APPENDIX A

New York State Office of Real Property Tax Services

Local Reassessment Project
Review and Analysis

Assessing Unit:		**SWIS or CAP Code:**	
County:		**Assessment Year Reviewed:**	**2011**
Assessor(s):		**Telephone:** **Fax:**	
RPTS Director:		**Telephone:**	
Assessing Unit's Stated Uniform Percentage of Value:			
Reviewer:		**Review Completion Date:**	

1) GENERAL DESCRIPTION OF REASSESSMENT

RPTL Section 102 defines a reassessment as "the systematic analysis of the assessments of all locally assessed properties, valued as of the valuation date of the assessment roll containing those assessments, to attain compliance with the standard of assessment set forth in subdivision two of Section 305, RPTL".		
1	Is there intent on the part of this assessing unit to comply with the requirements for Aid pursuant to RPTL Section 1573 (6) (2) (a)? **[Y/N]**	
2	Enter the assessment roll year of the most recent *previous* assessing unit-wide reappraisal. Enter **NA** if previous effort was more than ten years ago.	
3	Is this year's reassessment effort a complete assessing unit-wide reappraisal? **[Y/N]**	
4	Is this year's reassessment effort being assisted by a vendor? **[Y/N]**	
5	What was the Equalization Rate for the prior year's assessment roll?	
6	Has the municipality adopted Article 19 (Homestead) in conjunction with this reassessment or is Article 19 already in effect?	

2) DOCUMENTATION FOR FINDINGS FOR SYSTEMATIC ANALYSIS

a. Acquisition and Maintenance of Parcel Inventory Data

Major Types A, B, and C

1	**Data Items:** Does the assessing unit's parcel inventory database contain all the data items specified in 9NYCRR Parts 190? **[Y/N]** If the assessing unit is using RPS V4, answer **Y** and proceed to Question #2. Otherwise, complete the Checklist in Appendix A and continue to 1. a. below.	
	a. If **N**, what data item(s) are missing?	
	b. If **N**, in the reviewer's opinion, will these missing data items adversely affect the assessing unit's capacity to conduct systematic analysis? If **Y** to this question, provide an explanation below.	
2	Enter the assessment roll year of the last municipal-wide data collection or verification project.	
3	Enter the assessment roll year of the last municipal-wide issuance of inventory data mailers or equivalent.	

Reviewer's Summary - Acquisition and Maintenance of Parcel Inventory Data (Major Types A, B, and C)

4	State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the acquisition and maintenance of parcel inventory data are adequate.

ORPTS' Regional Reviewer:		**Date:**	

2) b. Acquisition and Maintenance of Market Valuation Data

Sales Data **[Respond Y/N/NA or as appropriate.]**		**Major Type A**	**Major Type B**	**Major Type C**
1	a. Sales period From: MMYY			
	To: MMYY			
	b. Number of available valid, ratio usable sales*			
	c. Number of sales used*			
	d. Used percent*	%	%	%
	* All figures should be based only on sales from within this assessing unit. A CAP is one assessing unit.			
	e. How many sales from neighboring comparable assessing units were used?			
	List the sources (assessing unit names) of these sales below.			

Reviewer's Summary - Acquisition and Maintenance of Market Valuation Data (Major Types A, B, and C)

2	State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the acquisition and maintenance of market valuation data are adequate.		
ORPTS' Regional Reviewer:		**Date:**	

2) c. Grouping of Inventory and Valuation Data

[Respond Y/N/NA or as appropriate.]

1	Briefly describe, below, the assessing unit's current grouping of inventory and valuation data for all but complex utility property.	
2	If groupings were geographically based, are grouping maps available?	

Reviewer's Summary - Grouping of Inventory and Valuation Data (Major Types A, B, and C)

3	State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the grouping of inventory and valuation data are adequate.		
ORPTS' Regional Reviewer:		**Date:**	

2) d. Analysis of Data - ***Diagnostics***

Diagnostics do not need to be performed since this year's reassessment effort is a complete assessing unit-wide reappraisal. Continue to the next section.

2) e. Applying Valuation Techniques - *Prescriptives*

[Respond Y/N/NA or as appropriate.]

1	**Land Valuation**			
	a. Was a "primary" land type (or equivalent) used for both improved and vacant parcels with road frontage?			
	b. Does private forestland (property class 9xx in Roll Section 1) comprise more than 10% of the assessing unit's total assessed value? **If Y, answer the following question**; **otherwise go to c.**			
	i. Were stumpage values applied or taken into consideration?			
	c. ***Method(s) used for Land Valuation**			
	For improved properties, this table refers to the land component only	Major Type A	Major Type B	Major Type C
	Land Schedule			
	Comparable Sales	**NA**	**NA**	
	Allocation Method			**NA**
	Abstraction Method			**NA**
	Land Residual Technique	**NA**		**NA**
	Capitalization of Ground Rental	**NA**		**NA**

***Definitions of each of these land valuation methods can be found in the Instruction Booklet.

2) e. Applying Valuation Techniques – *Prescriptives* (Cont.)

