

GENESEE COUNTY

**COLLABORATIVE
ASSESSMENT
STUDY**

Essex County Assessment Study Group Members

November 2008

Members:

Concock, Legislative Chair

DeWey, Town of Oakfield Board Member

DiStasio, Town of Batavia Board Member

DiStasio, Assessor, Towns of Bergen & Stafford

DiStasio, Assessor, Towns of Bethany, Darien, Pembroke

DiStasio, Assessor, Towns of Byron & Oakfield

DiStasio, Assessor, Towns of LeRoy & Pavilion

DiStasio, NYSORPS

DiStasio, Deputy Director RPTS

DiStasio, Director RPTS

Introduction

New York State Office of Real Property Services (ORPS) established the Centralized Property Tax Administration Program (CPTAP) in 2007, to encourage County and Municipal Officials to study the reform opportunities, consolidated assessing units, and collaboration of governmental entities to possibly help to defray costs and enhance equity across the County for real property assessment systems.

ate of New York is one of few States that do not
wide level of assessment. Some towns have not
ssed in over 50 years. This causes confusion for
ving public and inequities on the assessment roll.
ent of the grant program, is for Counties to pursue
process to promote equity and fairness to all tax
ffordable and economical use of taxpayers dolla
s to the administration of assessment services.
of this study should promote the need to have a
e that will uniformly affect every parcel within in

Common level of assessment (LOA) for all 14 municipalities

Genesee County

Common database of assessment, inventory, photographs,

structures, exemptions, and valuation data

Consistent Assessment Administration Standards –

Systematic reassessment cycles

Verification of sales

Current & accurate inventory

Goal of the Assessment Study

of this study is to identify the proper plan for the future
administration in Genesee County.

ue to provide a system that promotes fair and equi
ents throughout the County, one that is understand
payers and that functions efficiently and consistently

that this study is not intended to identify every operational detail of the options described, and
ment will require additional specifics and recommendations.)

Intent and Scope of Study

Assessment Study Group's consensus was to study

§ –

Inter-municipal agreements WITH County Support

Inter-municipal agreements WITHOUT County Support

THREE ALTERNATIVES - **COLLABORATIVE ASSESSING STUDY**

BY ASSESSING UNITS – County-wide

K, 1(h)(1) of the State Constitution provides that where
of functions to the County occurs, it **MUST** be approved
of the votes cast in a referendum.

Towns considered as a single unit (13 Towns)

City considered as a single unit (1 City)

Assessing unit Villages (There are none)

or Assessing Villages, only a simple majority is required

Coordinated County Assessment Unit

1537 Inter-municipal Agreements - With direct County
Agreement – Coordinated County Assessment Unit
into an agreement with the County to provide assess-
ments to all of the participating assessing units. (RPTL

PTL 1537 Inter-municipal Agreement Without direct County involvement

into municipal cooperative agreements to provide C
essing with no County involvement.

RECOMMENDATIONS

ly Towns receive State Aid in the amount of \$5
in the year of a reassessment, yet the County re

The County office is an integral part of the
ssment process.

commend that in the year of a reassessment pro
wn, the County should also receive additional S
amount of \$5.00 per parcel for valuation and pro

History And Demographics

ee County is comprised of 14 municipalities, with
n an Annual Reassessment Cycle. The remaini
oalities are on a Triennial Reassessment Cycle.

udy Group recommends a State mandated cycle
ed four (4) years.

see County is comprised of 13 Towns & 1 City
(approximately 28,455 Parcels)

Assessing Units due to CAPS (Coordinated Assessing
Units), comprised of 9 municipalities (approximately 21,331

Assessing Units with Sole Assessors, comprised of
9 municipalities (approximately 3,981 parcels)

Assessing Units with Sole Assessor, but, share Assessing
Units comprised of 2 municipalities (approximately 3,137 parcels)

There are no Village Assessing Units

Future Considerations

Genesee County has 4 approved CAPS (Coordinated Area Planning Program) already in place that consumes 9 out of 10 municipalities that make up the County as a whole.

The Planning Group believes that through attrition, Genesee County will continue to benefit with the addition of more municipalities, that currently are not under the umbrella of any of the CAPS that has already been formed, by forming a new CAP, which will continue to consolidate and strengthen the Community.

