to review each finalized study performed in order to ensure that it was done comprehensively and in good faith. A more thorough review may occur in the future.

Q82: My interpretation of the centralized database grant is that all tax collections should be included in the centralized database, town, school, village, city. One administrator that I talked to said that it was not necessary to include schools...one reason is that schools overlap counties. Should all taxing jurisdictions be included?

A82: Yes, all taxing jurisdictions should be included in the database. This includes schools. In the case where school district boundaries overlap counties, at a minimum the portion of the school district in the county conducting the study must be included in the database.

Q83: If the contract between the county and the vendor includes individual costs to the towns in order to implement the county-wide database, does the county need individual contracts with each town specifying the costs to each?

A83: Questions concerning financial arrangements between the county and its cities and towns should be addressed to the representatives of those municipalities, not ORPS.

Q84: Does the tax collection database have to be made available to the public?

A84: No, the database must allow access for all taxing jurisdictions in the county. However, tax payment information is generally considered to be public.

Q85: If the completed study is sent to our Board of Legislators and then referred to a committee, and that committee places the document on the agenda and discusses it, does that meet the requirement for the second \$25,000?

A85: Yes. If the legislature sends it to committee it necessarily has been

submitted to the legislature. That's all that's needed.

Q86: If a member of the Board of Legislators submits the study to the full Board of Legislators as a piece of communication which goes into the agenda and all Board of Legislators receive a copy, does that meet the requirement for the second \$25,000?

A86: Yes.

Q87: If an individual County Director reads a final draft of their study written by the contractor and is satisfied with it's completeness and doesn't want the study reviewed by the State before their presentation, can the State refuse to give the county their second \$25,000 once they receive it with a copy of the Legislative Minutes?

A87: No, the State can not refuse to pay the second \$25,000 just because the State did not receive a copy of the study for review prior to presentation to the County Legislative Body. However, we would like to work in partnership with the group preparing the study, and for the sake of ensuring that the study meets the requirements and provides meaningful information to the County Legislative Body, we believe it would be beneficial to all parties involved to have the State look over the draft study. But either way, it is not a requirement that the State look over the study prior to submission.

Q88: Many of the County Directors have said that the language in the Grant stated that the Studies had to be "received" by their Legislative body and so stated in the minutes of the meeting where that occurred. They have said that their Legislative body would not be inclined to sit through a half-hour or more presentation of what the Study contains. Some other counties have said that no-one presents these types of Studies to the full legislative body, but instead they are received or presented to the respective committee on the Board and then later mentioned by them to the full Legislative Body. (My understanding was that it had to be presented by the contractor.)

A88: It is not a requirement of the grant, that there be an actual presentation at the time the study is received by the Legislative body. So the second \$25,000 will not be withheld if no presentation occurs. As for the answer regarding the question of the presentation to a committee, please refer to Q&A numbers 85 and 86 above.

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Cayuga County Office of Real Property WebGIS / Permitting

Scope of Work

Introduction

Cayuga County has developed a system for capturing and disseminating tax parcel and sales information through its Real Property Department for purposes of meeting the specific needs of county departments and public information requests. Currently the Real Property office maintains tax maps in AutoCAD software and assessment/inventory data in the NYSORPS RPS Version 4 software. Third party software and custom applications have been acquired, developed and deployed for purposes of serving this data to the public. ESRI ArcGIS Desktop and Server software, PAR Aglands application, SDG ImageMate, and Apex software are used for data collection, indexing, manipulation, and analysis.

PAR proposes to complement the County's improvements in real property tax administration by augmenting the existing ESRI ArcGIS Server platform to create a public real property web based service. The primary objective of this project will be to promote the integration and use of digital parcel and permitting data among multiple levels of Town and County Government.

Cayuga County will host the system developed under this effort utilizing existing hardware and software. The current ArcGIS Server platform supports the addition of GIS and web service capabilities to daily operations for purposes of assisting various departments and local governments with repeatable analysis that will enable staff to perform their jobs with increased levels of efficiency.

The two primary additional tasks to be performed under this project are described below:

Task 1 - Cayuga County Real Property Online, RPO

Develop a web based query and data retrieval tool for access to ESRI GIS datasets and RPS assessment information. The application interface will provide access to locate and view land records and parcel data with street level photos and sales data similar to that shown in Figure 1. A procedure will be developed for adding images based on the image import utility within the RPS Version 4 software. Functionality to be developed will include the following capabilities:

- | | |
|---|-------------------------------|
| Layer Display Toggle | Pan Tool |
| Zoom Tool | Print Map |
| Measure Tool | Identify Feature |
| View Image Tool | Interactive Feature Selection |
| Display Attributes of Selected Features | Select by Attribute Query |
| Zoom to Selected Feature(s) | Proximity (buffer) Tool |
| Download Selected Records | Permit Tool |
| Online Help | Online Metadata |
| Parcel Search Query | Comparable Property Query |

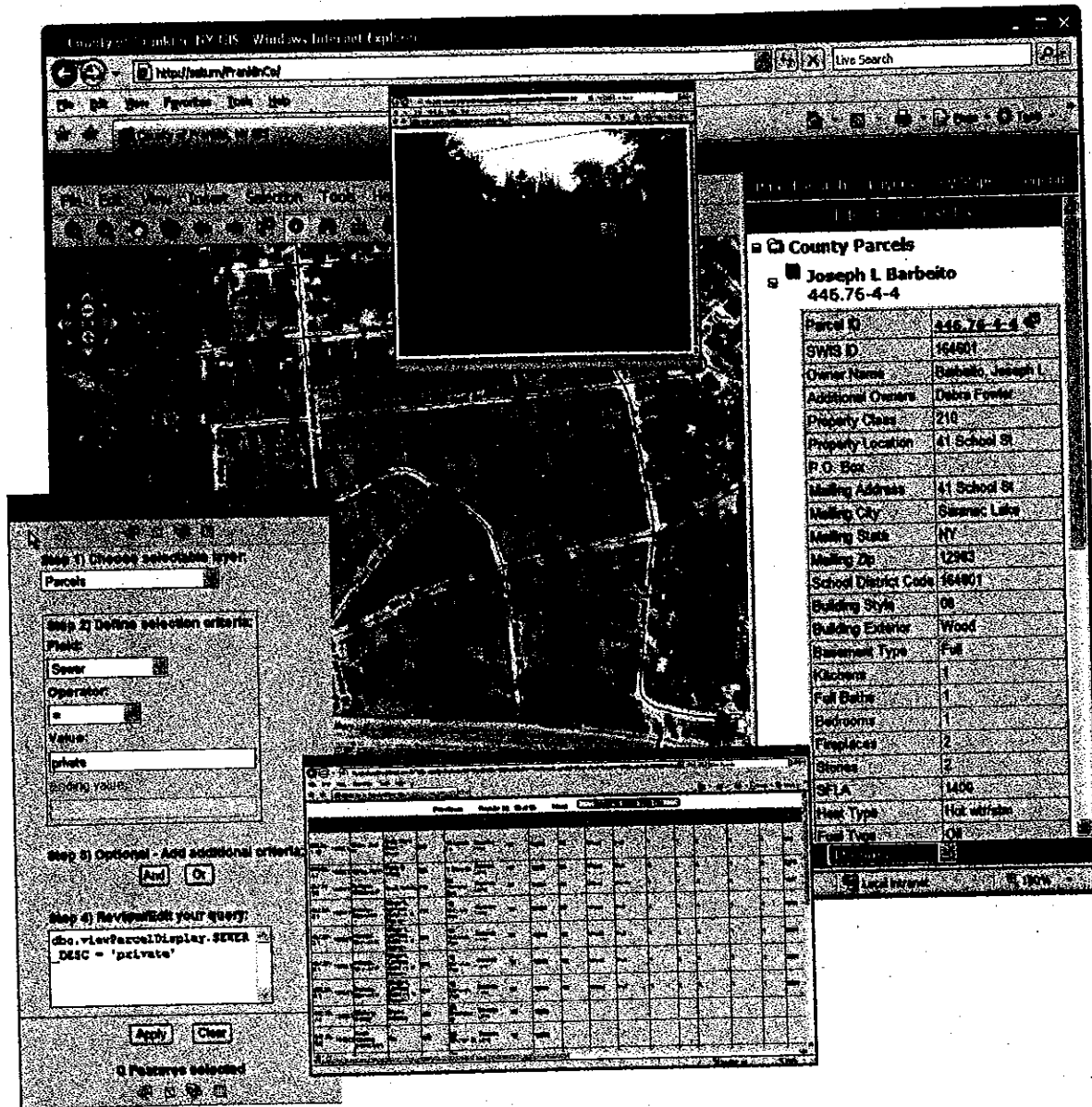


Figure 1. Example of similar web based Real Property GIS developed for Franklin County, NY

Task 2 - Web Based Permitting

This application will use information from a selected parcel in the RPO application to pre-fill a subset of fields on a standardized building permit application, (Reference Figure 2). Fields to be populated using the RPS information include:

- Municipality Name
- Property Owner's Name
- Property Owner Mailing Address
- Property Location Address
- Existing Property Use (Class Code)

- Zoning Tax Map Number
- Lot Size or Acreage
- Map (Plot) Diagram

The GIS map extents will be used to plot the current RPO map in the plot diagram area on page 2 of the building permit application. Users will then be presented with a web form that offers the option to either enter the remaining items electronically or print the document for manual completion.

Application for Building and Zoning Permit

Town of Fleming
OFFICE OF CODE ENFORCEMENT
Town Office Building

TELEPHONE
315-464-4356

0783

Date _____ Permit No. _____

APPLICATION IS HEREBY MADE to the Building Department for the issuance of a Zoning Permit and Building Permit pursuant to the N.Y.S. Uniform Fire Prevention & Building Code for the construction of buildings, additions or alterations, as herein described. The applicant or owner agrees to comply with all applicable laws, ordinances, regulations and all conditions expressed on the back of this application which are part of these requirements, and also will allow all inspectors to enter the premises for the required inspections.

NOTE - READ INSTRUCTIONS ON REVERSE SIDE BEFORE PROCEEDING

Applicant's Name Tom Jones Zoning District _____
 Address _____
 Phone _____
 Property Owner's Name _____
 Address _____
 Name _____
 Property Location of Proposed Construction _____
 Existing Use of Property _____
 Proposed Use _____
 Residential Garage Business
 Commercial Building Accessory Building
 Home Occupation Other

Construction Name _____
 Address _____
 Name of Commissioner or Owner _____
 Liability Officer _____
 & Policy # _____

NOTE: Inspections by Building Department are required at the following schedule. (You must call for inspections.)

1. Footing before pouring concrete.
2. Foundation inspection before install.
3. Plumbing, Heating, Framing, and Structural inspections before closing in of the structure.
4. Insulation inspection.
5. Sump System before install.
6. When all work is completed, final inspection is required by The Fire and Building Codes Enforcement Official.
7. No Occupancy of building is permitted without a Certificate of Occupancy issued by the Building Department.

NOTE: THIS BUILDING PERMIT IS FOR RESIDENTIAL WORK EXPIRES ONE (1) YEAR FROM DATE ISSUED.

The application of _____ dated _____ 19____ is hereby approved (disapproved) and permission granted (refused) for the construction, reconstruction or alteration of a building and/or accessory structure as set forth above.

Reason for refusal of permit: _____

Building Permit Fee \$ _____
 Accessory Permit Fee \$ _____
 Zoning Permit \$ _____
TOTAL FEE \$ _____

Date: _____

TOWN AND BUILDING CODES ENFORCEMENT OFFICIAL

INSTRUCTIONS

1. This application must be completely filled in by applicant or its agent and submitted in duplicate to the Fire and Building Codes Enforcement Official After Approval by Zoning and Building Codes Officials.
2. No plans showing location of lot and buildings on premises, referable to adjoining premises or public streets or roads, and giving a detailed description of layout of property must be drawn on the diagram which is part of this application.
3. This application must be accompanied by one complete set of plans showing proposed construction and details of structural, mechanical, electrical and plumbing, heating installations. Plans will be thoroughly reviewed for compliance prior to approval or disapproval and will then be returned on file by the Building Department.
4. The work covered by this application may not be commenced before the issuance of Building and Zoning Permit.
5. Upon approval of this application, the Codes Department will issue a Building and Zoning Permit to the applicant. Such permit shall be conspicuously displayed and approved plans and specifications shall be kept on the premises available for inspection throughout the progress of the work.
6. No building shall be occupied or used in whole or in part for any purpose whatsoever until a Certificate of Occupancy shall have been granted by the Building Department.
7. Costs for the work described in the Application for Building Permit include the cost of all of the construction, and other work done in connection therewith, exclusive of the cost of the lot.
8. Any deviation from the approved plans must be authorized by the approval of revised plans, subject to the same procedure established for the submission of the original plans. An additional permit fee may be charged predicated on the extent of the variation from the original plans.

PLOT DIAGRAM

Locate clearly and distinctly all buildings whether existing or proposed, and indicate all lot back dimensions from property lines. Give lot and block number or description according to deed, and show all easements and street names and indicate whether interior or corner lot, or supply an approved plot plan showing all the above requirements.

SOIL PERCOLATION TEST

Test hole by _____

Number _____

Depth _____

TEST HOLE NO.	TEST HOLE IS	TEST HOLE IS
NO. 1	NO. 2	NO. 3
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Based on soil and description for the construction of a septic tank and absorption system, this is the best plan:

Approved _____

Disapproved _____ by the following reason:

Foundation less than 18" in dia.
 Shading or covered light penetration
 Impermeable layer
 Other _____

Depth Test _____

No. of Batteries _____ Septic Tank Capacity _____

Perforation Form _____

Dated _____

Test Hole _____

Inspected Absorption Field Length _____

Remarks _____

TOWN AND BUILDING CODES ENFORCEMENT OFFICIAL

NOTES:

1. IF THIS IS A VACANT LOT PERMITS IN CONNECTION WITH NEW BUILDING.
2. IF THERE IS AN EXISTING BUILDING AND A PROPOSED ADDITION PERMIT IS SUBMITTED AND BOTH ADVERTISE.
3. INDICATE PROPOSED LOCATION OF WELL AND SEWAGE SYSTEM AND THE DISTANCES FROM EACH OTHER AND THE HOUSE.

REMARKS:

Figure 2. Example building permit application form

Cost Estimate:

Task 1 - Cayuga County Real Property Online, RPO: \$22,000 (inclusive of labor hours, materials, and travel to Auburn)

Task 2 – Web Based Permitting: \$25,500 (inclusive of labor hours, materials, and travel to Auburn)

Total: \$47,500 NTE, (additional labor hours optional – based upon request from the County)

Deliverables and Schedule

1. Web-based Real Property information application utilizing ArcGIS Server web ADF technology.
2. Web-based building permit report generator plug-in.
3. On-site installation and administrative training (three people, one day)

On going maintenance and support for these applications and the Ag-Lands application will be addressed pursuant to the existing professional services agreement for GIS services between PAR government and Cayuga County.

It is estimated that the term of this effort will be approximately 6 months from notice to proceed.

