

# Real Property Tax Administration Committee

## Valuation Issues Team

### Changes to the Residential and Commercial Data Collection Manuals

#### Valuation Issues Team Members

##### Assessors

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#### Summary of residential changes

- ORPS changed to ORPTS
- References to Subpart 190-1.1 changed to 8190-1.1
- All structure codes (Res & Comm) have been merged into one document
- Eliminated all references to Check Digit (CD)
- “He” changed to “he/she” or other gender-neutral references
- Grammatical and spelling errors corrected

- Most (not all) graphics cleaned up (still more to do)
- Where practical, low resolution color photographs replaced fuzzy/distorted black & white pics
- Terms were updated
  - “Valid” to “Valuation Usable”
  - “Invalid” to “Not usable”
  - “Valid sale” to “Usable”
  - “Water closet” to “bathroom”
  - “Water basin” to “sink”
- Discussion on three land types, without a conclusion, as to where you get a market value for:
  - Secondary
  - Undeveloped
  - Rear
- More discretionary language afforded the Assessor/data collector throughout the manual.
  - i.e., “There are **only** four rooms in most cottages. . .” to “There are **usually** only four rooms in most cottages.” (Emphasis added)
- Section 8, pg. 34: The chart was updated by adding building style 16, A-Frame. More discussion needed to address upper limits on SFLA and lower limits on Year Built
- Section 8, pg. 39: Definition of EXWAL material 08 Synthetic Materials expanded to include concrete hardboard, hardy board, and fiber cement siding
- Section 8, pg. 41: Deleted reference to kitchen quality based on appliances age and color (personal property)
- Section 8, pg. 42: Re-defined poor bathroom
- Section 8, pg. 43: Fireplace type/definitions added
- Section 8, pg. 45: Heat type 3 – Hot water/steam: modified to add radiant floor systems
- Section 8, pg. 47: Overall Condition - Poor changed from “barely habitable” to “uninhabitable”
- Section 8, pg. 48: Exterior Condition - Poor changed from “barely habitable” to “uninhabitable” with one caveat
- Section 9, pg. 3: “Finished Basement” expanded to all building styles (reference to Raised Ranch and Split Level only was deleted)

## Summary of commercial changes

- Section 1, pg. 2, para 1.3: Added legal warning on trespassing
- Section 1, pg. 4, para 1.4: “This information will generally be recorded on the Income and Expense form and not on the data card.” So why is there a section for the I&E on the PRC?
  - PRC’s are public records (FOILable), I&E’s are not.
  - Usually, owner/tenant do not have the I&E data readily available at the time of data collection.
  - I&E summary section does not itemize operating expenses (are RE taxes included?)
  - The data is only good for the year it has been collected.
  - If the I&E Summary Section is deleted from the PRC, Section 12 will need to be revised; if it stays (for ORPTS purposes), the manual should reflect, “For ORPTS Only.”

- Section 1, pg. 4, (1.4): Refers to “free-hand” sketching on a blank sheet of paper and then sketching on the PRC. This type of reference now includes the option to digital sketch.
- Section 4, pg. 3: Source Code Definition 6 (Assessor Data) was modified. It is no longer ORPTS only, and, under certain circumstances, allows for external sources (i.e., MLS, EagleView, independent appraisals, etc.).
- Section 5, pg. 2: Added “4-Right of Way” to Sale Type Codes.
- Section 5, pg. 3: Deleted “. . . or improvements of value . . .” This is a valuation issue, not a data collectors concern.
- Section 5, pg. 3: Added definition for “Right of Way.”
- Section 5, pg. 3 (5.4): Deleted “In order for a sale to be considered valid, the collector must be satisfied that the actual price paid for the real property represented wat a willing buyer would pay a willing seller.” This, again, is a valuation issues, not a data collector’s concern.
- Section 5, pg. 3: “The following conditions ~~shoud~~ **could** be reasons to invalidate the sale:”
- Section 6, pg. 8: Data Collection Entry Type added (this section was totally missing from the manual).
- Section 6, pg. 10: (6.16) Definition for Economic Obsolescence added.
- Section 7, pg. 1: A discussion, with minor resolution, was had on:
  - Land Type 1: the word “vacant” was deleted in deference to Land Type 4
  - The questionable market value extraction for Land Types 2 and 12 were discussed.
  - Land Type 4 was modified from, “. . . not considered suitable for development purposes” to “. . . not necessary for development purposes.”
  - Land Type 6: “. . . topographically . . .” deleted (could be location, shape, or restricted use.
  - Land Type 10: Deleted reference to Property Class 313.
- Section 7, pg. 6: Added Waterfront Type 7 – Creek, stream, brook, etc.
- Section 9, pg. 5: Need to review Marshall & Swift/Boeckh (CoreLogic?)
- Section 10, pg. 1: Need to review Marshall & Swift/Boeckh (CoreLogic?)(2<sup>nd</sup> para.)
- Section 10, pg. 4: Added definition for Square Footage (10.5)
- Section 11, pg. 5: Added Unit Codes 19 – Linear Feet and 20 – Cubic Feet
- Section 12, pg. 1: RPSv3 graphic deleted
- Section 13, pg. 1 & 2: Revised I&E form
- Appendix A, Marshall & Swift/Boeckh updated and re-formatted for an easier read
- Appendix B, Structure Codes: As previously noted, the Residential & Commercial Structure Codes were combined to allow greater flexibility/freedom of data collection. A summary of current changes follows:

## Appendix: Structure Codes

<u>ACTION</u>	<u>STR CODE</u>	<u>DESCRIPTION</u>	<u>NOTES</u>
Added	BH3	Boathouse, two story	
Added	BH4	Boathouse, one story dry slip	
Added	BH5	Boathouse, two story dry slip	

Added	BH6	Boathouse, 2 sty dry slip, 2nd flr SFLA	
Added	BH7	Boat shelter	Formerly known as BS1
Deleted	BS1	Changed to BH7	
Added	CP4	Canopy, picnic shelter	
Deleted	CS1	Changed to FC5	
Added	DK3	Dock, embedded	
Added	EC1	Electric Charging Station	
Added	FB9	Swine barn	Formerly known as FH1
Added	FC5	Commodity Shed	
Added	FC6	Shed, Residential	
Deleted	FH1	Changed to FB9	
Added	FM6	Milking stalls, rotary	
Added	FM7	Bulk Milk Storage	Formerly known as MT1
Added	FQ3	Quonset, arch-rib	
Added	FQ4	Air supported structure	
Added	FS6	Steel storage bin	Formerly known as SB1
Added	GB1	Gazebo, standard	
Added	GB2	Gazebo, deluxe	
Added	GN1	Generator, built-in, residential	
Added	GN2	Generator, built-in, commercial	
Added	K01	Kitchen, outdoor	
Added	LR1	Spa and/or hot tub	
Added	LR2	Pool house, standard	
Added	LR3	Pool house, deluxe	
Added	LS6	Pool, endless lap	
Added	LS7	Pool, infinity edge	
Added	LW1	In-ground water feature	
Added	MH5	Mobile home	Formerly known as RM5
Deleted	MT1	Changed to FM7	
Added	OF1	Outdoor Furnace	
Added	OH3	Overhead door, steel	
Deleted	RM5	Changed to MH5	
Deleted	SB1	Changed to FS6	
Added	SP1	Solar Panels, water	
Added	SP2	Solar Panels, electric, photovoltaic	
Added	TC1	Tennis court, residential	
Added	TC2	Tennis court, residential	
Added	TC3	Tennis court, residential	
Added	TC4	Tennis court, residential	
Added	TL1	Underground Fuel Tank	Formerly known as UT1
Added	TW1	Tower, guyed	In RPS; prev omitted from Vol 6
Added	TW2	Tower, free standing	In RPS; prev omitted from Vol 6
Added	TW3	Tower, monopole	In RPS; prev omitted from Vol 6
Added	WB1	Fireplace, zero clearance	
Added	WB2	Fireplace, masonry construction	
Added	WB3	Fireplace, free standing	
Added	WB4	Fireplace, outdoor	
Added	WT1	Wind Turbine, residential	
Added	WT2	Wind Turbine, commercial	

## Appendix C, Commercial Used-As Codes:

<b><u>ACTION</u></b>	<b><u>UAC</u></b>	<b><u>USED-AS DESCRIPTION</u></b>	<b><u>NOTES</u></b>
Added	A08	Rent Control Apartment	By request
Added	D11	Medium Retail	Add to large & small
Added	D12	Pharmacy	Change in mkt economics
Added	E07	Drive-up Bank Kiosk	Change in mkt economics
Modified	F06	Natural Gas/Liquid Propane Distribution	Incorporates L28
Modified	F07	Petroleum Tank Terminal	Title shortened
Added	G05	Truck Garage/Repair Facility	Incorporates L32
Added	G06	Quick Lube and Oil Change	Change in mkt economics
Added	H04	Gas Station with Mini-Mart	Change in mkt economics
Added	H05	Compressed Natural Gas Station	Change in mkt economics
Deleted	J02	Small Garage	Use RG4
Modified	K08	Stadium - Open	
Added	K09	Stadium - Enclosed	
Modified	L05	Cement Plant - Manufacture/Ready Mix	Incorporates L09
Modified	L07	Produce Storage - bank type/above ground	Change "Potato" to "Produce"
Modified	L10	Concrete/Brick Products	Incorporates L08
Pending	L13	Elevators - Grain/Cement Storage	Under review
Deleted	L14	Food/Meat Distribution	Use F03, F04, or L15
Deleted	L16	Freezer Plant	Use F04
Deleted	L20	Lumber & Building Supplies	Use F02
Deleted	L24	Offices/Research & Development	Use F11
Deleted	L28	Petroleum Dealer/Distribution	Use F07
Deleted	L32	Truck Garage	Use G05
Deleted	L35	Microwave Towers & Remote Station	Use Z50
Added	L36	Maple Syrup Processing	Change in mkt economics
Added	L37	Hemp Processing Facility	Change in mkt economics
Modified	Z01	Health Spa with Indoor Pool	FKA Health Spa w/ Indoor pool
Pending	Z02	Indoor Health Spa	May chng to "Athletic Center"
Deleted	Z04	YMCA / YWCA	Use Z01
Pending	Z11	Amusement Park	Definition needs to be reviewed
Modified	Z15	Nursing Home/Rehab Center	Added "Rehab Center"
Modified	Z32	Religious	FKA Church
Modified	Z34	Benevolent Association	Deleted "Country Club"
Modified	Z40	Correctional Facility	Definition was revised
Pending	Z42	Indian Reservation	No sales/income stream
Modified	Z49	Assisted Living	FKA Home for the Aged
Added	Z50	Communication Station	Previously added to RPS
Added	Z51	Day Care Center / Pre-school	Change in mkt economics