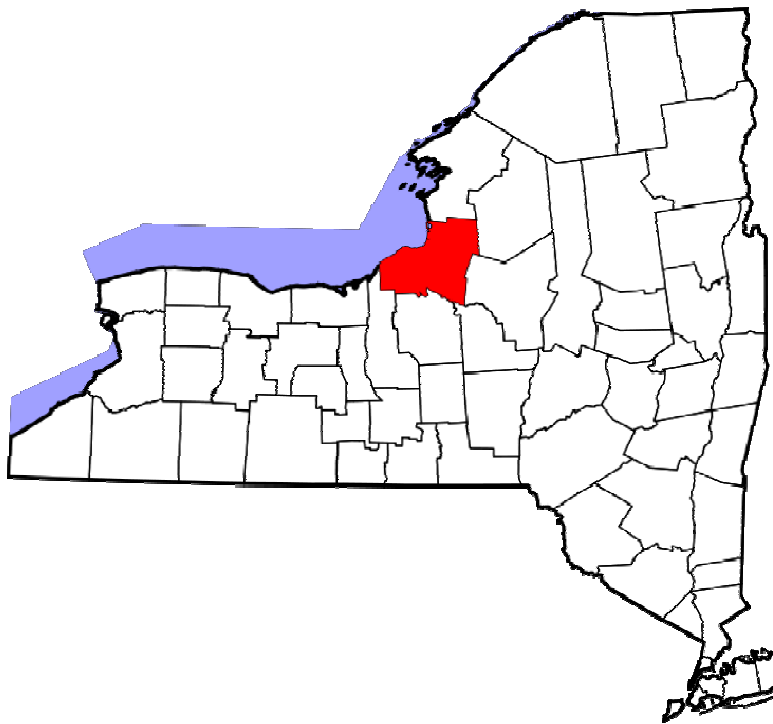


NEW YORK STATE REAL PROPERTY TAX  
ADMINISTRATION IMPROVEMENT GRANT STUDY

OSWEGO COUNTY



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## **I. Executive Summary**

### Background

In the autumn of 2007, the Office of Real Property Services (NYSORPS) established the Centralized Property Tax Administration Program (CPTAP) to encourage county and municipal officials to study reform opportunities for their local property tax systems. Additional applications have already been received for the 2008-2009 grant cycle. The final deadline for grant applications has passed and 52 counties will be receiving grants expecting to total \$4.8 million.

The intent of the grant program is for counties to chart their own paths to reform. The program does not presuppose a one-size fits all approach to such improvements. By analyzing the particulars of their county, local officials can determine what form of assessment administration will work best for both their taxpayers and the taxing jurisdictions. The results should incorporate the following performance standards:

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

The study must examine at least one model of assessing that ensures that all parcels within the county are treated as if they are within one common assessing jurisdiction. This means that all parcels throughout the county would be assessed using the same level of assessment and consistent valuation processes.

The goal of the program is to achieve common treatment (including a common level of assessment/equalization rate) for all parcels in a county, which will benefit taxpayers in the following ways:

**Transparency** - "Is it simple enough for taxpayers to understand?"

**Equity** - "Does it treat every parcel the same way?"

**Efficiency** - "Is it the lowest cost for a given level of service?"

### Current Assessment Structure in New York State

It is without question that New York State has one of the most confusing and complex real property tax structures within our nation. According to the New York State Office of Real Property Services ("NYSORPS"), there are 1,128 distinct assessing units in New York State. Each assessing unit has the ability to specify their own level of assessment and their reassessment cycle. Many municipalities reassess on an annual basis while some municipalities have not assessed since the Civil War<sup>1</sup>. As one can see from the following chart, almost 60% of these assessing units are comprised of less than 2,500 parcels.