From IAAO "Assessment Practices" (1991), page 20

<u>Property type</u>	<u>New Work</u>	<u>Field Canvass</u>	<u>Field Review</u>	<u>Desk Review</u>
Homes	8 - 10	16 - 20	50 - 100	200 - 250
Apartments/Commercial	2 - 4	5 - 10	15 - 20	100
Agricultural	2 - 4	4 - 6	NA	50
Vacant Land	30 - 50	50 - 75	100 - 150	400

Notes: New Work field work necessary to describe and appraise new construction
Field Canvass orderly parcel-by-parcel detailed inspection program
Field Review drive-by inspection
Desk Review in-office review of CAMA model estimates, flagging parcels for review or inspection

Adapted to NYS Property Types

<u>Property Class</u>	<u>Property Type</u>	<u>IAAO property type</u>	<u>New Work</u>	<u>Field Canvass</u>	<u>Field Review</u>	<u>Desk Review</u>
100	agricultural - improved	Agricultural	2 - 4	4 - 6	NA	50
100	agricultural - vacant	(use Vacant Land)	30 - 50	50 - 75	100 - 150	400
200	residential	Homes	8 - 10	16 - 20	50 - 100	200 - 250
300	vacant	Vacant Land	30 - 50	50 - 75	100 - 150	400
400	commercial	Apartments/Commercial	2 - 4	5 - 10	15 - 20	100
500	recreation/entertainment	(use Apartments/Commercial)	2 - 4	5 - 10	15 - 20	100
600	community services	(use Apartments/Commercial)	2 - 4	5 - 10	15 - 20	100
700	industrial	(use Apartments/Commercial)	2 - 4	5 - 10	15 - 20	100
800	public services (utility)	(no equivalent)	assume ORPS provides advisory appraisals			
900	wild, forested, etc.	(use Vacant Land)	30 - 50	50 - 75	100 - 150	400

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
2,500	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
5,000	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
10,000	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
20,000	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
25,000	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
31,000	1:3,000 - 3,500	3,000	10.3	6.2	3,100	10.0	3,200	9.7
32,000	1:3,000 - 3,500	3,000	10.7	6.4	3,100	10.3	3,200	10.0
33,000	1:3,000 - 3,500	3,000	11.0	6.6	3,100	10.6	3,200	10.3
34,000	1:3,000 - 3,500	3,000	11.3	6.8	3,100	11.0	3,200	10.6
35,000	1:3,000 - 3,500	3,000	11.7	7.0	3,100	11.3	3,200	10.9
36,000	1:3,000 - 3,500	3,000	12.0	7.2	3,100	11.6	3,200	11.3
37,000	1:3,000 - 3,500	3,000	12.3	7.4	3,100	11.9	3,200	11.6
38,000	1:3,000 - 3,500	3,000	12.7	7.6	3,100	12.3	3,200	11.9
39,000	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
50,000	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
100,000	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

Summary of State Aid for Real Property Tax Administration Improvement

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

Assessor Questionnaire

Municipality: _____

Do you have a professional designation: _____

Reval Schedule: (Circle One) Annual Triennial Other _____

How many hours per week do you spend at your job? _____

If your municipality conducts triennial revaluations, about how many extra hours do you spend per week during that process? _____

How many informal hearings were conducted during the last reval? Were hearings conducted evenings and weekends? _____

Normal Office Hours: _____

Please list additional staff in the assessors office by title and number of hours per week: _____

Do you have street level photos of all properties? _____

Are the photos taken on some schedule? _____

Do you routinely request income and expense statements? _____

Do you use contractors to assist with revaluations?	YES	NO
Data Collection?	YES	NO
Commercial appraisals?	YES	NO

How many square feet of Office space does your office use? _____

If stored outside of your office how many square feet of space is used for records retention? _____

Technology:

How many computers are currently used in your office? _____

Are the computers stand alone PC's or networked? _____

What other software tools do you use?

_____ EXCEL	_____ ACCESS	_____ APEX
_____ WORD	_____ LOTUS	_____ RPS-Separate
_____ AMI-PRO	_____ SDG	_____ Mobile Home File

Other: _____

Briefly describe any internal automated documents you use: (for example mobile home worksheets, sales verification, exemption information.)

Are you satisfied with the services that the Real Property Tax office currently provides?

Are there other services you would like the county to provide?

Describe the working relationship between the assessors office and other municipal offices. Are you called upon for assistance or information by the Planning, Zoning, Water or Sewer Departments, Tax Collection, Town Board etc.

Do you provide services for the taxpayers beyond what is legally required? For example, exemption renewal reminders etc.

On average how many office visits do you get per week? During the period January through May? Describe the reasons for the visits:

Town Supervisor, City Manager Questionnaire

Please answer the following questions for the 2007 budget year, using actual costs where available.

Municipality: _____

Board of Assessment Review:

Are BAR members paid salary or hourly? 2007 expenditure: _____

Does the municipality pay for training attendance, time and/or mileage? _____

Are any costs for Legal Services incurred by the BAR? _____

Assessment Office:

Assessor Salary: _____

Fringe Benefits: _____

Other Assessment Personnel: Please list by title:

Salary: _____

Fringe Benefits: _____

Mileage Expenses: _____

Postage Expenses: _____

Legal and Appraisal Services expense for Certiorari actions: _____

Other: _____

Software expenses: For each software used in the Assessor's Office: (Don't include software that comes installed on a new PC, such as word processor and spreadsheet software)

Software: _____ Software: _____

Purchase Price: _____ Purchase Price: _____

Annual License fee: _____ Annual License fee: _____

Annual Maintenance fee: _____ Annual Maintenance fee: _____

Equipment expenses:

Copier: _____

Telephone: _____

Computers: _____

Scanner: _____

Printer: _____

Digital Camera: _____

Training expenses:

Overnight Conferences: _____

Mileage and Day Training: _____

Memberships and Dues: _____

Contractor expenses (Including county revaluation support):

Revaluation Support: _____

Document Processing: _____

Data Collection: _____

Commercial Appraisals: _____

Please provide the name and contact telephone number of the person completing this form:

Thank You

***Assessing Grant Study
Workshops - Preparing a
Comprehensive Study***

**CPTAP Grant Program:
Collaborative Assessing
Studies**

Requirements for Study

Minimum Requirements

Viable Options for Studies

Presenting the Study

CPTAP Study Grant Goal

- **Improve the performance of New York's real property tax system**
 - **Equity**
 - **Every property across the state treated similarly**
 - **Transparency**
 - **Truly understandable to the taxpayer**
 - **Efficiency**
 - **Lowest system cost for a given level of service**

CPTAP Study Grant – Assessing

- **What must vs. what can be studied?**
 - Must study at least one system of assessing that applies common standards to every parcel in the county
 - Can study any other assessing improvements, e.g.,
 - Affecting less than all parcels in county
 - Specific issues / improvements affecting communities

What are common standards?

- All parcels in the County are treated as if they are all in the same assessing unit
 - Common LOA
 - Common reassessment cycle
 - Common inventory and sales verification practices
- Each parcel has only one assessment
- Most likely a common database

How do you achieve common standards?

- This may be accomplished with “structural” changes to the assessing units
 - County assessing unit (Tompkins model)
 - Requires referenda – majority vote within each assessing unit type, considered as a unit (town and/or city and/or village)
 - County wide “CAP”
 - All city/town assessing units form a single “coordinated assessment program” (RPTL §579)

How do you achieve common standards?

- This may be accomplished with “contractual” agreements between government entities
 - Between the county and municipalities
 - Coordinated assessment programs (RPTL §579)
 - Optional county services (RPTL §1537)
 - Between municipalities
 - Coordinated assessment programs (RPTL §579)
 - Other inter-municipal agreements

Relevant RPTL, definitions, etc.

- A summary of RPTL and definitions relevant to study options is available
 - “RPTL Summary & Definitions.ppt”
- For links to complete RPTL and other information, please visit ORPS’ website
 - “<http://www.orps.state.ny.us/>”

Viable Options for Assessing Function and Studies

- **County-run Assessing – the county controls the assessing function**
- **Municipal-run Assessing – the municipalities control the assessing function**
- **“Hybrid” or “Partnership” – municipal-run assessing with some roles by the county in partnership with the municipalities**

CPTAP Study Grant – Awards

- \$25,000 advanced to counties to prepare a study for the implementation of a program of collaborative assessing
 - 44 counties have received grants to date
- An additional \$25,000 will be awarded upon receipt by ORPS of
 - A copy of the study
 - A copy of the minutes of the county legislature or board of supervisors meeting that indicate the plan has been received by the county legislature or board of supervisors

Comprehensive Studies

- ORPS reserves the right to review each study to ensure that it was done comprehensively and in good faith
 - (Q&A #23)
- Studies should include enough meaningful information to allow the county legislative body to decide a course of action, without specific recommendations
 - (Q&A #55)

Presentation of Studies

- **ORPS' expectations:**
 - Presentation and discussion of study at a meeting of the county legislature or board of supervisors
 - Presenter may be requested to offer an opinion as to the option(s) – but should not say that all options are impossible
- **ORPS representatives may attend meeting**

***ORPS' Available
Resources***

**Suggested Outline
Available "Tools"
Sample Products**

What's a meaningful, comprehensive study?

- One that meets the needs for the county that chartered the study so that they can make an informed decision
- We suggest that it:
 - Allow the comparison of:
 - Level of service/performance
 - Cost and/or staffing
 - Between the:
 - Existing system
 - Existing system if it met performance standards with respect to equity
 - Proposed model(s)

Resources and Communication

- In order to assist in the development of comprehensive studies, ORPS is providing information and a means of communication among participants
- CPTAP Resources web page
 - Suggested outlines and worksheets
 - Examples, references and "tools"
 - Current activity in other counties
- An e-mail user community via "listserve"
 - assessinggrants@listserv.orps.state.ny.us

Suggested Outline

- ORPS has developed a suggested outline with a format and content intended to enable a county legislative body to understand:
 - The goals of the study
 - Relevant RPTL and terminology
 - The benefits of common performance standards
 - The differences between the current system and the alternative(s) presented in the study
- A multi-sheet work book is also available

Suggested Outline – Sections

- I. Executive Summary
- II. Existing system
- III. Model(s) being studied
- IV. Implementation path
- V. Comparative analysis of option(s) and the present system
- Appendices (e.g., worksheets)

Executive Summary

- **Explain the intent of the study**
 - County-wide performance standards
- **Summary of options**
 - County-run vs. City/Town-run (with or without optional county services)
- **A clear, concise summary of the content of the remainder of the study**
 - Probably what will actually be presented at the meeting of the county legislative body
- **May want to include RPTL summaries and definitions relevant to the study**

Existing System

- Data describing the status of the current system for both the assessing units and the county RPTS agency (suggest referring to spreadsheets in appendices)
 - Costs
 - Resources and capabilities
 - Level of service/performance
- Estimate of cost of existing system if individual assessing units complied with the performance standards with respect to equity and assessment administration

Easy to ask...hard to answer

- How do you measure the current “level of service” of an assessing unit?
- How do you estimate what it would cost if the existing system complied with the performance standards?

Existing system: measuring “level of service”

- **Considerations**
 - Does the Assessor/BOA maintain only basic data: owner, exemptions, new parcels, new construction, etc., and make minimal assessment changes?
 - Does the Assessor/BOA verify and correct sales data?
 - Does the Assessor/BOA review and maintain current inventory data?
 - What are the equity measures for the assessing unit?
 - How often does the assessing unit conduct reassessments?

Existing system: measuring “level of service”

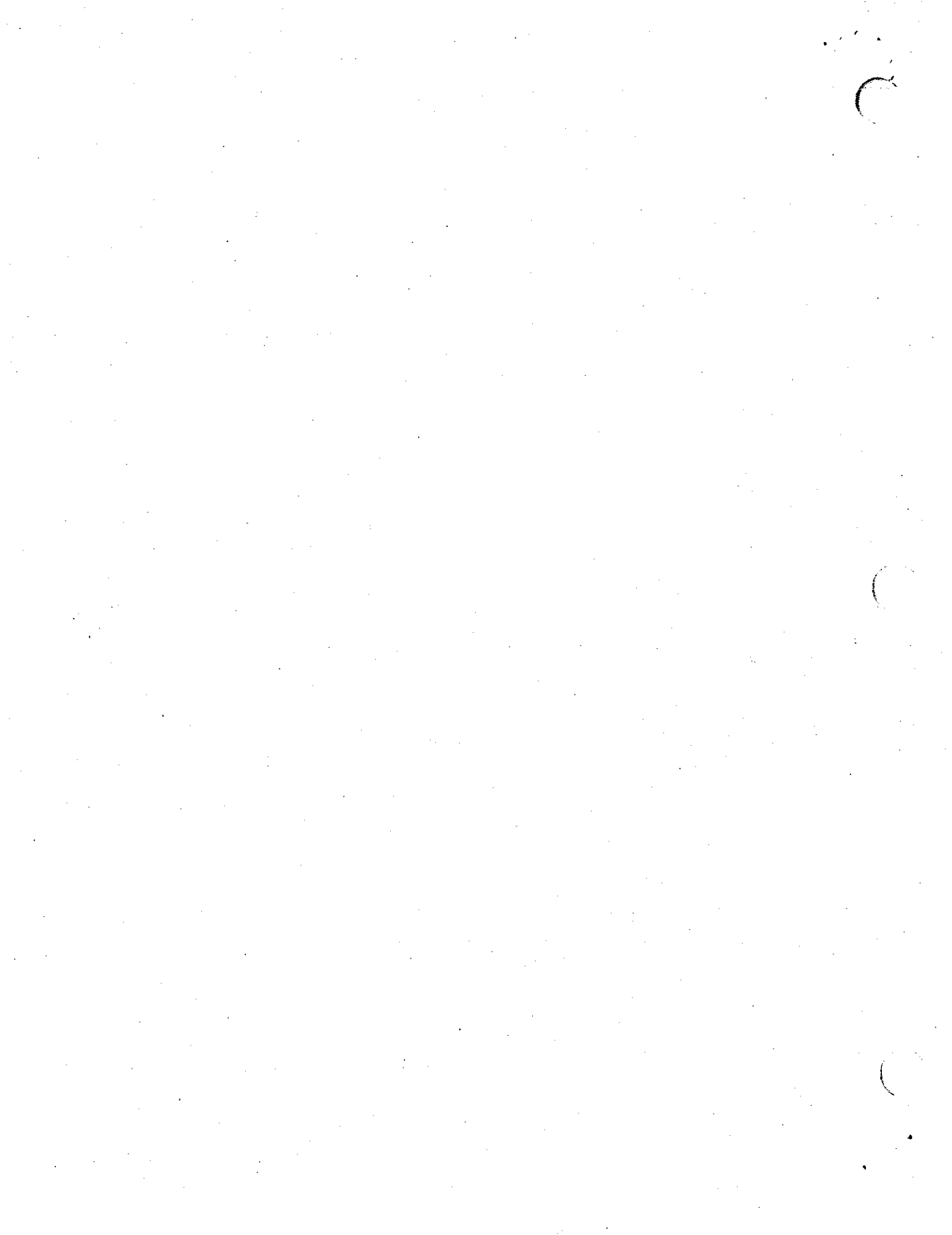
- An algorithm could be used to “rate” the level of service by assigning factors to the various service characteristics
- We have developed a spreadsheet to be used as a “tool” to compute levels of service for each assessing unit
 - The same spreadsheet also calculates total FTE (full time equivalent) staff and overall cost for assessment administration for each assessing unit
 - “level of service.xls”

Existing system: cost to comply with performance standards

- Difficult to estimate the hypothetical cost of individual assessing units meeting the desired performance standards
- We have developed spreadsheets (based on IAAO guidelines) to be used as tools to estimate the staffing required to maintain an assessment office or to perform major tasks
 - “typical staffing_IAAO.xls”
 - “production_IAAO.xls”

Model(s) Being Studied

- **Must include at least one of the following**
 - **County-run assessing**
 - **City/Town-run assessing with no county involvement**
 - **City/Town-run assessing with county services being provided for some or all of the individual assessing units**
- **May include intermediate steps to improving performance standards**



If County-run Assessing

- **Timetable**
 - **Referendum**
 - **First county assessment roll**
- **Location and hours of assessment office(s)**
- **When will common database be created**
- **Resources needed at the county level**
 - **Associated costs**

If County-run Assessing

- Responsibility for various tasks (county, contractor, state)
 - Valuation of complex properties
 - Valuation of utility properties
 - Non-complex CAMA analysis and valuation
- Reassessment cycle (to maintain uniform LOA across county)