Sevier County Web-based Public Inform

Sevier County currently provides access to the Real Estate database via the internet. This information is available, at no cost to the taxpayers, 24 hours a day. The system displays assessment information, ownership, physical description, image of structure, GIS capabilities, current market value, and ownership, including deed book and page data. The system also provides tax maps available in a adobe pdf format. This information also gives the taxpayer a comparable analysis of their property with comparable properties that have so

see County RPTS Department – Services provided To Towns/City

software support to all 14 municipalities

Cost, Market, Model enhancements

work with field review

issuance of Impact Notices

issuance of Change of Assessment Notices

issuance of & tax bills for County, City, Towns, Schools, Villages

responsible for applying all unpaid School and Village taxes
onto the County/Town tax

responsible for applying unpaid sewer/water and miscellaneous
onto the County/Town tax

Deer Creek County RPTS Department – Services provided To Towns/City

(continued)

of Assessor's Annual Reports
tax maps, 28,000+ parcels
integrity of GIS geodatabase
integrity of the Real Property database
of tentative assessment rolls
of final assessment rolls
provides and sales transfer reports to Assessors
works with procedures established by Real Property Tax Law
provides reports to Towns/City, Fire Departments, School Districts,
Deer Creek County Departments, businesses, public, etc.
provides online web information, RPS data, GIS maps, historical deed
information to the public daily

Dee County RPTS Department – Services provided To Towns/City (continued)

Applications for corrected tax bills
and process pro-ratas (removed exemptions)
Tax Rates for County/Town tax extensions
Board of Assessment Review members
Participation on the Water Hook-up Committee
Participation on the Land/Use Focus Group
Participation on the Agricultural Land and Farm Pro
Participation on the Technology Focus Group

Services provided by Local Assessor's Office

Assess, value all real property within the town's jurisdiction

Conduct interior inspections of property for reappraisal purposes

Maintain accurate records of all property within the town

Issue verification forms to new property owners

Inspect all sales

Record deeds within the RPS database

Map processing

Contact property owners that are house-bound for

map processing

Services provided by Local Assessor's Office (continued)

New York State requirements for training and continuing education

Collaboratively with other Town/County employees – ie. Planning, Enforcement, Zoning, Town Clerks, Tax Collectors, School Relations and education offerings to the Public

Publication of all legal notices as required by law to local newspaper

Issuance of building permits, changes of physical inventory

Revisions per separation of tax map parcels

Municipalities Annual Chargeback

APPENDIX 6

2008 Chargebacks Applied to 2009 Town Budgets

TOWN	PARCELS	CAP TOTAL PARCLES	ASSESSMENT ROLLS/BILLS MAP MAINT. \$2.50 Per Parcel	SHARE OF LICENSE FEE	NYSORPS LICENSE FEE	NYSORPS LICENSE FEE TOTAL DUE	TOTAL
Alabama	1,121		\$2,802.50	1.0000	\$1,000.00	\$1,000.00	\$3,802.50
Alexander	1,382		\$3,455.00	1.0000	\$1,000.00	\$1,000.00	\$4,455.00
Batavia(T) *	2,796	8,346	\$6,990.00	0.3350	\$1,750.00	\$586.27	\$7,576.27
Bergen	1,608		\$4,020.00	1.0000	\$1,000.00	\$1,000.00	\$5,020.00
Bethany *	1,007	5,174	\$2,517.50	0.1946	\$1,500.00	\$291.94	\$2,809.44
Byron *	1,340	2,850	\$3,350.00	0.4702	\$1,000.00	\$470.18	\$3,820.18
Darien *	1,800	5,174	\$4,500.00	0.3479	\$1,500.00	\$521.84	\$5,021.84
Elba	1,478		\$3,695.00	1.0000	\$1,000.00	\$1,000.00	\$4,695.00
LeRoy *	3,506	4,967	\$8,765.00	0.7059	\$1,500.00	\$1,058.79	\$9,823.79
Oakfield *	1,510	2,850	\$3,775.00	0.5298	\$1,000.00	\$529.82	\$4,304.82
Pavilion *	1,461	4,967	\$3,652.50	0.2941	\$1,500.00	\$441.21	\$4,093.71
Pembroke *	2,367	5,174	\$5,917.50	0.4575	\$1,500.00	\$686.22	\$6,603.72
Stafford	1,529		\$3,822.50	1.0000	\$1,000.00	\$1,000.00	\$4,822.50
Batavia'C' *	5,550	8,346	\$13,875.00	0.6650	\$1,750.00	\$1,163.73	\$15,038.73
TOTALS	28,455		\$71,137.50			\$10,750.00	\$81,887.50

*** NYSORPS License fee calculated based on total parcels in Coordinated Assessing projects (CAP).**

See County's Approximate Annual Costs for Assessment Process WITH County Support APPENDIX 8

COUNTY REAL PROPERTY TAX DEPT FEES - APPROX 28,455 PARCELS

<u>PROPS LICENSE FEE</u>	<u>ASSMT ADMIN ASSMT ROLLS & TAX ROLLS ETC. (\$1.00 PER PARCEL)</u>	<u>REASSMT PROCESSING (VALUATION) DATA MAILERS EVERY 6TH YEAR (\$0.60 PER PARCEL)</u>	<u>VALUATION COST & MARKET ANALYSIS (\$1.80 PER PARCEL)</u>	<u>ASSMT DISCLOSUR NOTICES EVERY 3 YEA (\$0.60 PER PARCEL)</u>
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\$10,750
(BY CHARGED BACK TO
MUNICIPALITIES)