New York State's Assessing Jurisdictions (Does not include 145 village assessing units)			
Number of Parcels	Number of Assessing Units	Cumulative	Cumulative Percent
< 1,000	139	139	14%
1,001 - 2,500	444	583	59%
2,500 - 5,000	222	805	82%
5,000 - 10,000	101	906	92%
10,001 - 20,000	47	953	97%
20,000 - 50,000	21	974	99%
> 50,000	9	983	100%

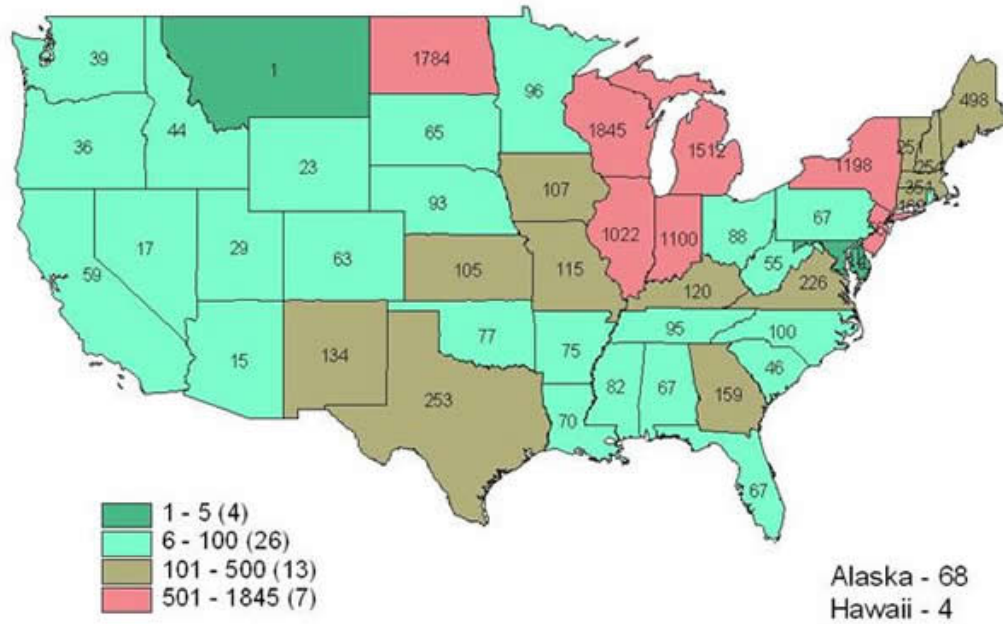
Source: NYSORPS

Out of all the states in the United States, only three states (Michigan, North Dakota and Wisconsin) have more independent assessing units than New York State. The following map lists the total number of assessing units for each state.

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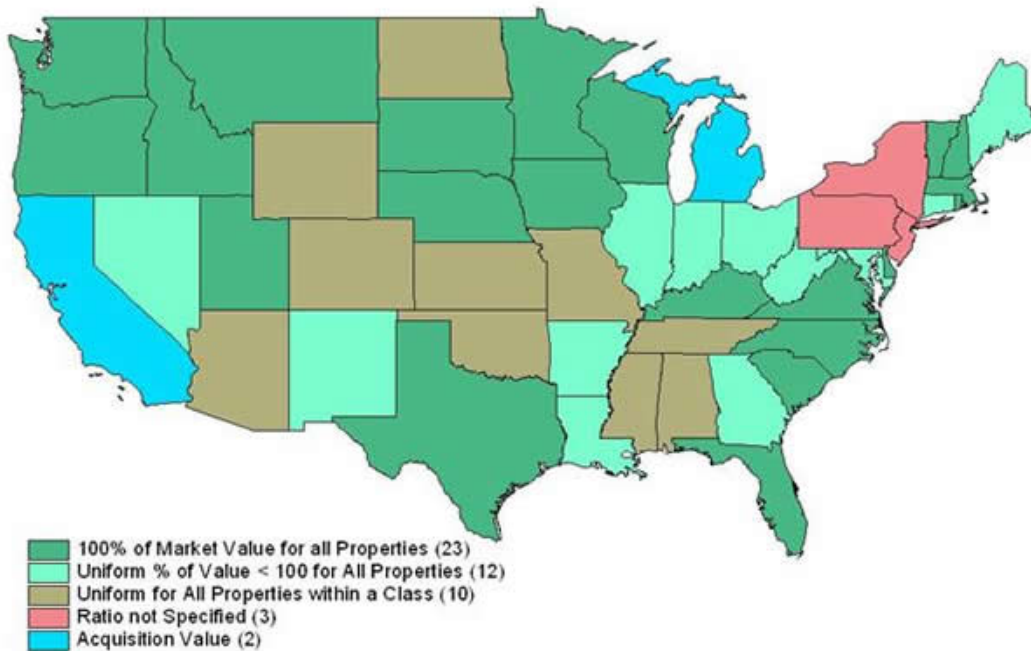
<sup>1</sup> Office of Real Property Services – Reforming New York’s Real Property Tax System