If County-run Assessing

- **Types of actions at the State level that would be beneficial or critical to adopting model**
 - Increased State Aid (for consolidation, reassessment, county services, etc.)
 - Reassessment cycle law
 - Development of common standards
 - Enforcement of common standards by ORPS
 - CAMA valuation processing by ORPS with local input
 - Advisory appraisals of complex properties by ORPS
 - Advisory appraisals of utility properties by ORPS

If City/Town-run Assessing

- Describe the structural or contractual actions that will cause all of the assessing units to behave as one cohesive unit and have the same reassessment cycle and level of assessment

If City/Town-run Assessing

- **Examples of structural or contractual actions**
 - Formation of a county-wide CAP (§579)
 - Contracts with county for assessment services (§1537)
 - Contracts with county for appraisal and/or exemption services (§1537)
 - Formation of multiple CAPs (§579)
 - Inter-municipal agreements between all individual assessing units
- **Various combinations may be needed or used**

If City/Town-run Assessing

- If there are assessing villages, describe what action will ensure that there is only one assessment for each parcel
- List assessing units needing county services and describe
- Resources needed at the county level (if any)
 - Associated costs

If City/Town-run Assessing

- **Responsibility for various tasks (county, contractor, state)**
 - Valuation of complex properties
 - Valuation of utility properties
 - Non-complex CAMA analysis and valuation
- **Reassessment cycle (to maintain uniform LOA across county)**

If City/Town-run Assessing

- **Types of actions at the State level that would be beneficial or critical to adopting model**
 - Increased State Aid (for consolidation, reassessment, county services, etc.)
 - Reassessment cycle law
 - Development of common standards
 - Enforcement of common standards by ORPS
 - CAMA valuation processing by ORPS with local input
 - Advisory appraisals of complex properties by ORPS
 - Advisory appraisals of utility properties by ORPS

Implementation Path

- **Should include a disclaimer that the study is not intended to identify or anticipate every operational detail of the option(s) described, and that any move to implement or further explore options will require additional specifics**
- **Summarize requirements and steps in the process to implement the option(s)**

Implementation – County-run

- **Summarize requirements**
 - Local law and referendum
 - Possible double or triple referendum
 - Common LOA at time of formation (reassessment likely to be required)
- **Summarize steps in process/Timeframe**
 - Educational workshops/public information
 - Local law and referendum
 - County-wide reassessment
 - Formation of county assessing unit

Implementation – County-run

- Summarize possible intermediary steps
 - Local reassessments/State aid
- Describe impact on county
 - Roles and responsibilities
 - Conflicts (e.g., assessment and tax responsibilities)
 - Budgetary demands
 - Income available (current/potential)
 - Consolidation aid
 - Reassessment aid

Implementation – City/Town-run

- **Summarize requirements**
 - \$1537 contracts with county for assessment or other services, and/or
 - \$579 formation of coordinated assessment programs (with/without county involvement), and/or
 - Other inter-municipal agreements, and/or
 - Shared services
- **Summarize steps in process/Timeframe**
 - Educational workshops/public information
 - County-wide reassessment

Implementation – City/Town-run

- Summarize possible intermediary steps
 - Local reassessments/State aid
 - CAP formation/State aid
- Describe impact on county (if needed)
 - Roles and responsibilities
 - Conflicts (e.g., assessment and tax responsibilities)
 - Budgetary demands
 - Income available (current/potential)
 - Consolidation aid
 - Reassessment aid
 - Charge backs (if County)

Comparative Analysis of Options

- Compare option(s) relative to each other (if needed) – and to present system
 - Cost comparison
 - Performance comparison
 - State aid comparison
- The plan should not include a factual recommendation (Q&A #21)
- The study should not state that an option may not be viable (Q&A #55)

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Auburn	115.81-1-4.3	3,500,000	2,450,000	29626.45			62,545.00
Auburn	109.64-1-9	568,600	1,520,000	4813.03			10,160.88
Auburn	116.45-2-27	976,000	1,075,000				17,441.12
Auburn	115.81-1-5.11	188,100	995,000	1592.21			3,361.35
Auburn	122.36-1-7	1,011,500	530,000				18,075.51
Auburn	115.67-1-29	462,400	500,000	3914.08			8,263.09
Auburn	115.75-1-60	371,900	495,000	3148.02			6,645.85
Auburn	123.37-1-16	558,500	480,000	4727.53			9,980.40
Auburn	115.60-2-46	522,000	425,000	4418.57			9,328.14
Auburn	115.80-1-3.11	514,800	425,000	4357.63			9,199.48
Auburn	108.81-1-6	462,000	400,000	3910.69			8,255.94
Auburn	116.53-2-36	225,000	379,050	1904.56			4,020.75
Auburn	115.60-2-66	367,200	370,000	3108.24			6,561.86
Auburn	115.73-1-5	349,999	350,000	5402.17			6,254.48
Auburn	116.45-2-15	173,200	350,000	1466.09			3,095.08
Auburn	115.75-1-55.1	175,000	349,500	1481.32			3,127.25
Auburn	116.46-1-23	750,000	345,000	1171.51			13,402.50
Auburn	109.79-1-15	187,600	335,000	1468.88			3,352.41
Auburn	116.38-2-34.1	236,200	330,000	1999.36			4,220.89
Auburn	123.21-1-27	330,000	330,000	2793.35			5,897.10
Auburn	115.28-1-24	356,000	300,000	3013.43			6,361.72
Auburn	116.45-2-20	321,000	300,000	2717.17			5,736.27
Auburn	116.61-1-61	180,000	295,000	1523.65			3,216.60
Auburn	116.34-1-28.11	250,800	290,000	2122.95			4,481.80
Auburn	116.40-2-85	195,700	275,000	1656.54			3,497.16
Auburn	109.56-1-3.22	255,200	270,000	2160.19			4,560.42
Auburn	115.60-1-35	150,000	270,000	1269.71			2,680.50
Auburn	116.53-2-37	165,000	266,000	1396.68			2,948.55
Auburn	116.61-1-59	129,000	250,000	1015.76			2,305.23
Auburn	116.45-2-23	165,400	235,000	1367.09			2,955.70

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Auburn	116.46-1-31	126,100	165,000	1067.4			2,253.41
Auburn	116.79-2-25	95,700	165,000	810.07			1,710.16
Auburn	116.61-1-72	123,400	164,900	1044.54			2,205.16
Auburn	116.39-1-77	111,000	162,700	939.58			1,983.57
Auburn	116.78-1-76.10	155,800	162,500	1318.8			2,784.15
Auburn	116.50-1-5	106,500	160,000	901.49			1,903.16
Auburn	115.74-1-36	98,500	155,000	833.77			1,760.20
Auburn	116.77-1-45	100,300	155,000	849.01			1,792.36
Auburn	123.37-1-29	123,900	155,000	1048.78			2,214.09
Auburn	109.57-1-33	136,900	152,750	1082.64			2,446.40
Auburn	116.34-1-30.1	127,700	151,000	1080.94			2,282.00
Auburn	116.26-1-17	150,000	150,000	1402.6			2,680.50
Auburn	116.29-1-50	111,400	150,000	942.97			1,990.72
Auburn	116.32-2-75	109,400	150,000	926.04			1,954.98
Auburn	116.33-2-46	113,300	150,000	959.05			2,024.67
Auburn	116.69-1-49.1	144,600	150,000	1224			2,584.00
Auburn	122.43-1-84	121,900	149,400	1031.85			2,178.35
Auburn	116.48-2-73	118,000	148,000	998.83			2,108.66
Auburn	116.40-1-68	117,500	147,000	709.34			2,099.73
Auburn	116.40-2-63	90,000	147,000	761.82			1,608.30
Auburn	123.39-1-37	133,000	145,900	1019.15			2,376.71
Auburn	116.41-1-13	117,700	145,000	996.3			2,103.30
Auburn	116.57-1-77	135,900	145,000	1150.35			2,428.53
Auburn	116.61-1-70	111,900	145,000	947.2			1,999.65
Auburn	123.24-1-6	103,500	145,000	876.1			1,849.55
Auburn	123.40-1-4	128,500	145,000	960.74			2,296.30
Auburn	122.43-1-75.11	124,100	144,000	1050.47			2,217.67
Auburn	116.49-1-66	89,200	143,500	755.05			1,594.00
Auburn	109.71-1-55	92,500	143,000	656.01			1,652.98

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Auburn	116.57-1-70	103,300	126,500	874.4			1,845.97
Auburn	116.32-2-66	85,900	126,000	727.12			1,535.03
Auburn	115.49-1-8	80,000	125,000	669.24			1,429.60
Auburn	116.42-1-50	111,900	125,000	947.2			1,999.65
Auburn	116.57-1-10	103,600	125,000	876.94			1,851.33
Auburn	123.32-1-53	116,300	125,000	857.47			2,078.28
Auburn	116.64-1-69	91,700	124,500	776.21			1,638.68
Auburn	116.25-1-50	90,500	124,000	689.87			1,617.24
Auburn	116.64-1-29	87,600	123,900	741.51			1,565.41
Auburn	116.64-1-59	91,000	123,700	770.29			1,626.17
Auburn	123.22-2-11	110,500	122,500	935.35			1,974.64
Auburn	116.69-1-52	113,100	122,400	957.36			2,021.10
Auburn	116.53-2-34	114,900	122,341	972.59			2,053.26
Auburn	115.67-2-13	87,600	122,300	741.51			1,565.41
Auburn	116.46-2-32.1	84,000	122,300	711.03			1,501.08
Auburn	109.70-2-45	112,500	122,041	740.66			2,010.38
Auburn	116.32-2-42.1	95,000	122,000	804.15			1,697.65
Auburn	116.40-1-21	95,000	122,000	804.15			1,697.65
Auburn	116.79-2-8	84,500	122,000	715.27			1,510.02
Auburn	123.23-1-40	97,500	122,000	749.13			1,742.33
Auburn	109.70-2-23	90,900	120,500	769.44			1,624.38
Auburn	108.84-1-29.12	73,400	120,000	600.99			1,311.66
Auburn	115.42-2-17	140,000	120,000	1096.18			2,501.80
Auburn	116.23-2-19	96,600	120,000	817.69			1,726.24
Auburn	116.23-2-59	92,000	120,000	778.75			1,644.04
Auburn	116.48-1-21	87,700	120,000	742.35			1,567.20
Auburn	116.78-1-14	98,600	120,000	766.9			1,761.98
Auburn	122.43-1-26	92,200	120,000	780.45			1,647.61
Auburn	122.43-1-28	103,900	120,000	879.48			1,856.69

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Auburn	123.21-1-24	105,000	110,000	617.08			1,876.35
Auburn	115.42-1-29	87,300	109,900	738.97			1,560.05
Auburn	116.57-1-30	104,000	109,500	880.33			1,858.48
Auburn	116.80-1-1	140,200	108,500	763.52			2,505.37
Auburn	116.21-1-74	107,300	108,000	1038.62			1,917.45
Auburn	116.49-1-76	72,400	108,000	612.84			1,293.79
Auburn	122.36-1-4	117,900	108,000	997.99			2,106.87
Auburn	116.29-1-26	83,700	107,000	632.31			1,495.72
Auburn	116.79-1-62	82,900	107,000	701.72			1,481.42
Auburn	122.26-1-2	110,900	107,000	938.74			1,981.78
Auburn	123.40-2-44	85,600	106,000	724.58			1,529.67
Auburn	108.84-1-28	65,400	105,470	553.59			1,168.70
Auburn	116.32-1-30	66,500	105,000	562.9			1,188.36
Auburn	116.32-2-78	101,200	105,000	831.23			1,808.44
Auburn	116.37-1-27	109,200	105,000	924.35			1,951.40
Auburn	116.48-2-37	99,900	105,000	845.62			1,785.21
Auburn	116.50-1-7	122,300	105,000	1035.23			2,185.50
Auburn	116.50-1-37	104,999	105,000	1055.55			1,876.33
Auburn	116.71-2-55	74,800	105,000	633.16			1,336.68
Auburn	122.43-1-44	95,800	105,000	810.92			1,711.95
Auburn	115.24-1-36	79,000	104,940	668.71			1,411.73
Auburn	116.65-1-32	96,400	104,940	816			1,722.67
Auburn	115.27-1-38.1	84,900	103,000	718.65			1,517.16
Auburn	116.57-1-10	103,600	103,000	876.94			1,851.33
Auburn	116.65-1-5	90,000	102,500	761.82			1,608.30
Auburn	116.62-2-5	85,100	102,460	720.35			1,520.74
Auburn	116.47-1-30	101,700	102,000	854.93			1,817.38
Auburn	116.55-2-17	87,600	102,000	741.51			1,565.41
Auburn	116.63-2-46	75,000	102,000	634.85			1,340.25

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Auburn	115.28-1-36	70,600	95,000	470.64			1,261.62
Auburn	115.60-2-50	69,000	95,000	584.06			1,233.03
Auburn	115.74-1-52	87,400	95,000	739.81			1,561.84
Auburn	116.47-1-11	93,300	95,000	789.76			1,667.27
Auburn	116.70-1-3	87,400	95,000	739.81			1,561.84
Auburn	116.79-2-28	73,100	95,000	618.77			1,306.30
Auburn	122.36-1-37	83,800	95,000	709.34			1,497.51
Auburn	123.22-1-12	82,600	95,000	623			1,476.06
Auburn	123.22-2-18	101,900	95,000	862.55			1,820.95
Auburn	116.79-1-13	90,000	94,300	761.82			1,608.30
Auburn	115.28-1-73	79,200	94,000	670.4			1,415.30
Auburn	116.55-1-30	77,000	94,000	651.78			1,375.99
Auburn	116.63-2-4	77,500	94,000	656.01			1,384.93
Auburn	116.53-2-13	86,900	93,810	735.58			1,552.90
Auburn	116.71-1-28	76,800	93,500	650.09			1,372.42
Auburn	123.29-1-33	87,000	93,500	736.43			1,554.69
Auburn	123.22-2-23	113,400	93,300	959.9			2,026.46
Auburn	109.69-2-53	68,700	93,240	581.52			1,227.67
Auburn	115.27-1-50	72,700	93,000	615.38			1,299.15
Auburn	115.33-1-7	79,500	93,000	545.97			1,420.67
Auburn	116.38-2-21.1	63,300	93,000	535.82			1,131.17
Auburn	115.34-2-73	77,900	92,900	543.37			1,392.07
Auburn	115.68-2-15	60,500	92,000	512.11			1,081.14
Auburn	116.49-1-54	88,000	92,000	744.89			1,572.56
Auburn	122.51-1-19	78,700	92,000	666.17			1,406.37
Auburn	116.62-1-41	89,700	91,160	759.28			1,602.94
Auburn	115.25-1-24.1	70,000	91,000	592.53			1,250.90
Auburn	115.34-2-13	78,000	91,000	660.25			1,393.86
Auburn	116.23-1-23.1	77,900	91,000	532.43			1,392.07

