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
  o “Valid” to “Valuation Usable”
  o “Invalid” to “Not usable”
  o “Valid sale” to “Usable”
  o “Water closet” to “bathroom”
  o “Water basin” to “sink”
• Discussion on three land types, without a conclusion, as to where you get a market value for:
  o Secondary
  o Undeveloped
  o Rear
• More discretionary language afforded the Assessor/data collector throughout the manual.
  o 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?
  o PRC’s are public records (FOILable), I&E’s are not.
  o Usually, owner/tenant do not have the I&E data readily available at the time of data collection.
  o I&E summary section does not itemize operating expenses (are RE taxes included?)
  o The data is only good for the year it has been collected.
  o 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 what 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 should 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:
  o Land Type 1: the word “vacant” was deleted in deference to Land Type 4
  o The questionable market value extraction for Land Types 2 and 12 were discussed.
  o Land Type 4 was modified from, “... not considered suitable for development purposes” to “... not necessary for development purposes.”
  o Land Type 6: “... topographically ...” deleted (could be location, shape, or restricted use.
  o 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?)(2nd 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

<table>
<thead>
<tr>
<th>ACTION</th>
<th>STR CODE</th>
<th>DESCRIPTION</th>
<th>NOTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Added</td>
<td>BH3</td>
<td>Boathouse, two story</td>
<td></td>
</tr>
<tr>
<td>Added</td>
<td>BH4</td>
<td>Boathouse, one story dry slip</td>
<td></td>
</tr>
<tr>
<td>Added</td>
<td>BH5</td>
<td>Boathouse, two story dry slip</td>
<td></td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>ACTION</th>
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<th>USED-AS DESCRIPTION</th>
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<tr>
<td>Added</td>
<td>A08</td>
<td>Rent Control Apartment</td>
<td>By request</td>
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<tr>
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<td>D11</td>
<td>Medium Retail</td>
<td>Add to large &amp; small</td>
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<td>D12</td>
<td>Pharmacy</td>
<td>Change in mkt economics</td>
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<tr>
<td>Added</td>
<td>E07</td>
<td>Drive-up Bank Kiosk</td>
<td>Change in mkt economics</td>
</tr>
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<td>Modified</td>
<td>F06</td>
<td>Natural Gas/Liquid Propane Distribution</td>
<td>Incorporates L28</td>
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<tr>
<td>Modified</td>
<td>F07</td>
<td>Petroleum Tank Terminal</td>
<td>Title shortened</td>
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<tr>
<td>Added</td>
<td>G05</td>
<td>Truck Garage/Repair Facility</td>
<td>Incorporates L32</td>
</tr>
<tr>
<td>Added</td>
<td>G06</td>
<td>Quick Lube and Oil Change</td>
<td>Change in mkt economics</td>
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<td>Gas Station with Mini-Mart</td>
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<td>Compressed Natural Gas Station</td>
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<td>Small Garage</td>
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<td>Added</td>
<td>K09</td>
<td>Stadium - Enclosed</td>
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<tr>
<td>Modified</td>
<td>L05</td>
<td>Cement Plant - Manufacture/Ready Mix</td>
<td>Incorporates L09</td>
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<td>L07</td>
<td>Produce Storage - bank type/above ground</td>
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<td>L13</td>
<td>Elevators - Grain/Cement Storage</td>
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<td>Food/Meat Distribution</td>
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<td>Freezer Plant</td>
<td>Use F04</td>
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<td>Lumber &amp; Building Supplies</td>
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<td>Deleted</td>
<td>L24</td>
<td>Offices/Research &amp; Development</td>
<td>Use F11</td>
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<td>Deleted</td>
<td>L28</td>
<td>Petroleum Dealer/Distribution</td>
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<td>L32</td>
<td>Truck Garage</td>
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<td>L35</td>
<td>Microwave Towers &amp; Remote Station</td>
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<td>L36</td>
<td>Maple Syrup Processing</td>
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<td>Added</td>
<td>L37</td>
<td>Hemp Processing Facility</td>
<td>Change in mkt economics</td>
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<td>Z01</td>
<td>Health Spa with Indoor Pool</td>
<td>FKA Health Spa w/ Indoor pool</td>
</tr>
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<td>Z02</td>
<td>Indoor Health Spa</td>
<td>May chng to &quot;Athletic Center&quot;</td>
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<td>YMCA / YWCA</td>
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<td>Amusement Park</td>
<td>Definition needs to be reviewed</td>
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<tr>
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<td>Nursing Home/Rehab Center</td>
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<tr>
<td>Modified</td>
<td>Z32</td>
<td>Religious</td>
<td>FKA Church</td>
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<td>Z34</td>
<td>Benevolent Association</td>
<td>Deleted &quot;Country Club&quot;</td>
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<td>Z40</td>
<td>Correctional Facility</td>
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<td>Indian Reservation</td>
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<td>Assisted Living</td>
<td>FKA Home for the Aged</td>
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<td>Z50</td>
<td>Communication Station</td>
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<tr>
<td>Added</td>
<td>Z51</td>
<td>Day Care Center / Pre-school</td>
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