

Centralized Property Tax Administration Program Assessment Improvement Study



Presented to:

**EDWARD A. DIANA
COUNTY EXECUTIVE**

and

**ORANGE COUNTY LEGISLATURE
CHAIRMAN, M. WILLIAM LAHEY**

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- ✦ John Wolham, Regional Director, Lower Hudson Valley Regional Office, New York State Office of Real Property Services
- ✦ Stephen Hartnett, Lower Hudson Valley Regional Office, New York State Office of Real Property Services
- ✦ Janet LaPlante, Lower Hudson Valley Regional Office, New York State Office of Real Property Services

Note: In addition to headings, key points of interest in this report are noted in bold font.

EXECUTIVE SUMMARY

New York State is looking to study reform to the real property tax system. It is agreed that the property tax system needs to be efficient, easily understood (transparent) and equitable. How this is obtained is not one simple solution. In hopes for reform, the NYS Office of Real Property Services, under the Centralized Property Tax Administration, has issued grants for the purpose of studying improvements to local assessment practices. Orange County is one of 51 counties in the state that has received this grant.

In order to carry out our study, we put together a team comprised of County Assessors, representatives from NYS Office of Real Property and County Executive's office, as well as the Orange County Real Property Director, Assistant Director and Tax Assistant. During our discussions, several issues were repeatedly brought up as major concerns with the current system, including:

- New York has one of the highest property tax burdens in the nation.
- New York has one of the highest numbers of assessing units (1,133) in the United States, even among the largest states.
- The system is very complex, and taxpayers are unable to understand it.
- New York is one of only 3 states that do not have a statewide standard of assessing.
- New York is one of 12 states that do not mandate a reassessment cycle; the lack of a cyclical requirement for reassessment places undue political pressure on the local assessing jurisdictions.
- The percentage and/or level of assessment each assessment jurisdiction uses differs from year to year resulting in shifts in taxes, especially in the case of overlapping school, fire and special districts. As the boundaries of our taxing jurisdictions often do not align with the boundaries of the assessing jurisdictions, it creates the need to use the New York State equalization rate in apportioning taxes which complicates the process even further.
- Duplication of services where villages maintain their individual assessing status as is the case with 9 villages in Orange County.
- The current workforce of highly skilled assessment professionals will be declining since many may be retiring within the next 5+ years. Changes need to be made to draw new personnel.

Orange County is very fortunate to have qualified and competent assessors who annually maintain assessments at a uniform percentage of market value. Each year, the assessor analyzes all of the properties in their municipality to determine which assessments need to be changed in addition to a wide array of other duties. These men and women average 50+ hours per week in the office with countless hours in the field, often not adequately compensated for their time.

The Orange County Real Property Tax Service Agency offers support and training of the NYS Real Property System to all of its municipalities. In accordance with the New York State Real Property Tax Law, Orange County Real Property provides assessment and taxation related services, which includes, but is not limited to, maintaining tax maps, ownership information (including the County's TMRS showing ownership history), SalesNet entry (which is used to maintain data for the establishment of equalization rates), and assessment and tax roll files for school, town, county and city taxes. Orange County Real Property apportions the County tax rates, approximately 400 in total, and supervises the performance of data collection, sales verification, and other assessment related services, pursuant to an agreement between the County and an assessing unit or the State Board. Real Property Tax Service often acts as a liaison between the various town and city assessors and the New York State Office of Real Property. All incorrect tax bills are processed through our agency and corrected, in accordance with Article 5, R.P.T.L., Correction of Errors.

It is not our intent to identify every detail of operations or to implement any new changes, but rather to explore options that may result in a more proficient tax system that would benefit the County, municipalities and taxpayers. We aim to study a model of assessing that ensures that all parcels are treated as if they are within one common assessing jurisdiction, meaning all parcels in the County would be assessed using the same level of assessment and consistent valuation processes. This falls within the framework of RPTL§305 – Standard of Assessment which states:

“All real property in each assessing unit shall be assessed at a uniform percentage of value...”

- Value is defined as “market value”
- May assess at any percentage of full value (a/k/a “Level of Assessment”, or LOA)
- Assessors sign an oath each year that all assessments are uniform

Municipal options, as noted in a September 2008 New York State Office of Real Property Services publication, include:

- Formation of a **coordinated assessing program (CAP)** in which two or more towns/cities coordinate their assessing function,
- Creation of a **county coordinated assessing program** (also known as "county-assisted municipal-run assessing") in which two or more towns/cities coordinate their assessing function and contract with the county for all assessment services,
- Formation, by voter approval, of a countywide assessing unit (also known as "county-run assessing"),
- Establishment of a **consolidated assessing unit** in which two or more towns/cities combine their assessing functions,
- **Sharing an assessor** by more than one city/town,
- **Replacement of three-member boards** of elected assessors with one appointed or elected assessor,
- **Contracting with the county** to provide some assessment services.

We have chosen to study the potential use of **Coordinated Assessment Programs (CAPS)** considering the diversity and size of Orange County. **We will also look into the elimination of all village assessing units** and explore other issues including where we feel the **State can be involved** to help those on the frontline of the assessment community.

EXISTING SYSTEM

In order for this study to be helpful, one must first understand our current assessment system. Orange County consists of 23 assessing units (20 towns/3 cities), nineteen villages, and twenty-two school districts. Currently there are in excess of 137,000 parcels in the County. **Eight assessing jurisdictions utilize part-time assessors.** One town (Crawford) still maintains a 3 member elected board. **Crawford will soon need to appoint a Sole Assessor as their 2010 Census will put them in "town of first class" status** in accordance with Real Property Tax Law 310 and Town Law 11. Three assessors work in more than one town. Seven of these assessors have the professional designation of IAO (Institute of Assessing Officers) plus three have achieved the professional designation of FIAO (Fellow of Institute of Assessing Officers). Exhibit A-1 outlines the Orange County's assessors, their status and current staffing.

The Cities of Port Jervis and Newburgh have adopted the Homestead Tax Option. This State law passed in 1981 is by local option and establishes two separate property tax rates: a lower tax rate for residential property owners (homestead tax) and a higher rate for all other property owners (non-homestead tax). The homestead option prevents any large shift to the residential class of properties. One-, two-, and three-family residential units; farm homes; mobile homes that are owner-occupied and separately assessed, and condominiums that were built as condominiums and not converted from some other form, such as rental apartments, qualify as residential property. Also qualifying for the residential class are vacant land parcels not larger than 10 acres that are located in zones that restrict residential use to one-, two-, or three-family residential dwellings.

Part of what makes Orange County unique is the wide variation of property types. Many of the complex properties, as well as a higher concentration of commercial and industrial properties, are located in the eastern portion of the County, such as Woodbury Common in the Town of Woodbury. This 900,000+ square foot outlet shopping center is a major tourist attraction where countries such as Japan have Woodbury Common as a scheduled destination on their vacation packages. The Town of Newburgh's mixed land use includes utility generating plants along the Hudson River and orchards at the northern portion of the town. Warwick has many executive caliber residential neighborhoods and active horse and dairy farms. Exhibit A-3 on Page 9 further details land use characteristics by municipality.

EXHIBIT A-1

Municipal Name	Municipal Assessment Offices				Existing Collaboration on Assessment Function		
	Elected or Appointed Assessor	IAO or Other Professional Designation	Avg. Number of Hours Assessor is in Office per week	# Staff (including assessors) **	Part of CAP?	Assessor Works for Multiple Municipalities?	Con... wi... Cot... for A... Serv...
Middletown	Appointed		full-time	5fte	no	no	n
City of Newburgh	Appointed	IAO	full-time	3 fte	no	no	n
Port Jervis	Appointed		24-7	2 fte	no	no	n
Blooming Grove	Appointed		40	3 fte/3 pte	no	no	n
Chester	Appointed	FIAO	50	2 fte/2 pte	no	also Highland	n
Cornwall	Appointed		44	3 fte/1 pte	no	no	n
Crawford	Elected		part-time	1fte/3 pte	no	no	n
Deerpark	Appointed		40	2 fte	no	No	n
Goshen	Appointed	IAO	80	3 fte/1 pte	no	No	n
Greenville	Appointed		part-time	1 pte	no	also Wawayanda	n
Hamptonburgh	Appointed	IAO	part-time	2 pte	no	No	n
Highlands	Appointed	FIAO	part-time	1fte/1 pte	no	also Chester	n
Minisink	Appointed	IAO	part-time	3 pte	no	No	n
Monroe	Appointed		40	2 fte	no	No	n
Montgomery	Appointed	IAO	40	6 fte/2 pte	no	also Mt. Hope	r
Mount Hope	Appointed	IAO	part-time	1 fte	no	also Montgomery	r
Newburgh	Appointed	FIAO	55	6 fte	no	no	r
New Windsor	Appointed	IAO	50	3 fte/1 pte	no	no	r
Tuxedo	Appointed		part-time	1 pte	no	no	r
Walkill	Appointed		40	4 fte/2 pte	no	no	r
Warwick	Appointed	FIAO	45	4 fte	no	no	r
Wawayanda	Appointed		part-time	1fte/1 pte	no	also Greenville	r
Woodbury	Appointed	IAO	50	2 fte/2 pte	no	no	r

**fte-full time employee pte-part-time employee

There are currently no coordinated assessment programs, otherwise referred to as CAPS, between the county and municipalities or within municipalities themselves. None of the municipalities has a contract with the County for assessing services.

Although some assessors to date have not acquired a professional designation, all are NYS Certified. **An Assessor not having an IAO designation should not be considered a negative reflection on their knowledge, expertise or professionalism.**

Exhibit A-2 (Page 7) outlines the number of parcels in each municipality, the percentage of residential parcels and the budget for the assessment function in each along with the calculated budget per parcel.

For uniformity, all figures used in this study are from 2007. It should be noted that many comparisons are made on a parcel count basis, but this can be misleading as small to mid-size towns, especially in the east and southeast portions of Orange County, are more active due to their proximity to metropolitan areas, availability of commuter services, varied land use, property types, etc.

EXHIBIT A-2

MUNICIPAL CHARACTERISTICS							
Municipal Name	Total Budget for Assessment Function	Total Budget General Fund	Percent of Municipal Budget	Total Number of Parcels	Number of Residential Parcels	Percent of Parcels Residential	Budget per parcel
Middletown	\$268,000	\$29,128,750	0.92%	8,385	6,568	78%	\$31.96
City of Newburgh	\$256,000	\$39,408,236	0.65%	6,975	4,581	66%	\$36.70
Port Jervis	\$114,621	\$9,483,816	1.21%	3,205	2,342	73%	\$35.76
Blooming Grove	\$162,236	\$3,755,115	4.32%	7,462	5,983	80%	\$21.74
Chester	\$149,272	\$3,886,515	3.84%	4,874	3,750	77%	\$30.63
Cornwall	\$138,692	\$3,349,330	4.14%	4,852	3,770	78%	\$28.58
Crawford	\$94,174	\$2,716,349	3.47%	3,768	2,868	76%	\$24.99
Deerpark	\$87,262	\$2,412,437	3.62%	4,237	2,635	62%	\$20.60
Goshen	\$160,076	\$2,117,802	7.56%	5,408	3,447	64%	\$29.60
Greenville	\$24,233	\$1,072,200	2.26%	1,945	1,401	72%	\$12.46
Hamptonburgh	\$24,418	\$1,079,885	2.26%	2,242	1,640	73%	\$10.89
Highlands	\$52,270	\$2,689,433	1.94%	2,163	1,539	71%	\$24.17
Minisink	\$45,160	\$533,071	8.47%	1,958	1,308	67%	\$23.06
Monroe	\$236,759	\$3,506,971	6.75%	10,444	8,614	82%	\$22.67
Montgomery	\$291,847	\$3,071,350	9.50%	8,325	6,316	76%	\$35.06
Mount Hope	\$68,372	\$1,454,660	4.70%	2,613	1,753	67%	\$26.17
Newburgh	\$275,718	\$17,468,497	1.58%	13,069	10,042	77%	\$21.10
New Windsor	\$289,490	\$13,410,687	2.16%	9,247	7,351	79%	\$31.31
Tuxedo	\$32,049	\$2,275,982	1.41%	2,065	1,368	66%	\$15.52
Wallkill	\$208,674	\$12,666,452	1.65%	10,196	6,900	68%	\$20.47
Warwick	\$244,784	\$5,182,633	4.72%	14,938	10,782	72%	\$16.39
Wawayanda	\$72,794	\$1,742,158	4.18%	3,076	2,167	70%	\$23.67
Woodbury	\$135,500	\$4,488,847	3.02%	4,360	3,352	77%	\$31.08

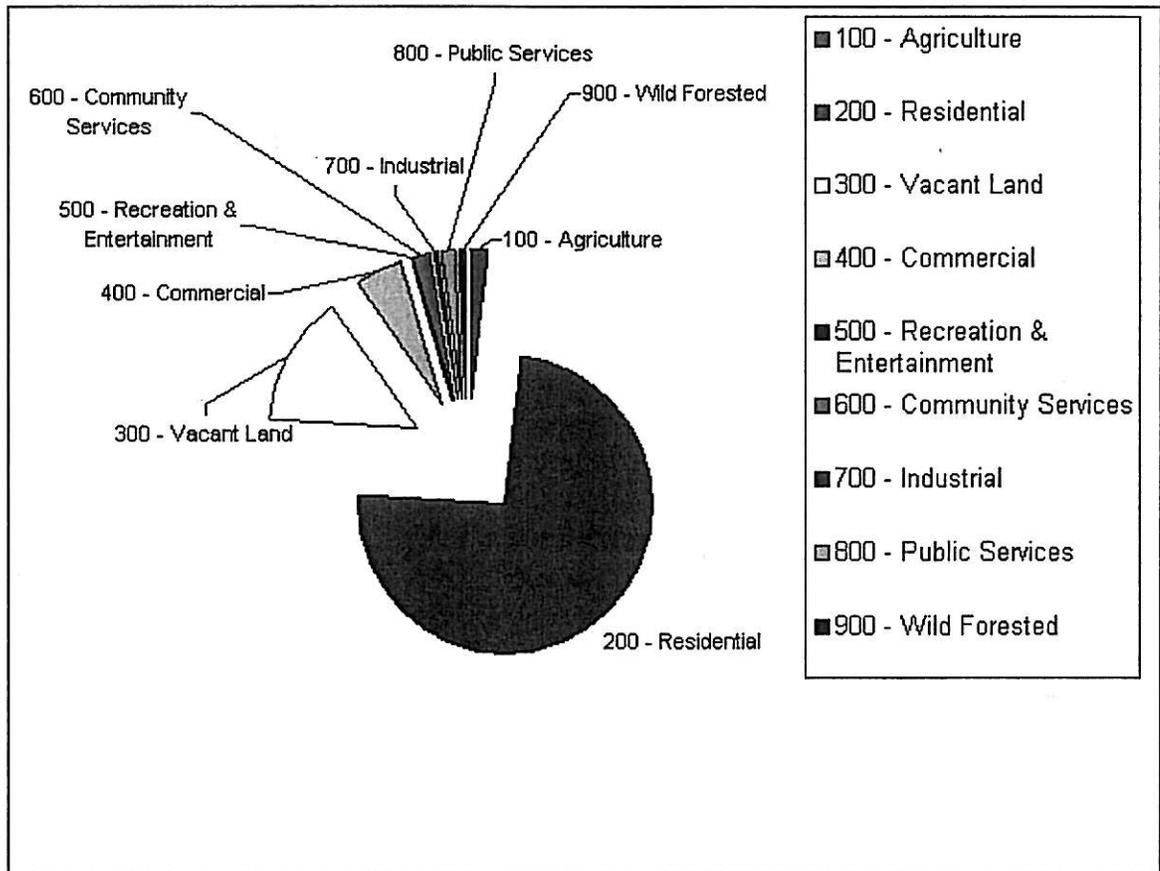
The municipalities vary in parcel size from 1,945 (Greenville) to 14,938 (Town of Warwick) with the County average at 5,904. Another interesting statistic is the cost percentage of a municipality's assessment function within the overall general budget. This indicates a dispersion of 0.65% (City of Newburgh) to 9.5% (Town of Montgomery) with an average of 3.67%. It should be noted that the Montgomery Assessor's Office, in addition to its 3 villages, has many duties outside of the assessment function, as do others, and benefits from a large enough staff to accommodate these tasks. The assessment office's budget per parcel is \$10.89/parcel on the low end (Hamptonburgh) to a high of

\$36.70/parcel (City of Newburgh), with an average budget per parcel of \$24.98/parcel and a County-wide cost per parcel of \$25.27.