	[Respond Y/N/NA or as appropriate.]	Major Type A	Major Type B	Major Type C
2	Was the market approach utilized?			
	a. Was Comparable Sales methodology used?			
	b. Was Multiple Regression Analysis used?			
	c. Was AEP (feedback) used?			
	d. Was another methodology used? If **Y,** describe below.			
	e. Sales adjustment for time? If **Y,** describe the adjustments below.			
3	Was the cost approach utilized? If **N** for all Major Types, go to Question 4. If RPS Cost system used, go to Question 4.			
	a. Enter base date for cost table (MMYY)			
	b. Location multiplier used [1] (Enter multiplier.)			
	c. Misc. multiplier/adjustment used [2] (Enter multiplier.)			
	d. Was a generally accepted method of depreciation used for adjustments?			
4	Was the income approach utilized? If **N** or **NA** for all Major Types, go to Question 5.	**NA**		**NA**
	a. Was a RPS Valuation Factor File (VFF) or equivalent compiled, utilized and available?	**NA**		**NA**

[1] Adjustment factor for geographic market areas

[2] Any other adjustment factor used, e.g., time adjustment

2) e. Applying Valuation Techniques – *Prescriptives* (Cont.)

Reviewer's Summary - Applying Valuation Techniques – *Prescriptives* (Major Types A, B, and C)

5	State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the prescriptive application of valuation techniques are adequate.

ORPTS' Regional Reviewer:		**Date:**	

2) f. Validation of Results

Reviewer's Summary - Validation of Results (Major Types A, B and C)

1	State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the Validation of Results are adequate.

ORPTS' Regional Reviewer:		**Date:**	

3) DOCUMENTATION FOR FINDINGS FOR REVISION OF VALUES

1. Enter the appropriate data	Municipal Parcel Count From The Reassessment Roll	# Of Parcels Where The Assessment Has Changed	# Of Parcels Where The Assessment Has Not Changed
TOTALS	**0**	**0**	**0**

2	Referring to the items listed in "*Project Review Documentation*" (which can be found in instructions):	
	a. Did the ORPTS' reviewer have access to, and review, **A**ll, **S**ome or **N**one of the listed products?	
	b. If the answer to the previous question was not **A**ll, provide an explanation as to what products were not accessible, an explanation for their absence and/or why they were not reviewed.	

4) DOCUMENTATION FOR FINDINGS FOR MAINTAINING ASSESSMENTS AT A STATED UNIFORM LEVEL

a. Tests To Confirm That Assessments Are At The Stated Uniform Percentage Of Value

1	*Latest Prior FVM Data			Reassessment Roll Data**			Percent Change in Market Value (B-A)/A
Major Type	No. of Parcels	Market Value **A**	Percent of Total	No. of Parcels	Assessed Value at 100%** **B**	Percent of Total	
A			#DIV/0!			#DIV/0!	#DIV/0!
B			#DIV/0!			#DIV/0!	#DIV/0!
C			#DIV/0!			#DIV/0!	#DIV/0!
D			#DIV/0!			#DIV/0!	#DIV/0!
TSOL			#DIV/0!			#DIV/0!	#DIV/0!
Totals	0	$0	#DIV/0!	0	$0	#DIV/0!	#DIV/0!

***The full value measurement data to be entered is that data used to derive last year's equalization rate.

****If stated uniform percentage found on the cover of this document is not 100%, divide the actual assessed value for each Type by the stated uniform percent to obtain the assessed value at 100%.

2	Identify the source of the Reassessment Roll Data [Enter **Y** for the appropriate source.]		
a. Assessment disclosure file		c. Final roll file	
b. Tentative roll file		d. Other (Identify)	

3	Comparison of the Change Between Previous Year's Municipal Full Value and Reassessment Roll Assessed Value Totals (from question a. 1 above) vs. the ORPTS' FVM Trend From Last Year to the Current Year by Major Type		
	A Residential	**B Commercial**	**C Vacant**
Change in Value			
Current Year FVM Trend			
Difference			

4	Explanation of differences (only necessary if difference in table above > +/- 10 percentage points)

Explanation of the Difference for Major Type A

4 a) Tests to Confirm That Assessments Are At The Stated Uniform Percentage of Value (Cont.)

Explanation of the Difference for Major Type B

Explanation of the Difference for Major Type C

4) DOCUMENTATION FOR FINDINGS FOR MAINTAINING ASSESSMENTS AT A STATED UNIFORM LEVEL

b) Complex (Large) Parcel Review - For Major Type A

Copy and complete a separate form for each Major Type A, B and/or C in this assessing unit that has a complex (large) parcel. All parcels in the same Major Type that fit the description of complex (large) should be included on the same form. Major Type D parcels will be reviewed by the SVS Reviewer in Appendix B.

