

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
COMMISSIONER OF TAXATION AND FINANCE
ALBANY, NEW YORK

Pursuant to the authority contained in subdivision (1) of section 201, subdivision (1) of section 202, and subdivision (1) of section 1573 of the Real Property Tax Law, and Parts W and Y of Chapter 56 of the Laws of 2010, the First Deputy Commissioner of Taxation and Finance, being duly authorized to act due to the vacancy in the office of the Commissioner of Taxation and Finance, hereby makes and readopts as an emergency measure and proposes to make and adopt as a permanent rule the following amendments to Part 201 of Chapter I of Subtitle F of Title 9 of the Official Compilation of Codes, Rules and Regulations of the State of New York.

Section 1. A new subpart 201-3 is added to such regulations to read as follows:

Subpart 201-3 ASSESSMENT ROLLS WITH TAXABLE STATUS DATES OCCURRING ON OR AFTER MARCH 1, 2010

Section

201-3.1 Applicability

201-3.2 Plan to be filed for state assistance

201-3.3 State standards for quality assessment administration

201-3.4 Application for state assistance

201-3.5 Review of application

201-3.6 Transition provisions for 2010 assessment rolls

Section 201-3.1 Applicability. The provisions of this Subpart shall pertain to applicants for state assistance for purposes of assessment rolls with taxable status dates occurring on or after March 1, 2010,

pursuant to section 1573(1) and (2) of the Real Property Tax Law, as amended by Chapter 56 of the Laws of 2010, Part Y.

Section 201-3.2 Plan to be filed for state assistance.

(a) A written plan containing the reappraisal schedule and the reinspection schedule for the applicant must be received no later than 120 days prior to the filing date of the tentative assessment roll implementing the first reappraisal in that plan. The plan must be signed by the chief executive officer of the assessing unit and the assessor. For plans involving a coordinated assessment program, the assessor may file a single plan providing that it contains the signatures of the chief executive officer of each member municipality.

(b) In accordance with an approved plan, state assistance shall be payable in an amount not to exceed five dollars per parcel for an assessment roll upon which a reassessment is implemented, and not to exceed two dollars per parcel for an assessment roll upon which a reassessment is not implemented. The amount payable on a per parcel basis shall exclude parcels which are wholly exempt or assessed by the state.

Section 201-3.3 State standards for quality assessment administration.

The standards for quality assessment administration are:

(a) In reassessment years.

(1) The reassessment must:

(i) be conducted pursuant to a plan for cyclical reassessment of not less than four years,

(ii) provide for the reappraisal of all parcels in the first and last year of the plan,

(iii) provide for a reappraisal of all parcels at least once every four years; and

(iv) collect inventory data at least once every six years.

(2) Reappraisal means developing and reviewing a new determination of market value for each parcel, based upon current data, by the appropriate use of one or more of the three accepted approaches to value (cost, market, or income).

(3) Review of the appraisal values consists of a visit to each property, and includes a review of the recorded inventory, examination and analysis of the appraisal estimates, and determination and documentation of a final appraised value. An office review may be substituted if appraisers have collected data or reinspected the property characteristics data as part of the reappraisal, or if the review utilizes oblique aerial, orthophoto, or street-level photography that was taken within three years of the reappraisal. In special assessing units an office review may be substituted if the property characteristics data has been systematically collected from other governmental sources.

(b) Annually. The assessor or the chairman of the board of assessors has filed a signed statement verifying that the following actions were taken in accordance with the statute or rule:

(1) Parcels on the data file have complete and accurate inventories as of taxable status date,

(2) Pertinent sales data on the data file is complete and accurate,

(3) Parcels on the assessment roll filed pursuant to Article 15-C of the Real Property Tax Law have valid property tax exemption codes,

(4) The final assessment roll meets the requirements of Part 190 of this Title,

(5) The assessor's report meets the requirements of Part 193 of this Title and is reconciled by the Office of Real Property Tax Services,

(6) Data files required pursuant to Article 15-C of the Real Property Tax Law and Part 190 of this Title are filed in accordance with Section 1590 of the Real Property Tax Law,

(7) Sales corrections required by Part 191 of this Title are received in an Office of Real Property Tax Services approved computerized format. Transactions are received on a timely basis,

(8) Notice of assessment inventory was published as required by section 501 of the Real Property Tax Law,

(9) Notice of tentative assessment roll was published as required by section 506 of the Real Property Tax Law,

(10) Assessment change notices were sent as required by section 510 of the Real Property Tax Law,