MUNICIPAL CHARACTERISTICS-PROPERTY CLASSES

In addition to the County property class charts shown below, Exhibit A-3 on the next page, details the different property classes and their relationship to the municipality's total parcel count.

PROPERTY CLASS	PARCEL COUNT
100 - Agriculture	2,498
200 - Residential	100,479
300 - Vacant Land	19,566
400 - Commercial	7,081
500 - Recreation & Entertainment	266
600 - Community Services	2,586
700 - Industrial	323
800 - Public Services	2,134
900 - Wild Forested	873



**Exhibit A-3 MUNICIPALITY BREAKDOWN/CHARACTERISTICS
2007 ASSESSMENT ROLL**

Municipality	Total Parcels	Class 100	% of total	Class 200	% of total	Class 300	% of total	Class 400	% of total	Class 500	% of total	Class 600	% of total	Class 700	% of total	Class 800	% of total	Class 900	% of total
C/O Middletown	8,385	0	0.00%	6,568	78.33%	817	9.74%	735	8.77%	6	0.07%	141	1.68%	36	0.43%	82	0.98%	0	0.00%
C/O Newburgh	6,975	0	0.00%	4,581	65.68%	945	13.55%	1,168	16.75%	14	0.20%	145	2.08%	42	0.60%	57	0.82%	23	0.33%
C/O Port Jervis	3,205	0	0.00%	2,342	73.07%	319	9.95%	376	11.73%	7	0.22%	77	2.40%	15	0.47%	46	1.44%	23	0.72%
Blooming Grove	7,462	54	0.72%	5,983	80.18%	934	12.52%	197	2.64%	15	0.20%	150	2.01%	8	0.11%	117	1.57%	4	0.05%
Chester	4,874	173	3.55%	3,750	76.94%	469	9.62%	182	3.73%	15	0.31%	64	1.31%	12	0.25%	150	3.08%	59	1.21%
Cornwall	4,852	19	0.39%	3,770	77.70%	541	11.15%	273	5.63%	9	0.19%	128	2.64%	7	0.14%	58	1.20%	47	0.97%
Crawford	3,768	60	1.59%	2,868	76.11%	577	15.31%	137	3.64%	8	0.21%	81	2.15%	6	0.16%	30	0.80%	1	0.03%
Deerpark	4,237	5	0.12%	2,635	62.19%	1,284	30.30%	77	1.82%	14	0.33%	77	1.82%	13	0.31%	38	0.90%	94	2.22%
Goshen	5,408	691	12.78%	3,447	63.74%	653	12.07%	325	6.01%	10	0.18%	133	2.46%	15	0.28%	124	2.29%	10	0.18%
Greenville	1,945	58	2.98%	1,401	72.03%	400	20.57%	11	0.57%	2	0.10%	51	2.62%	1	0.05%	18	0.93%	3	0.15%
Hamptonburgh	2,242	69	3.08%	1,640	73.15%	412	18.38%	39	1.74%	7	0.31%	17	0.76%	2	0.09%	50	2.23%	6	0.27%
Highlands	2,163	0	0.00%	1,539	71.15%	194	8.97%	148	6.84%	5	0.23%	210	9.71%	0	0.00%	26	1.20%	41	1.90%
Minisink	1,958	84	4.29%	1,308	66.80%	448	22.88%	36	1.84%	2	0.10%	34	1.74%	8	0.41%	37	1.89%	1	0.05%
Monroe	10,444	3	0.03%	8,614	82.48%	1,139	10.91%	258	2.47%	9	0.09%	328	3.14%	5	0.05%	74	0.71%	14	0.13%
Montgomery	8,325	153	1.84%	6,316	75.87%	1,029	12.36%	473	5.68%	26	0.31%	120	1.44%	31	0.37%	163	1.96%	14	0.17%
Mount Hope	2,613	27	1.03%	1,753	67.09%	706	27.02%	39	1.49%	6	0.23%	29	1.11%	0	0.00%	49	1.88%	4	0.15%
Newburgh	13,069	32	0.24%	10,042	76.84%	1,987	15.20%	577	4.42%	16	0.12%	191	1.46%	20	0.15%	200	1.53%	4	0.03%
New Windsor	9,247	44	0.48%	7,351	79.50%	997	10.78%	457	4.94%	24	0.26%	155	1.68%	41	0.44%	144	1.56%	34	0.37%
Tuxedo	2,065	0	0.00%	1,368	66.25%	323	15.64%	65	3.15%	6	0.29%	45	2.18%	5	0.24%	124	6.00%	129	6.25%
Wallkill	10,196	107	1.05%	6,900	67.67%	1,930	18.93%	781	7.66%	23	0.23%	133	1.30%	24	0.24%	135	1.32%	163	1.60%
Warwick	14,938	728	4.87%	10,782	72.18%	2,410	16.13%	460	3.08%	34	0.23%	153	1.02%	15	0.10%	220	1.47%	136	0.91%
Wawayanda	3,076	186	6.05%	2,167	70.45%	498	16.19%	114	3.71%	3	0.10%	30	0.98%	8	0.26%	70	2.28%	0	0.00%
Woodbury	4,360	4	0.09%	3,352	76.88%	556	12.75%	154	3.53%	5	0.11%	94	2.16%	9	0.21%	123	2.82%	63	1.44%
Totals	135,807	2497	1.84%	100,477	73.99%	19,568	14.41%	7,082	5.21%	266	0.20%	2586	1.90%	323	0.24%	2135	1.57%	873	0.64%

*Municipalities with the highest percentage of a particular property class group are indicated in bold font

COEFFICIENT OF DISPERSION (COD)

As noted, municipalities in Orange County are at levels of assessments (LOA) from 12.00% (City of Middletown) to 80.00% (Hamptonburgh). Again, the data utilized is from 2007. The City of Newburgh recently completed a revaluation and is now at 100% of market value. While a common level of 100% is generally desirable, adverse affects can occur in a declining market, i.e. individual equalization rates in excess of 100%. In addition, a low LOA or level of assessment does not necessarily indicate inequity in a municipality. A true indicator of assessment equity is the Coefficient of Dispersion or COD. **This is the average deviation of a group of assessment ratios around the median.** Acceptable COD's are based on many factors including type of properties, diversity of properties, the relative ages of structures, and market variations (including volatility and stability).

The information below shows the IAAO (International Association of Assessing Officers) recommended criteria for assessment uniformity.

General Property Class	Jurisdiction Size /Profile /Market Activity	Max COD
Residential improved (single family dwellings, condominiums, manufactured housing, 2-4 family units)	Very large jurisdictions / densely populated / newer properties / active markets	10.0
	Large to mid-sized jurisdictions / older & newer properties / less active markets	15.0
	Rural or small jurisdictions / older properties / depressed market areas	20.0
Income-producing properties (commercial, industrial, apartments)	Very large jurisdictions / densely populated / newer properties / active markets	15.0
	Large to mid-sized jurisdictions / older & newer properties / less active markets	20.0
	Rural or small jurisdictions / older properties / depressed market areas	25.0
Residential vacant land	Very large jurisdictions / rapid development / active markets	15.0
	Large to mid-sized jurisdictions / slower development / less active markets	20.0
	Rural or small jurisdictions/ little development / depressed markets	25.0
Other (non-agricultural) vacant land	Very large jurisdictions / rapid development / active markets	20.0
	Large to mid-sized jurisdictions / slower development / less active markets	25.0
	Rural or small jurisdictions/ little development / depressed markets	30.0

These types of properties are provided for general guidance only and may not represent jurisdictional requirements.
*The COD performance recommendations are based upon representative and adequate sample sizes, with outliers trimmed and a 95% level of confidence.

*Appraisal level recommendation for each type of property shown should be between 0.90 and 1.10.

*PRD's for each type of property should be between 0.98 and 1.03 to demonstrate vertical equity.

PRD standards are not absolute and may be less meaningful when samples are small or when wide variations in prices exist. In such cases, statistical tests of vertical equity hypotheses should be substituted.

*CODs lower than 5.0 may indicate sales chasing or non-representative samples.

Orange County municipalities are within the acceptable COD criteria, which is commendable considering the volatile market conditions all market areas recently experienced.

PRICE RELATED DIFFERENTIAL (PRD)

A second important measure of uniformity is the price-related differential (PRD), which is a measure of equity between low-value and high-value properties. The PRD is computed by dividing the mean, which is not dollar weighted, by the weighted mean, which is dollar weighted. When these two measures differ by more than a small margin, it indicates inconsistency in the level of appraisal between low-value and high-value properties. The IAAO standard for the PRD is 0.98 to 1.03. Price Related Differentials below 0.98 indicate *assessment progressivity*, the condition in which low-value properties are under-assessed relative to high-value properties. PRD's above 1.03 indicate *assessment regressivity*, in which high-value properties are under assessed relative to low-value properties.

Exhibit A-4 on the following page contains information regarding current indicators of assessment equity.

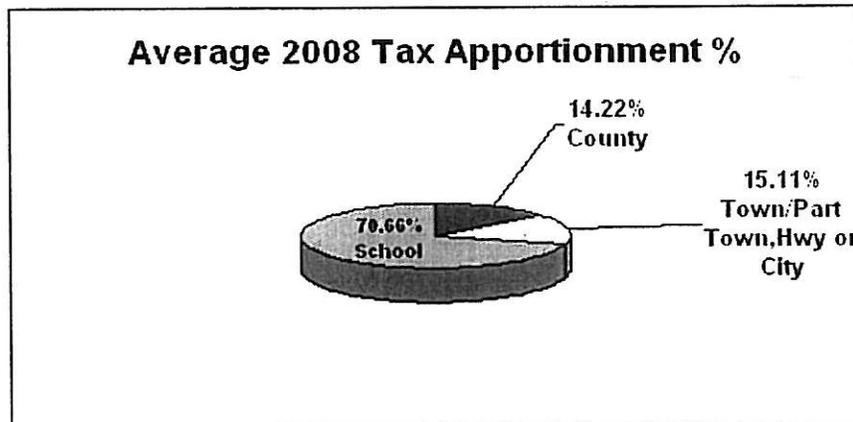
EXHIBIT A-4

INDICATORS OF ASSESSMENT EQUITY

Municipal Name	Latest Eq. Rate	Latest LOA of various property types	COD residential	COD (all)	PRD all property	PRD residential	Latest Reassessment	Planned Reassessment
Middletown	12	12	16.54	21.73	0.94	1.00	1974	N/A
City of Newburgh	20	20	17.44	25.31	1.00	1.04	2008	Just completed in 2008
Port Jervis	31	31	14.28	22.98	0.99	1.02	1989 @ 50%	under discussion
Blooming Grove	12.9	12.9	10.39	10.48	0.99	0.99	1974	advised by assessor, town not interested
Chester	50	50	7.73	8.26	0.99	0.99	1992	not at this time
Cornwall	49.6	49.6	11.31	11.86	1.00	0.99	2000	not aware of
Crawford	27	27	18.32	18.6	0.97	0.98	1985	N/A
Deerpark	40	40	23.62	25.25	1.06	1.09	1994	discussed, but no action or \$
Goshen	48.5	55	14.59	17.63	0.93	0.98	1998	No
Greenville	47.75	47.75	9.92	14.9	1.01	0.99	1993	N/A
Hamptonburgh	80	80	review	of re-val	N/A	N/A	2004	N/A
Highlands	47.06	54.04	9.8	10.4	1.01	1.01	1989	N/A
Minisink	34.38	39	8.44	12.64	0.99	1.00	1991 @ 80%	not aware of
Monroe	15	15	13.06	14.24	0.96	1.00	1979	No
Montgomery	50	50	13.21	13.99	0.96	0.99	2002	No plans, board aware of need
Mount Hope	45	45	15.38	14.63	0.99	1.00	1998	No plans, board aware of need
Newburgh	31.5	31.5	13.41	12.94	0.98	0.98	1983	yes, no date as of yet
New Windsor	13.58	15.73	13.44	18.07	0.93	0.99	1974	not at this time
Tuxedo	13.07	14	12.94	13.94	1.00	1.01	1976	N/A
Walkill	16.97	18	13.08	16.8	0.88	1.00	1976	No
Warwick	11.1	13	13.45	16.41	0.99	0.98	1998 @ 25%	under discussion
Wayayanda	50	50	14.02	14.18	0.98	0.99	2001	N/A
Woodbury	31.74	34.28	9.47	9.88	0.99	1.00	1986	No

The Orange County Office of Real Property annually completes a Data and Information Book. Next is an example of the average 2008 tax apportionment from this publication, reflecting town and county properties only. Properties within a village would be subject to an additional village tax. The percentages do not include special districts such as fire, water, sewer, etc.

MUNICIPALITY	County	City or Town/ Part Town/ Highway	Primary School
Blooming Grove	13.28%	14.93%	71.79%
Chester	12.89%	16.54%	70.57%
Cornwall	14.55%	9.26%	76.19%
Crawford	15.49%	16.08%	68.43%
Deerpark	13.38%	7.13%	79.49%
Goshen	15.46%	13.77%	70.77%
Greenville	15.62%	9.96%	74.42%
Hamptonburgh	14.87%	4.79%	80.34%
Highlands	14.07%	32.68%	53.25%
Middletown (City)	12.43%	29.02%	58.55%
Minisink	16.02%	7.71%	76.27%
Monroe	14.37%	6.62%	79.01%
Montgomery	15.56%	14.98%	69.46%
Mount Hope	14.71%	15.33%	69.96%
Newburgh (City)	8.52%	30.93%	60.55%
Newburgh (Town)	11.16%	10.87%	77.97%
New Windsor	13.67%	12.54%	73.79%
Port Jervis (City)	11.65%	21.92%	66.43%
Tuxedo	20.23%	25.75%	54.02%
Wallkill	15.10%	11.62%	73.28%
Warwick	15.59%	9.12%	75.29%
Wawayanda	15.80%	8.90%	75.30%
Woodbury	12.74%	17.17%	70.09%
Average	14.22%	15.11%	70.66%



As the illustration on the previous page shows, in general, school taxes average over 70% of the total property taxes. This is where many property owners have a problem even though their frustrations are vented at the municipal level, consuming a good deal of the assessor's office staff's time. Efficiency at the school level has to be examined to lower the per pupil costs in Orange County. Realizing there are other factors involved, including State Aid or lack thereof, **it is our opinion a strong attempt to lower the budgets and levies would be more beneficial and effective than additional exemptions and rebate checks.**

SCHOOL TAX LEVY HISTORY

School District	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
	TOTAL LEVY				
Chester Union Free	11,344,765	11,928,486	12,675,527	13,295,054	13,682,558
Cornwall Central	28,432,255	31,430,020	33,852,455	35,809,727	36,483,906
Eldred Central	7,726,440	8,902,709	9,834,547	9,940,424	10,555,634
Goshen Central	29,823,130	31,266,570	32,820,520	34,328,935	36,069,009
Florida Union Free	9,327,275	10,182,110	10,805,780	11,420,000	11,807,945
Greenwood Lake Union Free	11,954,448	13,140,379	14,304,063	14,922,483	15,074,798
Haverstraw-Stony Point	116,515,326	127,872,441	123,523,300	140,664,107	132,209,440
Highland Falls CSD	5,828,211	6,249,416	6,786,398	6,917,254	7,105,936
Kiryas Joel UFSD	3,121,318	3,521,643	4,172,030	4,518,245	5,527,790
Middletown City Schools	43,436,717	46,347,235	49,559,292	51,174,429	51,525,021
Marlboro	28,943,504	30,953,451	32,288,432	33,709,877	36,322,172
Minisink Valley Central	28,248,144	30,580,718	32,251,852	34,371,524	35,439,759
Monroe Woodbury	78,243,569	82,592,751	86,967,481	89,576,423	94,673,622
Newburgh Enlarged City	73,186,052	79,447,394	86,427,896	92,662,212	94,666,557
Pine Bush Central	36,126,025	38,240,815	40,057,294	42,002,549	44,753,893
Port Jervis City Schools	16,451,825	20,874,617	22,126,475	23,150,342	24,118,619
Ramapo	69,961,400	77,622,274	84,493,226	88,184,260	92,179,242
Tuxedo Union Free	6,743,473	7,459,923	8,467,164	9,505,457	9,716,295
Wallkill CSD	23,678,448	25,566,562	27,401,845	28,927,961	30,938,601
Warwick Valley CSD	44,040,343	46,226,799	48,485,216	48,336,831	48,577,268
Valley Cental CSD	36,649,783	36,649,783	39,393,965	41,208,003	43,457,311
Washingtonville Central	36,180,437	41,927,295	44,709,298	46,078,228	47,766,968
TOTAL	745,962,888	808,983,391	851,404,056	900,704,325	922,652,344

** School Districts in **bold font** overlap into adjacent Counties
 Figures do not reflect Library Levies

ORANGE COUNTY REAL PROPERTY

Of the 23 municipalities in Orange County, 22 are currently using the RPS system for assessment administration, maintenance of centralized inventory database, and valuation. In addition, of the 22 using RPS, two towns are operating on stand-alone RPS versions. In 2002, with the rollout of RPSV4, the Office of Real Property purchased for the 23 municipalities in Orange County the following equipment: one computer, one printer, one scanner, a firewall and high speed internet access. The County currently pays internet charges for all municipalities to access the County's centralized RPS system. At this time, only one town is using another system, TSL, an Assessment and Tax Collection Software. Files are currently downloaded from this town into the County's centralized RPS database with an active attempt for conversion to RPS to maintain consistent standards within the County. Access to, and additional valuation tools in, the RPS program in a "user-friendly" format would enhance its desirability and utility, as many of these features are currently only available to Assessors on stand-alone RPS versions.