[Respond Y/N/NA or as appropriate.]

1	Record the following values for any parcel(s) or economic units that represent 10% or more of the total market value **or** 10% or more of the total assessed value of the entire assessing unit as indicated in the FVM/AV comparison table. (Include larger T-units from the latest previous survey that do not meet the 10% criteria but are valued at $5,000,000 or more.)				
	Major Type	**A**	(A) ORPTS' Determination of Value	(B) Local Assessed Value @ 100% of Market Value	(C) Dollar Difference (absolute value) (A) - (B) = (C)
	Parcel Identification				
	1				
	2				
				(D) Total Dollar Difference:	**0**
2	Describe the source of ORPTS' Opinion of Value given above in Question #1:				
	1				
	2				
3	In the table above, if the "ORPTS' Determination of Value" **does not equal** the "Local Assessed Value", indicate below with an **X** the source of the Local Value determination.				
		Local Value (Appraisal)	Court Ordered Assessment	Negotiated Settlement	Other (Please specify)
	1				
	2				
4	Describe the documentation available for the item(s) checked in Question #3:				
	1				
	2				

4) b. Complex (Large) Parcel Review - For Major Type A (Cont.)

5	Is the assessing unit's inventory for the above parcel(s) current, accurate and complete? **[Y/N]** If **N** for any parcel, provide explanation below:	
6	Were acceptable valuation practices employed for the above parcels? **[Y/N]** If **N** for any parcel, provide explanation below:	
7	Is the value of any of the above parcels currently in litigation? **[Y/N]** If so, provide a list of these parcels in the space below showing to which year(s) the litigation applies and indicate whether appraisals for each parcel have been exchanged between the litigating parties.	
8	Enter the total ORPTS' determination of Market Value for this Major Type in the assessing unit. (See example in the Instructions.)	
9	Calculate and enter 10% of the Question 8 value. (This will be the dollar amount above and below 100% of market value that still falls within acceptable IAAO standards for Level of Assessment.)	
10	Is the Total Dollar Difference in Question 1(D) of this section greater than the dollar amount in Question #9? **[Y/N]**	
If the answer to Question 10 is **Y,** then it is highly probable that this discrepancy in opinion of value is large enough to justify a recommendation for an Alternate Uniform Percentage other than the Stated Uniform Percentage of Value for this Major Type. This information would be included in the documentation for the Reviewer's Summary for this Major Type.		

4) DOCUMENTATION FOR FINDINGS FOR MAINTAINING ASSESSMENTS AT A STATED UNIFORM LEVEL

b) Complex (Large) Parcel Review - For Major Type B

Copy and complete a separate form for each Major Type A, B and/or C in this assessing unit that has a complex (large) parcel. All parcels in the same Major Type that fit the description of complex (large) should be included on the same form. Major Type D parcels will be reviewed by the SVS Reviewer in Appendix B.

[Respond Y/N/NA or as appropriate.]

1	Record the following values for any parcel(s) or economic units that represent 10% or more of the total market value **or** 10% or more of the total assessed value of the entire assessing unit as indicated in the FVM/AV comparison table. (Include larger T-units from the latest previous survey that do not meet the 10% criteria but are valued at $5,000,000 or more.)				
	Major Type	**B**	(A) ORPTS' Determination of Value	(B) Local Assessed Value @ 100% of Market Value	(C) Dollar Difference (absolute value) (A) - (B) = (C)
	Parcel Identification				
	1				
	2				
	(D) Total Dollar Difference:				**0**
2	Describe the source of ORPTS' Opinion of Value given above in Question #1:				
	1				
	2				
3	In the table above, if the "ORPTS' Determination of Value" **does not equal** the "Local Assessed Value", indicate below with an **X** the source of the Local Value determination.				
		Local Value (Appraisal)	Court Ordered Assessment	Negotiated Settlement	Other (Please specify)
	1				
	2				
4	Describe the documentation available for the item(s) checked in Question #3:				
	1				
	2				

4) b. Complex (Large) Parcel Review - For Major Type B (Cont.)