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Auburn	116.71-1-30	87,500	87,500	740.66			1,563.63
Auburn	116.78-1-43	83,200	87,500	704.26			1,486.78
Auburn	116.25-2-14	80,999	87,000	685.63			1,447.45
Auburn	116.70-2-9	74,800	87,000	633.16			1,336.68
Auburn	122.34-1-17	75,400	87,000	638.24			1,347.40
Auburn	123.32-1-55	82,000	87,000	694.11			1,465.34
Auburn	116.63-1-11	77,000	86,300	651.78			1,375.99
Auburn	116.53-2-29	71,500	86,005	605.23			1,277.71
Auburn	116.71-1-53.1	64,700	86,000	547.67			1,156.19
Auburn	116.32-1-54	81,100	85,900	686.49			1,449.26
Auburn	116.46-2-36	70,000	85,500	414.77			1,250.90
Auburn	109.69-2-32	81,000	85,170	685.64			1,447.47
Auburn	108.83-1-27	64,500	85,000	545.97			1,152.62
Auburn	108.84-1-20	78,000	85,000	660.25			1,393.86
Auburn	115.28-1-74.1	89,500	85,000	757.59			1,599.37
Auburn	115.65-1-2.1	77,900	85,000	499.46			1,392.07
Auburn	116.22-1-59	83,000	85,000	372.45			1,483.21
Auburn	116.29-1-36	82,000	85,000	694.11			1,465.34
Auburn	116.29-1-50	111,400	85,000	942.97			1,990.72
Auburn	116.30-2-65	102,500	85,000	867.63			1,831.68
Auburn	116.39-2-62	85,000	85,000	719.5			1,518.95
Auburn	116.40-1-60	62,100	85,000	525.66			1,109.73
Auburn	116.45-1-79	93,100	85,000	788.06			1,663.70
Auburn	116.47-1-23	78,000	85,000	660.25			1,393.86
Auburn	116.56-1-15	86,300	85,000	730.5			1,542.18
Auburn	116.61-1-68	70,100	85,000	593.38			1,252.69
Auburn	116.62-2-24	50,999	85,000	431.69			911.35
Auburn	115.42-1-45	56,100	84,900	474.87			1,002.51
Auburn	108.84-1-10	64,400	84,800	545.13			1,150.83

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Auburn	116.56-2-32	61,500	81,000	520.58			1,099.01
Auburn	123.32-1-30	75,400	81,000	638.24			1,347.40
Auburn	109.79-1-3	85,000	80,900	719.5			1,518.95
Auburn	116.62-1-33	59,400	80,340	477.41			1,061.48
Auburn	116.29-1-24	75,100	80,300	635.7			1,342.04
Auburn	109.70-1-13	79,000	80,000	668.71			1,411.73
Auburn	116.39-1-63	56,500	80,000	478.26			1,009.66
Auburn	116.39-1-67	59,100	80,000	500.26			1,056.12
Auburn	122.51-1-26	99,500	80,000	842.24			1,778.07
Auburn	115.35-2-11	65,300	79,900	552.74			1,166.91
Auburn	116.62-1-43	61,000	79,800	516.35			1,090.07
Auburn	115.27-1-40	75,800	79,500	641.62			1,354.55
Auburn	115.66-2-67	72,900	79,500	617.08			1,302.72
Auburn	116.22-2-29	62,500	79,000	529.04			1,116.88
Auburn	116.24-1-21.22	86,500	79,000	732.2			1,545.76
Auburn	116.47-2-48	69,900	79,000	591.68			1,249.11
Auburn	116.40-2-1	69,700	78,450	589.99			1,245.54
Auburn	116.63-2-60	69,400	78,400	448.63			1,240.18
Auburn	116.23-2-64	57,200	78,334	484.18			1,022.16
Auburn	116.55-2-5	72,300	78,100	612			1,292.00
Auburn	116.69-1-45	77,300	78,100	654.32			1,381.35
Auburn	109.69-1-36	62,100	78,000	525.66			1,109.73
Auburn	115.59-2-32	50,500	78,000	427.47			902.44
Auburn	115.74-1-72	73,100	78,000	618.77			1,306.30
Auburn	116.21-1-19	61,500	78,000	520.58			1,099.01
Auburn	116.25-1-14	82,400	78,000	697.49			1,472.49
Auburn	116.32-2-27	71,500	78,000	605.23			1,277.71
Auburn	116.39-2-54	78,400	78,000	663.63			1,401.01
Auburn	116.47-2-46	72,000	78,000	609.46			1,286.64

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Auburn	116.38-1-69	86,200	75,000	408			1,540.39
Auburn	116.39-1-58	60,300	75,000	510.42			1,077.56
Auburn	116.48-1-12	68,700	75,000	581.52			1,227.67
Auburn	116.54-2-25.1	55,000	75,000	465.56			982.85
Auburn	116.61-1-34	73,500	75,000	622.16			1,313.45
Auburn	115.34-1-27.1	61,300	74,600	518.89			1,095.43
Auburn	116.39-2-47	52,700	74,500	446.09			941.75
Auburn	109.78-1-28	72,000	74,200	609.46			1,286.64
Auburn	116.55-1-18	57,800	74,200	489.26			1,032.89
Auburn	116.48-2-7	64,600	74,050	546.82			1,154.40
Auburn	115.67-1-34	68,600	74,040	496.03			1,225.88
Auburn	108.83-1-37	67,000	74,000	567.13			1,197.29
Auburn	115.52-1-8	64,000	74,000	541.74			1,143.68
Auburn	115.75-2-29	59,500	74,000	503.65			1,063.27
Auburn	116.29-2-30	62,000	74,000	397.84			1,107.94
Auburn	116.55-2-18	54,500	74,000	461.33			973.92
Auburn	116.55-2-52	75,100	73,900	593.38			1,342.04
Auburn	116.39-1-44	65,300	73,500	552.74			1,166.91
Auburn	116.69-1-58	80,800	73,400	607.77			1,443.90
Auburn	116.47-1-37	66,700	73,000	564.6			1,191.93
Auburn	116.64-1-17	65,000	73,000	550.21			1,161.55
Auburn	116.64-1-30	76,400	73,000	646.7			1,365.27
Auburn	115.75-1-36	69,300	72,500	586.6			1,238.39
Auburn	115.27-1-4	53,900	72,400	456.25			963.19
Auburn	116.48-1-45	62,900	72,300	532.43			1,124.02
Auburn	116.38-2-62	34,900	72,050	295.42			623.66
Auburn	108.67-1-17.1	56,200	72,000	475.72			1,004.29
Auburn	115.75-1-62	72,300	72,000	612			1,292.00
Auburn	115.75-2-35	60,100	71,974	508.73			1,073.99

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Auburn	116.48-2-13	61,900	68,900	396.99			1,106.15
Auburn	115.74-1-80	55,000	68,500	465.56			982.85
Auburn	116.32-1-48	67,400	68,500	570.52			1,204.44
Auburn	116.38-1-12	55,400	68,370	468.94			990.00
Auburn	116.23-2-44	56,600	68,300	479.1			1,011.44
Auburn	115.43-1-5	51,200	68,000	433.39			914.94
Auburn	115.68-1-46	72,000	68,000	609.46			1,286.64
Auburn	116.29-1-11	69,900	68,000	232.36			1,249.11
Auburn	116.30-1-14	63,500	68,000	537.51			1,134.75
Auburn	116.32-1-29	65,700	68,000	556.13			1,174.06
Auburn	116.39-2-2	76,200	68,000	645.01			1,361.69
Auburn	115.75-1-71	66,700	67,900	564.6			1,191.93
Auburn	116.62-1-17	59,900	67,900	507.04			1,070.41
Auburn	115.42-1-15	64,500	67,840	545.97			1,152.62
Auburn	115.34-2-47	72,000	67,500	609.46			1,286.64
Auburn	115.82-1-46	62,200	67,500	526.5			1,111.51
Auburn	116.71-1-23	67,000	67,300	490.95			1,197.29
Auburn	115.42-3-65	67,000	67,000	567.13			1,197.29
Auburn	116.47-2-58	65,200	67,000	551.9			1,165.12
Auburn	116.70-1-23.1	62,900	67,000	532.43			1,124.02
Auburn	116.71-2-56	73,000	67,000	617.92			1,304.51
Auburn	109.71-1-51	70,800	66,500	599.3			1,265.20
Auburn	109.77-1-63	53,700	66,500	454.55			959.62
Auburn	115.66-2-62.1	68,000	66,500	550.21			1,215.16
Auburn	116.22-2-53	69,000	66,500	584.06			1,233.03
Auburn	116.40-1-17	66,800	66,250	565.44			1,193.72
Auburn	116.38-2-50	45,000	66,000	380.91			804.15
Auburn	116.62-2-16	71,000	66,000	600.99			1,268.77
Auburn	116.70-2-75	72,500	66,000	613.69			1,295.58

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Auburn	108.75-1-42	52,300	63,600	442.7			934.60
Auburn	116.24-1-11	63,000	63,600	533.28			1,125.81
Auburn	115.34-2-31	51,100	63,500	432.55			913.16
Auburn	116.31-2-25	65,800	63,500	556.98			1,175.85
Auburn	116.30-1-52	64,400	63,480	545.13			1,150.83
Auburn	116.40-1-11	66,700	63,240	564.6			1,191.93
Auburn	109.71-1-41	61,000	63,000	516.35			1,090.07
Auburn	115.75-2-29	59,500	63,000	503.65			1,063.27
Auburn	116.30-2-11	58,200	63,000	492.65			1,040.03
Auburn	116.30-2-12	44,900	63,000	380.07			802.36
Auburn	116.55-2-24	57,000	63,000	482.49			1,018.59
Auburn	115.75-2-24	59,500	62,900	503.65			1,063.27
Auburn	116.70-2-81	65,900	62,800	557.82			1,177.63
Auburn	115.43-2-42	56,300	62,700	476.56			1,006.08
Auburn	116.29-2-31	70,400	62,400	595.91			1,258.05
Auburn	116.30-1-53	52,500	62,000	444.4			938.18
Auburn	116.38-2-41	64,600	62,000	546.82			1,154.40
Auburn	116.55-2-63	60,400	62,000	511.27			1,079.35
Auburn	116.79-1-67	76,000	62,000	567.13			1,358.12
Auburn	115.60-1-20	56,800	61,000	480.79			1,015.02
Auburn	116.23-2-50	64,500	61,000	419			1,152.62
Auburn	115.66-2-70	59,300	60,740	501.96			1,059.69
Auburn	108.67-1-13	39,800	60,500	336.9			711.23
Auburn	116.29-1-44	120,000	60,100	519.73			2,144.40
Auburn	115.33-1-47	65,000	60,000	550.21			1,161.55
Auburn	115.42-2-12	56,500	60,000	478.26			1,009.66
Auburn	115.66-2-33	65,500	60,000	554.44			1,170.49
Auburn	116.30-1-73	40,400	60,000	341.97			721.95
Auburn	116.37-1-26.1	56,500	60,000	478.26			1,009.66

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Auburn	115.44-1-8	58,400	56,000	494.34			1,043.61
Auburn	116.22-1-84	47,700	55,500	403.77			852.40
Auburn	115.82-2-5	47,800	55,312	303.46			854.19
Auburn	115.36-1-28	60,000	55,120	507.88			1,072.20
Auburn	109.70-1-23	63,800	55,000	540.05			1,140.11
Auburn	115.59-1-67	45,400	55,000	384.3			811.30
Auburn	115.83-1-36	52,300	55,000	442.7			934.60
Auburn	116.30-1-32	59,900	55,000	507.04			1,070.41
Auburn	116.30-1-59	48,900	55,000	413.92			873.84
Auburn	116.31-1-40	38,000	55,000	321.66			679.06
Auburn	116.39-2-70	42,000	55,000	355.52			750.54
Auburn	116.54-1-29	54,000	55,000	457.09			964.98
Auburn	116.62-2-30.1	84,300	55,000	713.57			1,506.44
Auburn	116.63-1-9	59,400	55,000	251.4			1,061.48
Auburn	116.70-2-32	57,200	55,000	484.18			1,022.16
Auburn	115.74-1-30	55,000	54,999	465.55			982.85
Auburn	116.54-2-58	55,000	54,500	465.56			982.85
Auburn	116.30-2-82	56,200	54,000	475.72			1,004.29
Auburn	116.62-2-25	45,300	54,000	383.45			809.51
Auburn	116.64-1-8	49,900	53,300	422.39			891.71
Auburn	115.35-1-18	53,000	53,000	553.59			947.11
Auburn	115.59-1-65	41,400	53,000	350.44			739.82
Auburn	116.79-1-24	49,800	53,000	336.9			889.93
Auburn	115.59-2-17	50,500	52,900	320.6			902.44
Auburn	115.75-1-26	52,000	52,900	440.16			929.24
Auburn	116.31-2-21	62,700	52,000	530.74			1,120.45
Auburn	116.46-1-61	58,500	52,000	495.18			1,045.40
Auburn	116.46-2-29	55,000	52,000	213.73			982.85
Auburn	116.62-1-29	71,600	52,000	606.07			1,279.49

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Auburn	115.58-1-20	48,000	46,500	406.31			857.76
Auburn	116.55-1-88	42,200	46,400	357.21			754.11
Auburn	115.51-1-29	46,200	46,000	391.07			825.59
Auburn	116.62-2-22	50,000	46,000	423.24			893.50
Auburn	115.43-1-28	70,800	45,900	599.3			1,265.20
Auburn	115.59-1-55	43,000	45,570	363.98			768.41
Auburn	115.59-2-33	36,000	45,050	304.73			643.32
Auburn	115.34-2-28	52,200	45,000	441.86			932.81
Auburn	115.36-2-12	43,000	45,000	181.99			768.41
Auburn	115.43-1-36	45,900	45,000	388.53			820.23
Auburn	115.82-2-54	50,700	45,000	429.16			906.01
Auburn	115.84-1-54	52,200	45,000	441.86			932.81
Auburn	116.31-1-14	43,700	44,113	369.91			780.92
Auburn	116.30-1-72	46,500	43,850	393.61			830.96
Auburn	116.22-2-58	55,400	43,500	468.94			990.00
Auburn	115.83-1-38	60,200	43,400	509.57			1,075.77
Auburn	116.54-1-12	46,100	43,350	390.22			823.81
Auburn	116.47-1-31	104,200	43,000	683.1			1,862.05
Auburn	115.41-2-32	59,700	42,000	505.34			1,066.84
Auburn	115.49-1-18	52,000	42,000	380.91			929.24
Auburn	115.83-1-49	59,000	42,000	274.68			1,054.33
Auburn	116.48-1-63	172,800	42,000	510.42			3,087.94
Auburn	116.62-2-47	36,700	42,000	310.65			655.83
Auburn	115.60-1-20	56,800	41,820	480.79			1,015.02
Auburn	115.82-1-13	42,000	41,720	355.52			750.54
Auburn	115.42-3-47	40,000	41,000	211.62			714.80
Auburn	116.23-2-32	58,800	40,206	497.72			1,050.76
Auburn	116.22-2-4	60,900	40,000	515.5			1,088.28
Auburn	116.38-2-7	60,000	40,000	507.88			1,072.20

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Auburn	115.74-1-68	63,900	31,000	540.89			1,141.89
Auburn	116.47-1-46	46,200	30,100	391.07			825.59
Auburn	115.43-1-45	44,700	30,000	378.37			798.79
Auburn	115.43-2-76	37,700	30,000	319.12			673.70
Auburn	115.60-2-5	47,800	30,000	404.61			854.19
Auburn	115.75-2-26	36,400	30,000	308.12			650.47
Auburn	115.75-2-30	40,400	30,000	256.48			721.95
Auburn	116.53-2-68	50,000	30,000	423.24			893.50
Auburn	116.62-2-58	62,100	30,000	525.66			1,109.73
Auburn	116.64-1-78	83,000	30,000	575.6			1,483.21
Auburn	116.54-2-38	29,000	29,000	245.48			518.23
Auburn	115.67-1-50	29,400	28,750	248.86			525.38
Auburn	116.55-1-39	40,100	28,400	339.43			716.59
Auburn	115.60-1-17	41,800	28,000	353.82			746.97
Auburn	116.63-2-47	46,600	28,000	394.46			832.74
Auburn	115.43-2-70	29,500	27,500	249.71			527.17
Auburn	115.67-1-7	51,200	27,000	433.39			914.94
Auburn	116.23-2-65	63,000	26,500	228.54			1,125.81
Auburn	108.75-1-18	48,600	26,000	411.38			868.48
Auburn	116.56-1-23	19,999	26,000	169.29			357.38
Auburn	116.54-1-35	50,700	25,500	429.16			906.01
Auburn	115.28-1-38	24,999	25,000	483.33			446.73
Auburn	115.35-2-46	35,000	25,000	296.26			625.45
Auburn	115.59-2-19	38,500	25,000	325.89			688.00
Auburn	116.54-1-13	45,000	25,000	380.91			804.15
Auburn	116.55-2-2	26,000	25,000	220.07			464.62
Auburn	115.82-1-79	46,100	22,000	390.22			823.81
Auburn	116.62-1-20.1	20,000	22,000	169.29			357.40
Auburn	116.63-1-43	46,000	22,000	389.38			822.02