The Office of Real Property has a staff of 14 employees, including 2 full time information technology positions that are responsible for processing the data throughout the property tax cycle, which would include assessment rolls (final and tentative), school, county/town/city and village tax bills, annual reports, RPS security, and reports to ORPS. In addition, these information technologists provide technical support\training to each of the 23 municipalities as well as create ad hoc queries\reports as necessary and maintain all of the tables within the RPS system. Patches and releases for the RPS system are the responsibility of Orange County's Department of Information Services. Support is more than adequate for the County-wide daily system operation of the RPS system. The RPS database is located in a secure computer room at the Department of Information Services in Goshen, NY. Nightly backups are performed, which are sent offsite for added security. All 23 municipalities in Orange County have high speed internet access (up to 5 Mbps downstream). **The average cost of business class service for each town is \$64.95 per month or an annual cost of \$779.40, which is paid by the County for maintenance and access to the RPS centralized database.** The RPS annual fee/license amount for the assessment administration is based on parcel counts and is illustrated on the next page.

Number of Parcels	New Fee/Previous Fee
Over 40,000	\$2200 [\$1450]
20,001 – 40,000	\$2100 [\$1400]
10,001 – 20,000	\$1950 [\$1300]
8,001 - 10,000	\$1750 [\$1150]
6,001 - 8,000	\$1650 [\$1100]
4,001 - 6,000	\$1500 [\$1000]
3,001 – 4,000	\$1300 [\$850]
2,001 – 3,000	\$1200 [\$800]
1,001 – 2,000	\$1000 [\$650]
0 – 1,000	\$750-\$850 [\$500-\$550]

Exhibit A-5

ASSESSMENT ADMINISTRATION SYSTEM											
Municipal Name	System Used		Annual Cost	Processing Responsibility			Databases		Speed	Extent & Use of GIS	IT Support
	Assessment & Inventory	Analysis/Valuation		ORPS' Reports	Rolls & Bills	Analysis/Valuation	Location	How Updated			Who
Middletown	RPS	RPS	\$1,750	County/Muni	County	Muni	County	backups	5.0 Mbps	none	County
C/O Newburgh	RPS s/a	RPS	\$1,650	County/Muni	County	Muni	Muni	backups	5.0 Mbps	none	Muni/County
Port Jervis	RPS	RPS	\$1,300	County/Muni	County	Muni	County	backups	5.0 Mbps	none	County
Blooming Grove	RPS	RPS	\$1,650	County/Muni	County	Muni	County	backups	5.0 Mbps	none	County
Chester	TSL	TSL	\$750	County/Muni	County	Muni	Muni	backups	5.0 Mbps	none	Muni/County
Cornwall	RPS	RPS	\$750	County/Muni	County	Muni	County	backups	5.0 Mbps	none	County
Crawford	RPS	RPS	\$1,300	County/Muni	County	Muni	County	backups	5.0 Mbps	none	County
Deerpark	RPS	RPS	\$1,500	County/Muni	County	Muni	County	backups	5.0 Mbps	none	County
Goshen	TSL*	TSL	\$750	County/Muni	County	Muni	Muni	backups	5.0 Mbps	none	Muni
Greenville	RPS	RPS	\$1,000	County/Muni	County	Muni	County	backups	5.0 Mbps	none	County
Hamptonburgh	RPS	RPS	\$1,200	County/Muni	County	Muni	County	backups	5.0 Mbps	none	County
Highlands	RPS	RPS	\$1,200	County/Muni	County	Muni	County	backups	5.0 Mbps	none	County
Minisink	RPS	RPS	\$1,000	County/Muni	County	Muni	County	backups	5.0 Mbps	none	County
Monroe	RPS	RPS	\$1,950	County/Muni	County	Muni	County	backups	5.0 Mbps	none	County
Montgomery	RPS	RPS	\$1,750	County/Muni	County	Muni	County	backups	5.0 Mbps	none	County
Mount Hope	RPS	RPS	\$1,200	County/Muni	County	Muni	County	backups	5.0 Mbps	none	County
Newburgh	RPS	RPS	\$1,950	County/Muni	County	Muni	County	backups	5.0 Mbps	none	County
New Windsor	RPS	RPS	\$1,750	County/Muni	County	Muni	County	backups	5.0 Mbps	none	County
Tuxedo	RPS	RPS	\$1,200	County/Muni	County	Muni	County	backups	5.0 Mbps	none	County
Walkill	RPS	RPS	\$1,950	County/Muni	County	Muni	County	backups	5.0 Mbps	none	County
Warwick	RPS s/a	RPS	\$1,950	County/Muni	County	Muni	Muni	backups	5.0 Mbps	none	Muni/County
Wawayanda	RPS	RPS	\$1,300	County/Muni	County	Muni	County	backups	5.0 Mbps	none	County
Woodbury	RPS	RPS	\$750	County/Muni	County	Muni	County	backups	5.0 Mbps	none	County

* moving to RPS
RPS s/a = RPS stand alone

Please note all IT support is paid for by Orange County. We have recently learned RPS maintenance fees may double in 2010 from \$31,500 to \$63,100.

The parcel GIS data is maintained daily by the seven technicians in the Tax Map Department. Monthly updates of the GIS data are completed on the Image Mate system, which resides at the County; this allows Assessors and Building department officials to utilize the GIS parcel layer to perform a spatial select listing used in variances. In addition, the parcel GIS maps serve as the base maps for many departments inside the County. The County's use of, and proposed enhancements to GIS are discussed in greater detail towards the end of this study.

The remainder of the Real Property staff consists of five employees including the Director, Assistant Director and three clerical positions. Duties include the sale of tax delinquent properties, issuance of bank codes for the entire southeast region of New York (current total of 45,271), calculations and apportionment of approximately 400 tax rates for the county and towns (including 342 special district rates), calculations of exemption and agricultural rollbacks, appraisals, negotiations that include buying/selling of real property, lessee/lessor agreements for the County as well as many other functions.

MODEL BEING STUDIED

In preparation for this study, committee members spent an entire day at the Tompkins County Department of Assessment Office where Director of Assessment Valeria Coggin graciously gave us a presentation on County-wide Assessing, as **Tompkins County is one of only two counties in the State (the other being Nassau County) where the assessment function is completed on a County level.** A great deal of their information is available on-line; they make excellent use of technology and provide an extremely high level of service to the Tompkins County taxpayers.

A second "field trip" was to the Dutchess County Real Property Tax Service Agency in Poughkeepsie where Director Kathleen Myers provided insight to committee members on their system which includes the offices entry of bank codes, name, acreage, deed reference, address and sale data into the RPS system. They have two **in-house title searchers** and an internet and intranet user-friendly "ParcelAccess" computer system for the assessors, County offices and general public. This program includes parcel search and mapping capabilities, access to filed subdivision maps, a tax estimator program, and other useful tools and information.

The committee has chosen to explore:

1. "CAPS" (coordinated assessment programs) option
2. Elimination of Village assessing units, which would tie in nicely at the same time any potential CAPS are formed.
3. Recommendation of a County-wide reassessment as CAPS are formed
4. A 3-5 year, or statistically triggered, State-mandated cycle bill where all municipalities will be at 100% of market value, utilizing the RPS system for assessment and data maintenance.

**RPTL §579 Summary-
Establishment of CAP**

Two or more assessing units, except villages, may establish a coordinated assessment program (CAP) by jointly entering into a municipal cooperative agreement meeting certain criteria:

- Sample agreement available on ORPS' website in the State Aid section CAP agreement
- Approved by majority vote of voting strength of each governing body (local law not required)
- At least 45 days before taxable status date
- Copy of agreement filed with State Board by taxable status date

Without direct County involvement

- **Enter into a municipal cooperative agreement providing for a single assessor to be appointed in all of the participating assessing units**

With direct County involvement

- Enter into an agreement with the county to provide assessment services to all of the participating assessing units (RPTL §1537)
- Single assessor
- Same individual shall be appointed to hold the office in all of the participating assessing units
- Effective no later than 60 days after the date on which the agreement is effective

Standard of assessment

- Effective with the first assessment roll...all real property shall be assessed at the same uniform percentage of value in all of the assessing units participating in the coordinated assessment program throughout the term of the agreement
- Same assessment calendar

Addition of new participants

- Agreement may be amended to add one or more assessing units to program

Withdrawal of participants

- Assessing units may withdraw from program

Termination of program

- By at least 50% of assessing units
- By County, if involved
- Statutory deadlines apply for all modifications
- Common market value survey (considered a single survey unit)
- Identical equalization rates established for all of the participating assessing units
- Rate complaints
- Towns may file individual complaint (copy to others)
- Other towns may support, object or comment
- Any change will apply to all towns
- Judicial review (copy to other towns)
- Any change will apply to all towns

BENEFITS FROM 100% OR FULL VALUE ASSESSMENTS

- Eligibility of State Aid

Annual aid of up to \$5 per parcel is available for implementation of a reassessment roll.

If all municipalities in the State were at 100% level of assessment, there would be no need to establish equalization rates on an annual basis. Currently, there are too many overlapping boundaries between school districts, fire and special districts where tax levies must currently be apportioned. It should be noted local costs could be incurred by re-val municipalities due to the need for an increase in staff, training, mailings, etc. which would offset potential maintenance aid payments.

- Assessments at 100% are easier to explain and justify which in turn would make the taxpayer more confident in the real property tax system.
- Maintains uniformity between property values and property taxes.

SUMMARY OF PERTINENT STATE AID FOR REAL PROPERTY TAX ADMINISTRATION IMPROVEMENT

RPTL §1573

State Aid for Consolidation

Consolidation Incentive Aid

- One-time payment of up to \$7 per parcel payable to new county assessing units
- One-time payment of up to \$7 per parcel payable to each participating assessing unit in a CAP
- 10 year commitment

Reassessment Aid

- Assessing units are eligible to receive state assistance for implementing a reassessment roll at 100% of value

Definition-

Reassessment (RPTL §102)

“a systematic review 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”

It is synonymous with the terms “revaluation” and “update”

- Annual aid –up to \$5 per parcel annually

Requires systematic review of all parcels to maintain uniform assessments

Definition-

Systematic review—or “systematic analysis”: a methodical, thorough and regular review/examination of a municipality's assessments on an annual basis

- Maintain current inventory data
- Maintain current sales and market data
- Monitor and analyze the market
- Update assessments to maintain uniformity

- Triennial aid –up to \$5 per parcel no more than once every three years (through 2011)

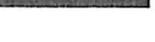
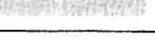
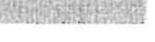
Requires complete re-inspection and reappraisal of all parcels

Four grants administered by the Department of State through the **Local Government Efficiency Grant Program** are available to study and/or implement projects that promote shared services, cooperative agreements, consolidations, mergers and dissolutions. However, under the current deadlines, they are not feasible to pursue for implementation in this study.

The following attachments include a map and legend of the "Orange County Assessment Caps Concept" followed by individual maps and cost analyses for each of the proposed CAPS (coordinated assessment programs) under review. It should be noted; the first step in the process of forming a "CAP" is cooperation between the participating jurisdictions as "home rule" is widely prevalent in our County.

While it might be feasible to implement all of the CAPS studied, if implementation were to occur on more than three CAPS, it would most likely have to be done in phases.

LEGEND

	TOWN	PARCELS
	CITY OF MIDDLETOWN	8,385
	CITY OF NEWBURGH	6,975
 CAP #1	TOWN OF DEERPARK	4,237
	CITY OF PORT JERVIS	3,205
	SUB-TOTAL	7,442
 CAP #2	TOWN OF MOUNT HOPE	2,613
	VILLAGE OF OTISVILLE	
	TOWN OF GREENVILLE	1,945
	TOWN OF WAWAYANDA	3,076
	TOWN OF MINISINK	1,958
	SUB-TOTAL	9,592
 CAP #3	TOWN OF GOSHEN	5,408
	VILLAGE OF GOSHEN	
	TOWN OF CHESTER	4,874
	SUB-TOTAL	10,282
 CAP #4	TOWN OF MONROE	10,444
	VILLAGE OF MONROE	
	VILLAGE OF KIRYAS JOEL	
	VILLAGE OF HARRIMAN	
	TOWN OF TUXEDO	2,065
	SUB-TOTAL	12,509
 CAP #5	TOWN OF BLOOMING GROVE	7,462
	VILLAGE OF WASHINGTONVILLE	
	VILLAGE OF SOUTH BLOOMING GROVE	
	VILLAGE OF WOODBURY	4,360
	SUB-TOTAL	11,822
 CAP #6	TOWN OF CORNWALL	4,852
	VILLAGE OF CORNWALL-ON-HUDSON	
	TOWN OF HIGHLANDS	2,163
	VILLAGE OF HIGHLAND FALLS	
	TOWN OF NEW WINDSOR	9,247
	SUB-TOTAL	16,262
 CAP #7	TOWN OF MONTGOMERY	8,325
	VILLAGE OF MONTGOMERY	
	VILLAGE OF MAYBROOK	
	VILLAGE OF WALDEN	
	TOWN OF HAMPTONBURGH	2,242
	SUB-TOTAL	10,567
 CAP #8	TOWN OF CRAWFORD	3,768
	TOWN OF WALLKILL	10,196
	SUB-TOTAL	13,964
	TOWN OF NEWBURGH	13,069
	TOWN OF WARWICK	
	VILLAGE OF WARWICK	14,938
	VILLAGE OF GREENWOOD LAKE	
	VILLAGE OF FLORIDA	
	TOTAL	135,807

ASSESSING UNITS WHERE CAPS ARE NOT NEEDED

The Cities of Middletown and Newburgh, Town of Newburgh and Town of Warwick are shown on "Assessment Concept Map", but are not included in the proposed CAPS.

Middletown's Assessors Office is considered to be adequately staffed at the present time, and is one of the few municipalities that have completed digital photographs of their inventory, but **could use some assistance updating their property record card inventory.** An additional part-time data collector could assist in this project.

The City of Newburgh completed a revaluation in 2008 and recently received the "Excellence in Equity Award" from New York State. This office makes good use of current technology, but the addition of a **part-time data collector could assist in maintaining their data and provide general support to their current staff.**

The Town of Newburgh has one of the largest parcel counts. Its municipal characteristics, diverse neighborhoods and mixed land use would not warrant its inclusion in a coordinated assessment program.