5	Is the assessing unit's inventory for the above parcel(s) current, accurate and complete? **[Y/N]** If **N** for any parcel, provide explanation below:	
6	Were acceptable valuation practices employed for the above parcels? **[Y/N]** If **N** for any parcel, provide explanation below:	
7	Is the value of any of the above parcels currently in litigation? **[Y/N]** If so, provide a list of these parcels in the space below showing to which year(s) the litigation applies and indicate whether appraisals for each parcel have been exchanged between the litigating parties.	
8	Enter the total ORPTS' determination of Market Value for this Major Type in the assessing unit. (See example in the Instructions.)	
9	Calculate and enter 10% of the Question 8 value. (This will be the dollar amount above and below 100% of market value that still falls within acceptable IAAO standards for Level of Assessment.)	
10	Is the Total Dollar Difference in Question 1(D) of this section greater than the dollar amount in Question #9? **[Y/N]**	
If the answer to Question 10 is **Y,** then it is highly probable that this discrepancy in opinion of value is large enough to justify a recommendation for an Alternate Uniform Percentage other than the Stated Uniform Percentage of Value for this Major Type. This information would be included in the documentation for the Reviewer's Summary for this Major Type.		

4) DOCUMENTATION FOR FINDINGS FOR MAINTAINING ASSESSMENTS AT A STATED UNIFORM LEVEL

b) Complex (Large) Parcel Review - For Major Type C

Copy and complete a separate form for each Major Type A, B and/or C in this assessing unit that has a complex (large) parcel. All parcels in the same Major Type that fit the description of complex (large) should be included on the same form. Major Type D parcels will be reviewed by the SVS Reviewer in Appendix B.

[Respond Y/N/NA or as appropriate.]

1 Record the following values for any parcel(s) or economic units that represent 10% or more of the total market value **or** 10% or more of the total assessed value of the entire assessing unit as indicated in the FVM/AV comparison table. (Include larger T-units from the latest previous survey that do not meet the 10% criteria but are valued at $5,000,000 or more.)

Major Type	**C**	(A) ORPTS' Determination of Value	(B) Local Assessed Value @ 100% of Market Value	(C) Dollar Difference (absolute value) (A) - (B) = (C)
Parcel Identification				
1				
2				
			(D) Total Dollar Difference:	**0**

2 Describe the source of ORPTS' Opinion of Value given above in Question #1:

1	
2	

3 In the table above, if the "ORPTS' Determination of Value" **does not equal** the "Local Assessed Value", indicate below with an **X** the source of the Local Value determination.

	Local Value (Appraisal)	Court Ordered Assessment	Negotiated Settlement	Other (Please specify)
1				
2				

4 Describe the documentation available for the item(s) checked in Question #3:

1	
2	

4) b. Complex (Large) Parcel Review - For Major Type C (Cont.)

5	Is the assessing unit's inventory for the above parcel(s) current, accurate and complete? **[Y/N]** If **N** for any parcel, provide explanation below:	
6	Were acceptable valuation practices employed for the above parcels? **[Y/N]** If **N** for any parcel, provide explanation below:	
7	Is the value of any of the above parcels currently in litigation? **[Y/N]** If so, provide a list of these parcels in the space below showing to which year(s) the litigation applies and indicate whether appraisals for each parcel have been exchanged between the litigating parties.	
8	Enter the total ORPTS' determination of Market Value for this Major Type in the assessing unit. (See example in the Instructions.)	
9	Calculate and enter 10% of the Question 8 value. (This will be the dollar amount above and below 100% of market value that still falls within acceptable IAAO standards for Level of Assessment.)	
10	Is the Total Dollar Difference in Question 1(D) of this section greater than the dollar amount in Question #9? **[Y/N]**	
If the answer to Question 10 is **Y,** then it is highly probable that this discrepancy in opinion of value is large enough to justify a recommendation for an Alternate Uniform Percentage other than the Stated Uniform Percentage of Value for this Major Type. This information would be included in the documentation for the Reviewer's Summary for this Major Type.		

4) DOCUMENTATION FOR FINDINGS FOR MAINTAINING ASSESSMENTS AT A STATED UNIFORM LEVEL

c) Statistical Analysis of Results - Major Types A, B, and C

Enter appropriate data below.

1a	CAMA Ratio Study Statistics for Major Type A	
	1) Total Major Type A Parcels	
	2) Number of Parcels in Study	
	3) Minimum Ratio	
	4) Maximum Ratio	
	5) Standard Deviation	
	6) Price Related Differential (PRD)	
	7) Coefficient of Dispersion (COD)	
	8) Mean Ratio	
	9) Median Ratio	
	10) Weighted Mean Ratio (WM)	
	11) Average 2011 Total Assessed Value	
	12) Average Model Estimate	

1b	Conclusion of CAMA Ratio Analysis For Major Type A

4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

2	Is a statistically valid sales ratio available? [Y/N]	
	If "Y", continue to 2a. If "N", go to sales ratio conclusion 2f.	

Enter appropriate data below.

