



Countywide Collaborative Assessment Study

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Executive Summary

New York's property tax system is complex and confusing. New York is one of only 3 states that do not have a statewide standard level of assessing. It is one of 12 states that do not mandate a reassessment cycle. Nearly 700 school districts criss-cross 1,128 assessing units compared to a national median of 85 assessing units.

The New York State Office of Real Property Services (ORPS) established the Centralized Property Tax Administration Program (CPTAP) to encourage county and municipal officials to study reform opportunities for their local property tax systems. The program requires the evaluation of the current Assessment Administration processes in a county and the evaluation of other Assessment Administration Models that uniformly affect every parcel within the county. The results should incorporate the following performance standards:

- A common level of assessment for all municipalities in Onondaga County
- A common database of assessment, inventory, and valuation data for all the assessing units within the County
- Consistent Assessment Administration Standards (i.e. regular reassessment cycles, timely verification, correction and transmittal of sales data, current and accurate inventory collection and maintenance, etc.) for all assessing units within the County

The intent of the grant program is for counties to chart their own paths to possible reform. The program does not presuppose a one-size-fits-all approach to such improvements. By analyzing the particulars of their county, local officials determine what will work best for their taxpayers and the taxing jurisdictions alike.

There are four principle findings within the current assessment administration in Onondaga County:

- The need for shared services within the assessment community in Onondaga County
- Need to improve the technology in the assessment administration process and continue to foster the use of technology
- Current accepted assessment standards are inconsistently applied throughout Onondaga County
- A need for state legislation mandating and enforcing that every assessment entity assess each property at 100% of market value

Eight towns in the county are in the annual reassessment program and annually maintain assessments at full market value. The towns of Cicero, Clay and Otisco have not done a reassessment in over 50 years and have levels of assessment between two and five percent of market value. The remaining towns and the City of Syracuse have completed one or more reassessment projects since 1996. The common level of assessment assumed for this report's analysis is 100% of market value. To reach this benchmark, three towns must do a complete reassessment project and eight towns and the

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city must update assessments to full value. Elbridge and Spafford are completing such a project for the 2009 roll. The remaining municipalities have current levels of assessment ranging from 80 percent to 93 percent of full value.

The focus of this study is on uniform treatment of all parcels across municipal boundaries. Three hypothetical assessment models are analyzed as methods to achieve the grant’s requirement to achieve a common level of assessment, a common assessment database, and consistent assessment administration standards:

- All municipalities enter the annual reassessment program
- County-run assessing
- Coordinated Assessment Programs

To achieve a common level of assessment there will be a one-time start-up cost incurred by the city and 11 towns. The annual costs to maintain a full-value level of assessment throughout the county under each of the three hypothetical assessment models are as follows:

	Current System	Annual Reassessment Model	County-Run Model	Coordinated Assessment Program Model
Start-Up Cost	\$ -	\$ 4,287,540	\$ 4,532,540	\$ 4,287,540
Annual Cost	\$ 3,385,538	\$ 3,942,148	\$ 4,067,293	\$ 3,829,872
Annual Cost per Parcel	\$ 18.75	\$ 21.84	\$ 22.53	\$ 21.22
Start-Up Cost after State Aid Reimbursement	\$ -	\$ 3,871,985	\$ 2,005,199	\$ 3,393,560
Annual Cost after State Aid Reimbursement	\$ 2,997,078	\$ 3,039,523	\$ 3,164,673	\$ 2,927,252
Annual Cost per Parcel after State Aid Reimbursement	\$ 16.60	\$ 16.84	\$ 17.53	\$ 16.22

Moving to a common assessment standard throughout the county will benefit taxpayers in the following ways:

- Transparency - Simple enough for taxpayers to understand
- Equity - Treats every parcel the same way
- Efficiency - Strive for the lowest cost for a given level of service

These are the core goals of a good property tax system.

It should be noted that this study is not intended to identify every operational detail of the options described, and that any decision to implement or further explore options will require additional specifics.

I. Assessment Study Process

In developing the project plan the Assessment Study Group came up with two goals for the assessment review. The first is to improve the efficiency and effectiveness of the current assessment administration process through evaluating the current process and exploring improvements and changes. The second is to look at other assessment administration models that meet the state standards of assessment and provide for a more fair and equitable system.

The Assessment Study Group for this project is made up of the following members:

Members	Title	Municipality/Organization
Karen Carney	Director	Onondaga County RPTS
John Gamage	Commissioner	City of Syracuse
Ken Bush	Supervisor	Town of Elbridge
Barry Bullis	Supervisor	Town of Lysander
Mark Tetley	Supervisor	Town of Manlius
Jean Rayfield	Assessor	Town of DeWitt
Pat Duffy	Assessor	Town of Manlius
Sherry LaVancher	Assessor	Town of Onondaga
Brad Brennan	Assessor	Town of Salina
Ron Miller	Assessor	Town of Skaneateles
Larry Fitts	Assessor	Town of Elbridge Town of Fabius Town of Marcellus Town of Pompey
Marshall Taylor	Assessor	Town of LaFayette Town of Tully
Teresa Frank	Regional Director	NYS ORPS
Joe Moorman	CRM Onondaga County	NYS ORPS

The Assessment Study Group and SJR Consulting have gathered data for this project through a number of methods including:

- Questionnaires sent out to both town assessors and town Supervisors.
- One-on-one interviews with select group of assessors from individual towns, City of Syracuse, RPTS.
- Research through New York State Office of Real Property Services (ORPS) web site.
- Budget information from individual Town, City and County Budgets.
- Discussion among Grant Study Group during bimonthly meetings.