Warwick has a parcel count (2007) of 14,938 which includes the Villages of Warwick, Florida and Greenwood Lake. This study does not recommend the Town of Warwick join a coordinated assessment program, **but it is recommended all three Villages adopt the Town roll,** and the Town Assessor and office be compensated accordingly **including the addition of a full time data collector.**

CAP #1 COST ANALYSIS

Municipality 2007 Parcel Count and Budget Data	CURRENT				Totals	PROPOSED		Total Savings or (Costs)
	Deerpark		Port Jervis			CAP		
	#Staff	Budget	#Staff	Budget		#Staff	Budget	
	4,237		3,205			7,442		
Personal Services – fringe benefits not included								
		\$ 78,262		\$114,621	\$192,883	4	\$165,000	\$ 27,883
Assessor	1		1			1	\$ 60,000	
Assistant Assessor			1			1	\$ 45,000	
Data Collector								
Clerk	1					2	\$ 60,000	
Equipment		\$ 2,000			\$ 2,000		\$ 5,000	\$ (3,000)
Contractual Expenses								
Includes office supplies, RPS fees, legal fees, advertising, travel, training/education								
		\$ 7,000			\$ 7,000		\$ 44,652	\$(37,652)
Total Operating Cost		\$ 87,262		\$114,621	\$201,883		\$214,652	\$(12,769)

Note: pte=part-time employee

CAP #2 COST ANALYSIS

	CURRENT						PROPOSED		Total Savings or (Costs)
	Greenville	Minisink	Mount Hope	Wawayanda	Totals	CAP	#Staff	Budget	
Municipality	1,945	1,958	2,613	3,076		9,592			
2007 Parcel Count and Budget Data	\$ 14,233	\$ 39,960	\$ 33,372	\$ 67,294	\$154,859	\$160,000	4	\$ (5,141)	
Personal Services - fringe benefits not included	1pte	1pte	1pte	1pte			1	\$ 60,000	
Assessor							1	\$ 40,000	
Assistant Assessor							2	\$ 60,000	
Data Collector									
Clerk									
Equipment	\$ -	\$ 3,200	\$ -	\$ 500	\$ 3,700	\$ 5,000		\$ (1,300)	
Contractual Expenses									
Includes office supplies, RPS fees, legal fees, advertising, travel, training/education	\$ 10,000	\$ 2,000	\$ 35,000	\$ 5,000	\$ 52,000	\$ 57,552		\$ (5,552)	
Total Operating Cost	\$ 24,233	\$ 45,160	\$ 68,372	\$ 72,794	\$210,559	\$222,552		\$ (11,993)	

Note: pte=part-time employee

CAP #3 COST ANALYSIS

Municipality 2007 Parcel Count and Budget Data	CURRENT				Totals	PROPOSED		Total Savings or. (Costs)
	Chester		Goshen			CAP		
	4,874		5,408			10,312		
	#Staff	Budget	#Staff	Budget		#Staff	Budget	
Personal Services - fringe benefits not included		\$131,977		\$148,176	\$280,153	\$210,000		\$ 70,153
Assessor	1		1			1	\$ 65,000	
Assistant Assessor						1	\$ 45,000	
Data Collector			1pte			1	\$ 40,000	
Clerk			2			2	\$ 60,000	
Equipment		\$ 2,000			\$ 2,000	\$ 5,000		\$ (3,000)
Contractual Expenses Includes office supplies, RPS fees, legal fees, advertising, travel, training/education		\$ 15,295		\$ 11,900	\$ 27,195	\$ 61,872		
Total Operating Cost		\$149,272		\$160,076	\$309,348	\$276,872		\$ 32,476

Note: pte=part-time employee

CAP #4 COST ANALYSIS

Municipality 2007 Parcel Count and Budget Data	CURRENT				Totals	PROPOSED		Total Savings or (Costs)
	Tuxedo		Monroe			CAP		
	2,065		10,444			12,509		
	#Staff	Budget	#Staff	Budget		#Staff	Budget	
Personal Services - fringe benefits not included		\$28,057		\$142,509	\$170,566	5	\$210,000	\$(39,434)
Assessor	1pte		1			1	\$ 65,000	
Assistant Assessor						1	\$ 45,000	
Data Collector						1	\$ 40,000	
Clerk			1			2	\$ 60,000	
Equipment		\$ -			\$ -		\$ 5,000	\$ (5,000)
Contractual Expenses Includes office supplies, RPS fees, legal fees, advertising, travel, training/education		\$ 3,992		\$ 94,250	\$ 98,242		\$ 75,054	\$ 23,188
Total Operating Cost		\$32,049		\$236,759	\$268,808		\$290,054	\$(21,246)

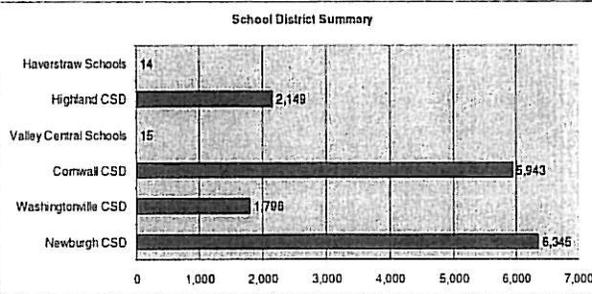
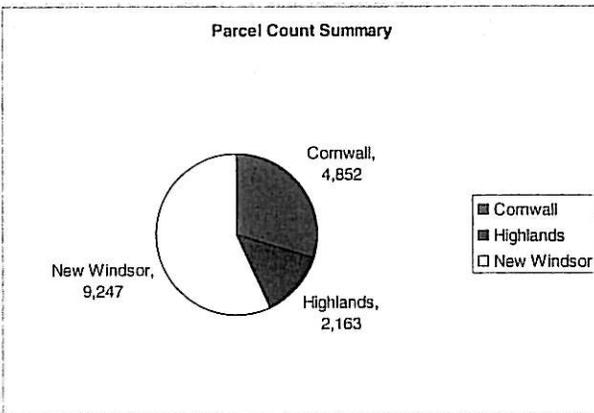
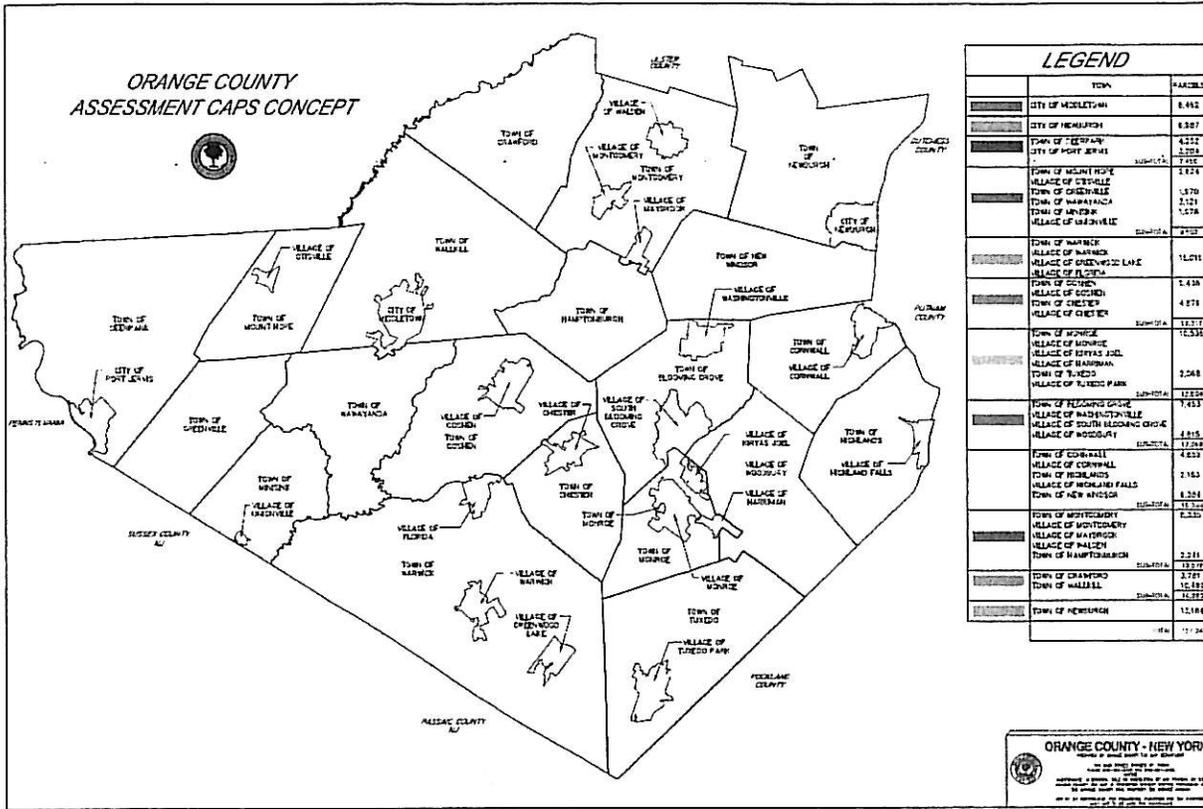
Note: pte=part-time employee

CAP #5 COST ANALYSIS

Municipality	Bloomington Grove		Woodbury		PROPOSED		Total Savings or (Costs)
	7,462		4,360		CAP		
	#Staff	Budget	#Staff	Budget	#Staff	Budget	
2007 Parcel Count and Budget Data							
Personal Services - fringe Benefits not included		\$ 158,236		\$ 134,000		\$ 210,000	\$ 82,236
Assessor	1		1		1	\$ 65,000	
Assistant Assessor					1	\$ 45,000	
Data Collector	2pte		1pte		1	\$ 40,000	
Clerk	2,1pte		1,1pte		2	\$ 60,000	
Equipment		\$ 4,000		\$ 1,500		\$ 5,000	\$ 500
Contractual Expenses							
Includes office supplies, RPS fees, legal fees, advertising, travel, training/education		\$ -		\$ -		\$ 70,878	\$ (70,878)
Total Operating Cost		\$ 162,236		\$ 135,500		\$ 285,878	\$ 11,858
Totals		\$ 292,236		\$ 297,736		\$ 297,736	

Note: pte=part-time employee

NEW WINDSOR/CORNWALL, CORNWALL-ON HUDSON/HIGHLANDS, HIGHLAND FALLS
 (with recommendation V/O Cornwall-on-Hudson adopt town assessment roll)



CAP #6 16,262 PARCELS

This would be potentially the largest CAP and comprised of three towns. The large portion of tax exempt Federal-owned lands would need to be monitored, but generally should ease the burden on a centralized office. The majority of the parcels in this proposed CAP are located in the Cornwall and Newburgh school districts. The formation of this proposed CAP takes into consideration the Village of Cornwall-on-Hudson adopt the Town assessment roll.

CAP #6 COST ANALYSIS

Municipality	CURRENT						PROPOSED			Total Savings or (Costs)	
	New Windsor		Cornwall		Highlands		CAP				
	#Staff	Budget	#Staff	Budget	#Staff	Budget	#Staff	Budget	Totals		
2007 Parcel Count and Budget Data		9,247		4,852		2,163		16,262			
Personal Services - fringe benefits not included		\$181,701		\$128,092		\$36,020					\$ 48,313
Assessor	1		1		1pte				6.5	\$297,500	
Assistant Assessor	2		1						1	\$ 80,000	
Data Collector	1pte		1,1pte						1	\$ 50,000	
Clerk									2	\$ 80,000	
Equipment		\$ 1,089		\$ 800		\$ 500			2.5	\$ 87,500	
Contractual Expenses										\$ 5,000	
Includes office supplies, RPS fees, legal fees, advertising, travel, training/education		\$106,700		\$ 9,800		\$15,750				\$ 97,572	\$ 34,678
Total Operating Cost		\$289,490		\$138,692		\$52,270				\$400,072	\$ 80,380
											\$(2,611)

Note: pte=part-time employee

CAP #7 COST ANALYSIS

Municipality 2007 Parcel Count and Budget Data	CURRENT				Totals	PROPOSED		Total Savings or (Costs)
	Hamptonburgh		Montgomery			CAP		
	#Staff	Budget	#Staff	Budget		#Staff	Budget	
Personal Services - fringe benefits not included		\$19,318		\$261,847	\$281,165	5	\$205,000	\$ 76,165
Assessor	1pte		1			1	\$ 65,000	
Assistant Assessor			1,1pte			1	\$ 40,000	
Data Collector			1			1	\$ 40,000	
Clerk	1pte		3,1pte			2	\$ 60,000	
Equipment		\$ -		\$ -	\$ -		\$ 5,000	\$ (5,000)
Contractual Expenses Includes office supplies, RPS fees, legal fees, advertising, travel, training/education		\$ 5,100		\$ 30,000	\$ 35,100		\$ 63,402	\$(28,302)
Total Operating Cost		\$24,418		\$291,847	\$316,265		\$273,402	\$ 42,863

Note: pte=part-time employee

CAP #8 COST ANALYSIS

Municipality 2007 Parcel Count and Budget Data	CURRENT				Totals	PROPOSED		Total Savings or (Costs)
	Crawford		Walkkill			CAP		
	#Staff	Budget	#Staff	Budget		#Staff	Budget	
Personal Services - fringe benefits not included		\$85,174		\$157,374	\$242,548		\$240,000	\$ 2,548
Assessor	3pte		1			1	\$ 65,000	
Assistant Assessor			1			1	\$ 45,000	
Data Collector			1pte			1	\$ 40,000	
Clerk	1		1,1pte			3	\$ 90,000	
Equipment		\$ 2,000		\$ -	\$ 2,000		\$ 5,000	\$ (3,000)
Contractual Expenses Includes office supplies, RPS fees, legal fees, advertising, travel, training/education								
		\$ 7,000		\$ 51,300	\$ 58,300		\$ 85,602	\$(27,302)
Total Operating Cost		\$94,174		\$208,674	\$302,848		\$330,602	\$(27,754)

Note: pte=part-time employee

The following charts clearly show the trend towards the formation of CAP's and utilization of multi-jurisdictional Assessors.

STATE TOTALS - Coordinated Assessment Program Aid				
Year*	Number of New Coordinated Units	Number of Parcels	Number of Prior Assessing Units	State Aid Payments (\$)**
1995	4	19,275	15	192,750
1996	5	16,234	11	162,340
1997	9	44,927	20	314,489
1998	5	24,252	11	169,764
1999	8	43,945	16	307,615
2000	1	2,980	2	20,860
2001	5	21,924	11	153,468
2002	6	23,244	14	162,708
2003	1	4,466	3	31,262
2004	1	1,182	2	8,274
2005	1	5,030	3	35,210
2006	3	13,096	7	91,672
2007	15	105,360	30	730,000
TOTAL	64	325,915	145	\$2,380,712

Change in Number of Assessing Jurisdictions and Number with Multi-Jurisdictional Assessors, 1983-2007

Year	Total Number of Assessing Jurisdictions	Jurisdictions with Multi-Jurisdictional Assessors	
		Number of Jurisdictions	Number of Assessors
1983	1,546	N/A	N/A
1987	1,435	144	59
1992	1,294	190	74
1997	1,177	361	133
2003	1,102	433	155
2004	1,092	449	162
2005	1,082	474	172
2006	1,072	490	172
2007	1,057	486	167

COUNTY COST ANALYSIS

Start-up Costs:

Establish Equitable assessments at a common level throughout the County [Reassessment of 22 municipalities, 128,832 parcels @ \$65 (volume \$ estimate for County-wide revaluation)** State Consolidation Aid (92,440 parcels @ \$7 - one time payment, excludes Middletown, C/O Newburgh, Warwick, T/O Newburgh)

**completed in phases as CAPS are formed

	Current Structure that is in place	Current Structure that is in place - modified to provide equitable assessments to all properties.	County CAP not managed by county (multiple CAPS with common LOA agreement)
		8,374,080	8,374,080
			(647,080)
Total One Time Start-up Costs:		8,374,080	7,727,000
Start-up Costs per parcel:		\$65.00	\$59.98
Operational Costs:			
City/Town/Village Assessment Dept. Costs	3,432,401	3,432,401	3,443,036
County Real Property Tax Dept Costs		67,500	67,500
Additional cost of annually maintaining assessments at a common Level of Assessment throughout the County		432,420	
State Aid for Annual Reassessment (135,807parcels @ \$5)		(679,035)	(679,035)
Total Annual Operational Costs:		\$3,432,401	2,831,501
Annual cost per parcel:	\$25.27	\$23.96	\$20.85

Notes:

- Actual 2007 cost for current assessment functions in 23 municipalities excluding 9 Villages that maintain assessment status, 2007 parcel count. Refer to Exhibit A-2 in study
- Projection based on IAAO standards and recommendations of staffing for CAP and non-Cap municipalities (IAAO recommended staffing in Appendix), equipment and an estimate of \$6/parcel for contractual expenses (based on review of individual budgets).
- Cost for County Commercial Appraiser/Data Collector with fringe benefits
- One-time State-aid payment of up to \$7 per parcel payable to each participating assessing unit in a CAP, total reflects full participation
- Reassessment Aid based upon Roll Sections 1, 3, 6, 7
- Recommend staffing increase of 3 Full time employees, 8 part time employees, 1 appointed Assessor, additional equipment, no fringe benefits
- Est. cost of re-valuation @ \$65 per parcel (recommend increased State Aid of \$15/parcel-\$15/parcel County Share-\$35/Local Share)

IMPLEMENTATION PATH

In the evaluation of any assessment study, what has to be considered is **how much of an assessment official's time is devoted to the public through the administration of exemptions and assisting other municipal offices such as Building Department, Planning/Zoning, Supervisors Office, 911, etc.** For these findings and many topics that relate to the existing system, surveys were sent out to the Assessors, Supervisors and Mayors.