2a	Sale Ratio Study Statistics for Major Type A	
	1) Years of Sales	
	2) Number of Sales	
	3) Minimum AV/TASP Ratio	
	4) Maximum AV/TASP Ratio	
	5) Standard Deviation	
	6) Price Related Differential (PRD)	
	7) Coefficient Of Dispersion (COD)	
	8) Mean Ratio	
	9) Median Ratio	
	10) Weighted Mean Ratio (WM)	
	11) Weighted Mean x .95	
	12) Confidence Level Tested < 95%? Enter "N" or alternate %	
	13) Weighted Mean Confidence Interval Low Limit	
	14) Low Limit > 95% of WM? Enter (Y/N)	
	15) Weighted Mean x 1.05	
	16) Weighted Mean Confidence Interval High Limit	
	17) Hi Limit < 105% of WM? Enter (Y/N)	
	18) Average 2011 Total Assessed Value	
	19) Average Sale Price	
	20) Average Time Adjusted Sale Price	

2b	Compare the CAMA weighted mean ratio and the Sale ratio weighted mean confidence interval low limit.	
	1) Enter CAMA weighted mean ratio (item 4c., 1a, 10)	
	2) Enter Sale ratio weighted mean confidence interval Low Limit (item 4c., 2a, 13)	
	If (1) is less than (2), then complete sections (4c., 2c–2f); otherwise, skip to Sale Ratio Conclusion (4 c., 2f)	

4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

Enter appropriate data below.

2c	Sale Price Dependent Assessed Values (SPDAV) for Major Type A.				
		Sold	Unsold	Difference	SPDAV (Y/N)
	Parcel Count			NA	NA
	A.) Percent With Assessment Changes				
	Chi-Square Test – Exact Significance		NA	NA	NA
	B.) Average Percent of Change				
	Mann-Whitney Test – "Z" Value		NA	NA	NA
	C.) Regression Coefficient		NA	NA	
	"t-value" of Regression Coefficient		NA	NA	NA

2d	Conclusion of SPDAV Analysis.

If SPDAV exists, continue with Alternate Sales Ratio Statistics (2e); otherwise, go to Conclusion of Sales Ratio Analysis for Major Type A (2f).

4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

2e	Alternate Sales Ratio Statistics for Major Type A	
	1) Sales Ratio Adjusted by Regression Coefficient	
	2) Sales Ratio Adjusted by Average Percent of Change	
	3) Alternate sales ratio, adjusted by change-in-level, derived from assessments that are not affected by SPDAV.	

2f	Conclusion of Sales Ratio Analysis for Major Type A

4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

3	Sales Analysis for Major Types B and C (Answer the first question and then enter results only if statistical confidence tests are met)	
Statistical Measure	**B Commercial**	**C Vacant**
Did the ratio meet statistical confidence tests? (Y/N)		
Number of Sales		
P.R.D.		
C.O.D.		
Average Assessed Value		
Average Sale Price		
Median Ratio		
Z-Value for Uniform Percent		

(1) All sales used in the Z-Test analysis are valid, ratio usable and are from a one year period consistent with the one year period used for sales ratio analysis used for Major Type A.
Assessed values are from the reassessment roll. Sales in a major type with 40 or more sales have been trimmed to remove the highest (2.5%) and lowest (2.5%) ratio sales.

4) c. Statistical Analysis of Results – Major Types A, B, and C (Cont.)

4	**Conformity with Uniformity Acceptability**	
	a. Referring to the Sales Ratio C.O.D. and P.R. D. figures on the previous pages for Major Types A, B, and C, do the local reassessment values meet IAAO ratio study performance standards for assessment uniformity? **[Y/N/NA] NA** means that not enough data was available to draw conclusions directly from this analysis.	
	A - Residential	
	B - Commercial/Industrial	
	C - Farm/Vacant	
	b. If the answer to the previous question was <u>not</u> **[Y]** for any Major Type, can the reviewer determine that the reassessment values in that Major Type are uniform using an alternate procedure? **[Y/N/NA] NA** means that the Major Type has already met ratio study standards in the previous question.	
	A - Residential	
	B - Commercial/Industrial	
	C - Farm/Vacant	
	c. Give an explanation (and data, if appropriate) for any Major Type where an alternative procedure indicates **Uniformity** acceptability. Include a description of that alternative procedure.	

4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

5	**Conformity with Level Acceptability**	
	a. Referring to the statistics (Mean Ratio, Median Ratio, Weighted Mean Ratio, etc.) on the previous pages for Major Types A, B, and C, do the local reassessment values conform with the locality's stated uniform percentage of value in accordance with IAAO ratio study performance standards? **[Y/N/NA] NA** means that not enough data was available to draw conclusions directly from this analysis.	
	A - Residential	
	B - Commercial/Industrial	
	C - Farm/Vacant	
	b. If the answer to the previous question was <u>not</u> **[Y]** for any Major Type, can the reviewer determine that the reassessment values in that Major Type conform with the stated uniform percentage of value using an alternate procedure? **[Y/N/NA] NA** means that the Major Type has already been confirmed in the previous question.	
	A - Residential	
	B - Commercial/Industrial	
	C - Farm/Vacant	
	c. Give an explanation (and data, if appropriate) for any Major Type where an alternative procedure indicates **Level** acceptability. Include a description of that alternative procedure.	