II. Defining New York State Assessment Administration Standards

New York State Law requires all properties in each municipality (except in New York City and Nassau County) to be assessed at a uniform percentage of market value each year. This means that all taxable properties in each city, town or village must be assessed at market value or all at the same uniform percentage of market value each year. The fairness, or equity, of the real property tax depends on whether similar properties are treated alike. By keeping assessments up-to-date each year, assessors can go a long way toward ensuring that taxpayers do not pay more or less than their fair share of taxes. The assessor's job is to determine assessments based on the market values of all of the properties in their municipality.

In evaluating any assessment system the principle items that need to be kept in mind are:

- Transparency - Simple enough for taxpayers to understand.
- Equity - Treats every parcel the same way.
- Efficiency - Strive for the lowest cost for a given level of service

In order to evaluate the efficiency and effectiveness of the current system and evaluate potential assessment administration models the following standards need to be identified.

- Common level of assessment
- Equitable Assessments
- Data quality, consistency and currency

Common Level of Assessment

The Level of Assessment (LOA) is simply the percentage of full market value at which properties are assessed within a community. For instance, an LOA of 50% would indicate that assessments are at half of the market value; an LOA of 100% represents a community that is assessing at full value.

In most states, assessments are required to be at a single LOA, most commonly 100%. However, in New York State, each municipality is allowed to choose its LOA.

*In New York, no matter what LOA the municipality uses, all of the assessments in the community are required by law to be at a "uniform percentage of value." In other words, if a town chooses to assess at 40% of market value, then all of the properties in the town should be assessed at 40%. **ORPS***

Equitable Assessments

Each property must be assessed at the same uniform percentage of market value; comparable properties are assessed comparably within an assessment jurisdiction.

Data Quality, Consistency, and Currency

The basis of the assessment process is the physical descriptions and market information collected by the assessor and used in the valuation of each property. This data is used throughout the assessment cycle and is the basis of each of the methods used to determine equity. When this data is inaccurate, out of date, or inconsistently collected all of the methods used to determine assessment accuracy and equity are subsequently flawed. This can cause an inequitable distribution of the tax burden among county residents.

III. Overall Onondaga County Assessment Review Findings

Through the review process there were five principle findings within the current assessment administration in Onondaga County. They are:

- The need to for shared services within the assessment community in Onondaga County
- Need to improve the technology in the assessment administration process and continue to foster the use of technology
- Current assessment practices are inconsistent throughout Onondaga County
- The need for succession planning in the assessment community throughout Onondaga County
- A need for state legislation mandating that every assessment entity assess each property at 100% of market value and maintain that assessment over time

Shared Services Opportunities

Data Collection

The primary request for assistance from the municipalities is the collection of physical inventory data. As the data collection function is integral to the assessment process, a centralized resource for data collection could be very valuable.

Due to the continued complexity of the assessment function at the municipal level, the resources of the individual assessors are being taxed on a daily basis. The data collection process can be time consuming and labor-intensive for the individual assessors many of whom do not have the resources to adequately perform this task.

The current data collection processes and procedures can vary from assessment office to assessment office. The centralization and standardization of the data collection process could be more efficient and contribute toward a more equitable assessment administration system.

Legal Services

The defense of tax certiorari lawsuits seeking assessment reduction can require specialized legal counsel that may be costly and more difficult for individual municipalities to retain. A centralized approach to these legal services could prove to be cost efficient and effective.

Shared Appraisal Services

The specialized expertise to value unique/complex properties is not found in every assessing unit. A centralized approach to providing these services could prove to be cost efficient and effective.

Other Shared Services Opportunities

- centralized sales processing
- centralized exemption administration

Technology

There are three challenges of the current technology platform in Onondaga County:

- Necessity to improve **Real Property System (RPS)**
- Real-time digital access to tax maps
- Need for digital deed processing

The primary tool used in Onondaga County to manage assessment data is the New York State Real Property System (RPSV4).

RPSV4, the Real Property System, is a collection of assessment, physical inventory and valuation programs that assist the assessment community in producing an equitable assessment roll. The RPS application allows the assessor to keep their assessment and inventory data current and produces reports required by ORPS Rules & Regulations and the New York State Real Property Tax Law. (ORPS)

RPSV4 data is hosted by Onondaga County RPTS at the Civic Center Building. Access to the application is supported by Onondaga County IT department.

Assessors throughout the county complain about the deficiencies of RPSV4. Whether it is the lack of timeliness of entering an exemption code used by the system, the lack of integration to the exemption administration process, or something as mundane as printing functionality, the current system can be very difficult to use.

RPSV4 has been developed by ORPS and the functionality of the software is managed at the state level. Suggested improvements to this system are very difficult to get implemented and it seems the resources available to support this application and make these improvements are not sufficient.

Though there are issues with the functionality of RPSV4, it does offer tools that are currently not being used throughout the assessment community in the county.

The second technology challenge is the real-time availability of digital tax map updates. Currently, tax maps are provided to assessors annually in both digital and hard copy format. However, during the year tax maps are changed and there is no means to access these changes online.

The final technology challenge is the need to provide digital copies of deeds and property transfer forms electronically to assessors and ORPS.

Inconsistent Assessment Practices

Current accepted assessment standards are inconsistently applied throughout Onondaga County.

- Levels of Assessment range from 2% to 100%
- Physical property descriptions range in completeness and accuracy
- Sales verification procedures vary widely
- Exemption administration processes vary widely

Succession Planning in the Assessment Community

Throughout New York State, the number of qualified assessors is declining. ORPS has stated that statewide, municipalities are having increased difficulty recruiting qualified candidates to serve as assessors, given constantly changing property tax and assessment laws, assessor training requirements and the inability to provide adequate compensation for an assessor.