After compiling our surveys, the assessors indicate that, in general, current offices on an average are in **need of approximately 20-40% more office and storage space, additional data collectors and clerical staff,** computer training, software, and some hardware, including digital cameras and scanners.

Due to the cost of medical coverage, many municipalities are utilizing part time people as support staff, even having "floaters", employees that cover various offices at different times of the day. Although more expensive in the long run, **the use of more full-time employees with benefits would be a wise investment to best represent the needs of the taxpayers.**

Providing the necessary training not only to the Assessors, but to the support staff is crucial considering the complexity and current demands placed on an Assessor's office. Well trained clerks and data collectors take some of the pressure off the Assessor so the Assessor can concentrate on their primary objective, producing an accurate and equitable assessment roll. **Exemption administration is now a year-round task, made worse by untimely mailings from politicians that confuse the taxpayers.** Also, within the last three years, local assessor's offices have been inundated with massive amounts of grievances from "tax appeal" companies. Regardless of the merit of these cases, they have to be addressed and are very time consuming as this year, in addition to the grievances, there were a record number of small claims filings that followed at the County.

Entering into a project of this massive scale, the first step would be to get the parties involved to **jointly enter into a municipal cooperative agreement.** In addition to the Assessor surveys, additional surveys were sent out to Supervisors and Mayors. Initially, there was a mixed response regarding shared assessment services, formation of CAPS, state mandates and county-wide revaluations.

The best prospects for formation of a CAP would most likely be where part-time staff is utilized and better representation is needed. However, as noted earlier in this report, the Town of Hamptonburgh utilizes a part-time Assessor, is evidently satisfied with the service, has the highest level of assessment (2007 roll), and currently has the lowest assessment function cost percentage when compared to its total town budget.

A best case scenario, with willing participants, would be a Phase One data collection in 2010-2013, with hopes of producing updated assessment rolls for 2014. By this time, we would hope there would be a cycle bill in place to assist in the transition. The more willing participants, the lower per parcel contractor cost for revaluation assistance. We have used an estimate of \$65 per parcel in this study for contractor revaluation costs as shown in the Cost Analysis on page 43 and **highly recommend increased one-time aid to the municipalities of \$15/parcel from the State and \$15/parcel from the County.** Thereafter, the annual State Aid program in place would take effect.

Also reflected in the Cost Analysis is a County-employed commercial data collector/appraiser which would be made available to all the Assessors Offices. Part of the job duties of this position would be to maintain a commercial database of the various property types, in various regions of the County. This database would include sales, leases, vacancy/credit loss information, expenses and data to support accurate capitalization rates.

This study also takes into consideration the utilization of existing office space without, in most cases, the use of a large centralized office.

RECOMMENDATIONS:

STATE-Terminate Village Assessment Units

This duplication of services is not necessary. In fact, it further complicates a complicated process where two assessments exist on the same parcel. Property owners have to file exemptions and appeals in two locations, and in many cases, Village Assessors don't have the training and qualifications of a State Certified Assessor, unless of course, they are the same person or an Assessor in another town as is the case in many of the villages in Orange County.

STATE-Cycle Bill

With the exception of the City of Newburgh, a County-wide revaluation is needed. Following the initial data collection and revaluation, systematic reviews and reassessments could be done in-house, assuming the Assessor's Office be directly compensated with any available aid so their office could be properly staffed and funded. A state mandated assessment cycle bill of at least every 5 years, or based on a statistical trigger, would take the political pressure off the County and local municipalities.

STATE-Bank Codes

Yet another task that falls into the lap of the Assessors. Property owners should receive their bills and have a mechanism in place to forward these bills directly to their lending institutions. Many banks and tax service organizations do not adhere to RPTL-953, which mandates notices of creation, termination or transfer of escrow accounts be filed with the County Director on a timely basis. The Orange County Office of Real Property and Assessors are typically inundated with large stacks of "953" forms prior to issuance of the school and town/county tax bills. In the current economic climate, banks are changing names, dissolving or merging before the original escrow transfer or creation forms are received by the County.

STATE-Condominium/Cooperative Valuation

Support legislation that will require market-based assessments of real property owned or leased by a cooperative corporation or on a condominium basis, which is converted or constructed on or after January 1, 2010.

STATE-Small Claims Review

Individual property owners are entitled to an inexpensive review of assessments. However, **this poorly administrated process has led to significant inequitable decisions.** There needs to be an appeal procedure for local municipalities, with stricter mandatory training, certification and recertification requirements for small claims officers.

STATE-Civil Service

Full-time positions in an assessor's office can be obtained provisionally, but a permanent position is based on the satisfactory results of a civil service exam. **Many times, qualified individuals with related experience are not reachable, merely due to their not scoring within the top three positions on a test with ambiguous questions and non-related material.**

STATE & COUNTY-Increased Aid

As many of the municipalities in Orange County have not completed a revaluation in the last 20-30 years, a County-wide project would be a massive undertaking. With the current cost of a revaluation, **it is imperative the State and County contribute more to the process. In addition, we believe State aid should be available to municipalities that produce an equitable assessment roll whether assessments are at 100% or not.**

STATE & COUNTY-Training

More training should be available from New York State beyond what is required for certification.

In fact, assessors have repeatedly taken many of the courses available for continuing education due to the lack of a more diverse curriculum. As municipalities are unique, many experienced assessors have fortes in certain areas. Abbreviated courses and seminars could possibly be provided (and eventually be approved for continuing education) at a local level, perhaps after Assessor Association meetings, i.e. commercial valuation, public speaking, condo valuation, preparation for small claims, etc.

STATE & COUNTY-Assessment Standards

Locally establish a model of assessment administration where everyone involved, including the Assessors and County Director, would adhere to certain performance standards. These standards would cover exemption administration, appraisal, inspection, data collection and technological requirements.

COUNTY-Sales/Transfer Reporting

Currently county staff enters RP-5217 information into the State's SalesNet program. Upon review of this information, plotting of the deeds and updating the data in the TMRS computer system is performed by the Orange County Tax Map Department. The deed and RP-5217 are placed in a mailbox in the OC Real Property Office where they are picked up on a weekly basis by the Assessor. The Assessor then inputs the information into the RPS system. **To avoid this duplication of services and save time for the Assessors, we feel the basic information (i.e. owner, section/block/lot, lot size, north and east coordinates, sales data) could be populated directly into the RPS system from the TMRS and SalesNet systems, similar to what is being done currently in Dutchess County.** Assuming the transfers are fairly straightforward, the Assessor can then review this information and simply finish processing the sale/transfer, creating "real-time" access to RPS data for E-911 and other county/municipal purposes.

COUNTY-GIS

The current GIS system, as created for and used by County Assessors, requires the Orange County Tax Map Department to make use of at least one Desktop ArcGIS license to maintain a Personal Geodatabase of municipal datasets based off plotted Tax Maps. **The feature datasets include a parcel and condo layer with spatially stored data referencing, but is not limited to the shape area of over a 137,000 parcels.**

The County Assessors access these two GIS Layers via a remote connection to server used for deploying an application called Idate Pro to view these shapefiles. A Shapefile is a digital vector (non-topological) storage format for storing geometric location and associated attribute information. The Shapefile format is created by ArcView and can be used by ArcView, ARC/INFO, ArcGIS and other widely used GIS software. The Idate Pro application was created by SDG (Systems Development Group, Inc), out of Utica, NY, for the basic purpose of allowing Assessors the ability to view/query the established parcel and condo shapefile layers, which are uploaded to this server by exporting a batch script from the Tax Map Geodatabase. **These shapefiles are manually uploaded to the server about once a month, not directly linked "in real time" to the database. This can be cumbersome and slow regardless of its accuracy.**

Proposed Enhancements to the GIS system for use by County Assessors

As outlined above, the Tax Map Department supplies shapefiles of parcels to SDG via a manual upload, while at the same time, SDG, an ESRI (Environmental Systems Research Institute, Inc.) business partner, maintains parcels and other layers for various NYS agencies through the use of Manifold GIS Systems, which is quite similar to that of Esri's ArcIMS (Internet Mapping Service)

Accessing the data via web based services (once configured) is more efficient as there is no need to manually upload shapefiles that have been extracted from the Geodatabase. **This means data updates to the Tax Map Geodatabase can be viewed immediately, hence saving time.** The Geodatabase file system allows for more administrative control (i.e. permissions/look).

The two Internet Mapping Services, are quite similar in creating a web based site. However, overall cost is significantly cheaper with Manifold. Currently, the County is using some aspect of Esri Services/Products. The GIS Division of Orange County Government is using ArcIMS technology, with prospects of maintaining all GIS data through the use of an Enterprise GIS System, deployed by the use of a future install of ArcGIS Server Technology.

This enhancement will allow for geodatabase management/quality assurance of updates to numerous layers (i.e. Parcel, Condo, Roads, Easements, OrthoImagery, etc.) stored as an ArcSDE (Spatial Data Engine) Geodatabase accessed through what is referred to as an **sqlexpress instance** (essentially a momentary copy of the database, which allows for every County Department to store and edit there own data with various permissions).

The ArcSDE database provides faster access to data by editors (TaxMap) and end-users alike (Assessors). Assessors will then have access to a faster/linked ArcSDE Geodatabase, via ArcGIS Server, which will be more efficient and streamlined, saving time in the long run for all involved that utilize the Tax Map Department created database.

SUMMARY

It is our hope that this study not only covers the potential for some reform to the assessment function in Orange County, but also educates the reader regarding the demands placed on our local Assessors Offices on a daily basis. **As a majority, these offices are understaffed and operate with limited funds.** The job is State mandated with specific deadlines, conditions and training requirements, and is completed on an annual basis **with limited comprehension of its complexity by municipal officials as well as the public.**

Whatever scenario is followed, be it existing, coordinated assessment programs (CAPS), or a combination of both, **it is clear there needs to be improvements so an adequately staffed and budgeted system is in place.** As a result, when a revaluation project is undertaken, the updated values and data can be properly maintained on an annual basis to ensure equity and **establish confidence in the Real Property Tax System to the taxpayers of Orange County.**

APPENDIX

- ‡ **Municipal Profiles**
- ‡ **The Job of the Assessor**
- ‡ **Understanding the Equalization Rate**
- ‡ **New York State Real Property Tax Law 579 - Coordinated Assessment Programs**
- ‡ **New York State Real Property Tax Law 1573 - State assistance for the maintenance of a system of improved real property tax administration**
- ‡ **IAAO Recommended Staffing Levels**

Assessors:

Appointed Assessor: Ms. Bonnie Bernaski Phone: (845) 346-4141

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/27/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 21.73

Residential: 16.54

Price Related Differential:

All Property: 0.94

Residential: 1.00

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 12,444,993

Assessed Value(AV) Tax Rate = 54.85

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 0.00

School Tax Rate Per \$1000.00 of Assessed Value:

330900-Middletown 111.69

2007 Assessment Roll Total Parcel Count: 8,385

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 1279

Equalized Value(\$000) of Exempt Parcels: 635,441

Percent of Municipal Equalized Value: 25.09

County of Orange || City of Newburgh

Assessors:

Appointed Assessor: Mr. Stephen P. Ruelke Phone: (845) 569-7333

2009 Residential Assessment Ratios (RAR) Information:

Date Established: Not Issued, Conducting A Reassessment

No. Of Sales: Not Issued, Conducting A Reassessment

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/20/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 25.31

Residential: 17.44

Price Related Differential:

All Property: 1.00

Residential: 1.04

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 11,549,000

Assessed Value(AV) Tax Rate = 37.60

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 0.00

School Tax Rate Per \$1000.00 of Assessed Value:

331100-Newburgh 67.62

2007 Assessment Roll Total Parcel Count: 6,975

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 958

Equalized Value(\$000) of Exempt Parcels: 598,773

Percent of Municipal Equalized Value: 29.40

Assessors:

Appointed Assessor: Ms. Yvonne E. Duryea Phone: (845) 858-4094

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/20/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 22.98

Residential: 14.28

Price Related Differential:

All Property: 0.99

Residential: 1.02

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 3,333,215

Assessed Value(AV) Tax Rate = 20.80

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 0.00

School Tax Rate Per \$1000.00 of Assessed Value:

331300-Port Jervis 54.85

2007 Assessment Roll Total Parcel Count: 3,205

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 730

Equalized Value(\$000) of Exempt Parcels: 137,123

Percent of Municipal Equalized Value: 20.78

County of Orange || Town of Blooming Grove

Assessors:

Appointed Assessor: Ms. Lori Coady Phone: (845) 496-7601

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/27/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 10.48

Residential: 10.39

Price Related Differential:

All Property: 0.99

Residential: 0.99

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 6,203,923

Assessed Value(AV) Tax Rate = 25.57

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 12.83

School Tax Rate Per \$1000.00 of Assessed Value:

332201-Chester 114.99

334001-Monroe-Woodbury 118.24

332002-Washingtonville 121.96

2007 Assessment Roll Total Parcel Count: 7,462

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 1022

Equalized Value(\$000) of Exempt Parcels: 248,219

Percent of Municipal Equalized Value: 10.31

Assessors:

Appointed Assessor: Ms. Andrea Nilon Phone: (845) 469-7000

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/27/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 8.26

Residential: 7.73

Price Related Differential:

All Property: 0.99

Residential: 0.99

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 4,111,722

Assessed Value(AV) Tax Rate = 5.88

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 4.18

School Tax Rate Per \$1000.00 of Assessed Value:

332201-Chester 31.73

333001-Goshen 29.19

334001-Monroe-Woodbury 32.63

335401-Warwick Valley 31.44

2007 Assessment Roll Total Parcel Count: 4,874

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 977

Equalized Value(\$000) of Exempt Parcels: 208,213

Percent of Municipal Equalized Value: 11.92

County of Orange || Town of Cornwall

Assessors:

Appointed Assessor: Mr. Ronald A. Fiorentino Phone: (845) 534-7290

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/27/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 11.86

Residential: 11.31

Price Related Differential:

All Property: 1.00

Residential: 0.99

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 3,382,360

Assessed Value(AV) Tax Rate = 4.53

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 1.76

School Tax Rate Per \$1000.00 of Assessed Value:

332401-Cornwall 30.22

331100-Newburgh 30.50

332002-Washingtonville 31.64

2007 Assessment Roll Total Parcel Count: 4,852

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 1110

Equalized Value(\$000) of Exempt Parcels: 314,007

Percent of Municipal Equalized Value: 14.68

County of Orange || Town of Crawford

Assessors:

Chairman:	Mr. William Fee	Phone: (845) 744-3721
Assessor - Member, BOA:	Mr. Robert Kolacz	Phone: (845) 744-3721
Assessor:	Ms. Karen L. Raiti	Phone: (845) 744-3721

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued
No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009
Valuation Date: 07/01/2007
Taxable Status: 03/01/2008
Tentative Roll: 05/01/2008
Grievance Day: 05/28/2008
Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 18.60
Residential: 18.32

Price Related Differential:

All Property: 0.97
Residential: 0.98

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 3,164,374
Assessed Value(AV) Tax Rate = 10.39
Assessed Value (AV) Tax Rate for Towns Inside Village Area = 0.00

School Tax Rate Per \$1000.00 of Assessed Value:

332601-Pine Bush 47.67
334201-Valley 48.22

2007 Assessment Roll Total Parcel Count: 3,768

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 778
Equalized Value(\$000) of Exempt Parcels: 209,643
Percent of Municipal Equalized Value: 15.42