4) d. Alternate Uniform Percentage Recommendation

Test Of Level Of Assessment At An Alternate Uniform Percentage Of Value: Record the corresponding information in the table below only if an Alternate Uniform Percentage is being recommended and is supported by the z-value statistic generated with the SIMFVM analysis. Enter the reasons why an Alternate Uniform Percentage of Value is being recommended on the respective Major Type Reviewer's Summary.

Major Type	Alternate Uniform Percentage	No. of Sales	Z-Value For Alternate Uniform Percentage
A			
B			
C			

ORPTS' Regional Reviewer:		Date:	

5) REVIEWER'S SUMMARIES FOR FULL VALUE MEASUREMENT

Reviewer's Summary - Major Type A

Recommendation for Major Type A – Residential			
Accept local reassessment values at the recommended Uniform Percentage of:			**%**
If the recommended Uniform Percentage is not the Stated Uniform Percentage, explain below.			
ORPTS' Regional Reviewer:		**Date:**	

5) REVIEWER'S SUMMARIES FOR FULL VALUE MEASUREMENT (Cont.)

Reviewer's Summary - Major Type B

Recommendation for Major Type B - Commercial/Industrial	
Accept local reassessment values at the recommended Uniform Percentage of:	**%**
If the recommended Uniform Percentage is not the Stated Uniform Percentage, explain below.	

ORPTS' Regional Reviewer:		**Date:**	

5) REVIEWER'S SUMMARIES FOR FULL VALUE MEASUREMENT (Cont.)

Reviewer's Summary - Major Type C

Recommendation for Major Type C - Vacant/Farm/Private Forest			
Accept local reassessment values at the recommended Uniform Percentage of:			**%**
If the recommended Uniform Percentage is not the Stated Uniform Percentage, explain below.			
ORPTS' Regional Reviewer:		**Date:**	

5) REVIEWER'S SUMMARIES FOR FULL VALUE MEASUREMENT (Cont.)

Reviewer's Summary - Taxable State Owned Land

Recommendation for Taxable State Owned Land (TSOL)	
If no TSOL exists in this assessing unit, enter **NA**. If TSOL exists in this assessing unit, has the TSOL Unit accepted the local reassessment values at the Stated Uniform Percentage of value for this assessing unit? **[Y/N]** Enter appropriate explanations below.	

ORPTS' Regional Reviewer:		**Date:**	

6) FULL VALUE MEASUREMENT ATTESTATION

Major Types A, B, C and Taxable State Owned Land

Approval Statement:

I have reviewed the attached materials and provide the corresponding recommendations for Major Types A, B, C and Taxable State Owned Land. I attest that the documentation for Major Types A, B, C and TSOL is complete.

Approve ☐ Disapprove ☐

REGIONAL MANAGER SIGNATURE:		**DATE:**	
Regional Manager's Comments/Explanation:			

7) INTER-CLASS ASSESSMENT UNIFORMITY ATTESTATION FOR STATE AID

(Not to be used for Special Assessing Units)

1	Complete the table below by entering data in the "Municipal Full Value", "Uniform Percentage" and "ORPTS' Full Value Determination" columns for each major Type and TSOL, or use "auto-load".

Major Type	Municipal Full Value	Uniform Percentage	ORPTS' Full Value Determination	Percent FV
A				
B				
C				
D				
TSOL				
Totals				

2) Are the assessing unit's aggregate full values from the reassessment roll being used in Full Value Measurement at a Uniform Percentage of 100% for Major Types A, B, C and D and TSOL (if any)?

YES ☐ NO ☐

If Yes, assessing unit meets uniformity criteria for State Aid purposes.

If No, proceed to Question 3.

3) Are the assessing unit's aggregate full values from the reassessment roll being used at a Uniform Percentage of 100% for all but one Major Type of property?

YES ☐ NO ☐

If No, assessing unit does NOT meet uniformity criteria for State Aid purposes.

If Yes, proceed to Question 4.

4) Calculate the percentage difference between the assessing unit's estimate of municipal full value on the reassessment roll (a) and ORPTS' determination of municipal full value on the reassessment roll (b).

Let a = assessing unit's estimate of municipal value on the reassessment roll

Let b = ORPTS' determination of full value on the reassessment roll

Calculate: *[(a-b)/b] x 100 = % Difference*

[(_____ minus _____) / _____] X 100 = _____% Difference

Is the calculated percentage difference two percent or less?

YES ☐ NO ☐

If Yes, assessing unit meets uniformity criteria for State Aid purposes.
If No, proceed to Question 5.