Though Onondaga County has some excellent assessment resources, they are not immune to the shortages that may occur in the assessment community. A number of the current assessment resources at the town and city level, as well as the county level, are approaching retirement eligibility.

Need for State Legislation

To move to a common assessment standard throughout the county, there is a need for state legislation mandating that every assessment entity assess each property at 100% of market value and maintain that assessment over time. The legislation needs to provide a stronger means to enforce these standards within the assessment system.

IV. Current Assessment Administration System

Onondaga County is made up of 19 towns, 15 villages (two maintain their assessing status), and the City of Syracuse that maintain their own assessors and assessment functions. There are 180,524 parcels that are assessed throughout the county. These municipalities along with the Onondaga County Office of Real Property Tax Services (RPTS) make up the assessment administration system in Onondaga County.

Towns

In Onondaga County 17 of the 19 towns have an appointed assessor. The remaining two (2) towns have a three member Board of Assessment. Of the 19 towns with an appointed assessor, 7 share an assessor with another entity within the county. With the exception of the towns that maintain a Board of Assessors, there are 13 individuals who are assessors within the County.

Assessor Overview

Municipality	Type	Assessment Officials	Name	Status	Full-Time /Part-Time Assessor	Number of Parcels
City of Syracuse	City	Commissioner of Assessment	Mr. John C. Gamage	Appointed	Full-Time	42,059
Town of Camillus	Town	Town Assessor	Ms. Celeste A Karakas	Appointed	Full-Time	10,357
Town of Cicero	Town	Town Assessor	Ms. Linda Y. Yancey	Appointed	Full-Time	13,615
Town of Clay	Town	Town Assessor	Mr. Robert A. Bick	Appointed	Full-Time	20,640
Town of DeWitt	Town	Town Assessor	Ms. Jean M. Rayfield	Appointed	Full-Time	11,433
Village of East Syracuse	Village	Village Assessor	Mr. Frank Volcko	Appointed	Part-Time	
Town of Elbridge	Town	Town Assessor	Mr. Lawrence E. Fitts	Appointed	Part-Time	3,019
Town of Fabius	Town	Town Assessor	Mr. Lawrence E. Fitts	Appointed	Part-Time	1,434
Town of Geddes	Town	Town Assessor	Ms. Lucille V. Fox	Appointed	Full-Time	7,623
Town of LaFayette	Town	Chairman Board of Assessment (3 Member Board)	Mr. Shawn Adam Mr. Marshall Taylor Mr. William Turner	Elected	Part-Time	2,562
Town of Lysander	Town	Town Assessor	Ms. Theresa Golden	Appointed	Part-Time	9,272
Town of Manlius	Town	Town Assessor	Mr. Patrick J. Duffy	Appointed	Full-Time	13,967
Town of Marcellus	Town	Town Assessor	Mr. Lawrence E. Fitts	Appointed	Part-Time	2,971
Town of Onondaga	Town	Town Assessor	Ms. Sherry LaVancher	Appointed	Full-Time	9,239
Town of Otisco	Town	Chairman Board of Assessment (3 Member Board)	Mr. John K. Hobart Mr. Stephen Y. Cowles Mr. Kelan Edinger	Elected	Part-Time	1,836
Town of Pompey	Town	Town Assessor	Mr. Lawrence E. Fitts	Appointed	Part-Time	3,573
Town of Salina	Town	Town Assessor	Mr. Brad D. Brennan	Appointed	Full-Time	13,553
Town of Skaneateles	Town	Town Assessor	Mr. Ronald A. Miller	Appointed	Full-Time	4,234
Village of Skaneateles	Village	Village Assessor		Appointed	Part-Time	
Town of Spafford	Town	Town Assessor	Ms. Kim Stone-Gridley	Appointed	Part-Time	1,942
Town of Tully	Town	Town Assessor	Mr. Marshall Taylor	Appointed	Part-Time	1,558
Town of Van Buren	Town	Town Assessor	Ms. Theresa Golden	Appointed	Part-Time	5,637

Highlighted Selections denote shared assessors.

The makeup of the assessor’s offices throughout the county varies from town to town. Most of the larger towns employ not only a full-time assessor but also full-time or part-time data collectors and full and part-time assessment clerks. However, many of the smaller towns only have a part-time assessor.

11 out of the 19 towns in the county have full-time office hours Monday through Friday. The remaining towns maintain office hours but are limited to a few hours a week.

Some of the functions that the assessors within the county perform are:

- Locate property and collect inventory data

- Determine ownership of property
- Maintain ownership information of each parcel on the assessment roll
- Notify owners where and when data is available for inspection
- Value all real property at a uniform level of assessment
- Process exemptions
- Mail notices of increased assessment or other changes
- File a Tentative Assessment Roll
- Answer questions regarding tentative roll
- Defend values
- Attend meetings of the Board of Assessment Review
- File a Final Assessment Roll
- Prepare and submit annual reports
- Attend required continuing education and professional conferences
- Meet with property owners, media, and other government officials
- Analyze local data such as market sales, interest rates, and market trends

The administration of Real Property Tax exemptions is a time consuming and complex process. Assessors complain exemption processing takes away from their ability to effectively do their primary job of filing a complete and accurate assessment roll each year.

Real Property System – RPS

The centralized database and application used for the assessment administration at the town level is the **Real Property System**. Each town throughout Onondaga County is given access via a Virtual Private Network (VPN) to the Real Property System that is hosted at Onondaga County. This secure connection uses the high-speed data connection to connect to the Citrix environment hosted at the county. The RPS system maintains property inventory information and provides a number of tools used in the administration of the assessment function.