County of Orange || Town of Deerpark

Assessors:

Appointed Assessor: Ms. Kathleen Smith Phone: (845) 856-2210

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/27/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 25.25

Residential: 23.62

Price Related Differential:

All Property: 1.06

Residential: 1.09

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 1,036,864

Assessed Value(AV) Tax Rate = 3.81

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 0.00

School Tax Rate Per \$1000.00 of Assessed Value:

483401-Eldred 32.71

331300-Port Jervis 42.66

2007 Assessment Roll Total Parcel Count: 4,237

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 699

Equalized Value(\$000) of Exempt Parcels: 101,994

Percent of Municipal Equalized Value: 12.80

Assessors:

Appointed Assessor: Ms. JoAnn Soules Phone: (845) 294-7121

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/27/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 17.63

Residential: 14.59

Price Related Differential:

All Property: 0.93

Residential: 0.98

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 3,841,330

Assessed Value(AV) Tax Rate = 5.48

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 1.98

School Tax Rate Per \$1000.00 of Assessed Value:

332201-Chester 28.85

335415-Florida 32.00

333001-Goshen 26.54

330900-Middletown 27.17

2007 Assessment Roll Total Parcel Count: 5,408

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 1411

Equalized Value(\$000) of Exempt Parcels: 941,143

Percent of Municipal Equalized Value: 33.00

County of Orange || Town of Greenville

Assessors:

Appointed Assessor: Ms. Alane A. Romer Phone: (845) 856-5064

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/29/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 14.90

Residential: 9.92

Price Related Differential:

All Property: 1.01

Residential: 0.99

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 939,660

Assessed Value(AV) Tax Rate = 3.93

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 0.00

School Tax Rate Per \$1000.00 of Assessed Value:

333801-Minisink Valley 29.15

2007 Assessment Roll Total Parcel Count: 1,945

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 302

Equalized Value(\$000) of Exempt Parcels: 18,474

Percent of Municipal Equalized Value: 3.47

County of Orange || Town of Hamptonburgh

Assessors:

Appointed Assessor: Mr. Thomas W. Masten Phone: (845) 427-2424

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/27/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: N/A

Residential: N/A

Price Related Differential:

All Property: N/A

Residential: N/A

2008 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 793,696

Assessed Value(AV) Tax Rate = 1.18

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 0.68

School Tax Rate Per \$1000.00 of Assessed Value:

333001-Goshen 16.93

334201-Valley 16.52

332002-Washingtonville 19.99

2007 Assessment Roll Total Parcel Count: 2,242

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 454

Equalized Value(\$000) of Exempt Parcels: 96,666

Percent of Municipal Equalized Value: 10.39

County of Orange || Town of Highlands

Assessors:

Appointed Assessor: Ms. Andrea Nilon Phone: (845) 446-0703

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/27/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 10.40

Residential: 9.80

Price Related Differential:

All Property: 1.01

Residential: 1.01

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 2,786,564

Assessed Value(AV) Tax Rate = 13.01

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 6.85

School Tax Rate Per \$1000.00 of Assessed Value:

392201-Haverstraw-Stony Point 50.79

333601-Highland Falls 23.18

2007 Assessment Roll Total Parcel Count: 2,163

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 322

Equalized Value(\$000) of Exempt Parcels: 393,319

Percent of Municipal Equalized Value: 38.50

Assessors:

Appointed Assessor: Ms. Eileen Kelly Phone: (845) 726-3700

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/27/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 12.64

Residential: 8.44

Price Related Differential:

All Property: 0.99

Residential: 1.00

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 656,284

Assessed Value(AV) Tax Rate = 3.83

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 2.51

School Tax Rate Per \$1000.00 of Assessed Value:

333801-Minisink Valley 39.06

2007 Assessment Roll Total Parcel Count: 1,958

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 320

Equalized Value(\$000) of Exempt Parcels: 44,617

Percent of Municipal Equalized Value: 7.65

County of Orange || Town of Monroe

Assessors:

Appointed Assessor: Ms. Dorothy S. Post Phone: (845) 783-1900

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/27/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 14.24

Residential: 13.06

Price Related Differential:

All Property: 0.96

Residential: 1.00

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 3,256,771

Assessed Value(AV) Tax Rate = 8.83

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 5.57

School Tax Rate Per \$1000.00 of Assessed Value:

334002-Kiryas Joel Village 46.50

334001-Monroe-Woodbury 108.78

2007 Assessment Roll Total Parcel Count: 10,444

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 1439

Equalized Value(\$000) of Exempt Parcels: 581,494

Percent of Municipal Equalized Value: 15.50

Assessors:

Appointed Assessor: Mr. Dennis R. Ketcham Phone: (845) 457-2650

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/27/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 13.99

Residential: 13.21

Price Related Differential:

All Property: 0.96

Residential: 0.99

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 3,890,115

Assessed Value(AV) Tax Rate = 5.12

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 0.65

School Tax Rate Per \$1000.00 of Assessed Value:

332601-Pine Bush 25.13

334201-Valley 25.42

515201-Walkill 26.98

2007 Assessment Roll Total Parcel Count: 8,325

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 2129

Equalized Value(\$000) of Exempt Parcels: 376,029

Percent of Municipal Equalized Value: 13.03

County of Orange | | Town of Mount Hope

Assessors:

Appointed Assessor: Mr. Dennis R. Ketcham Phone: (845) 386-9868

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/28/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 14.63

Residential: 15.38

Price Related Differential:

All Property: 0.99

Residential: 1.00

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 1,606,362

Assessed Value(AV) Tax Rate = 6.62

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 5.69

School Tax Rate Per \$1000.00 of Assessed Value:

333801-Minisink Valley 29.75

332601-Pine Bush 28.21

331300-Port Jervis 39.18

2007 Assessment Roll Total Parcel Count: 2,613

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 418

Equalized Value(\$000) of Exempt Parcels: 236,167

Percent of Municipal Equalized Value: 29.83

Assessors:

Appointed Assessor: Mr. Michael J. Fogarty Phone: (845) 564-4550

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/27/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 12.94

Residential: 13.41

Price Related Differential:

All Property: 0.98

Residential: 0.98

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 11,583,930

Assessed Value(AV) Tax Rate = 8.36

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 0.00

School Tax Rate Per \$1000.00 of Assessed Value:

513601-Marlboro 41.28

331100-Newburgh 62.49

334201-Valley 43.02

515201-Walkill 64.49

2007 Assessment Roll Total Parcel Count: 13,069

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 2531

Equalized Value(\$000) of Exempt Parcels: 692,242

Percent of Municipal Equalized Value: 13.45

County of Orange || Town of New Windsor

Assessors:

Appointed Assessor: Mr. J. Todd Wiley Phone: (845) 563-4631

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/27/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 18.07

Residential: 13.44

Price Related Differential:

All Property: 0.93

Residential: 0.99

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 7,138,527

Assessed Value(AV) Tax Rate = 19.36

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 0.00

School Tax Rate Per \$1000.00 of Assessed Value:

332401-Cornwall 116.99

331100-Newburgh 118.11

334201-Valley 101.76

332002-Washingtonville 122.50

2007 Assessment Roll Total Parcel Count: 9,247

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 2023

Equalized Value(\$000) of Exempt Parcels: 663,890

Percent of Municipal Equalized Value: 19.32

Assessors:

Appointed Assessor: Mr. Gregory G. Stevens Phone: (845) 351-5602

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/27/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 13.94

Residential: 12.94

Price Related Differential:

All Property: 1.00

Residential: 1.01

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 4,182,965

Assessed Value(AV) Tax Rate = 28.08

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 12.46

School Tax Rate Per \$1000.00 of Assessed Value:

392201-Haverstraw-Stony Point 196.05

334001-Monroe-Woodbury 116.55

392601-Ramapo 129.31

335003-Tuxedo 54.27

2007 Assessment Roll Total Parcel Count: 2,065

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 317

Equalized Value(\$000) of Exempt Parcels: 207,911

Percent of Municipal Equalized Value: 12.88

County of Orange || Town of Wallkill

Assessors:

Appointed Assessor: Ms. Carol A. Voss Phone: (845) 692-7810

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/27/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 16.80

Residential: 13.08

Price Related Differential:

All Property: 0.88

Residential: 1.00

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 6,702,380

Assessed Value(AV) Tax Rate = 13.53

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 0.00

School Tax Rate Per \$1000.00 of Assessed Value:

333001-Goshen 81.08

330900-Middletown 86.00

333801-Minisink Valley 80.98

332601-Pine Bush 76.81

334201-Valley 77.67

2007 Assessment Roll Total Parcel Count: 10,196

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 1801

Equalized Value(\$000) of Exempt Parcels: 836,218

Percent of Municipal Equalized Value: 20.82

Assessors:

Appointed Assessor: Mr. Richard H. Hubner Phone: (845) 986-1123

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/27/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 16.41

Residential: 13.45

Price Related Differential:

All Property: 0.99

Residential: 0.98

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 6,846,327

Assessed Value(AV) Tax Rate = 14.97

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 5.64

School Tax Rate Per \$1000.00 of Assessed Value:

335415-Florida 146.91

335411-Greenwood Lake 148.80

335003-Tuxedo 63.42

335401-Warwick Valley 131.21

2007 Assessment Roll Total Parcel Count: 14,938

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 2758

Equalized Value(\$000) of Exempt Parcels: 832,475

Percent of Municipal Equalized Value: 15.25

County of Orange || Town of Wawayanda

Assessors:

Appointed Assessor: Ms. Alane A. Romer Phone: (845) 355-5705

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/27/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 14.18

Residential: 14.02

Price Related Differential:

All Property: 0.98

Residential: 0.99

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 1,533,006

Assessed Value(AV) Tax Rate = 3.36

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 0.00

School Tax Rate Per \$1000.00 of Assessed Value:

333001-Goshen 27.03

330900-Middletown 27.90

333801-Minisink Valley 26.99

2007 Assessment Roll Total Parcel Count: 3,076

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 753

Equalized Value(\$000) of Exempt Parcels: 100,423

Percent of Municipal Equalized Value: 9.81

Assessors:

Appointed Assessor: Ms. Laura Breslin Phone: (845) 928-2439

2009 Residential Assessment Ratios (RAR) Information:

Date Issued: Not Yet Issued

No of Sales: Not Yet Issued

2008 Fiscal Dates:

Fiscal Year Begins: 01/01/2009

Valuation Date: 07/01/2007

Taxable Status: 03/01/2008

Tentative Roll: 05/01/2008

Grievance Day: 05/27/2008

Final Roll: 07/01/2008

2007 Assessment Equity Statistics

Coefficient of Dispersion:

All Property: 9.88

Residential: 9.47

Price Related Differential:

All Property: 0.99

Residential: 1.00

2007 Levy Year Tax Rate and Levy Information from the State Comptroller's Office (OSC):

Municipal Tax Levy = 7,240,909

Assessed Value(AV) Tax Rate = 12.30

Assessed Value (AV) Tax Rate for Towns Inside Village Area = 4.24

School Tax Rate Per \$1000.00 of Assessed Value:

332401-Cornwall 46.89

392201-Haverstraw-Stony Point 80.07

333601-Highland Falls 0.00

334001-Monroe-Woodbury 47.60

2007 Assessment Roll Total Parcel Count: 4,360

2007 Assessment Roll Exemptions Information:

Number of Parcels with Exemptions for City/Town Purposes: 687

Equalized Value(\$000) of Exempt Parcels: 424,090

Percent of Municipal Equalized Value: 18.22

The Job of the Assessor

Who is the Assessor?

The assessor is a local government official who estimates the value of real property within a city, town, or village's boundaries. This value is converted into an assessment, which is one component in the computation of real property tax bills.

What Training Does the Assessor Have To Take?

Assessors must obtain basic certification by New York State within three years of taking office*. This requires the successful completion of orientation, three assessment administration course components, and five appraisal components, including farm appraisal for certain agricultural communities. The New York State Office of Real Property Services (ORPS) prescribes the components.

**Assessors in Nassau County, Albany, Buffalo, Rochester, Syracuse, and Yonkers are not required to obtain basic certification.*

Each year, appointed assessors must complete an average of 24 hours of continuing education. Both elected and appointed assessors may attain any of three advanced designations awarded by ORPS: State Certified Assessor-Advanced, State Certified Assessor-Professional, and State Certified Assessor-National.

What Does an Assessor Do?

The assessor is obligated by New York State law to maintain assessments at a uniform percentage of market value each year. The assessor signs an oath to this effect when certifying the tentative assessment roll -- the document containing each property assessment. The physical description (or inventory) and value estimate of every parcel is required to be kept current. In order to maintain a uniform roll, each year your assessor will need to analyze all of the properties in the municipality to determine which assessments need to be changed.

Where assessments need to be changed, in some cases, your assessor will be able to increase or decrease the assessments of a neighborhood or group of properties by applying real estate market trends to those properties. This is possible only when the assessments to be changed are at a uniform level other than the municipality's stated level of assessment. In other cases, the assessor will need to conduct physical reinspections for reappraisals of properties. Every assessing unit should be keeping all assessments at a fair and uniform level every year.

The assessment roll shows assessments and appropriate exemptions. Every year the roll, with preliminary or tentative assessments, is made available for public inspection. After the Board of Assessment Review (BAR) has acted on assessment complaints and ordered any changes, the tentative assessment roll is made final.

What Kind of Property is Assessed?

All real property, commonly known as real estate, is assessed. Real property is defined as land and any permanent structures attached to it. Some examples of real property are houses, gas stations, office buildings, vacant land, motels, shopping centers, saleable natural resources (oil, gas, timber), farms, apartment buildings, factories, restaurants, and, in most instances, mobile homes.

How is Real Property Assessed?

Before assessing any parcel of property, the assessor estimates its market value. Market value is how much a property would sell for, in an open market, under normal conditions. To estimate market values, the assessor must be familiar with all aspects of the local real estate market.

A property's value can be estimated in three different ways. First, property is compared to others similar to it that have sold recently, using only sales where the buyer and seller both acted without undue pressure. This method is called the **market approach** and is normally used to value residential, vacant, and farm properties.

The second way is to calculate the cost, using today's labor and material prices, to replace the structure with a similar one. If the structure is not new, the assessor determines the depreciation since it was built. The resulting value is added to an estimate of the market value of the land. This method, called the **cost approach**, is used to value special purpose and utility properties.

The third way is to analyze how much income a property (like an apartment building, store, or factory) will produce if rented. Operating expenses, insurance, maintenance costs, financing terms, and how much money expected to be earned are considered. This method is called the **income approach**.

Properties in sub optimal uses generally may not be assessed at market value; they must be assessed at their current-use value.

Assessors with computers can estimate values more efficiently than by hand. Computer Assisted Mass Appraisal (CAMA) techniques are used to analyze sales and estimate values for many properties at once.

Once the assessor estimates the market value of a property, its assessment is calculated. New York State law provides that all property within a municipality be assessed at a uniform percent of market value. The level of assessment can be five percent, 20 percent, 50 percent, or any other fraction, up to 100 percent. Everyone pays his or her fair share of taxes as long as every property in a locality is assessed at the same percent of value.

For example, a house with a market value of \$100,000 located in a town that assesses at 15 percent of value would have an assessment of \$15,000. The assessment is multiplied by the tax rate for each taxing jurisdiction - city, town, village, school district, etc. - to determine the tax bills. (For further explanation of this process, see "[How the Property Tax Works](#)").

Does the Assessor have to be let into your home?

The New York State Assessors' Association pamphlet, "Understanding Assessments and Property Taxes," states:

The Assessor has a right to go to your front door and seek admittance (possibly he or she will only want to inspect the exterior of the house) but must leave the premises if asked to do so.

If it is really inconvenient to allow an inspection at that time, tell your visitor just that and try to make an appointment for some other date. However, if you can spare the ten minutes or so that will usually be required, we urge that you allow it to proceed so that the information necessary for equitable assessment can be gathered.

The pamphlet cautions property owners not to allow anyone into their homes without proper identification, preferably I.D. cards with photographs signed by an authorized town or city official. "No identification — no entry!"

What Else Does an Assessor Do?

The assessor performs many other administrative functions, such as inspecting new construction and major improvements to existing structures. This ensures that the record of each property's physical inventory is current and that the appropriate improvements are assessed.