(11) Assessment disclosure notices as required by section 511 of the Real Property Tax Law are sent and required meetings have been held,

(12) The tentative assessment roll was posted on the Internet as required by section 1590 of the Real Property Tax Law,

(13) Notice of final assessment roll was published as required by section 516 of the Real Property Tax Law,

(14) Renewal forms for the senior citizens' exemptions were sent as required by section 467 of the Real Property Tax Law,

(15) Notices of denial for the STAR exemptions were sent as required by section 425 of the Real Property Tax Law,

(16) The uniform percentage appears on the tentative assessment roll or in instances where a tentative assessment roll is not printed, a sign that contains the uniform percentage is posted in a conspicuous location,

(17) In a reassessment year, all parcels were reappraised and reviewed in accordance with the Assessing Unit's plan, and

(18) The Assessing Unit has a method to collect or reinspect all parcels at least once every six years in accordance with section 201-3.3(a) of this Subchapter.

Section 201-3.4 Application for state assistance.

(a) A written application for state assistance must be filed with the Office of Real Property Tax Services annually. Applications must be filed no later than 90 days after the filing of the final assessment roll for which state assistance is applied.

(b) A written application for state assistance must be signed by the chief executive officer of the assessing unit and the assessor. For purposes of this section assessor means the assessor or the chairman of the board of assessors or the county director where the county is assessing on behalf of a city or town assessing unit or the assessor of a consolidated assessing unit or coordinated assessment program or the Chairman of the Board of Directors of a consolidated assessing unit.

(c) For applications involving a coordinated assessment program, the assessor may file a single application, providing that it contains the signatures of the Chief Executive Officer of each member municipality.

Section 201-3.5 Review of Application.

(a) The Office of Real Property Tax Services shall adopt procedures that contain acceptable performance indicators of substantial compliance with standards contained in section 201-3.2 of this Subpart, including ranges of acceptable performance determined in accordance with nationally recognized standards. Office of Real Property Tax Services staff will review applications in accordance with such procedures.

(b) The determination made pursuant to the procedures for the applicable full value measurement as provided in 9 NYCRR 186-2.15 shall be conclusive as to whether a reassessment occurred and a uniform percentage of value was attained.

(c) An applicant must provide assessment roll, inventory, sales files and the corresponding libraries in an Office of Real Property Tax Services approved computerized format. The files must be supplied with the data files submitted pursuant to Article 15-C of the Real Property Tax Law.

(d) In determining compliance, facts and conditions are assumed as of the final roll date for the assessment roll for which state assistance is requested, unless otherwise stated.

(e) Upon approval, Office of Real Property Tax Services staff shall certify the amount of state assistance payable pursuant to this Part.

(f) For computing the amount of state assistance payable pursuant to this Part, the number of parcels are obtained from the data files submitted pursuant to Article 15-C of the Real Property Tax Law.

(g) Upon disapproval, Office of Real Property Tax Services staff will notify the applicant of the disapproval and the reason for the disapproval. The assessing unit shall have 30 days from the date of the mailing of the notification to appeal this denial to the Deputy Commissioner.

(h) Applications for state assistance made pursuant to section 1573 of the Real Property Tax Law are subject to audit. A state-wide verification process with detailed audits of randomly selected individual assessing units will be conducted annually before payments are certified.

(i) Where an applicant receives payment as a result of a false or erroneous statement on the application, or any other act of omission or commission on the part of the applicant, such that the recipient would otherwise have been considered ineligible to receive such payment, the recipient shall be required to refund the improper payment to the state.

Section 201-3.6. Transition provisions for 2010 assessment rolls.

(a) For purposes of assessment rolls completed in 2010, the applicant will be deemed to meet the reappraisal requirement of section 201-3.2 of this Subpart if a reassessment was implemented pursuant to a six-year plan filed in compliance with Subpart 201-2 of this Part.

(b) Notwithstanding the provisions of section 201-3.2(a) and 201-3.4(a) of this Subpart, for purposes of assessment rolls completed in 2010, a plan and an application may be filed no later than 60 days after the effective date of these rules.

(c) For applications involving a coordinated assessment program, a participant municipality shall be eligible for state assistance if it meets the state standards for quality assessment administration as outlined in 201-2.2 of this subpart, notwithstanding the failure of another participant municipality to qualify.

Dated: Albany, New York
December 28, 2010

Jamie Woodward
Acting Commissioner and Executive Deputy
Commissioner of Taxation and Finance