Reassessment Activity

The reassessment activity among the towns in the county varies somewhat from town to town. Currently there are eight (8) towns that conduct an annual reassessment. Of the remaining towns, two (2) have completed a reassessment project in 2008 and two (2) are planning a reassessment in 2009. Four (4) of the remaining towns have completed a reassessment project within the last five years. The remaining three (3) towns have not completed a reassessment project in over 50 years. The City of Syracuse last completed a reassessment project in 1996. With the amount of reassessment activity in the county there is a very encouraging move towards achieving assessments at or near market value throughout the county.

Reassessment Activity

Municipality	2008 State Equalization Rate	2008 Parcel Count	Last Reassessment	Planned Reassessment
City of Syracuse	89.0%	42,059	1996	
Town of Camillus*	100.0%	10,357	2008	2009
Town of Cicero	4.90%	13,615	na	
Town of Clay	4.36%	20,640	na	
Town of DeWitt*	100.0%	11,433	2008	2009
Town of Elbridge	81.0%	3,019	2003	2009
Town of Fabius	91.0%	1,434	2005	
Town of Geddes	93.0%	7,623	2005	
Town of LaFayette	93.0%	2,562	2006	
Town of Lysander*	100.0%	9,272	2008	2009
Town of Manlius*	100.0%	13,967	2008	2009
Town of Marcellus	100.0%	2,971	2008	
Town of Onondaga*	100.0%	9,239	2008	2009
Town of Otisco	2.66%	1,836	na	
Town of Pompey	91.0%	3,573	2005	
Town of Salina*	100.0%	13,553	2008	2009
Town of Skaneateles*	88.0%	4,234	2006	2009
Town of Spafford	63.3%	1,942	2003	2009
Town of Tully	100.0%	1,558	2008	
Town of Van Buren*	100.0%	5,637	2008	2009

* *Annual Reassessment Program*

Current Collaboration and Consolidation Activity

As previously mentioned there are a number of municipalities within the county that share the services of an assessor. There are also four towns that are participating in the Coordinated Assessment Program (CAP). The Town of Lysander and Town of Van Buren officially formed a CAP this year and the Town of Fabius and Town of Pompey have been in a CAP since 1997. As part of the CAP program each set of Towns is treated as one assessing unit, sharing an assessor and maintaining the same level of assessment and reassessment cycle. There is currently talk of additional town interest in forming additional CAPs throughout the county.

The City of Syracuse

The assessment function in the City of Syracuse is managed by the Department of Assessment. This department is managed by the Commissioner of Assessment and is made up of the following staff:

Commissioner of Assessment
First Deputy Commissioner
Coordinator of Real Property Management Services
3 Senior Appraisers
Valuation Data Manager
Secretary to Commissioner of Assessment
Real Property Appraiser Aide
Control Clerk
2 Assessment Clerks

The Department of Assessment assesses all real property within the City and annually compiles by ward an assessment roll covering 42,059 properties. The Department maintains official City tax maps and assessment rolls and processes senior citizen, veteran, and other exemptions as allowed by law. Local improvements are verified and assessed in the manner provided by law. The Department maintains an inventory of real property in the City. When authorized by Council, the Department leases or sells City-owned property that is not required for municipal purposes. It also prepares an annual report, which is mandated by the State of New York.

The Department of Assessment manages the assessment administration function within the city using both the NYS Real Property System RPS and an in house assessment module developed on the AS400 mainframe platform at the city. The department has only recently upgraded to the RPS version 4 platform. The unique functions of the in house assessment system include integration with the permitting function within the city and availability of deeds in a digital format.

The City of Syracuse is unique among the municipalities in the County in that it has a taxable status date of January 1st.

The city last conducted a reassessment project in 1996 and the 2008 level of assessment was 89%.

Onondaga County Office of Real Property Tax Services

The assessment function in Onondaga County is assisted by the Office of Real Property Tax Service (RPTS). The RPTS is made up of three units: Real Property Tax Services, Revenue and Tax Collection, and Tax Mapping. All three units are managed by the Director of Real Property. There are two principle units that are involved with the assessment administration in the county:

Real Property Tax Services

Staff

Director Real Property Tax Services
Assistant Director of Real Property
Director of Tax Preparation.
Tax Clerk

Responsibilities

Print tentative and final assessment rolls for town
Print tax bills for towns and City of Syracuse
Balance unpaid water and sewer levies for towns
Reconcile and balance unpaid school and village taxes
Reconcile and provide data for making school whole and wiring funds
Process and approve corrections to the tax rolls
Process and approve refund of taxes
Provide files and data requested by outside agencies
Calculate town, county and special district tax rates
Prepare warrants and abstracts
Maintains a comprehensive real property tax service program to promote the development of equitable assessment practices
Develops department policies and procedures and budgetary data
Oversees delinquent real property tax auction
Reviews and processes Certiorari and court order reductions of assessments and refunds
Prepares Annual Report for the department
Apportions Mortgage tax and Sales tax among the municipalities
Distribution of deeds and property transfer forms

Tax Map Unit

Staff

Tax Map Supervisor
Tax Map Tech II

Responsibilities

Maintaining and updating tax maps
Providing tax maps to all municipalities
Maintaining database of deed and parcel information
Providing customer service
Map all subdivisions and parcel splits

RPSV4 data is hosted by Onondaga County RPTS at the Civic Center Building. Access to the application is supported by Onondaga County IT department. The technical support of the county system is the responsibility of the Department of Information Technology (IT). Technical support and functional support to the individual towns is shared by both RPTS and IT.

RPTS also manages the Image Mate Online (IMO) portion of the Ongov.net web site. IMO uses the information from RPSV4 to provide web access to all of the properties located in Onondaga County. The information includes current property inventory, current assessment, tax information and exemptions.