The assessor also approves and keeps track of property tax exemptions. Among the most common are the senior citizen, School Tax Relief (STAR), veterans, agricultural, and business exemptions.

The Real Property System is a computer software package (created and maintained by ORPS) to assist assessment administration functions. It is available to assessors who have the necessary computer equipment, and allows them to electronically maintain the assessment roll and related records. Corrections to State form RP-5217 can also be sent to the State Board electronically. The Real Property System also includes computer-assisted mass appraisal programs for value estimation and assessment updates.

Legally, the assessor must be present at all public hearings of the Board of Assessment Review (BAR). The BAR may request the assessor to present evidence in support of tentative assessments being grieved by taxpayers. After meeting in private without the assessor, the BAR makes its decisions and orders any appropriate changes to the assessment roll before it becomes final. If assessment reductions are denied by the BAR, and property owners appeal to Small Claims Assessment Review, the assessor prepares evidence for those hearings.

The assessor reviews every transfer of real property for accuracy, including the basic information on the buyer, seller, and sale price. Assessment records are updated, and any unusual conditions affecting the transfer are also verified. Results are recorded on form RP-5217 at the real estate closing. The assessor makes corrections to this form.

ORPS requires assessors to file an annual report on assessment changes. ORPS also "equalizes" property assessments to a common full (market) value in each municipality. More information on the ORPS full value measurement program is available.

Where Can I Go With Questions?

The assessor is continually communicating with the public, answering questions, and dealing with concerns raised by taxpayers. Anyone can examine the assessment roll and property records at any time. However, between Taxable Status Day and the filing of the tentative roll (generally, March through May), it should be done by appointment.

It is up to individual property owners to monitor their own assessments. Taxpayers who feel they are not being fairly assessed should meet with their assessor before the tentative assessment roll is established. In an informal setting, the assessor can explain how the assessment was determined and the rationale behind it.

Assessors are interested only in fairly assessing property in their assessing unit. If your assessment is correct and your tax bill still seems too high, the assessor cannot change that. Complaints to the assessor must be about how property is assessed.

Taxpayers unhappy with growing property tax bills should not be concerned only with assessments. They should also examine the scope of budgets and expenditures of the taxing jurisdictions (counties, cities, towns, villages, school districts, etc.) and address those issues in appropriate and available public forums.

Informal meetings with assessors to resolve assessment questions about the next assessment roll can take place throughout the year. If, after speaking with your assessor, you still feel you are unfairly assessed, the booklet, "How to Contest Your Assessment" describes how to prepare and file a complaint with the Board of Assessment Review for an assessment reduction, and indicates the time of year it can be done.

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Understanding the Equalization Rate

In New York State, the property tax is a local tax, raised and spent locally to finance local governments and public schools. While the State does not collect or receive any direct benefit from the property tax, this tax is still of major importance as the largest single revenue source for the support of municipal and school district services. More than \$26 billion is raised in local property taxes across the state annually. (Also see, The Real Property Tax Primer and the 2001 Annual Report)

The New York State Office of Real Property Services (ORPS) is statutorily obligated to administer an equalization program in order to assure equitable property tax allocation among nearly 4,000 taxing jurisdictions in New York State, and to insure the proper allocation of State Aid to Education funds, among other purposes. Equalization seeks to measure the relationship of locally assessed values to an ever-changing real estate market. Each year, ORPS calculates equalization rates for each of the state's more than 1,200 assessing units.

Why is equalization necessary?

Equalization is necessary in New York State because: (1) there is no fixed percentage at which property must be assessed; (2) not all municipalities assess property at the same percentage of market value; and (3) taxing jurisdictions, such as most school districts, do not share the same taxing boundaries as the cities and towns that are responsible for assessing properties. Most of the state's more than 700 school districts distribute their taxes among segments of several municipalities, many of which have different levels of assessment. The number of municipal segments in a school district can range from one to fifteen or more.

What is an equalization rate?

At its simplest, an equalization rate is the state's measure of a municipality's level of assessment (LOA). This is the ratio of total assessed value (AV) to the municipality's total market value (MV). The municipality determines the AV; the MV is estimated by the state. The equalization rate formula is:

$$\frac{\text{Total Assessed Value (AV)}}{\text{Total Market Value (MV)}} = \text{Equalization Rate}$$

Equalization rates **do not** indicate the degree of uniformity among assessments within a municipality. (More information regarding uniformity is available from Fair Assessments - A Guide for Property Owners.)

What does your equalization rate mean?

- *An equalization rate of 100 means that the municipality is assessing property at 100 percent of market value.*
- *An equalization rate of less than 100 means that the municipality's total market value is greater than its assessed value.*
- *An equalization rate of greater than 100 means that the total assessed value for the municipality is greater than its total market value.*

There would be no need for equalization if all municipalities assessed all property at 100 percent of market value every year.

Find the equalization rate for your municipality or school district.

What is the relationship between the State's equalization rate and the municipality's level of assessment?

In New York State each municipality is authorized to assess at market value or some fraction of market value. A level of assessment (LOA) of 50 percent means that assessments are at half of market value; an LOA of 100 percent means a community is assessing at 100 percent of market value. Regardless of the LOA chosen by a municipality, all of the assessments in the municipality are required by law to be at a uniform percentage of market value.

Equalization rates are the state's measure of each municipality's LOA. Each local assessor is required by law to state the municipal LOA on each year's assessment roll. The state determines the equalization rate by analyzing the locally stated LOA. In accordance with national standards, ORPS reviews the work of the assessor and determines whether the stated LOA is within adequate tolerances to be used as the equalization rate. *If certain criteria are met, the LOA becomes the rate.* In municipalities where ORPS cannot accept or confirm the LOA, ORPS uses its own independent estimate of total market value to compare to the total assessed value.

What is the benefit of having the locally determined LOA accepted as the equalization rate?

Where assessors are accurately stating the LOA on the tentative assessment roll, they will be indicating the equalization rate upon which school taxes are distributed. When municipalities keep assessments up-to-date each year, they will be adjusting assessed values to reflect market changes, resulting in a consistent LOA and equalization rate from year to year.

What does it mean when your municipality's equalization rate decreases?

A falling equalization rate means that market values are rising faster than assessed values. Keeping assessments up-to-date annually can result in consistent equalization rates each year.

Why do equalization rates need to be established each year?

The Real Property Tax Law requires that annual State equalization rates be established for each county, city, town and village. Equalization rates are calculated each year to reflect that year's assessment roll and current market values for each assessing unit.

What are equalization rates used for?

Aside from apportionment of taxes among municipal segments of school districts and counties, and distribution of State Aid for Education, some of the less recognized uses of equalization rates include:

- establishment of tax and debt limits;
- allocation of costs, such as for jointly operated hospitals among participating localities or an injury to a volunteer firefighter, among others;
- determination of state assessments (special franchise) or approval of local assessments (state-owned land);

- determination of ceilings (railroad and agricultural values) and exemptions;
- determination of level of STAR exemptions;
- apportionment of sales tax revenues and joint indebtedness; and
- as evidence in court proceedings on the issue of assessment inequity and small claims assessment review hearings.

May the equalization rate be used in an assessment appeal?

Yes. Property owners in New York State (except in Nassau County and New York City) may use the equalization rate as one piece of evidence in assessment grievance cases before the Board of Assessment Review and in State Supreme Court. Residential property owners also may use the State equalization rate in assessment cases brought under the provisions of Small Claims Assessment Review. More information on assessment challenges is available in ORPS's publication entitled "What To Do If You Disagree With Your Assessment".

How do equalization rates relate to school property taxes?

The equalization rate is used to estimate the total market value of an entire taxing jurisdiction and/or segments of jurisdictions. The following formula is used to estimate a municipality's total market value:

Current Total Assessed Value

_____ = Total Market Value Estimate (also known as Equalized Full Value)

Current Equalization Rate

In order for a school district to fairly distribute its property tax levy (the total amount of school taxes to be collected), the levy needs to be divided in proportion to the total market value of each municipal segment. This allows for an equitable distribution of taxes based upon the market value of each municipality or segment.

For example School District AB needs to raise \$1 million through property taxes (thus, a levy of \$1 million). The district contains all of Town A and all of Town B. Each town has a total assessed value of \$10 million. If the \$1 million tax levy simply were allocated on the basis of the assessed values, the taxpayers in both towns would evenly split the levy, with each town paying \$500,000.

However, through the equalization process, the state determines that that the two towns have different levels of assessment. Town A has an equalization rate of 33.33 and Town B has an equalization rate of 50.00.

Towns A and B can be compared for the purpose of dividing the \$1 million school district tax levy between them:

	Town A	Town B
Assessed Value (AV) of each Town	\$10 million	\$10 million
Equalization Rate of each Town	33.33	50.00
Market Value of each Town	\$30 million	\$20 million
Market Value of School District AB = \$50 million		
Percent of Market Value (and, therefore, percent of levy) for each Town	60%	40%
Tax Levy to be raised from each Town	\$600,000	\$400,000
Tax Rate for each Town (Tax Levy ÷ Assessed Value) x 1000	\$60 per \$1000 AV	\$40 per \$1000 AV

You can see that Town A is responsible for 60 percent (\$30 million ÷ \$50 million) of the full value in School District AB, and Town B is responsible for 40 percent (\$20 million ÷ \$50 million) of the full value. This means that the taxpayers in Town A will have to pay a total of \$600,000 (60% of the \$1 million tax levy) and those in Town B will have to pay \$400,000 (40% of the \$1 million tax levy).

It is the change in a town's total market value, as reflected in the equalization rate, relative to the change in the market value of other municipalities in a taxing jurisdiction, such as a school district, that may cause a particular town's share of the tax levy to increase or decrease. If one municipality's market value increases, but all the other municipalities in the taxing jurisdiction increase to a larger degree, then the first municipality's share of the tax levy will decline.

For more information

To learn more about equalization, assessments and other aspects of property tax administration, you may wish to talk with your assessor or county director of real property tax services. More detailed information also is available [online](#).

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579. Coordinated assessment programs.

1. Establishment of program.

Two or more assessing units, except villages, within the same county or adjoining counties may establish a coordinated assessment program, without referendum, by entering into an agreement meeting the criteria set forth in this section. Any agreement entered into hereunder shall be approved by each participating assessing unit by a majority vote of the voting strength of its governing body at least forty-five days before the taxable status date of the first assessment roll to which such program is to apply. A copy of each such agreement shall be filed with the state board on or before such taxable status date. As used in this section, the term "voting strength" has the meaning set forth in section one hundred nineteen-n of the general municipal law.

2. Types of agreements. (a) Coordinated assessment programs with direct county involvement. Two or more assessing units, except villages, within the same county may establish a coordinated assessment program by entering into an agreement with the county pursuant to subdivision four of section one thousand five hundred thirty-seven of this chapter, which provides for the county to provide assessment services to all of the participating assessing units, and which contains the additional provisions set forth in this section.

(b) Coordinated assessment programs without direct county involvement. Two or more assessing units, except villages, within the same county or adjoining counties may establish a coordinated assessment program by jointly entering into a municipal cooperative agreement between or among themselves pursuant to section five hundred seventy-six of this article and article five-G of the general municipal law, which provides for a single assessor to be appointed to hold the office of assessor in all the participating assessing units, and which contains the additional provisions set forth in this section.

(c) No agreement pursuant to this section may be entered into by an assessing unit which has retained elective assessors.

2-a. When an assessing unit is required to change its assessment calendar in order to comply with the requirements of paragraph (c) of subdivision two of this section, the establishment of the coordinated assessment program shall be deemed contingent upon the implementation of the required assessment calendar changes pursuant to law.

3. Additional provisions. In addition to any other requirements of law, an agreement for a coordinated assessment program shall provide for the following:

(a) Single assessor. Effective no later than sixty days after the date on which the agreement is effective, the same individual shall be appointed to hold the office of the assessor in all of the assessing units participating in the coordinated assessment program. Upon the expiration of the term of the assessor so appointed, or in the event that the assessor so appointed shall resign or otherwise be unable to remain in office, a single individual shall be appointed to succeed him or her in all the participating assessing units.

(b) Standard of assessment. Effective with the first assessment roll produced pursuant to this section, all real property shall be assessed at the same uniform percentage of value in all of the assessing units participating in the coordinated assessment program throughout the term of the agreement.

Such percentage may be expressly prescribed by the agreement.

(c) Assessment calendar. The dates applicable to the assessment process in each participating assessing unit, including taxable status date, and the dates for the filing of the tentative and final assessment rolls, shall be as provided in this article and article three of this chapter.

4. Modifications of existing programs. (a) Addition of new participants. An agreement for a coordinated assessment program may be amended to add one or more eligible assessing units to the program. The amended agreement shall be approved in the same manner as an original agreement; provided that the amended agreement must be approved at least forty-five days before the taxable status date of the first assessment roll to which the amended agreement is to apply. A copy of the amended agreement shall be filed with the state board on or before such taxable status date.

(b) Withdrawal of participants. An assessing unit may withdraw from a coordinated assessment program by local law or resolution; provided, however, that the local law or resolution providing for the withdrawal must be approved by a majority of the voting strength of its governing body and filed with the state board at least six months before the taxable status date of the first assessment roll to which it is to apply. Upon the withdrawal of an assessing unit from a coordinated assessment program, the agreement between or among the remaining participants shall be deemed amended to remove any references to the assessing unit that has withdrawn.

(c) Termination of program. A coordinated assessment program may be terminated (i) by the adoption of local laws or resolutions providing for the termination of the program by at least fifty percent of the participating assessing units; or (ii) in the case of a program with direct county involvement, by the adoption by the county of a local law or resolution providing for the termination of the program; provided, however, that in either case the local laws or resolutions providing for the termination must be approved by a majority of the voting strength of its governing body and filed with state board at least six months before the taxable status date of the first assessment roll to which it is to apply.

5. Equalization. In addition to the provisions set forth in article twelve of this chapter, state equalization for assessing units participating in a coordinated assessment program shall be subject to the following:

(a) Market value surveys. For any market value survey commenced after the first assessment roll produced pursuant to this section, the state board shall conduct a common market value survey including all the assessing units participating in the program, using data collected pursuant to subdivision three of section twelve hundred of this chapter.

(b) Equalization rates. The state board shall establish the same equalization rate which is to be applicable to all of the assessing units participating in a coordinated assessment program. Equalization rates shall be established in accordance with the provisions of this section beginning with the first assessment roll prepared by the coordinated assessment program. If the state board is unable to establish an equalization rate prior to the levy of taxes on the first assessment rolls prepared for a coordinated assessment program, the state board shall establish special equalization rates as follows:

(i) For the apportionment of school taxes pursuant to article thirteen of this chapter, such rate shall be the quotient of the aggregate total

assessed value of taxable real property on the assessment rolls completed by the assessing units in the year prior to the first assessment rolls of the coordinated assessment program divided by the aggregate full value estimate for the assessment rolls of the participating municipalities in the coordinated assessment program as established in the market value survey with the same full value standard as the other special equalization rates certified by the state board for that apportionment; this quotient shall be adjusted for a material change in level of assessment occurring on the first assessment rolls of the coordinated assessment program.

(ii) For the apportionment of county taxes pursuant to title two of article eight of this chapter, such rate shall be the quotient of the aggregate total assessed value of taxable real property on the assessment rolls completed by the assessing units in the year prior to the first assessment rolls of the coordinated assessment program divided by the aggregate full value estimate for the assessment rolls of the participating municipalities in the coordinated assessment program as established in the market value survey with the same full value standard as the other county equalization rates certified by the state board for that apportionment; this quotient shall be adjusted for any change in level of assessment occurring on the first assessment rolls of the coordinated assessment program.

(c) Administrative review. (i) If an assessing unit participating in a coordinated assessment program files a complaint with the state board against a tentative equalization rate, it shall simultaneously, in addition to any other requirement, serve a copy of its complaint upon all the other assessing units participating in the coordinated assessment program. Where such a complaint has been filed, the assessor shall be authorized to provide the specific parcel objections in support of the complaint.

(ii) If an assessing unit participating in a coordinated assessment program should wish to support, object to, or express an opinion on a complaint filed by another assessing unit participating in the program, it shall have the right to file written statements with the state board on or before the date on which the complaint is scheduled to be heard. Simultaneously, a copy of any such statements shall be served by that assessing unit upon all the other participating assessing units.