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Aurelius	122.00-1-32.1	339,000	711,360	1744.87	185.03	651.21	5,922.33 US
Aurelius	126.02-1-15	360,000	457,250	2689.23	275.22	332.08	6,289.20 US
Aurelius	119.04-1-22.5	244,000	300,000	2083.09	220.9	225.07	4,262.68 US
Aurelius	119.04-1-22.611	244,000	275,000	2083.09	220.9	225.07	4,262.68 US
Aurelius	126.02-1-1	200,000	250,900	1694.64	179.71	184.49	3,494.00 US
Aurelius	122.00-1-32.2	118,500	248,640	204.83	21.72	109.31	2,070.20 US
Aurelius	115.00-2-14.62	154,700	215,000	1320.71	140.05	297.62	2,702.61 US
Aurelius	122.10-1-21	192,500	205,000	1643.42	174.28	871.77	3,362.98 US
Aurelius	122.10-1-15	195,000	198,000	1536.7	158.43	878.5	3,406.65 US
Aurelius	115.00-2-14.62	154,700	187,500	1320.71	140.05	297.62	2,702.61 US
Aurelius	126.02-1-5	165,000	180,000	1408.64	149.38	152.2	2,882.55 US
Aurelius	112.03-1-20	115,000	176,000	981.78	104.11	412.02	2,009.05 US
Aurelius	112.14-1-7	209,000	175,000	1260.12	184.69		3,651.23 US
Aurelius	122.00-1-55.15	119,500	170,000	1020.2	108.19	284.77	2,087.67 US
Aurelius	115.09-1-20.12	163,000	168,000	1391.57	147.57	540.1	2,847.61 US
Aurelius	122.00-1-55.32	141,400	162,500	1207.17	128.01	336.96	2,470.26 US
Aurelius	112.03-1-23	115,000	160,000	981.78	104.11	412.02	2,009.05 US
Aurelius	119.00-1-4	120,800	159,900	1031.3	109.37		2,110.38 US
Aurelius	121.00-1-8.122	127,600	157,000	1089.35	115.52	117.7	2,229.17 US
Aurelius	122.00-1-55.14	143,300	155,000	1169.6	124.03	326.47	2,503.45 US
Aurelius	115.09-1-16	152,600	151,580	1297.66	137.61	292.43	2,665.92 US
Aurelius	112.19-1-3.2	170,000	151,500	1188.53	124.3		2,969.90 US
Aurelius	114.00-1-37.1	130,700	142,500	1115.82	118.33	251.45	2,283.33 US
Aurelius	112.01-1-17	92,000	140,000	785.43	83.29	329.61	1,607.24 US
Aurelius	112.03-1-15.1	115,000	130,000	981.78	104.11	412.02	2,009.05 US
Aurelius	119.04-1-62	119,000	130,000	887.87	94.15	95.93	2,078.93 US
Aurelius	122.00-1-53.12	103,300	129,000	881.9	93.52	246.17	1,804.65 US
Aurelius	115.10-1-5.11	110,000	125,000	939.1	99.59	101.47	1,921.70 US
Aurelius	122.00-1-55.312	120,000	125,000	1024.47	108.64	285.96	2,096.40 US
Aurelius	113.00-1-42.12	120,000	123,000	1024.47	108.64	110.69	2,096.40 US

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Aurelius	119.10-1-28.2	28,000	34,000	242.38	25.35		489.16 US
Aurelius	122.10-1-13	22,000	26,500	187.82	19.92	236.04	384.34 US
Aurelius	122.00-1-62.3	15,000	25,000	128.06	13.58	35.75	262.05 US
Aurelius	121.00-1-28.2	64,000	21,000	546.38	57.94	59.04	1,118.08 US
Aurelius	122.00-1-55.16	186,000	18,500	1435.96	152.28	400.82	3,249.42 US
Aurelius	122.00-1-55.20	160,800	18,000	132.33	14.03	36.94	2,809.18 US
Aurelius	114.00-2-12.5	13,300	17,000	113.55	12.04	12.27	232.35 US
Aurelius	115.10-1-41	18,000	15,000	153.67	16.29		314.46 US

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Brutus	77.18-1-8	107,000	110,000	903.78	203.16		2,270.54 weed
Brutus	83.05-3-57	110,000	110,000	929.12	208.85		2,334.20 weed
Brutus	83.00-1-31	143,700	110,000	1202.93	272.84		3,049.31 weed
Brutus	83.05-3-93	107,800	105,700	743.47	167.12		2,287.52 weed
Brutus	82.08-1-39.2	107,500	105,000	908	204.11		2,281.15 weed
Brutus	89.00-1-24	108,500	104,700	908.26	206.01		2,302.37 weed
Brutus	76.00-1-28.2	101,900	101,900	853.01	193.47		2,162.32 weed
Brutus	77.17-1-24	102,000	100,400	861.55	193.66		2,164.44 weed
Brutus	77.17-1-27	97,000	100,000	819.32	184.17		2,058.34 weed
Brutus	83.05-2-48	101,850	100,000				2,161.26 weed
Brutus	83.05-2-62	73,000	100,000	616.6	138.6		1,549.06 weed
Brutus	76.00-1-43.2	61,000	97,900	510.64	115.82		1,294.42 weed
Brutus	83.09-3-11	78,800	96,000	665.59	149.62		1,672.14 weed
Brutus	77.17-1-57	95,000	95,400	440.91	99.11		2,015.90 weed
Brutus	82.08-1-11	90,000	95,000	760.19	170.88		1,909.80 weed
Brutus	76.00-1-39	91,000	94,500	761.77	172.78		1,931.02 weed
Brutus	89.00-1-31.2	99,000	94,000	828.74	187.97		2,100.78 weed
Brutus	83.05-3-35	74,700	90,419	630.96	141.83		1,585.13 weed
Brutus	83.05-1-78	128,000	90,000	1081.16	243.03		2,716.16 weed
Brutus	83.05-1-50	108,000	87,580	912.23	205.06		2,291.76 weed
Brutus	83.09-2-57	87,400	87,000	590.58	165.94		1,854.63 weed
Brutus	77.00-2-1.1	31,800	85,000	266.2	60.38		674.80 weed
Brutus	77.17-1-61	75,000	82,000	633.49	142.4		1,591.50 weed
Brutus	83.05-2-9	92,000	80,000	777.08	174.68		1,952.24 weed
Brutus	83.09-2-39	79,400	79,000	543.96	122.27		1,684.87 weed
Brutus	82.08-1-18	76,000	78,000	641.94	144.3		1,612.72 weed
Brutus	77.17-1-25	79,500	72,000	671.5	150.94		1,686.99 weed
Brutus	82.08-1-23	69,000	72,000	253.4	85.44		1,464.18 weed
Brutus	77.17-1-69	70,000	70,000	591.26	132.91		1,485.40
Brutus	89.00-1-26.9	161,358	70,000	121.38	27.53		3,424.02 weed

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Brutus	89.00-1-40.117	182,513	18,500	137.29	31.14		3,872.93 weed
Brutus	89.00-1-40.118	18,300	18,500	153.19	34.75		388.33 weed
Brutus	84.00-2-5.57	21,100	17,000	176.63	40.06		447.74 weed
Brutus	88.00-1-35.1	107,400	16,500	889.05	203.92		2,212.44 weed
Brutus	76.00-1-59.75	14,800	14,900	123.89	256.32		314.06 weed
Brutus	76.00-1-59.77	113,000	14,900	945.93	214.55		2,397.86 weed
Brutus	89.00-1-26.9	161,358	14,500	121.38	27.53		3,424.02 weed
Brutus	89.00-1-26.13	13,000	14,500	108.82	24.68		275.86 PB

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Cato	46.19-2-11	67,500	92,300	602.36	259.49	18.52	1,280.48 CM
Cato	45.19-1-4	91,000	90,000	820.46	354.83	25.33	1,726.27 CM
Cato	59.12-1-44	69,700	90,000	463.63	267.95	105.39	1,322.21 CM
Cato	65.08-1-24.1	67,500	88,500	448.99	259.49	102.07	1,280.48 CM
Cato	46.19-2-28	85,000	85,000	820.99	353.67	25.24	1,612.45 CM
Cato	58.00-1-35.2	74,500	85,000	495.56	286.4	118.26	1,413.27 CM
Cato	65.00-1-13.27	45,000	84,900	299.33	172.99	68.05	853.65 CM
Cato	46.19-2-41	70,000	83,430	499.73	215.28	15.37	1,327.90 CM
Cato	46.19-1-19	78,500	83,000	615.74	265.26	18.93	1,489.15 CM
Cato	46.19-2-34	67,000	79,681	597.9	257.57	18.38	1,270.99 CM
Cato	53.14-1-32	63,000	75,000	355.87	205.67	80.9	1,195.11 CM
Cato	59.12-1-46	62,000	73,000	379.15	219.12	86.19	1,176.14 CM
Cato	46.19-2-23	60,000	70,000	535.43	230.66	16.46	1,138.20 CM
Cato	65.15-1-18.2	59,700	69,500	397.11	229.5	90.28	1,132.51 CM
Cato	57.00-1-1	65,000	64,900	572.05	330.61	136.53	1,233.05 CM
Cato	65.00-1-13.7	45,000	61,000	299.33	172.99	68.05	853.65 CM
Cato	58.00-1-48.5	41,000	60,700	272.72	157.62	22.29	777.77 CM
Cato	45.00-1-1.1	58,300	60,000	387.8	224.12	92.55	1,105.95 CM
Cato	70.00-1-14.12	85,000	60,000	415.73	240.27	48.74	1,898.05 CM
Cato	46.19-1-35.1	61,300	58,800	415.85	176.74	16.82	1,162.86 CM
Cato	46.19-2-18	40,000	58,194	356.95	153.77	10.98	758.80 CM
Cato	65.08-1-23	55,000	55,000	365.85	211.44	83.17	1,043.35 CM
Cato	65.15-1-8	37,500	53,000	249.44	144.16	56.71	711.38 CM
Cato	46.19-2-14	45,000	45,000	490.81	211.44	15.09	853.65 CM
Cato	65.12-1-18	25,000	43,500	166.29	96.11	37.8	474.25 CM
Cato	65.00-1-50.22	95,000	43,000	631.92	365.21	143.66	1,802.15 CM
Cato	59.00-1-6.3	27,700	42,862	140.01	80.91	33.65	525.47 CM
Cato	65.12-1-12	130,000	42,000	166.29	96.11	37.8	2,466.10 CM
Cato	65.00-1-49.12	35,000	41,000	107.71	62.25	29.64	663.95 CM
Cato	53.18-1-29	69,200	40,000	460.3	266.02	104.65	1,312.72 CM

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Conquest	56.00-1-1.2	124,500	165,000	1145.13	343.04	133.98	2,694.18 CM
Conquest	49.18-1-30.12	85,000	149,900	781.82	234.21	91.47	1,839.40 CM
Conquest	56.00-1-21.1	100,000	112,000	919.79	275.54	107.61	2,164.00 CM
Conquest	49.14-1-5	72,000	110,000	662.25	198.39	77.48	1,558.08 CM
Conquest	57.00-1-15.7	61,600	98,000	566.59	169.73	66.29	1,333.02 CM
Conquest	49.10-2-21.11	81,000	94,915	745.03	223.18	87.17	1,752.84 CM
Conquest	51.00-1-10	60,000	92,400	551.88	165.32	64.57	1,298.40 CM
Conquest	62.00-1-4.51	70,000	90,100	643.86	192.88	75.33	1,780.10 CM
Conquest	49.18-1-31	53,000	89,500	487.49	146.03	57.03	1,146.92 CM
Conquest	68.00-1-11.9	69,000	84,400	634.66	190.12	74.25	1,754.67 CM
Conquest	49.00-1-10.2	54,160	80,000	426.97	127.9	58.28	1,172.02 CM
Conquest	49.10-1-4	54,000	76,000	496.69	148.79	58.11	1,168.56 CM
Conquest	69.00-1-10	66,500	75,500	611.66	183.23	71.56	1,691.10 CM
Conquest	55.00-1-16.1	53,300	75,000	490.25	146.86	57.36	1,153.41 CM
Conquest	56.00-1-13.111	62,000	72,000	285.14	85.42	66.72	1,341.68 CM
Conquest	55.00-1-25.6	63,000	69,900	579.47	173.59	67.8	1,363.32 CM
Conquest	56.03-1-5	58,900	69,300	541.76	162.29	109.21	1,274.60 CM
Conquest	69.00-1-40	65,000	65,000	597.87	179.1	69.95	1,652.95 CM
Conquest	49.10-2-29	58,000	62,000	533.48	159.81	62.42	1,255.12 CM
Conquest	51.00-1-2.112	53,500	60,000	420.9	126.09	57.57	1,157.74 CM
Conquest	69.00-1-36	60,000	60,000	551.88	165.32	64.57	1,525.80 CM
Conquest	50.00-1-9.22	48,000	55,000	441.5	132.26	51.65	1,038.72 CM
Conquest	69.00-1-54	77,600	55,000	713.76	213.82	83.51	1,973.37 CM
Conquest	62.00-1-4.62	47,700	50,000	438.74	131.43	51.33	1,213.01 CM
Conquest	69.00-1-58	28,000	50,000	257.54	77.15	30.13	712.04 CM
Conquest	68.00-1-17.21	44,300	47,000	407.47	122.06	47.67	1,126.55 CM
Conquest	68.00-1-11.5	35,000	45,500	321.93	96.44	37.66	890.05 CM
Conquest	49.10-1-3	35,500	41,000	326.53	97.82	38.2	768.22 PB
Conquest	69.00-1-10	66,500	37,500	611.66	183.23	71.56	1,691.10 PB
Conquest	61.00-1-23	22,900	30,000	210.63	63.1	24.64	582.35 PB