Current Assessment System Financial Overview

The current financial overview of the assessment function in Onondaga County can be found in the following table:

Current Assessment System Financial Overview

Municipality	Adopted Budget 2008	Number of Parcels	Cost per Parcel
Onondaga County RPTS	\$ 728,865	138,465	\$ 5.26
City of Syracuse	\$ 505,959	42,059	\$ 12.03
Town of Camillus	\$ 186,787	10,357	\$ 18.03
Town of Cicero	\$ 160,957	13,615	\$ 11.82
Town of Clay	\$ 210,555	20,640	\$ 10.20
Town of DeWitt	\$ 237,475	11,433	\$ 20.77
Town of Elbridge	\$ 54,877	3,019	\$ 18.18
Town of Fabius	\$ 14,400	1,434	\$ 10.04
Town of Geddes	\$ 100,847	7,623	\$ 13.23
Town of LaFayette	\$ 46,360	2,562	\$ 18.10
Town of Lysander	\$ 194,332	9,272	\$ 20.96
Town of Manlius	\$ 237,438	13,967	\$ 17.00
Town of Marcellus	\$ 51,100	2,971	\$ 17.20
Town of Onondaga	\$ 107,747	9,239	\$ 11.66
Town of Otisco	\$ 17,645	1,836	\$ 9.61
Town of Pompey	\$ 37,500	3,573	\$ 10.50
Town of Salina	\$ 195,246	13,553	\$ 14.41
Town of Skaneateles	\$ 123,695	4,234	\$ 29.21
Town of Spafford	\$ 27,220	1,942	\$ 14.02
Town of Tully	\$ 50,000	1,558	\$ 32.09
Town of Van Buren	\$ 96,533	5,637	\$ 17.12
	\$ 3,385,538	180,524	\$ 18.75

The above expenses information is based on 2008 adopted town budgets, City of Syracuse 2007/2008 budget estimates, Onondaga County Adopted 2008 budget for estimated assessment administration costs. Note: City of Syracuse fiscal year is July-June

Developing the costs associated with the assessment function is challenging due to the varying accounting methods used from municipality to municipality. The reporting of individual assessment expenses (benefits, Board of Assessment Review, etc.) may be included in other cost centers in individual town budgets and may not be represented in these numbers.

V. Overview of Potential Assessment Administration Models

The following models have been developed as a representation of different assessment administration models that are available to meet the study standards. There are other available options that may be looked at when evaluating these systems. These models also refer to State Aid numbers that are currently available. Due to the current fiscal environment at the state level, some state aid payments have been reduced two percent. Further reductions may occur. The State Aid formulas used in the following models are approximate based on available information.

It should be noted that this study is not intended to identify every operational detail of the options described, and that any decision to implement or further explore options will require additional specifics.

Annual Reassessment Model

To adjust the current assessment administration model to meet the proposed standards, the cost to move every municipality to a common level of assessment of 100% of market value must be determined. This can be accomplished through individual reassessment programs in each of the municipalities that are not currently at 100%.

Based on recent reassessment expenses, the cost to perform a reassessment in each of the following municipalities was determined. This cost is based on the quality of physical inventory, parcel makeup, parcel density, and the size of each municipality. There are currently eight towns in the county that currently maintain a 100% level of assessment. Reassessment projects in the following municipalities would bring the rest of the county to the same level of assessment. The estimated cost of these projects can be found in the following chart:

Annual Reassessment Model Reassessment Costs

Municipality	Estimated Reassessment Costs
City of Syracuse	\$ 2,102,950
Town of Cicero	\$ 680,750
Town of Clay	\$ 1,032,000
Town of Elbridge	\$ 30,190
Town of Fabius	\$ 14,340
Town of Geddes	\$ 152,460
Town of LaFayette	\$ 38,430
Town of Marcellus	\$ 29,710
Town of Otisco	\$ 100,980
Town of Pompey	\$ 35,730
Town of Spafford	\$ 38,840
Town of Tully	\$ 31,160
Total Reassessment Costs	\$ 4,287,540
One Time Payment Reassessment Aid up to \$5 per Parcel	\$ 415,555
One Time Cost after State Aid Reimbursement	\$ 3,871,985

Once the reassessment has occurred, the annual cost to maintain the twelve (12) municipalities that have not been at a 100% level of assessment needs to be determined. To do this an average of the per parcel costs of the towns that are currently in the Annual Reassessment Program was calculated and used for the per parcel cost for each of the twelve (12) municipalities.

The actual budgets of the towns in the Annual Reassessment Program and the adjusted budgets of the remaining municipalities can be found in the following chart:

Annual Reassessment Model Adjusted Annual Costs

Municipality	Adopted Budget 2008	Number of Parcels	Adjusted Budgets for Annual Reassessment
Onondaga County RPTS	\$ 728,865		\$ 731,457
City of Syracuse	\$ 505,959	42,059	\$ 749,071
Town of Camillus	\$ 186,787	10,357	\$ 186,787
Town of Cicero	\$ 160,957	13,615	\$ 242,483
Town of Clay	\$ 210,555	20,640	\$ 367,598
Town of DeWitt	\$ 237,475	11,433	\$ 237,475
Town of Elbridge	\$ 54,877	3,019	\$ 53,768
Town of Fabius	\$ 14,400	1,434	\$ 25,540
Town of Geddes	\$ 100,847	7,623	\$ 135,766
Town of LaFayette	\$ 46,360	2,562	\$ 45,629
Town of Lysander	\$ 194,332	9,272	\$ 194,332
Town of Manlius	\$ 237,438	13,967	\$ 237,438
Town of Marcellus	\$ 51,100	2,971	\$ 52,914
Town of Onondaga	\$ 107,747	9,239	\$ 107,747
Town of Otisco	\$ 17,645	1,836	\$ 32,699
Town of Pompey	\$ 37,500	3,573	\$ 63,635
Town of Salina	\$ 195,246	13,553	\$ 195,246
Town of Skaneateles	\$ 123,695	4,234	\$ 123,695
Town of Spafford	\$ 27,200	1,942	\$ 34,587
Town of Tully	\$ 50,000	1,558	\$ 27,748
Town of Van Buren	\$ 96,533	5,637	\$ 96,533
			\$ 3,942,148
Annual Reassessment Aid up to \$5 per Parcel			\$ 902,620
Annual Cost after State Aid Reimbursement			\$ 3,039,528
Annual Cost per Parcel after State Aid Reimbursement			\$ 16.84