## Assessing Jurisdictions by State



It is also noteworthy that New York is one of only three states where a specific level of assessment is not mandated. The following map shows the State Assessment Standards within the United States.

## State Assessment Standards



This inconsistent level of assessment further complicates the matter of apportioning school taxes by 683 school districts over 2,900 municipal segments. Most states require that assessed value be reflective of the market value of the property. Twelve states require all assessments to be at a uniform percentage of market value while another ten states require a uniform percentage of market value between property classes. Based upon the 2008 Assessment Rolls that were filed in Oswego County, the equalization rate ranges from 3.40% (Town of West Monroe) to 100% (Various).

Currently in New York State there are only two Countywide Assessing Units – Nassau and Tompkins County. Within these two assessing units, only Tompkins County is a true Countywide Assessing Unit as Nassau County still retains some local municipal assessing jurisdictions.

#### Current Assessment Structure in Oswego County

There are currently 24 assessing jurisdictions within Oswego County. There currently are no Coordinated Assessment Programs in the county. The twenty-four assessment jurisdictions employ a combination of sole assessors (19) and three-person Board of Assessors (5). For the 2008 Assessment Roll, seventeen municipalities performed a revaluation and had 100% Level of Assessment and 100% Equalization Rate. The majority of the remaining seven assessing jurisdictions had their stated Level of Assessment accepted by New York State as their Equalization Rate.

#### FACT:

- 18% of the parcels (10,903) in the county are served by 15 assessors (60% of the assessor population).
- 82% of the parcels (48,799) in the county are served by 10 assessors (40% of the assessor population).

Based upon an analysis of the last three budget years, the total amount of spending for the assessment function in Oswego County including all assessing units and the County Real

Property Tax Services Department is estimated to be \$1,184,343 or \$19.84/parcel per year.

### Summary of Assessment Administration Improvement Options

The analysis that is included in this study reflects the data that was ascertained regarding the Real Property Assessment Administration practices within Oswego County. This report is intended for informational purposes only. This report is not an endorsement of any alternative form of assessment administration, nor is it an endorsement of the current assessment structure within Oswego County. This report is also not intended to identify every operational detail of the options described within. Any move to implement or further explore options will require additional specifics. The figures that were analyzed and used for comparison are all in 2008 dollars even though a transition might not be possible until some date in the future.

In order to transition to any of the alternative assessment structure options, a partial county reappraisal would have to occur in order to ensure all properties would be assessed at a 100% level of assessment. Since the majority of the municipalities are already on an annual reassessment program, only the towns of Palermo, Parish, Redfield, Volney, West Monroe and Williamstown would have to perform a reappraisal to get to full value assessed values.

### **Coordinated Assessment Programs (CAP)**

The Coordinated Assessing Program (CAP) allows for two or more municipalities to share an assessor under a formal agreement, but retain their status as an assessing unit. This agreement allows the municipalities to apply and receive an initial grant for up to \$7/parcel.