* INCLUDED * INCLUDED * INCLUDED * INCLUDED

TOTAL COLUMNS ABOVE): \$71,138

TOTAL PARCELS = \$2.50

- FIELD REVIEW ASSISTANCE
- CUSTOM REPORTS - (TOWNS/CITY/FIRE DEPTS/SCHOOLS, ETC)
- LABELS (VARIOUS REQUESTS FOR MAILING LABELS, ETC)
- APPLYING UNPAID SCHOOL & VILLAGE TAXES
- APPLYING UNPAID WATER & SEWER CHARGES
- ASSESSOR'S ANNUAL REPORTS
- SALES TRANSMITTALS
- STAR RENEWAL FORMS - PRINTING OF
- AGRICULTURAL EXEMPTION RENEWAL FORMS/LABELS

Municipalities Total Costs – Assessor Salary / Fringes & Assessment Processing WITH NO County Support

TOTAL COSTS - NO COUNTY SUPPORT

APPENDIX 9

NAME	Total Number of Parcels	Municipalities Cost WITHOUT County Support \$4.18 Per Parcel	ANNUAL State Aid	TRIENNIAL State Aid	NYSORPS LICENSE ANNUAL FEE	Total Budget for Assessment Function (Salary/Fringes,Etc)	Municipalities Annual TOTAL Cost (Minus State Aid)		
Albany	5,550	\$23,310	\$26,350		\$1,163.73	\$123,109	\$121,233		
Albany	1,121	\$4,708		\$5,100	\$1,000.00	* did not participate *	* did not participate *		
Albany	1,382	\$5,804		\$6,555	\$1,000.00	\$19,562	\$24,182		
Albany	2,796	\$11,743	\$13,360		\$586.27	\$74,969	\$73,938		
Albany	1,608	\$6,754	\$7,295		\$1,000.00	\$29,429	\$29,888		
Albany	1,007	\$4,229		\$4,755	\$291.94	\$18,931	\$21,867		
Albany	1,340	\$5,628	\$6,270		\$470.18	\$20,739	\$20,568		
Albany	1,800	\$7,560		\$8,500	\$521.84	\$24,786	\$30,034		
Albany	1,478	\$6,208	\$6,985		\$1,000.00	\$39,073	\$39,296		
Albany	3,506	\$14,725	\$16,550		\$1,058.79	\$46,098	\$45,332		
Albany	1,510	\$6,342	\$7,165		\$529.82	\$25,651	\$25,358		
Albany	1,461	\$6,136	\$7,100		\$441.21	\$20,085	\$19,563		
Albany	2,367	\$9,941		\$11,020	\$686.22	\$42,694	\$49,648		
Albany	1,529	\$6,422	\$7,235		\$1,000.00	\$24,037	\$24,224		
Albany	28,455	\$119,511	\$98,310	\$35,930	\$10,750.00	\$509,163	\$525,129		

AMOUNT DIVIDED BY 3 TO TOTAL AN ANNUAL COST IN ANNUAL TOTAL COST COLUMN, ONLY

Municipalities Total Costs – Assessor’s Salary / Fringe & Assessment Processing WITH County Support

Appendix 10

MUNICIPALITIES TOTAL COSTS - WITH COUNTY SUPPORT

Municipal Name	Total Number of Parcels	Municipalities Cost WITHOUT County Support \$2.50 Per Parcel	ANNUAL State Aid	TRIENNIAL State Aid	NYSORPS LICENSE ANNUAL FEE	Total Budget for Assessment Function (Salary/Fringes,Etc)	Municipal TOTAL
Batavia	5,550	\$13,875	\$26,350		\$1,163.73	\$123,109	
Canastota	1,121	\$2,803		\$5,100	\$1,000.00	* did not participate *	* did not participate *
Cherry	1,382	\$3,455		\$6,555	\$1,000.00	\$19,562	
Clay	2,796	\$6,990	\$13,360		\$586.27	\$74,969	
Delaware	1,608	\$4,020	\$7,295		\$1,000.00	\$29,429	
Franklin	1,007	\$2,518		\$4,755	\$291.94	\$18,931	
Hamilton	1,340	\$3,350	\$6,270		\$470.18	\$20,739	
Herkimer	1,800	\$4,500		\$8,500	\$521.84	\$24,786	
Madison	1,478	\$3,695	\$6,985		\$1,000.00	\$39,073	
Oriskany	3,506	\$8,765	\$16,550		\$1,058.79	\$46,098	
Putnam	1,510	\$3,775	\$7,165		\$529.82	\$25,651	
Schoharie	1,461	\$3,653	\$7,100		\$441.21	\$20,085	
Schoonhoven	2,367	\$5,918		\$11,020	\$686.22	\$42,694	
Warren	1,529	\$3,823	\$7,235		\$1,000.00	\$24,037	
TOTAL	28,455	\$71,138	\$98,310	\$35,930	\$10,750.00	\$509,163	

STATE AID DIVIDED BY 3 TO TOTAL AN ANNUAL COST IN ANNUAL TOTAL COST COLUMN, ONLY