County-Run Assessment Model

By definition, county assessing transfers the responsibility of property assessment for tax purposes to the county from the municipalities. In order for this to occur a local law must be passed and a countywide referendum must be successfully passed.

Currently only Nassau County and Tompkins County perform county-run assessing. As recently as 2005, Fulton County voters defeated the issue.

Pursuant to NYS Real Property Tax Law §1530 and §1540, under a county assessing system the Real Property Tax Services Agency would no longer be mandated and the Director of Real Property Services would be replaced by a Director of Assessment. The Board of Supervisors would appoint a Director of Assessment for either a six-year term of office or civil service appointment. All other employees in the department, including appraisers, tax map technicians and clerical staff would be civil service employees.

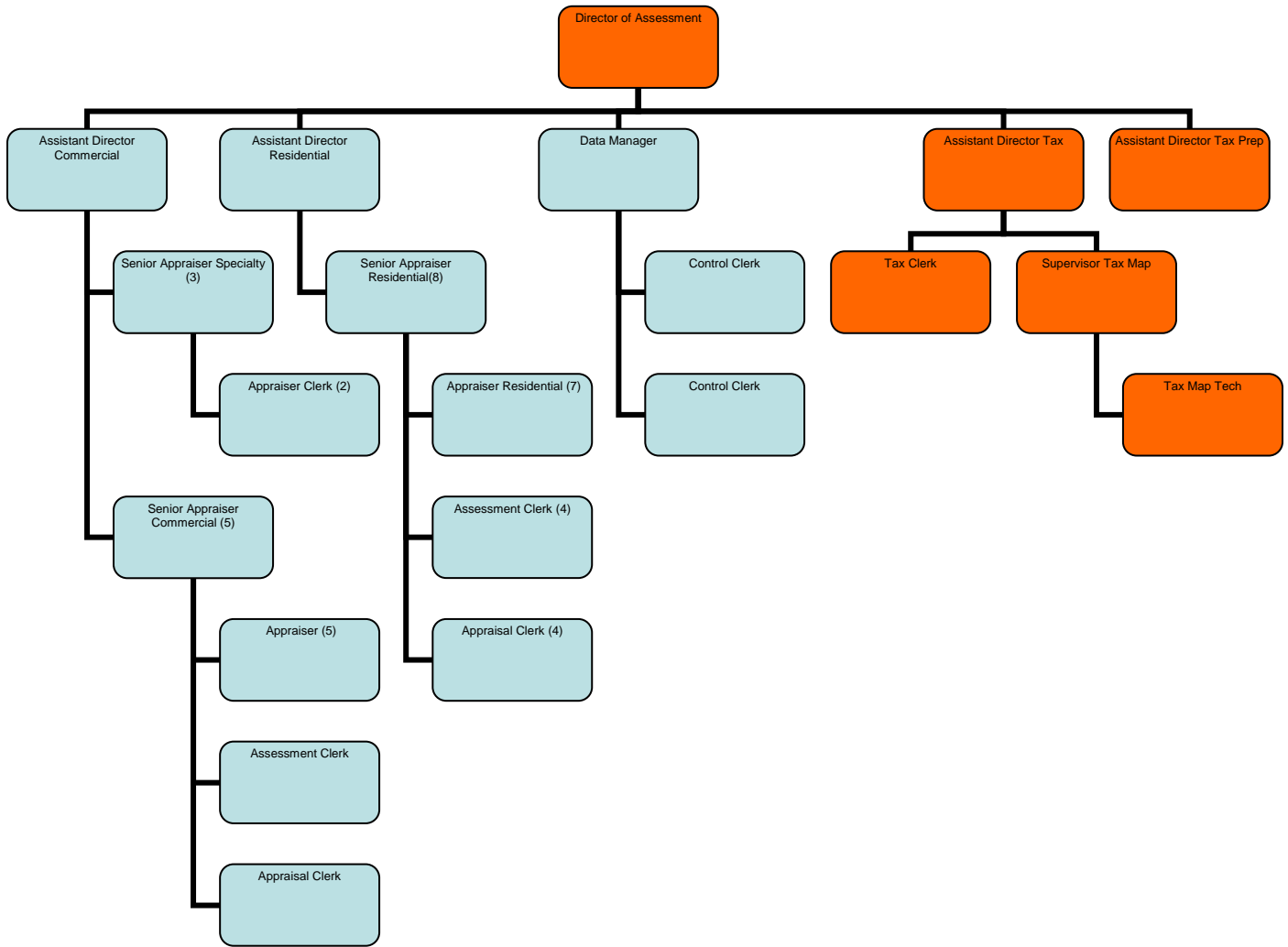
If county-run assessing were adopted, the county would become a single assessing unit, with a single equalization rate calculation based on the aggregate assessed value to market value ratio of the entire county (RPTL §1214). The Board of Supervisors would determine the revaluation schedule. In addition, “once a full value revaluation has been implemented, RPTL 305 (3) authorizes the governing body of an assessing unit to direct the assessor to assess all property at a uniform percentage of value”, which may be fractional market value. (Opinion of Counsel 7-96)

The Onondaga County-Run Model

To create the **hypothetical** county-run assessment model for Onondaga County the current RPTS would have to be expanded to include the assessment function. This would include creating an assessment department within the current structure of this office and would result in the Director of Real Property becoming the Director of Assessment.