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Fleming	130.10-1-15.3	104,000	450,000	2106.05		733.91	4,475.12 AUB
Fleming	130.04-1-10.116	161,500	385,000	3270.45		844.68	6,949.35 AUB
Fleming	137.02-1-12	95,000	385,000	1923.79		716.57	4,087.85 AUB
Fleming	130.06-2-53	110,250	365,000	2232.61		745.95	4,744.06 AUB
Fleming	130.04-1-29	110,000	360,000	2227.55		745.47	4,733.30 AUB
Fleming	130.10-1-23	64,680	295,000	1309.8		658.16	2,783.18 AUB
Fleming	130.06-2-46	52,700	249,000	1067.2		635.08	2,267.68 AUB
Fleming	129.00-1-32	59,726	248,000	1209.48		115.06	2,570.01 AUB
Fleming	130.05-1-10.24	61,945	241,500	1254.41		677.89	2,665.49 AUB
Fleming	130.06-2-59	61,200	230,000	1239.33		651.46	2,633.44 AUB
Fleming	144.00-1-40	71,895	229,000	1369.05		138.5	3,093.64 AUB
Fleming	130.00-1-21.8	61,500	209,000	1245.4		332.56	2,646.35 AUB
Fleming	123.18-1-53.1	114,665	200,000	2322.02		754.45	4,934.03 AUB
Fleming	130.10-1-20	63,000	195,000	1275.78		654.92	2,710.89 AUB
Fleming	123.03-3-1	64,500	193,500	149.25		377.76	2,775.44 AUB
Fleming	143.00-1-16.5	95,200	191,000	1927.84		183.4	3,925.10 US
Fleming	137.00-1-16	80,250	190,500	1625.1		154.6	3,453.16 AUB
Fleming	123.18-1-1	162,100	176,000	3282.6		533.56	6,975.16 AUB
Fleming	143.00-1-52.11	77,100	175,000	1447.91		137.74	3,178.83 AUB
Fleming	130.05-2-4	66,600	164,000	1348.68		661.86	2,865.80 AUB
Fleming	123.03-1-33	75,070	160,000	1520.2		678.18	3,230.26 AUB
Fleming	123.03-3-30	66,093	160,000	1338.41		660.88	2,843.98 AUB
Fleming	142.00-1-18.1	61,490	147,000	1245.2		776.46	2,535.23 AUB
Fleming	123.18-1-8	59,690	145,500	1208.75		648.55	2,568.46 AUB
Fleming	137.00-1-1.2	66,470	142,000	1346.05		342.13	2,740.56 AUB
Fleming	130.05-1-50	56,570	132,000	1145.57		642.54	2,434.21 AUB
Fleming	130.06-1-38	54,000	125,000	1093.52		637.59	2,323.62 AUB
Fleming	130.05-1-17	53,460	122,500	1082.59		636.55	2,300.38 AUB
Fleming	130.06-2-14	30,350	120,000	614.6		592.03	1,305.96 AUB
Fleming	130.00-1-14.32	53,579	118,000	1848.4		389.92	2,305.50 AUB

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Fleming	123.03-2-46.11	8,600	21,000	174.15		283.35	370.06 US
Fleming	123.00-1-3.13	31,560	15,000	639.1		60.8	1,358.03 US
Fleming	130.05-2-27.11	48,500	15,000	982.15		626.99	2,086.96 AUB

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Genoa	246.01-1-36	60,000	65,000	626.44	57.21	46.68	1,102.20 S CAY
Genoa	246.00-1-27	52,600	63,000	549.18	50.15	40.92	966.26 S CAY
Genoa	226.00-1-51.2	54,600	60,000	570.06	52.06	88.67	1,003.00 S CAY
Genoa	247.00-1-6.11	27,500	50,500	287.12	26.22	21.39	505.18 S CAY
Genoa	228.00-1-56.5	104,000	50,000	436.95	39.9	180.75	1,910.48 S CAY
Genoa	228.02-2-20.4	47,999	42,200	375.85	34.32	120.09	881.74 S CAY
Genoa	235.02-1-27	62,250	42,000	649.93	59.35	48.43	1,143.53 S CAY
Genoa	227.00-1-43.111	28,700	41,000	149.82	27.36	49.88	527.22 S CAY
Genoa	226.04-1-15	32,000	40,000	334.1	30.51	72.88	587.84 S CAY
Genoa	235.02-1-2.321	18,000	37,000	187.93	17.16	\$14.00	330.66 S CAY
Genoa	246.01-1-34	32,760	35,000	342.03	31.23	25.48	601.80 S CAY
Genoa	225.02-2-8	30,000	30,000	313.22	28.6	23.34	551.10 S CAY
Genoa	237.00-1-34	62,400	30,000	518.38	47.34	48.54	1,146.29 S CAY
Genoa	228.00-1-37	58,700	15,000	126.33	11.54	31.27	1,078.32 S CAY
Genoa	228.00-1-37	58,700	12,600	126.33	11.54	31.27	1,078.32 S CAY

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Ira	39.00-1-12.2	95,000	66,000	763.97	344.43	117.65	1,664.40 CM
Ira	35.00-1-41.4	40,300	65,000	320.78	144.62	49.4	706.06 CM
Ira	40.00-1-36.121	55,700	65,000	460.92	207.8	70.98	975.86 CM
Ira	23.00-1-11.12	78,700	62,200	651.7	293.81	100.36	1,378.82 CM
Ira	35.00-1-23.12	65,800	61,800	544.49	245.48	83.85	1,152.82 CM
Ira	28.00-1-26.12	64,300	60,000	531.82	239.67	81.9	1,126.54 CM
Ira	39.00-1-4.2	38,400	37,000	317.41	143.1	48.88	672.77 CM
Ira	27.00-1-15	51,400	29,900	425.46	191.82	65.52	900.53 CM
Ira	41.00-1-18.111	32,500	28,250	259.15	116.83	39.91	569.40 CM
Ira	28.00-1-7.12	16,300	24,900	130	58.61		285.58 CM
Ira	46.00-1-54.2	24,700	20,500	196.69	88.68	30.29	432.74 CM
Ira	46.00-1-4.112	13,600	18,000	47.27	21.31	7.28	238.27 CM
Ira	39.00-1-44.4	19,200	15,500	152.79	68.89	25.53	336.38 CM
Ira	47.00-2-17	10,100	14,000	80.2	36.16	12.35	176.95 CM

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Ledyard	216.00-1-16.11	54,200	101,500	637.04	72.32	\$53.74	1,121.94 S CAY
Ledyard	216.00-1-14.1	67,800	93,000	796.88	90.47	\$67.20	1,403.46 S CAY
Ledyard	172.00-1-12	25,600	88,000	300.89	34.16	\$37.90	529.92 S CAY
Ledyard	160.00-1-10.2	76,500	85,000	899.14	102.08	104.31	1,583.55 S CAY
Ledyard	170.02-1-7	52,000	70,100	611.18	69.39	82.06	1,076.40 S CAY
Ledyard	170.02-1-16	54,000	52,000	634.69	72.05	85.22	1,117.80 S CAY
Ledyard	172.00-1-15.112	13,900	50,000	163.37	18.55	\$20.58	287.73 S CAY
Ledyard	204.00-2-3	13,200	50,000	155.15	17.61	\$20.83	273.24 S CAY
Ledyard	170.02-1-48	58,300	44,500	685.23	77.78	\$92.00	1,406.20 US
Ledyard	193.00-1-71.9	13,000	37,000	152.79	17.35	\$20.51	269.10 S CAY
Ledyard	181.16-1-26	249,800	25,000	2339.96	266.87	314.77	5,170.86 S CAY
Ledyard	182.00-1-33.2	22,300	18,000	262.1	29.76	\$35.19	461.61 S CAY
Ledyard	182.09-1-14	6,400	16,000	74.88	8.54	10.07	132.48 S CAY
Ledyard	193.00-1-54.1	23,000	15,000	270.33	30.69	\$36.30	476.10 S CAY

Municipality	Tax Map #	Assessed Value	Sale Price	County/Tax	Town Tax	Special Dist	SCHOOL TAX
Locke	241.00-1-21.12	61,000	40,000	558.94	386.06	\$109.09	957.70 MOR
Locke	240.00-1-13.22	19,200	38,000	175.93	121.51	\$34.34	301.44 MOR
Locke	241.00-1-54.2	35,000	34,100	320.7	221.51	\$62.59	549.50 MOR
Locke	242.00-1-12.1	26,000	32,000	238.24	164.55	\$46.50	408.20 MOR
Locke	231.00-1-19.41	28,600	30,000	170.43	117.72	\$33.26	449.02 MOR
Locke	241.00-1-16	13,000	30,000	119.12	82.28	\$23.25	204.10 MOR
Locke	231.00-1-36.1	205,000	29,000	274.89	189.87	\$53.65	3,218.50 MOR
Locke	221.00-1-48.5	45,000	23,500	412.33	284.8	\$80.48	706.50 MOR
Locke	231.13-1-23	28,000	20,000	256.56	177.21	\$72.14	439.60 MOR
Locke	231.13-1-48	15,000	15,000	137.44	94.93	\$38.65	235.50 MOR
Locke	250.00-1-8.112	31,000	15,000	284.05	196.2	\$55.44	486.70 MOR
Locke	230.00-1-13.121	89,000	12,000	109.96	75.95	\$21.46	1,397.30 MOR

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Montezuma	79.12-1-2	25,000	22,000	202.68	61.74	68.84	559.75 PB
Montezuma	79.15-1-10	69,000	89,900	559.35	170.4	143.76	1,544.91 PB
Montezuma	79.16-1-21	99,700	115,000	808.22	246.22	196.03	2,232.28 PB
Montezuma	80.00-1-45.12	64,700	17,500	524.49	159.78	110.16	1,448.63 PB
Montezuma	85.20-1-13.11	40,000	25,000	324.26	98.78	136.28	895.60 PB
Montezuma	85.20-1-29	48,500	40,000	393.17	119.78	150.75	1,085.92 PB
Montezuma	86.00-1-10.113	72,100	64,000	584.48	178.06	122.76	1,614.32 PB
Montezuma	86.00-1-10.116	80,000	10,834	648.52	197.57	136.22	1,791.20 PB
Montezuma	86.00-1-17.411	267,300	200,000	2167.87	660.12	455.13	5,984.85 PB
Montezuma	86.00-1-20.51	25,000	36,300	202.66	61.74	76.65	559.75 PB
Montezuma	86.00-1-20.56	46,000	33,000	\$372.90	\$113.60	\$112.40	1,029.94 PB
Montezuma	98.00-1-13.3	79,500	87,200	\$644.47	\$196.33	\$135.36	1,780.01 PB
Montezuma	98.00-1-14	29,400	35,000	\$238.33	\$72.61	\$50.06	658.27 PB

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Moravia	210.13-2-3	36,000	83,800	\$439.61	\$133.12	\$54.59	748.08 MOR
Moravia	210.10-2-29.1	30,000	82,900	\$366.34	\$110.93	\$45.49	623.40 MOR
Moravia	188.00-1-34	56,000	80,000	\$680.44	\$207.08	\$84.92	1,163.68 MOR
Moravia	210.10-1-19	51,900	74,500	\$633.77	\$191.92	\$78.70	1,078.48 MOR
Moravia	210.10-1-10	38,100	74,000	\$462.94	\$140.89	\$57.77	791.72 MOR
Moravia	210.14-1-73	60,500	73,900	\$738.78	\$223.72	\$91.74	1,257.19 MOR
Moravia	199.00-1-25.2	60,200	73,500	\$731.47	\$222.61	\$91.28	1,250.96 MOR
Moravia	210.14-2-9	56,700	72,000	\$692.38	\$209.67	\$85.98	1,178.23 MOR
Moravia	187.10-1-17	71,500	69,800	\$868.77	\$264.39	\$108.42	1,485.77 MOR
Moravia	198.00-1-6	68,500	68,000	\$832.32	\$253.30	\$103.87	1,423.43 MOR
Moravia	210.14-1-20	48,500	66,250	\$592.25	\$179.34	\$73.54	1,007.83 MOR
Moravia	210.10-2-22	29,400	66,000	\$359.01	\$108.72	\$44.58	610.93 MOR
Moravia	210.14-2-2	45,000	62,000	\$549.51	\$166.40	\$68.24	935.10 MOR
Moravia	210.13-1-7.2	37,600	61,900	\$459.14	\$139.04	\$57.02	781.33 MOR
Moravia	210.13-2-31	59,000	61,480	\$720.49	\$218.13	\$89.47	1,226.02 MOR
Moravia	210.06-1-15	38,600	57,500	\$471.36	\$142.73	\$58.53	802.11 MOR
Moravia	210.10-2-37	41,000	56,000	\$500.66	\$151.61	\$62.17	851.98 MOR
Moravia	210.14-2-41	44,000	54,000	\$537.30	\$162.70	\$66.72	914.32 MOR
Moravia	210.10-2-9	55,600	51,500	\$678.95	\$205.60	\$84.31	1,155.37 MOR
Moravia	199.00-1-17	47,000	50,000	\$571.08	\$173.80	\$71.27	976.66 MOR
Moravia	211.00-1-7.3	19,800	46,500	\$240.58	\$73.22	\$30.02	411.44 MOR
Moravia	211.00-1-7.3	19,800	46,500	\$240.58	\$73.22	\$30.02	411.44 MOR
Moravia	210.14-1-8	3,300	45,000	\$431.08	\$130.51	\$53.53	68.57 MOR
Moravia	210.13-1-44	60,000	44,000	\$525.09	\$159.01	\$65.20	1,246.80 MOR
Moravia	200.00-1-20	66,000	40,000	\$801.94	\$244.05	\$100.08	1,371.48 MOR
Moravia	210.14-1-37	41,500	39,000	\$506.77	\$153.46	\$62.93	862.37 MOR
Moravia	210.10-2-38	50,000	37,500	\$518.98	\$157.16	\$64.45	1,039.00 MOR
Moravia	210.09-1-14	45,100	30,000	\$550.73	\$166.77	\$68.39	937.18 MOR
Moravia	210.00-1-26.21	38,400	30,000	\$466.59	\$142.00	\$58.23	797.95 MOR
Moravia	221.00-1-6.23	8,100	30,000	\$280.87	\$85.03	\$34.88	168.32 MOR

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Niles	145.00-1-9.85	38,500	550,000	\$373.08	\$24.27	\$40.40	650.27 MOR
Niles	145.14-1-5	88,300	67,500	\$855.67	\$55.65	\$201.54	1,491.39 MOR
Niles	145.14-1-12.1	108,100	125,000	\$1,047.54	\$68.13	\$222.32	1,825.81 MOR
Niles	147.00-1-11.12	69,600	30,000	\$674.46	\$43.87	\$73.04	1,175.54 MOR
Niles	148.00-1-3.12	135,000	244,000	\$1,308.21	\$85.09	\$141.66	2,280.15 MOR
Niles	148.00-1-6.5	285,800	410,000	\$2,769.54	\$180.13	\$408.79	4,195.54 Skan
Niles	148.00-1-6.11	194,100	420,000	\$1,880.92	\$122.34	\$312.56	2,849.39 Skan
Niles	148.00-1-6.262	276,800	278,250	\$2,566.04	\$166.90	\$386.75	4,063.42 Skan
Niles	148.00-1-24	111,800	65,000	\$1,083.40	\$70.46	\$226.20	1,888.30 MOR
Niles	148.04-1-47.5	458,100	163,625	\$2,985.64	\$194.19	\$323.31	7,737.31 MOR
Niles	148.04-2-8.1	359,200	340,000	\$1,736.53	\$112.95	\$296.93	6,066.89 MOR
Niles	148.04-2-9.1	130,500	100,000	\$1,264.61	\$82.25	\$136.94	2,204.15 MOR
Niles	148.04-2-9.1	130,500	245,000	\$1,264.61	\$82.25	\$136.94	2,204.15 MOR
Niles	148.04-2-22	103,500	50,000	\$629.88	\$40.97	\$177.09	1,748.12 MOR
Niles	155.00-1-23.12	99,400	150,000	\$963.23	\$62.65	\$213.19	1,678.87 MOR
Niles	156.00-1-29	34,600	39,000	\$335.29	\$21.81	\$145.19	584.39 MOR
Niles	157.00-1-5.1	96,800	370,150	\$937.97	\$61.01	\$210.46	1,634.95 MOR
Niles	157.00-1-21.1	183,000	200,000	\$998.04	\$64.92	\$216.97	3,090.87 MOR
Niles	158.00-1-30	129,000	325,000	\$1,250.07	\$81.31	\$244.25	2,178.81 MOR
Niles	158.03-1-6	88,000	75,000	\$852.76	\$55.46	\$92.34	1,486.32 MOR
Niles	164.00-1-37.2	328,400	687,500	\$3,182.35	\$206.98	\$453.49	5,546.68 MOR
Niles	165.00-1-9	81,100	71,000	\$785.90	\$51.12	\$193.98	1,369.78 MOR
Niles	165.00-1-27.2	65,100	57,000	\$630.85	\$41.03	\$177.19	1,099.54 MOR
Niles	165.00-1-45.12	124,800	121,540	\$1,209.37	\$78.66	\$239.84	2,107.87 MOR
Niles	165.00-1-45.219	126,000	115,000	\$1,221.00	\$79.41	\$132.22	2,128.14 MOR
Niles	165.00-1-45.222	125,000	118,000	\$1,211.31	\$73.78	\$240.05	2,111.25 MOR
Niles	165.00-1-46	108,600	109,850	\$1,052.39	\$68.45	\$222.84	1,834.25 MOR
Niles	166.00-1-23.2	39,900	69,100	\$386.65	\$25.15	\$150.75	673.91 MOR
Niles	167.00-1-4	52,700	30,000	\$510.65	\$33.22	\$136.96	890.10 MOR
Niles	167.00-1-18.1	78,200	79,500	\$757.80	\$49.29	\$190.94	1,320.80 MOR