7) INTER-CLASS ASSESSMENT UNIFORMITY ATTESTATION FOR STATE AID (Cont.)

5) Is the class in question Major Type A (Residential property)?

YES ☐ NO ☐

If Yes, assessing unit does NOT meet uniformity criteria for State Aid purposes.

If No, proceed to Question 6.

6) On which class of property is there disagreement? (Check one and go to 6a or 6b.)

Major Type B ☐ Major Type C ☐ Major Type D ☐ TSOL ☐

a) If Major Type B, C or TSOL, is the percentage difference calculated in question 4 equal to 10 percent or less?

YES ☐ NO ☐

If Yes, assessing unit meets uniformity criteria for State Aid purposes.

If No, assessing unit does NOT meet uniformity criteria for State Aid purposes.

b) If Major Type D, is the percentage difference calculated in question 4 equal to 20 percent or less?

YES ☐ NO ☐

If Yes, assessing unit meets uniformity criteria for State Aid purposes.

If No, assessing unit does NOT meet uniformity criteria for State Aid purposes.

ORPTS' Regional Reviewer:		**Date:**	

8) SUMMARY OF COMPLIANCE WITH CRITERIA FOR STATE AID

Findings for Compliance with Statute and Rules

With respect to the following State aid criteria affecting compliance with Statute and Rules, ORPTS finds as follows:									Y/N/NA
1	All property is assessed at a uniform percentage of 100 or meets the provisions of paragraph 2(4) of the ORPTS Procedures for State Assistance for the Maintenance of a System of Improved Real Property Tax Administration pursuant to the State Board Rules Effective with 1999 Assessment Rolls (9NYCRR 201-2).								
	MT A	0.00%	MT B	0.00%	MT C	0.00%	MT D	0.00%	
	Class 1	0.00%	Class 2	0.00%	Class 4	0.00%	Class 3	0.00%	
2	Frequency of Sales reporting: sales are reported to ORPTS in a mechanized format on at least a quarterly basis.								
3	Percentage of arms-length sales reported: at least 90% of the arms-length sales that occur between prior final roll and current final roll (current roll is defined at the assessment roll year for which the application is being made) are reported to ORPTS.								
	Actual Percent							0.00%	
4	Assessor's reports are in compliance with Part 193 of the State Board's rules, in particular, that parts 1 and 2 are filled within 30 days of the filing of the final roll and are reconciled by ORPTS staff.								
5	Valid exemption codes are on 95% of the parcels receiving exemptions.								
	Actual Percent							0.00%	
6	15-C file (mechanized assessment roll file, in RPS or other approved format that includes assessment and sale and parcel inventory) is submitted within 30 days of the filing of final roll.								
7	Assessment roll preparation meets the requirements of 190-1-.2 and 190-1.3 of rules, including (but not limited to) parcel identification, property classification codes, school codes, roll sections and assessed value entry.								
8	Assessment disclosure notices as required by RPTL Section 511 were sent and required Meetings were held.								
9	Was this year's reassessment effort a complete assessing unit-wide appraisal?								

Regional Manager's Determinations

Based on the findings and recommendations on the preceding pages, I have made the following determinations:	**Y/N**
Does this assessing unit meet the uniformity criteria for State Aid purposes?	
Has the assessing unit substantially complied with statutes and rules as outlined in 9NYCRR 201-2?	

Regional Manager's Summary of Findings and Recommendations:

It is determined that the City/Town of , County;

☐ qualifies for State Aid for its 200X assessment roll based upon the findings of staff and for the reasons discussed in my conclusion included herein.

☐ does *not* qualify for State aid for its 200X assessment roll based upon the findings of staff and for the reasons discussed in my conclusions included herein.

Regional Manager

Date

APPENDIX A – MINIMUM INVENTORY DATA ITEM CHECKLIST

Complete this two page Checklist only for assessing units that are *not* using RPSV4. Indicate with a **Y** or **N** whether each of the following data items is included in the assessing unit's database.

Property Characteristics (Residential/ Farm/Vacant)			
Land Characteristics		**Residential Building Characteristics**	
Land type code or description		Building style	
Land size		Exterior wall material	
Waterfront type(if appropriate)		Year built	
Soil rating (if appropriate)		Number of baths *	
Influence code and percent (if appropriate)		Fireplace (yes/no) *	
Site Characteristics (except for farms)		**Sketch with Measurements**	
Sewer (if not available to all)		Heat type *	
Water (if not available to all)		Basement type	
Utilities (if not available to all)		Overall condition	
Site desirability		Overall grade	
Neighborhood type (if used)		Square feet of living area	
Neighborhood rating (if used)		**Improvements Characteristics**	
Zoning (if used)		Structure code or description.	
		Size	
		Year built	
		Condition	