We are using the International Association of Assessing Officers (IAAO) typical staffing estimates to determine total staffing for this new office. The IAAO suggests thirty six (36) full time appraisal staff and twenty (20) full time support staff based on the number of parcels in the county. Using the City of Syracuse Department of Assessment as a reporting structure template for the county, the current RPTS staff, and the recommended IAAO staffing numbers, the following hypothetical organizational chart was developed.

County-Run Assessing Organizational Chart



In order to fill the new positions the county would first look to the current assessment community within Onondaga County.

The Financial Model

The financial model that we have built is based on combining the 2008 budgets for RPTS and the additional costs of new employees based on IAAO staffing recommendations. To achieve a common level of assessment, the city and 11 towns must complete a reassessment project.

The financial overview of this model can be found in the following table:

County-Run Assessment Model Financial Overview

County-Run Assessing Model	Totals
Estimated New Office Expense	\$ 245,000
Reassessment Project Expenses	\$ 4,287,540
Subtotal	\$ 4,532,540
State Aid for Reassessment up to \$5/ parcel	\$ 902,625
State Aid County-Run Assessing up to \$7/Parcel	\$ 1,263,668
State Aid for County-Run Assessing Referendum up to \$2/parcel	\$ 361,048
Total Start Up after State Aid Reimbursement	\$ 2,005,199
Current RPTS Budget	\$ 806,133
Additional Staff per IAAO recommendations including estimated benefits @ 33%	\$ 3,261,160
Subtotal	\$ 4,067,293
State Aid for Annual Reassessment \$5/Parcel	\$ 902,620
Total Annual Cost after State Aid Reimbursement	\$ 3,164,673
Cost per Parcel after State Aid Reimbursement	\$ 17.53

New office expense is an estimate based on the need for new computers, office furniture, phone services etc.

In moving the assessment function to the County there are a number of factors that should be evaluated:

- Need for regional offices to maintain current service levels
- Political environment among the electorate for consolidation
- Compensation levels for appraisal staff
- Effort to get all properties to common level of assessment
- Cost saving of combined resources
- Educating the public on benefits of consolidated office
- Logistics of expanded office including office space, IT infrastructure, etc.

In order to move to county-run assessing there will need to be a referendum held in the City of Syracuse, Village of East Syracuse, Village of Skaneateles, and a separate referendum held throughout Onondaga County excluding the City and these villages. **Each** referendum would need to pass in order to move to county-run assessing. Include the assessment referendum in the village.

Theoretical plan for moving to county-run Assessing:

In Depth Financial and Functional Review
Extensive Public Relations Campaign
Referendum Conducted
Local Legislative Changes
Expansion of Current RPTS
Local Reassessment Projects

Assuming this process was started in the second half of 2009, it could take between four to five years to complete and file a Consolidated Assessment Roll.

Coordinated Assessment Program Model

For a coordinated assessing program (CAP), at least two cities and towns must retain their assessing unit status, but agree to share a single assessor. For each city and town in a coordinated assessment program:

- the assessor prepares a separate assessment roll
- the local law must specify the same percentage of value for assessments
- the same assessment calendar is used
- there are separate assessment appeal proceedings
- identical equalization rates are established
- separate equalization rate challenges can be filed
- separate and different tax rates will be used for each local government in a school district or within a county

The Onondaga County Coordinated Assessment Program Model

In order to move to a system that handles all properties uniformly throughout the county, this proposed model will include five individual CAPs. In order to maintain the same standards throughout the county, each of the CAPs, the City of Syracuse and each town not in a CAP, would enter into an inter-municipal agreement to maintain the same level of assessment and reassessment cycle.

The assumptions made to create this hypothetical model are:

- assessing units made up of 11,000 parcels or more would not enter into a CAP
- assessing units made up of less than 11,000 parcels were placed in a CAP with adjoining municipalities
- current CAPs were taken into consideration
- elected board of assessors would be eliminated and replaced with sole appointed assessors through Town Board resolution
- elimination of assessing village assessing units
- the only shared service considered is the assessing function

Each municipality entering the CAP would need to enter into an agreement that is approved by majority vote of voting strength of each governing body (local law not required) This agreement needs to be completed at least 45 days before taxable status date (usually March 1 of each year) and a copy of the agreement filed with State Board by taxable status date.

There are many possible scenarios for CAPs throughout the county

Based on municipal characteristics, shared resources, and geographic locations we have developed the following **hypothetical** CAPs.

Coordinated Assessment Program Model Overview

Proposed CAPs and Assessing Units	Number of Parcels
CAP #1	10,963
CAP #2	14,909
Cap #3	9,147
CAP #4	13,376
CAP #5	16,862
City of Syracuse	42,059
Town of Clay	20,640
Town of Cicero	13,615
Town of DeWitt	11,433
Town of Manlius	13,967
Town of Salina	13,553

To develop the model for this theoretical system we looked at a representative CAP that is currently in place in the county that resembles the size of the assessing entities that we have developed. CAP #2 is an actual CAP that was recently created between the Town of Lysander and the Town of Van Buren. Based on the budget numbers from 2008 and current staffing levels from this CAP we have extended these staffing levels to each of the CAPs throughout the county and used combined actual expenses from each municipality in each of the CAPs. An adjustment was also made to the Town of Clay and Town of Cicero whose current staffing level would be inadequate to maintain the standards set forth in the model.