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Owasco	123.04-1-50	949,500	1,200,000	\$9,583.90	\$64.98	\$5,616.91	20,433.24 AUB
Owasco	138.03-1-41	566,500	900,000	\$5,718.04	\$38.77	\$1,673.58	12,191.08 AUB
Owasco	138.03-1-40	610,000	847,250	\$6,157.11	\$41.75	\$1,802.09	13,127.20 AUB
Owasco	131.01-2-6.1	711,600	775,000	\$7,182.62	\$48.70	\$4,156.99	15,313.63 AUB
Owasco	131.01-2-3.1	670,700	730,000	\$6,769.80	\$45.90	\$4,841.60	14,433.46 AUB
Owasco	131.01-2-3.1	670,700	660,000	\$6,769.80	\$45.90	\$4,841.60	14,433.46 AUB
Owasco	131.01-2-2.1	612,500	619,000	\$6,182.35	\$41.92	\$3,585.51	13,181.00 AUB
Owasco	123.12-3-43	400,000	603,000	\$4,037.45	\$27.38	\$2,360.08	8,608.00 AUB
Owasco	138.03-1-62	296,900	590,740	\$2,996.80	\$20.32	\$877.12	6,389.29 AUB
Owasco	138.03-1-62	296,900	560,000	\$2,996.80	\$20.32	\$877.12	6,389.29 AUB
Owasco	138.03-1-49	527,300	530,250	\$5,322.37	\$36.09	\$1,557.77	11,347.50 AUB
Owasco	131.01-2-24	327,600	425,000	\$3,306.67	\$22.42	\$1,942.57	7,049.95 AUB
Owasco	131.01-2-70	232,100	383,000	\$2,342.73	\$15.89	\$1,391.84	4,994.79 AUB
Owasco	131.03-1-23	291,500	375,000	\$2,942.29	\$19.95	\$1,437.27	6,273.08 AUB
Owasco	123.12-3-50	240,000	367,400	\$2,422.47	\$16.43	\$1,437.40	5,164.80 AUB
Owasco	123.12-3-49	241,500	345,000	\$2,437.61	\$16.53	\$1,446.05	5,197.08 AUB
Owasco	123.12-3-47	268,900	340,000	\$2,714.17	\$18.22	\$1,604.05	5,786.73 AUB
Owasco	131.01-2-28	242,600	335,000	\$2,448.71	\$16.60	\$1,452.39	5,220.75 AUB
Owasco	138.00-1-6.4	209,200	320,000	\$2,111.59	\$14.32	\$618.03	4,501.98 AUB
Owasco	123.12-3-55	231,500	317,500	\$2,336.67	\$15.85	\$1,388.38	4,981.88 AUB
Owasco	125.00-1-1.1	210,800	313,500	\$125.16	\$0.85	\$22.60	4,536.42 AUB
Owasco	123.12-3-9	253,000	305,000	\$2,553.69	\$17.32	\$1,512.37	5,444.56 AUB
Owasco	131.01-2-25.2	242,600	300,000	\$2,448.71	\$16.60	\$1,452.39	5,220.75 AUB
Owasco	145.06-1-19.1	246,200	300,000	\$2,485.05	\$16.85	\$727.33	5,298.22 AUB
Owasco	131.00-1-53.2	263,100	287,500	\$2,655.63	\$18.01	\$479.37	5,661.91 AUB
Owasco	131.01-1-1	188,700	275,000	\$1,904.67	\$12.91	\$956.06	4,060.82 AUB
Owasco	138.00-1-6.5	237,400	272,000	\$2,396.23	\$16.25	\$701.34	5,108.85 AUB
Owasco	131.01-2-25.2	242,600	267,900	\$2,448.71	\$16.60	\$1,452.39	5,220.75 AUB
Owasco	131.03-1-19	206,200	260,000	\$736.83	\$5.00	\$398.17	4,437.42 AUB
Owasco	139.00-1-18	168,300	260,000	\$1,698.76	\$11.52	\$497.20	2,559.84 SKAN

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Owasco	145.14-1-25	128,900	130,000	\$1,301.07	\$8.82	\$380.81	2,773.93 AUB
Owasco	146.01-1-45	91,100	127,500	\$919.53	\$6.23	\$269.14	1,385.63 SKAN
Owasco	123.11-1-2	113,000	127,000	\$1,140.58	\$7.73	\$715.49	2,431.76 AUB
Owasco	116.19-1-2	82,700	125,000	\$834.74	\$5.66	\$530.29	1,779.70 AUB
Owasco	116.19-1-78	95,600	125,000	\$964.95	\$6.54	\$613.53	2,057.31 AUB
Owasco	146.01-1-4.1	111,700	123,469	\$1,127.46	\$7.64	\$329.99	1,698.96 SKAN
Owasco	116.18-1-6	79,300	123,000	\$800.42	\$5.43	\$670.83	1,706.54 AUB
Owasco	123.11-2-47	91,100	120,000	\$897.32	\$6.08	\$566.05	1,960.47 AUB
Owasco	125.00-1-22	97,000	120,000	\$979.08	\$6.64	\$176.73	2,087.44 AUB
Owasco	138.03-1-10	98,300	116,500	\$992.20	\$6.73	\$290.41	2,115.42 AUB
Owasco	123.07-1-34	88,500	116,000	\$893.29	\$6.06	\$571.94	1,904.52 AUB
Owasco	116.18-2-31	111,800	113,000	\$1,128.47	\$7.65	\$698.11	2,405.94 AUB
Owasco	123.12-3-43	400,000	110,000	\$4,037.45	\$27.38	\$2,360.08	8,608.00 AUB
Owasco	123.11-3-38	97,700	108,000	\$986.15	\$6.69	\$616.79	2,102.50 AUB
Owasco	123.04-1-62	129,900	105,000	\$1,311.16	\$8.89	\$1,045.72	2,795.45 AUB
Owasco	116.18-1-33	87,800	104,350	\$886.22	\$6.01	\$443.90	1,889.46 AUB
Owasco	138.03-1-6	105,900	103,500	\$1,068.92	\$7.25	\$312.86	2,278.97 AUB
Owasco	123.11-3-21	89,400	103,000	\$902.37	\$6.12	\$568.93	1,923.89 AUB
Owasco	123.07-1-51	94,600	99,500	\$954.86	\$6.47	\$614.74	2,035.79 AUB
Owasco	116.18-2-7	77,800	96,900	\$703.86	\$4.59	\$229.85	1,674.26 AUB
Owasco	116.19-2-26	96,500	96,500	\$1,188.02	\$8.06	\$743.04	2,076.68 AUB
Owasco	116.18-1-16	67,500	95,500	\$681.32	\$4.62	\$568.94	1,452.60 AUB
Owasco	123.11-2-65	86,100	95,000	\$862.00	\$7.91	\$545.86	1,852.87 AUB
Owasco	123.11-1-39	84,000	94,000	\$847.86	\$5.75	\$537.78	1,807.68 AUB
Owasco	123.07-1-12	80,100	92,200	\$808.50	\$5.48	\$522.71	1,723.75 AUB
Owasco	123.07-1-7	74,500	90,100	\$751.98	\$5.10	\$489.90	1,603.24 AUB
Owasco	116.19-1-15	85,900	90,000	\$867.04	\$5.88	\$693.66	1,848.57 AUB
Owasco	116.19-1-70	79,100	90,000	\$798.41	\$5.41	\$516.86	1,702.23 AUB
Owasco	123.07-1-32	87,000	90,000	\$857.96	\$5.82	\$551.43	1,872.24 AUB
Owasco	145.14-1-24	75,400	89,000	\$761.06	\$5.16	\$222.75	1,622.61 AUB

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Owasco	123.08-2-41	39,800	47,500	\$401.73	\$2.72	\$259.90	856.50 AUB
Owasco	123.12-3-57	41,200	45,000	\$415.86	\$2.82	\$264.27	886.62 AUB
Owasco	146.01-1-59	72,800	35,000	\$734.82	\$4.98	\$386.28	1,107.29 SKAN
Owasco	146.01-1-8	91,900	32,000	\$726.74	\$4.93	\$511.05	1,397.80 SKAN
Owasco	116.19-2-83	57,000	30,000	\$575.34	\$3.90	\$387.36	1,226.64 AUB
Owasco	123.11-4-58	232,400	30,000	\$252.34	\$2.32	\$170.86	5,001.25 AUB
Owasco	145.06-1-40.1	17,000	26,500	\$171.59	\$1.16	\$50.22	365.84 AUB
Owasco	125.00-1-1.1	210,800	26,100	\$125.16	\$0.85	\$22.60	4,536.42 AUB
Owasco	146.01-1-47	97,800	24,900	\$987.16	\$6.69	\$288.93	1,487.54 SKAN
Owasco	131.00-1-29.13	10,500	22,500	\$105.98	\$0.72	\$19.13	225.96 AUB
Owasco	131.00-1-29.12	229,900	17,500	\$105.98	\$0.72	\$19.13	4,947.45 AUB
Owasco	123.15-1-15.112	23,400	11,830	\$236.19	\$1.60	\$161.62	503.57 AUB

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Sempronius	201.00-1-15	70,300	297,000	\$1,299.40	\$771.38	\$159.68	2,557.51 MOR
Sempronius	180.18-1-10	53,000	230,000	\$767.07	\$455.37	\$94.27	2,555.13 HOMER
Sempronius	191.00-1-6	74,600	201,000	\$1,656.13	\$983.16	\$203.52	3,596.47 HOMER
Sempronius	190.00-1-17.2	43,000	150,000	\$646.93	\$384.05	\$79.50	1,564.34 MOR
Sempronius	190.00-1-28	31,000	110,000	\$572.99	\$340.16	\$70.41	1,127.78 MOR
Sempronius	212.00-1-1.1	22,500	98,900	\$415.88	\$246.89	\$51.11	818.55 MOR
Sempronius	202.00-1-12	41,500	80,000	\$767.07	\$455.37	\$94.27	1,509.77 MOR
Sempronius	212.00-2-21.1	36,000	80,000	\$655.41	\$395.02	\$81.77	1,309.68 MOR
Sempronius	213.00-1-8.11	35,000	78,200	\$646.93	\$384.05	\$79.50	1,273.30 MOR
Sempronius	212.00-2-39	32,000	44,700	\$591.47	\$351.13	\$72.69	1,164.16 MOR
Sempronius	178.00-1-12.12	10,000	43,550	\$315.18	\$208.48	\$43.16	363.80 MOR
Sempronius	189.00-1-18.31	4,000	36,000	\$73.93	\$43.89	\$9.09	145.52 MOR
Sempronius	212.00-1-26	6,500	36,000	\$120.14	\$71.32	\$14.76	236.47 MOR
Sempronius	200.00-1-2.1	82,000	30,000	\$66.54	\$39.50	\$8.18	2,983.16 MOR
Sempronius	201.00-1-23	5,600	20,000	\$296.86	\$160.20	\$33.16	203.73 MOR
Sempronius	189.00-1-10.21	7,700	15,000	\$142.32	\$84.49	\$17.49	280.13 MOR

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Sennett	103.00-1-25	108,500	165,000	\$913.08	\$108.51	\$138.37	2,615.94 WEED
Sennett	116.11-1-19	118,500	160,000	\$1,971.74	\$234.33	\$1,464.46	2,405.55 AUB
Sennett	111.00-1-23.2	84,600	150,000	\$711.95	\$84.91	\$107.89	1,213.16 SKAN
Sennett	116.12-1-20	130,900	150,000	\$1,101.58	\$130.92	\$1,039.73	2,657.27 AUB
Sennett	116.15-1-16	125,000	150,000	\$1,051.93	\$125.01	\$1,018.35	2,537.50 AUB
Sennett	95.04-1-28	90,000	145,700	\$757.39	\$90.01	\$658.80	2,578.50 JE
Sennett	116.12-1-16	127,000	143,900	\$1,068.76	\$127.01	\$1,025.60	2,578.10 AUB
Sennett	96.00-1-33.13	95,600	140,000	\$780.11	\$92.71	\$118.22	2,304.92 WEED
Sennett	102.04-1-33	812,500	135,000	\$841.54	\$100.01	\$340.85	19,589.38 WEED
Sennett	116.12-1-32	128,700	135,000	\$1,053.61	\$125.21	\$1,019.06	2,612.61 AUB
Sennett	116.12-1-3	98,300	132,800	\$827.24	\$98.31	\$921.58	1,995.49 AUB
Sennett	109.04-1-8	110,200	130,000	\$906.34	\$107.71	\$843.77	2,237.06 AUB
Sennett	110.00-1-18	71,200	127,500	\$599.18	\$71.21	\$90.80	1,021.01 SKAN
Sennett	104.00-1-10.11	84,500	124,115	\$711.11	\$84.51	\$107.77	1,211.73 SKAN
Sennett	109.04-1-25	70,600	123,000	\$581.51	\$69.11	\$541.36	1,433.18 AUB
Sennett	97.00-1-14.3	89,000	120,060	\$748.97	\$89.01	\$113.50	1,276.26 SKAN
Sennett	111.00-1-23.2	84,600	115,000	\$711.95	\$84.91	\$107.89	1,213.16 SKAN
Sennett	95.00-1-31	72,400	112,000	\$609.28	\$72.41	\$296.04	1,745.56 WEED
Sennett	118.00-1-2.11	65,700	110,000	\$552.90	\$65.71	\$83.79	942.14 SKAN
Sennett	110.00-1-15	79,600	107,500	\$669.87	\$79.60	\$101.52	1,141.46 SKAN
Sennett	118.00-1-8.4	27,800	100,000	\$233.95	\$27.80	\$35.45	398.65 SKAN
Sennett	109.04-1-48	67,900	95,000	\$571.41	\$67.91	\$531.97	1,378.37 AUB
Sennett	117.00-1-39.12	129,500	92,000	\$1,089.80	\$129.51	\$165.16	1,857.03 SKAN
Sennett	109.04-1-60	86,400	91,000	\$642.94	\$76.41	\$598.56	1,753.92 AUB
Sennett	95.04-1-39	68,100	82,500	\$573.09	\$68.11	\$295.35	1,641.89 WEED
Sennett	116.12-1-32	128,700	78,000	\$1,053.61	\$125.21	\$1,019.06	2,612.61 AUB
Sennett	117.00-1-4.1	43,300	76,400	\$364.39	\$43.30	\$339.23	878.99 AUB
Sennett	102.00-1-2.2	56,500	75,400	\$475.47	\$56.51	\$72.06	1,362.22 WEED
Sennett	89.00-1-21	56,900	75,000	\$478.84	\$56.91	\$232.67	1,371.86 WEED
Sennett	116.12-1-77	59,500	67,000	\$500.72	\$59.51	\$332.41	1,207.85 AUB