(iii) Any change made to the tentative equalization rate as a result of administrative review shall apply to all of the participating assessing units.

(d) Judicial review. If an assessing unit participating in a coordinated assessment program petitions for judicial review of a final equalization rate, a copy of its petition shall simultaneously be served by that assessing unit upon the other participating assessing units. Any change made to the final equalization rate as a result of such judicial review shall apply to all of the participating assessing units.

(e) Where the state board prepares the same equalization rate for participating municipalities pursuant to this subdivision, in conducting the market value survey pursuant to article twelve of this chapter, the state board may treat the coordinated assessment program as a single survey unit.

6. Rules. The state board may promulgate such rules as may be necessary to implement the provisions of this section.

§ 1573. State assistance for the maintenance of a system of improved real property tax administration.

1. State assistance shall be paid to an assessing unit or a county assessing on behalf of an assessing unit, upon determination by the state board that:

(a) the assessing unit has satisfied standards of quality assessment administration, as established by the state board pursuant to regulations promulgated by the state board, subject to the approval of the director of the budget. Such rules shall be based upon but not limited to the following criteria:

- (i) quality and maintenance of valuation data;
- (ii) presentation of public information and data;
- (iii) administration of exemptions;
- (iv) an acceptable level of assessment uniformity as measured annually by the state board; and
- (v) compliance with statutes and rules.

(b) any revaluation or update of assessments, implemented on an assessment roll finalized after the first day of January, nineteen hundred ninety-six, is at one hundred percent of value; however, in special assessing units the revaluation or update of assessments must be at a uniform percentage of value for each class;

(c) the assessing unit has published, on the tentative assessment roll, the uniform percentage of value at which all real property is assessed, or in special assessing units, the uniform percentage of value at which each class of property is assessed;

(d) the assessing unit has adopted a taxable status date subject to the provisions of section three hundred two of this chapter, and has adopted a valuation date subject to the provisions of section three hundred one of this chapter;

(e) the assessing unit has provided a set of supporting valuation documents and files to the state board; and

(f) the assessing unit has provided a computer copy of assessment, inventory and sales files in a standardized format to the state board.

2. State assistance pursuant to subdivision one of this section shall be payable as follows in an amount not to exceed five dollars per parcel for each separately assessed parcel appearing on the applicable assessment roll, excluding parcels which are wholly exempt or assessed by the state board:

(a) Triennial aid shall be payable when the state board determines that the assessing unit has implemented a revaluation or update that includes the reinspection and reappraisal of all locally assessed properties. However, no assessing unit may qualify for this payment more than once in a three year period, and no aid may be paid pursuant to this paragraph with respect to any assessment roll filed after the year two thousand eleven.

(b) (i) Annual aid shall be payable when the state board determines that the assessing unit has maintained an equitable assessment roll. Such determination shall be made in accordance with standards established pursuant to regulations promulgated by the state board, subject to the approval of the director of the budget, and shall be based upon criteria including but not limited to:

(A) annually maintaining assessments at the percentage of value specified in subdivision one of this section;

(B) annually conducting a systematic analysis of all locally assessed

properties using a methodology specified in such regulations;

(C) annually revising assessments as necessary to maintain the stated uniform percentage of value; and

(D) implementing a local program for physically inspecting and reappraising each parcel at least once every six years.

(E) Such standards shall contain ranges of acceptable performance as determined by the state board in accordance with nationally recognized assessment methods.

(ii) No aid shall be paid pursuant to this paragraph with respect to any assessment roll, which receives triennial aid pursuant to paragraph (a) of this subdivision.

(iii) No grant awarded to any individual assessing unit in any given year pursuant to this subdivision shall exceed five hundred thousand dollars.

3. Consolidated, coordinated and county assessment programs.

(a) State assistance shall be payable in a one-time payment of up to seven dollars per parcel to each constituent municipality of a consolidated assessing unit created pursuant to section one thousand six hundred two of this chapter, to each assessing unit participating in a coordinated assessment program pursuant to section five hundred seventy-nine of this chapter, and to each assessing unit constituting an entire county that is first established after April first, nineteen hundred ninety-six. State assistance shall also be payable in a one-time payment of up to two dollars per parcel to each assessing unit constituting an entire county that was first established before April first, nineteen hundred ninety-six and that has completed a revaluation or an update implemented on an assessment roll having assessments at one hundred percent of value and finalized subsequent to the nineteen hundred ninety-six calendar year. However, no constituent municipality of a consolidated assessing unit or assessing unit participating in a coordinated assessment program shall be eligible for aid pursuant to this paragraph in excess of one hundred forty thousand dollars, and no county assessing unit shall be eligible to receive payments in excess of the sum of all payments that would otherwise be payable to its municipalities if they were constituent municipalities of a consolidated assessing unit. Upon completion of the first assessment roll produced pursuant to either section five hundred seventy-nine or section one thousand six hundred two of this chapter, produced by a county assessing unit first established before April first, nineteen hundred ninety-six and that has completed a revaluation or an update implemented on an assessment roll having assessments at one hundred percent of value and finalized subsequent to the nineteen hundred ninety-six calendar year, or produced by a county assessing unit established after April first, nineteen hundred ninety-six, such assessing unit or assessing units may apply to the state board for assistance pursuant to this paragraph. Any assessing unit or municipality having received state assistance pursuant to this paragraph in one year shall not be eligible to receive such state assistance in another year.

(b) Where an assessing unit or assessing units have implemented a revaluation or an update upon the first assessment roll produced pursuant to either section five hundred seventy-nine or one thousand six hundred two of this chapter, or subsequent to becoming a county assessing unit first established after April first, nineteen hundred ninety-six, or in the case of a county assessing unit that was first established before April first, nineteen hundred ninety-six that has completed a revaluation or an update implemented on an assessment roll having assessments at one hundred percent

of value and finalized subsequent to the nineteen hundred ninety-six calendar year, such assessing unit or assessing units may also make application and qualify for state assistance as provided in subdivision two of this section.

(c) If a consolidated assessing unit or a coordinated assessment program should be expanded after state assistance pursuant to paragraph (a) of this subdivision has been paid to the assessing units participating in the original program, additional state assistance shall be payable only to the assessing unit or units to be added to the program, and only upon satisfactorily producing the first assessment roll or rolls completed after the assessing unit or units have been so added.

(d) Termination of or withdrawal from a program. If an assessing unit, after having received state assistance pursuant to paragraph (a) of this subdivision, reverts to separate assessment within ten years after the receipt of such aid, such assessing unit shall remit to the state a prorated portion of the aid received, except that in the case of a county assessing unit, if a city or town therein reverts to separate assessment within ten years after the county's receipt of such aid, the county shall remit to the state a prorated portion of the aid received.

3-a. Optional county services. When a county has entered into an agreement with one or more assessing units pursuant to section fifteen hundred thirty-seven of this chapter to provide appraisal services, exemption services or assessment services to an assessing unit, or pursuant to paragraph (e) of subdivision three of section fifteen hundred thirty-two of this chapter to provide data collection, sales verification, or other assessment-related services to an assessing unit, state assistance may be payable in a one-time payment of up to one dollar per parcel to such county, subject to appropriation by the legislature.

4. Upon approval of an application for state assistance pursuant to this section, the state board shall compute, apportion and certify to the state comptroller the amounts payable. Such state assistance shall be payable on the audit and warrant of the state comptroller on vouchers certified or approved as prescribed by law out of moneys appropriated by the legislature for such purpose. In no event shall aid be granted to an assessing unit which fails to meet the criteria set forth in subdivision one of this section, with respect to the assessment year for which the application is made. However, an assessing unit which implements a revaluation or update of assessments for an assessment roll finalized on or after the first day of January, nineteen hundred ninety-six will be presumed to satisfy the assessment uniformity standards for the year of the implementation of the revaluation or update and the two succeeding years.

5. Valuation data and the assessment, inventory and sales files furnished to the state board pursuant to subdivision one of this section shall become available to the state board for both the improvement of real property tax administration and to fund state and local real property tax administration.

IAAO RECOMMENDED STAFFING LEVELS

staffingIAAOv2.xls - Typical Staffing

1 of 2

7/15/2008

- A. From IAAO "Assessment Practices" (1991), page 9
- B. From IAAO "Property Appraisal and Assessment Administration Practices" (1990), page 421
- C. From IAAO "Property Appraisal and Assessment Administration Practices" (1990), page 422

No. of Parcels	A. (Assessment Practices)				B. (Table 2)		C. (Table 3)	
	FTE Ratio Range	ratio used	total staff	appraisal staff	mean ratio	total staff	mean ratio	total staff
1,000	1:1,000 - 1,500	1,500	0.7	0.2	1,800	0.6	2,000	0.5
1,500	1:1,000 - 1,500	1,500	1.0	0.3	1,800	0.8	2,000	0.8
2,000	1:1,000 - 1,500	1,500	1.3	0.4	1,800	1.1	2,000	1.0
2,500	1:1,000 - 1,500	1,500	1.7	0.5	1,800	1.4	2,000	1.3
3,000	1:1,000 - 1,500	1,500	2.0	0.6	1,800	1.7	2,000	1.5
3,500	1:1,000 - 1,500	1,500	2.3	0.7	1,800	1.9	2,000	1.8
4,000	1:1,000 - 1,500	1,500	2.7	0.8	1,800	2.2	2,000	2.0
4,500	1:1,000 - 1,500	1,500	3.0	0.9	1,800	2.5	2,000	2.3
5,000	1:1,000 - 1,500	1,500	3.3	1.0	2,200	2.3	2,500	2.0
6,000	1:1,000 - 1,500	1,500	4.0	1.2	2,200	2.7	2,500	2.4
7,000	1:1,000 - 1,500	1,500	4.7	1.4	2,200	3.2	2,500	2.8
8,000	1:1,000 - 1,500	1,500	5.3	1.6	2,200	3.6	2,500	3.2
9,000	1:1,000 - 1,500	1,500	6.0	1.8	2,200	4.1	2,500	3.6
10,000	1:2,500	2,500	4.0	2.0	2,200	4.5	2,500	4.0
11,000	1:2,500	2,500	4.4	2.2	2,200	5.0	2,500	4.4
12,000	1:2,500	2,500	4.8	2.4	2,200	5.5	2,500	4.8
13,000	1:2,500	2,500	5.2	2.6	2,200	5.9	2,500	5.2
14,000	1:2,500	2,500	5.6	2.8	2,200	6.4	2,500	5.6
15,000	1:2,500	2,500	6.0	3.0	2,200	6.8	2,500	6.0
16,000	1:2,500	2,500	6.4	3.2	2,200	7.3	2,500	6.4
17,000	1:2,500	2,500	6.8	3.4	2,200	7.7	2,500	6.8
18,000	1:2,500	2,500	7.2	3.6	2,200	8.2	2,500	7.2
19,000	1:2,500	2,500	7.6	3.8	2,200	8.6	2,500	7.6
20,000	1:3,000 - 3,500	3,000	6.7	4.0	3,100	6.5	3,200	6.3
21,000	1:3,000 - 3,500	3,000	7.0	4.2	3,100	6.8	3,200	6.6
22,000	1:3,000 - 3,500	3,000	7.3	4.4	3,100	7.1	3,200	6.9
23,000	1:3,000 - 3,500	3,000	7.7	4.6	3,100	7.4	3,200	7.2
24,000	1:3,000 - 3,500	3,000	8.0	4.8	3,100	7.7	3,200	7.5
25,000	1:3,000 - 3,500	3,000	8.3	5.0	3,100	8.1	3,200	7.8
26,000	1:3,000 - 3,500	3,000	8.7	5.2	3,100	8.4	3,200	8.1
27,000	1:3,000 - 3,500	3,000	9.0	5.4	3,100	8.7	3,200	8.4
28,000	1:3,000 - 3,500	3,000	9.3	5.6	3,100	9.0	3,200	8.8
29,000	1:3,000 - 3,500	3,000	9.7	5.8	3,100	9.4	3,200	9.1
30,000	1:3,000 - 3,500	3,000	10.0	6.0	3,100	9.7	3,200	9.4
31,000	1:3,000 - 3,500	3,000	10.3	6.2	3,100	10.0	3,200	9.7
32,000	1:3,000 - 3,500	3,000	10.7	6.4	3,100	10.3	3,200	10.0
33,000	1:3,000 - 3,500	3,000	11.0	6.6	3,100	10.6	3,200	10.3
34,000	1:3,000 - 3,500	3,000	11.3	6.8	3,100	11.0	3,200	10.6
35,000	1:3,000 - 3,500	3,000	11.7	7.0	3,100	11.3	3,200	10.9
36,000	1:3,000 - 3,500	3,000	12.0	7.2	3,100	11.6	3,200	11.3
37,000	1:3,000 - 3,500	3,000	12.3	7.4	3,100	11.9	3,200	11.6
38,000	1:3,000 - 3,500	3,000	12.7	7.6	3,100	12.3	3,200	11.9
39,000	1:3,000 - 3,500	3,000	13.0	7.8	3,100	12.6	3,200	12.2
40,000	1:3,000 - 3,500	3,000	13.3	8.0	3,100	12.9	3,200	12.5
41,000	1:3,000 - 3,500	3,000	13.7	8.2	3,100	13.2	3,200	12.8
42,000	1:3,000 - 3,500	3,000	14.0	8.4	3,100	13.5	3,200	13.1
43,000	1:3,000 - 3,500	3,000	14.3	8.6	3,100	13.9	3,200	13.4

- A. From IAAO "Assessment Practices" (1991), page 9
- B. From IAAO "Property Appraisal and Assessment Administration Practices" (1990), page 421
- C. From IAAO "Property Appraisal and Assessment Administration Practices" (1990), page 422

No. of Parcels	A. (Assessment Practices)				B. (Table 2)		C. (Table 3)	
	FTE Ratio Range	ratio used	total staff	appraisal staff	mean ratio	total staff	mean ratio	total staff
44,000	1:3,000 - 3,500	3,000	14.7	8.8	3,100	14.2	3,200	13.8
45,000	1:3,000 - 3,500	3,000	15.0	9.0	3,100	14.5	3,200	14.1
46,000	1:3,000 - 3,500	3,000	15.3	9.2	3,100	14.8	3,200	14.4
47,000	1:3,000 - 3,500	3,000	15.7	9.4	3,100	15.2	3,200	14.7
48,000	1:3,000 - 3,500	3,000	16.0	9.6	3,100	15.5	3,200	15.0
49,000	1:3,000 - 3,500	3,000	16.3	9.8	3,100	15.8	3,200	15.3
50,000	1:3,000 - 3,500	3,000	16.7	10.0	3,100	16.1	3,200	15.6
55,000	1:3,000 - 3,500	3,000	18.3	11.0	3,100	17.7	3,200	17.2
60,000	1:3,000 - 3,500	3,000	20.0	12.0	3,100	19.4	3,200	18.8
65,000	1:3,000 - 3,500	3,000	21.7	13.0	3,100	21.0	3,200	20.3
70,000	1:3,000 - 3,500	3,000	23.3	14.0	3,100	22.6	3,200	21.9
75,000	1:3,000 - 3,500	3,000	25.0	15.0	3,100	24.2	3,200	23.4
80,000	1:3,000 - 3,500	3,000	26.7	16.0	3,100	25.8	3,200	25.0
85,000	1:3,000 - 3,500	3,000	28.3	17.0	3,100	27.4	3,200	26.6
90,000	1:3,000 - 3,500	3,000	30.0	18.0	3,100	29.0	3,200	28.1
95,000	1:3,000 - 3,500	3,000	31.7	19.0	3,100	30.6	3,200	29.7
100,000	1:3,000 - 3,500	3,000	33.3	20.0	3,100	32.3	3,200	31.3

B. From IAAO "Property Appraisal and Assessment Administration Practices" (1990), page 421

Table 2 Parcels per Employee

Type of local government	Parcels per employee (rounded)	
	Mean	Median
County	3,100	2,600
Municipality	2,200	2,100
Township	1,800	1,600
Total	2,400	2,100

C. From IAAO "Property Appraisal and Assessment Administration Practices" (1990), page 422

Table 3 Average Number of Parcels per Employee (agencies having computer assistance)

Type of local government	Parcels per employee (rounded)
	Mean
County	3,200
Municipality	2,500
Township	2,000
Total	2,700

Feel free to direct any comments or questions to John I. McCarey, CCD at jmccarey@co.orange.ny.us