***Does not apply to New York City

Property Characteristics (Commercial/Industrial)			
Land Characteristics		**Building Characteristics**	
Land type code or description		Cost model, or frame and wall material	
Land size		Effective Year Built	
Waterfront type (if appropriate)		Construction quality	
Soil rating (if appropriate)		Gross floor area or cubic feet	
Influence code and percent		Number of stories or cubic feet	
Site Characteristics		Story height or cubic feet	
"Used as" code or description		Basement type	
Overall desirability		Basement square feet	
Overall condition		Sketch	
Overall effective year built		**Improvement Characteristics**	
Overall grade		Structure code or description	
		Size	
		Year Built	
		Condition	
Rentable area			
All Parcels Except Apartments		**All Apartments**	
"Used as" code or description		"Used as" code or description	
Square feet of rentable area		Square feet of rentable area	
Unit code or measurement		Number of apartment units	
Additional Characteristics of Industrial Property			
Plot plan		Real property equipment	

APPENDIX A.2

New York State Office of Real Property Tax Services

Local Reassessment Project
Review and Analysis
VSD Segment

Assessing Unit:		**SWIS or CAP Code:**	
County:		**Assessment Year Reviewed:**	**2011**
Reviewer:		**Review Completion Date:**	

1) General Description of Reassessment

1	Indicate whether advisory appraisals were requested for **A**ll, **S**ome or **N**o properties in Major Type D. **[Answer A, S, or N]**	
2	**a)** Has a UCARS effort already been completed in this assessing unit? **[Y/N]**	
	b) If "**N**", then in what assessment roll year does this assessing unit propose to complete its UCARS effort?	

2) a. Acquisition and Maintenance of Parcel Inventory Data

If Advisory Appraisals were requested and used, enter NA in the questions below

1	Does the assessing unit meet the standards for inventory and valuation data for utility properties as specified in 9NYCRR Part 190-1.1? Note: See Appendix VSD for list of data items. **[Y/N/NA]**	

VSD Reviewer's Summary - Acquisition and Maintenance of Parcel Inventory Data (Major Type D)

2	For **Major Type D**, is the inventory information of sufficient quality and consistency for use in valuing complex public utility property? **[Y/N/NA]**	
	If answer is **N**, explain below.	

ORPTS' VSD Reviewer:		**Date:**	

2) e. Applying Valuation Techniques – Prescriptives

Respond NA to the following question if advisory appraisals were not requested.

1	Were all of the ORPTS' advisory appraisals for Major Type D that the assessing unit requested used in their entirety? **[Y/N/NA]**	

To be completed if advisory appraisals were not used in their entirety or not requested.

2	For **Major Type D**: State your conclusion(s) as to whether the methods utilized by the assessing unit for the prescriptive application of valuation techniques are adequate.

ORPTS' VSD Reviewer:		**Date:**	

4) e. Utility Value Reconciliation [VSD Reviewer will input (cut and paste) an Excel spreadsheet if advisory appraisals were not used for all utility properties.]

5) REVIEWER'S SUMMARIES FOR FULL VALUE MEASUREMENT (Cont.)

Reviewer's Summary - Major Type D (To be completed by VSD Reviewer)

Recommendation for Major Type D – Utility			
Accept local reassessment values at the recommended Uniform Percentage of:			**%**
If the recommended Uniform Percentage is not the Stated Uniform Percentage, explain below.			
ORPTS' VSD Reviewer:		**Date:**	

6) FULL VALUE MEASUREMENT ATTESTATION

Major Type D

Approval Statement:
I have reviewed the attached materials and provide the corresponding recommendation for Major Type D.

Approve ☐ Disapprove ☐

VSD MANAGER SIGNATURE:		**DATE:**	
VSD Manager's Comments/Explanation:			

8) c. APPENDIX VSD – MINIMUM INVENTORY DATA ITEM CHECKLIST

Complete this Checklist only for assessing units that are *not* using RPSV3 or RPSV4. Indicate with a **Y** or **N** whether each of the following data items is included in the assessing unit's property record card or database.

Utility Property Characteristics			
Land Characteristics		**Building Characteristics**	
Land type code or description		Cost model, or frame and wall material	
Land size		Effective Year Built	
Waterfront type (if appropriate)		Construction quality	
Soil rating (if appropriate)		Gross floor area or cubic feet	
Influence code and percent		Number of stories or cubic feet	
Site Characteristics		Story height or cubic feet	
"Used as" code or description		Basement type	
Overall desirability		Basement square feet	
Overall condition		Sketch	
Overall effective year built		**Improvement Characteristics**	
Overall grade		Structure code or description	
		Size	
		Year Built	
		Condition	
Rentable area		**Additional Characteristics**	
"Used as" code or description		Plot plan	
Square feet of rentable area		Real property equipment	
Unit code or measurement			