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Springport	133.12-3-3.2	475,500	525,000	\$3,688.59	\$340.90	\$1,037.97	8,306.99 US
Springport	150.05-1-23.1	193,900	435,000	\$1,504.13	\$139.01	\$727.81	3,387.43 US
Springport	133.20-1-40.1	373,600	432,250	\$2,898.12	\$267.84	\$925.74	6,526.79 US
Springport	149.04-1-8.2	332,800	390,000	\$2,581.62	\$238.59	\$880.80	5,814.02 US
Springport	141.17-1-56	280,300	325,000	\$2,411.16	\$200.95	\$308.73	4,896.84 US
Springport	140.08-1-20	167,500	320,000	\$1,440.84	\$120.08	\$184.49	2,926.23 US
Springport	133.20-1-25	226,400	318,000	\$1,756.24	\$162.31	\$763.61	3,955.21 US
Springport	133.20-1-36	192,100	300,000	\$1,490.17	\$137.72	\$725.83	3,355.99 US
Springport	134.00-1-95	287,500	275,000	\$2,230.22	\$206.11	\$830.90	5,022.63 US
Springport	149.04-1-2.2	246,500	272,000	\$1,912.17	\$176.72	\$785.74	4,306.36 US
Springport	141.17-1-56	280,300	265,000	\$2,411.16	\$200.95	\$308.73	4,896.84 US
Springport	141.17-1-54.1	274,500	239,000	\$2,232.23	\$196.79	\$302.34	4,795.52 US
Springport	133.12-3-4	209,500	235,000	\$1,625.15	\$150.19	\$744.99	3,659.97 US
Springport	140.08-1-2	145,000	225,000	\$2,060.19	\$171.70	\$263.79	2,533.15 US
Springport	133.16-2-13.1	251,900	216,000	\$1,613.52	\$149.12	\$743.34	4,400.69 US
Springport	133.16-2-6	188,800	198,000	\$1,464.58	\$135.35	\$722.19	3,298.34 US
Springport	134.00-1-51.114	130,800	185,000	\$1,014.65	\$93.77	\$797.87	2,285.08 US
Springport	141.00-1-18.11	117,200	180,000	\$909.15	\$84.02	\$782.86	2,047.48 US
Springport	141.14-1-43.2	21,500	175,000	\$1,858.04	\$154.85	\$237.91	375.61 US
Springport	127.00-1-22.5	485,000	170,000	\$739.27	\$68.32	\$619.21	8,472.95 US
Springport	133.20-1-3.3	125,100	164,000	\$1,076.12	\$89.69	\$137.79	2,185.50 US
Springport	133.16-2-11	198,200	150,770	\$1,537.49	\$142.09	\$722.55	3,462.55 US
Springport	133.20-1-43	143,400	150,000	\$1,112.39	\$102.81	\$672.19	2,505.20 US
Springport	141.13-2-2	109,800	139,000	\$944.50	\$78.72	\$120.94	1,918.21 US
Springport	141.06-1-3	137,600	138,000	\$1,183.64	\$98.65	\$151.56	2,403.87 US
Springport	142.00-1-21	127,800	135,000	\$991.38	\$91.62	\$794.53	2,232.67 US
Springport	134.18-1-11	98,300	131,900	\$845.58	\$70.47	\$108.27	1,717.30 US
Springport	141.14-2-28	85,500	125,000	\$735.47	\$61.30	\$94.17	1,493.69 US
Springport	141.17-1-17	84,000	120,000	\$722.57	\$60.22	\$92.52	1,467.48 US
Springport	141.18-1-5.1	112,600	115,000	\$968.59	\$80.73	\$124.02	1,967.12 US

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Springport	141.09-1-17	21,700	23,850	\$186.66	\$15.56	\$23.90	379.10 US
Springport	141.13-2-12	24,000	22,000	\$206.45	\$17.21	\$26.43	419.28 US
Springport	141.00-1-4.3	116,000	22,000	\$93.09	\$8.60	\$666.99	2,026.52 US
Springport	141.10-1-20	20,300	21,000	\$174.62	\$14.55	\$22.36	354.64 US
Springport	134.00-1-53	54,400	20,000	\$421.99	\$39.00	\$713.69	950.37 US
Springport	150.00-1-48	23,000	20,000	\$178.42	\$16.49	\$288.33	401.81 US
Springport	128.00-1-1.2	21,600	18,000	\$167.56	\$15.49	\$677.56	377.35 US
Springport	141.18-1-22.2	180,000	17,500	\$258.06	\$21.51	\$33.04	3,144.60 US
Springport	141.18-1-22.5	15,600	17,225	\$134.19	\$11.18	\$17.18	272.53 US
Springport	150.00-2-34	19,100	17,000	\$148.16	\$13.69	\$284.04	333.68 US

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Sterling	10.01-1-18	85,500	85,600	\$680.49	\$203.54	\$103.07	1,628.78 RC
Sterling	16.00-1-31	86,000	85,000	\$728.65	\$217.95	\$120.10	2,360.70 HAN
Sterling	20.00-1-31.422	82,600	83,000	\$579.99	\$173.48	\$53.72	2,267.37 HAN
Sterling	11.08-2-12	103,300	82,500	\$943.29	\$284.02	\$224.00	1,967.87 RC
Sterling	18.00-1-2.11	83,400	82,000	\$737.02	\$220.45	\$67.45	1,588.77 RC
Sterling	15.00-1-27	57,000	80,300	\$555.91	\$166.28	\$49.77	1,085.85 RC
Sterling	9.17-1-24	50,000	80,000	\$307.84	\$92.69	\$224.00	952.50 RC
Sterling	2.06-2-15	81,500	80,000	\$677.35	\$202.60	\$60.65	2,237.18 HAN
Sterling	18.00-1-3.11	79,000	80,000	\$683.63	\$204.47	\$62.56	1,504.95 RC
Sterling	2.00-2-4	74,900	79,900	\$630.24	\$188.51	\$56.43	2,056.01 HAN
Sterling	11.00-1-37.2	80,100	77,380	\$688.86	\$206.05	\$61.68	1,525.91 RC
Sterling	7.00-2-8.2	103,600	75,000	\$980.95	\$293.41	\$87.83	2,843.82 HAN
Sterling	13.00-1-29	76,100	75,000	\$709.80	\$212.31	\$65.75	2,088.95 HAN
Sterling	9.17-1-7	73,900	73,340	\$522.09	\$157.20	\$31.00	1,407.80 RC
Sterling	10.00-1-43	71,300	71,338	\$649.08	\$194.15	\$60.12	1,957.19 HAN
Sterling	9.17-1-15	68,800	69,000	\$488.81	\$147.18	\$31.00	1,310.64 RC
Sterling	11.08-1-34	68,000	68,000	\$630.25	\$189.76	\$224.00	1,295.40 RC
Sterling	14.00-1-2	126,400	65,000	\$659.55	\$197.28	\$59.05	2,407.92 RC
Sterling	16.00-3-10	61,200	65,000	\$421.90	\$126.20	\$69.54	1,679.94 HAN
Sterling	19.00-1-13.12	70,000	64,000	\$677.35	\$202.60	\$61.99	1,333.50 RC
Sterling	14.00-1-5	63,500	62,900	\$610.35	\$182.56	\$54.65	1,209.68 RC
Sterling	2.06-1-36	60,000	60,000	\$286.85	\$85.80	\$25.68	1,647.00 HAN
Sterling	9.00-1-40.1	32,100	60,000	\$504.61	\$150.93	\$45.18	611.51 RC
Sterling	9.17-1-17	60,000	59,254	\$447.21	\$134.65	\$31.00	1,143.00 RC
Sterling	2.00-1-14	58,000	57,449	\$467.97	\$139.97	\$41.90	1,592.10 HAN
Sterling	16.00-1-26	83,800	57,000	\$599.88	\$179.43	\$98.87	2,300.31 HAN
Sterling	11.08-2-10	56,100	55,000	\$442.01	\$133.08	\$358.40	1,068.71 RC
Sterling	8.16-1-36	28,000	52,500	\$194.48	\$58.56	\$31.00	533.40 RC
Sterling	8.20-2-43	52,100	51,500	\$536.65	\$161.58	\$31.00	992.51 RC
Sterling	13.00-1-9.1	51,500	51,500	\$349.66	\$104.59	\$31.31	981.08 RC

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Summerhill	243.00-1-4.1	86,500	170,000	\$1,039.33	\$783.18	\$26.97	2,218.73 GRO
Summerhill	244.00-1-12.1	80,000	157,500	\$961.23	\$724.32	\$24.94	2,187.20 HOM
Summerhill	244.00-1-33.5	87,000	150,000	\$925.18	\$697.16	\$24.01	2,231.55 GRO
Summerhill	253.00-1-11	103,500	130,000	\$1,243.59	\$937.10	\$32.27	2,654.78 GRO
Summerhill	222.00-1-9.1	71,000	100,000	\$853.09	\$642.84	\$22.14	1,464.73 MOR
Summerhill	233.00-1-48.1	32,100	100,000	\$385.69	\$290.64	\$10.01	823.37 GRO
Summerhill	234.00-1-33.64	70,000	93,000	\$841.07	\$633.78	\$21.82	1,913.80 HOM
Summerhill	253.00-1-10.2	60,000	88,500	\$720.92	\$543.24	\$18.71	1,539.00 GRO
Summerhill	253.00-1-10.2	60,000	87,000	\$720.92	\$543.24	\$18.71	1,539.00 GRO
Summerhill	244.00-1-40	67,000	86,330	\$805.03	\$606.62	\$20.89	1,718.55 GRO
Summerhill	223.20-1-14.1	72,000	72,000	\$865.10	\$651.89	\$22.45	1,968.48 HOM
Summerhill	233.00-1-48.1	32,100	55,000	\$385.69	\$290.64	\$10.01	823.37 GRO
Summerhill	224.00-1-28.421	39,500	50,000	\$475.81	\$358.54	\$12.35	1,082.66 HOM
Summerhill	223.00-1-1.21	36,700	37,000	\$440.96	\$332.28	\$11.44	757.12 MOR
Summerhill	224.00-1-28.112	99,300	31,000	\$1,193.12	\$899.07	\$30.96	2,714.86 HOM
Summerhill	233.08-1-8	74,000	30,525	\$889.13	\$670.00	\$23.07	2,023.16 HOM
Summerhill	224.00-1-19.5	13,000	22,400	\$156.19	\$117.71	\$4.05	355.42 HOM
Summerhill	242.00-1-9	45,000	20,000	\$540.69	\$407.43	\$14.03	1,154.25 GRO
Summerhill	222.00-1-1.12	10,000	19,000	\$120.15	\$90.54	\$3.12	206.30 MOR
Summerhill	223.00-1-16.12	18,600	18,500	\$198.25	\$149.39	\$5.14	508.52 HOM
Summerhill	233.00-1-30	24,000	17,000	\$901.15	\$679.05	\$23.38	656.16 HOM
Summerhill	252.00-1-9.2	6,800	16,900	\$81.70	\$61.57	\$2.12	174.42 GRO
Summerhill	233.08-2-33	8,200	15,000	\$98.53	\$74.24	\$2.56	224.19 HOM
Summerhill	222.00-1-7.3	8,000	13,000	\$96.12	\$72.43	\$2.49	165.04 MOR
Summerhill	252.00-1-9.2	6,800	11,000	\$81.70	\$61.57	\$2.12	174.42 GRO

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Throop	93.00-1-41	96,300	47,000	\$537.05	\$134.13	\$99.62	2,813.89 PB
Throop	101.04-2-15	25,400	33,000	\$127.62	\$31.87	\$116.77	764.29 WEED
Throop	101.04-2-12	212,000	30,000	\$127.62	\$31.87	\$116.77	6,379.08 WEED
Throop	101.04-2-15	25,400	30,000	\$127.62	\$31.87	\$116.77	764.29 WEED
Throop	101.04-2-16	25,000	30,000	\$127.62	\$31.87	\$116.77	752.25 WEED
Throop	101.04-2-5	200,000	27,000	\$148.88	\$37.18	\$136.24	6,018.00 WEED
Throop	101.00-1-37	64,900	25,000	\$450.90	\$112.62	\$265.41	1,896.38 PB
Throop	93.00-1-7	28,400	24,000	\$180.79	\$45.15	\$33.53	829.85 PB
Throop	100.00-1-38.14	25,000	23,500	\$159.52	\$39.84	\$72.03	730.50 PB
Throop	108.00-1-24.4	187,800	21,000	\$478.56	\$119.52	\$281.68	5,487.52 PB
Throop	99.00-1-1.24	26,000	20,000	\$148.88	\$37.18	\$27.62	759.72 PB
Throop	101.00-1-39.14	31,000	20,000	\$148.88	\$37.18	\$87.64	905.82 PB

Municipality	Tax Map #	Assessed Value	Sale Price	County Tax	Town Tax	Special Dist	SCHOOL TAX
Victory	26.00-1-45.2	137,100	158,000	\$1,099.82	\$748.32	\$156.72	2,378.69 CM
Victory	26.00-1-40.21	165,400	155,000	\$1,326.37	\$902.46	\$189.00	2,552.12 RC
Victory	38.00-1-33.112	95,700	146,000	\$789.92	\$537.46	\$112.56	1,476.65 RC
Victory	31.00-1-30.1	91,600	125,000	\$734.35	\$499.65	\$104.64	1,413.39 RC
Victory	38.00-1-4.1	95,400	96,000	\$787.40	\$535.74	\$112.20	1,472.02 RC
Victory	27.00-1-3	86,800	90,000	\$696.46	\$473.87	\$99.24	1,505.98 CM
Victory	44.00-1-29.2	89,400	89,900	\$723.40	\$492.20	\$103.08	1,551.09 CM
Victory	31.00-1-28.115	101,300	85,000	\$805.08	\$547.77	\$114.72	1,563.06 RC
Victory	33.00-1-3.2	73,700	85,000	\$591.18	\$402.24	\$84.24	1,278.70 CM
Victory	26.00-1-19.12	73,300	82,000	\$587.81	\$399.95	\$83.76	1,131.02 RC
Victory	44.00-1-40.34	77,900	82,000	\$643.39	\$437.76	\$91.68	1,351.57 CM
Victory	37.00-1-53.41	70,300	75,000	\$558.33	\$379.88	\$79.56	1,084.73 RC
Victory	38.00-1-41.5	85,100	74,000	\$702.34	\$477.87	\$100.08	1,313.09 RC
Victory	26.00-1-46.12	62,900	73,140	\$504.44	\$343.22	\$71.88	1,091.32 CM
Victory	24.00-1-12.124	69,900	65,500	\$560.86	\$381.61	\$79.99	1,078.56 RC
Victory	31.00-1-5.3	60,800	63,000	\$487.60	\$331.76	\$69.54	938.14 RC
Victory	26.00-1-21.6	60,700	61,000	\$501.07	\$340.93	\$71.40	1,053.15 CM
Victory	37.00-1-8.4	55,200	55,500	\$455.60	\$309.99	\$64.92	851.74 RC
Victory	31.00-1-33.1	44,700	39,500	\$355.38	\$241.80	\$50.64	689.72 RC
Victory	38.00-1-41.4	42,600	37,000	\$352.01	\$239.51	\$50.16	657.32 RC
Victory	37.00-1-59.2	40,300	36,000	\$320.00	\$217.73	\$102.20	621.83 RC
Victory	27.00-1-4.1	37,500	33,000	\$309.91	\$210.86	\$44.16	650.63 CM
Victory	37.00-1-33	31,100	30,000	\$246.75	\$167.89	\$35.16	479.87 RC
Victory	25.00-1-46	24,900	28,900	\$197.90	\$134.65	\$28.23	384.21 RC
Victory	37.00-1-15	29,300	26,000	\$232.43	\$158.14	\$33.12	452.10 RC
Victory	33.00-1-19.311	16,900	14,900	\$133.90	\$91.11	\$19.08	293.22 CM