The staffing for this model was broken down into three positions for each CAP:

Position	Salary
Assessor	\$5/parcel
Appraiser	\$35,000
Assessment Clerk	\$30,000

Countywide Collaborative Assessment Study

The salary numbers were arrived at through an analysis of current equivalent positions throughout the county based on 2008 published town budgets. Based on IAAO recommendations the proposed CAPs are under staffed by approximately one staff person per CAP.

The estimated annual cost of operation and estimated start up cost for this model can be found in the following charts.

Coordinated Assessment Program Financial Model Annual Costs

Proposed CAPS and Assessment Units	Number of Parcels	Proposed Appraisal Staff	Personal Services	Annual Expenses	Totals
CAP #1	10,963	3.5	\$ 182,508	\$ 40,745	\$ 223,253
CAP #2	14,909	4.5	\$ 218,874	\$ 87,365	\$ 306,239
Cap #3	9,147	3.5	\$ 189,161	\$ 65,820	\$ 254,981
CAP #4	13,376	5	\$ 269,455	\$ 35,600	\$ 305,055
CAP #5	16,862	4.5	\$ 258,455	\$ 29,708	\$ 288,163
City of Syracuse	42,059	12			\$ 505,959
Town of Clay	20,640	5.5	\$ 224,780	\$ 68,900	\$ 293,680
Town of Cicero	13,615	4.5	\$ 61,550	\$ 43,072	\$ 104,622
Town of DeWitt	11,433	3.25	\$ 169,036	\$ 107,800	\$ 276,836
Town of Manlius	13,967	4	\$ 255,411	\$ 45,400	\$ 300,811
Town of Salina	13,553	3.5	\$ 189,706	\$ 49,110	\$ 238,816
Municipal Totals		53.75	\$ 2,018,936	\$ 328,138	\$ 3,098,415
RPTS 2008 Budget					\$ 731,457
Annual Assessment System Cost					\$ 3,829,872
Annual Reassessment Aid up to \$5/Parcel					\$ 902,620
Annual Cost after State Aid Reimbursement					\$ 2,927,252
Annual Cost per Parcel after State Aid Reimbursement					\$ 16.22

Coordinated Assessment Program Financial Model Start-up Costs

Proposed Cap	Revaluation Expense	Totals
CAP #1	\$ 220,640	\$ 220,640
CAP #2		\$ 0
CAP #3	\$ 68,550	\$ 68,550
CAP #4	\$ 30,190	\$ 30,190
CAP # 5	\$ 152,460	\$ 152,460
City of Syracuse	\$ 2,102,950	\$ 2,102,950
Town of Clay	\$ 1,032,000	\$ 1,032,000
Town of Cicero	\$ 680,750	\$ 680,750
Town of DeWitt		
Town of Manlius		
Town of Salina		
Subtotal	\$ 4,287,540	\$ 4,287,540
One-Time Payment Reassessment Aid \$5 per parcel		\$ 514,160
One-Time Payment Coordinated Assessing Aid \$7 per parcel		\$ 379,820
Total Start-Up Cost after State Aid Reimbursement		\$ 3,393,560

In considering this model the following factors should be taken into considerations:

- Political environment for inter-municipal agreements binding municipalities to assessing standards
- Consolidation of resources
- Location of centralized offices between municipalities
- Additional opportunities for shared services

The process to move to multiple municipal CAPs is easier than county-run assessing because it is not necessary to put the measure up for a county wide referendum. However for purposes of our model two towns will have to convert from an elected board of assessment to an appointed position and the City of Syracuse will have to amend its charter. A sample plan to move to this model would entail the following:

- Towns pass local law changing from elected Board of Assessors to appointed position
- Elimination of village assessing units

Town Board Agreements creating the CAPs
Public Relations for Consolidation of Services and Reassessment Activity
Individual Revaluation Projects

Assuming this process was started in the second half of 2009 it could take between four to five years to meet the standard of all parcels being treated uniformly.

VI. Next Steps for Improving the Assessment Administration In Onondaga County

Shared Services

Evaluate developing a shared services model within the assessment community. This evaluation should include:

- municipal based shared service opportunities
- county based shared service opportunities
- availability of resources for shared services
- feasibility of pilot program for shared services focusing on data collection

Technology

Evaluate current deed processing system and determine capabilities for digital transmission of deeds.

Determine availability and access to tax map updates in the current assessment function.

Assessment Review Group

Retain the current Assessment Review Group in order to continue to evaluate the opportunities to improve the assessment administration system in Onondaga County

VII. Suggestions for New York State

RPSV4

The RPS system has become one of the primary tools used in the assessment function at the municipal and county level and is the primary data base for all of the property information throughout the county. The functionality and reliability of this system has a direct impact on the efficiency of the assessment process. The current change management process and support for RPS does not work effectively. A commitment of additional resources by the state seems to be needed to address these issues.

Mandate a Common Level of Assessment

To move to a common assessment standard throughout the county, there is a need for state legislation mandating that every assessment entity assess each property at 100% of market value and maintain that assessment over time. Providing a standard level of assessment state wide would begin to make the assessment function easier to administer and understand.

Increased State Aid for Reassessment Activity

In order to promote continued reassessment activity the state aid that is currently available needs to be increased. Some municipalities have not had any reassessment activity for an extended period of time. Though there may be interest in performing reassessments the financial burden slows this process. The current aid available does not go far enough to offset the costs of these projects to the local municipalities.

Evaluate Exemption Administration

The exemption administration function is taking up more and more time in each assessor's office as the number and complexity of these exemptions increase. The exemption process needlessly creates inequitable shifts in the tax roll. This reduces the ability to be fair and equitable in the distribution of the property tax. The state should evaluate the current process and refrain from enacting any additional exemptions.