Coordinated Assessment Programs may be instituted in either of two ways:

1. Regional CAP(s) – this is where a group of municipalities join together for assessment purposes employing a single assessor and staff to maintain a

common level of assessment across the municipalities in the CAP. It is not uncommon to have several CAPs within a single county.

2. Countywide CAP – this is where all the municipalities in the county join together for assessment purposes employing one assessor and staff to maintain a common level of assessment across the entire county.

**Regional CAPS exclusive of the two cities (refer to page 31)**

If five CAPS were to be formed in Oswego County (exclusive of the two cities) the estimated annual operating cost would be approximately \$935,070 or \$15.66/parcel per year. The following is how the five CAPs could be divided in the county.

CAP 1 – Minetto, New Haven, Town of Oswego, Scriba, Mexico, Richland, Sandy Creek

CAP 2 – Granby, Hannibal

CAP 3 – Constantia, Hastings, West Monroe

CAP 4 – Amboy, Parish, Boylston, Orwell, Redfield, Williamstown, Albion

CAP 5 – Palermo, Schroepfel, Volney

At current state aid reimbursement levels, this transition could actually produce about \$168,875 of income in the start up year.

While the formation of regional CAPs is considered an excellent first step toward improving efficiencies through consolidation, insuring a uniform level of assessment for the municipalities within the CAP and making a complex confusing assessment system less so, this structure fails to accomplish two of the primary goals of this grant study program in that it cannot guarantee a single level of assessment and a single reappraisal cycle for all parcels in Oswego County



### **County CAP (all municipalities included)**

If a Countywide CAP that encompasses all municipalities within the county was to be formed in Oswego County, the estimated annual operating cost would be \$702,196 or \$11.76/parcel per year. This is \$482,147 less than what is currently spent on the assessment function in Oswego County. At current state aid reimbursement levels, this transition could actually produce about \$428,866 of income in the start up year.

In order to transition to this assessment structure, each Town Board would have to adopt a resolution to form the consolidated assessment unit. The following timeline would provide for an orderly transition.

Public Relations Campaign	-	Mar 2009	-	Oct 2009
Town Board Resolutions	-	Nov 2009		
Formation of Department	-	Dec 2009	-	Dec 2010
Countywide Revaluation	-	Jan 2011	-	May 2013
<u>First Consolidated Assessment Roll to be filed</u>	-			<u>2013</u>

### **Optional County Service Agreements**

Section 1537 of the Real Property Tax Laws allows an assessing unit and a county to enter into an agreement for appraisal services, exemptions service, or assessment services. This is considered an agreement for the provision of a 'joint service' for the purposes of article five-g of the general municipal law. This interpretation takes into the fact that with this agreement the county would not have the power to perform any of the above duties in the absence of the agreement.

Full Assessment Function (refer to page 35)

If all towns were to assign the assessment function to Oswego County under Section 1537 of the Real Property Tax Law, the estimated annual operating cost of the combined assessment/County Real Property Tax Service Agency would be approximately \$679,246 or \$11.38/parcel per year. At current state aid reimbursement levels, this transition could actually produce about \$10,952 of income in the start up year.

In order to transition to this assessment structure, each Town Board and the County Legislature would have to adopt a resolution to form the consolidated assessment unit. The following timeline would provide for an orderly transition.

Public Relations Campaign	-	Mar 2009	-	Oct 2009
Town Board Resolutions	-	Nov 2009		
Formation of Department	-	Dec 2009	-	Dec 2010
Countywide Revaluation	-	Jan 2011	-	May 2013
<u>First Consolidated Assessment Roll to be filed</u>	-		-	<u>2013</u>

**Countywide Department of Assessment (refer to page 39)**

It is estimated that this form of assessment administration would cost approximately \$768,748 or \$12.88/parcel per year in Oswego County. This is amounts to a savings of \$415,594 over what is currently being spent in Oswego County for the assessment function. At current state aid reimbursement levels, this transition could actually produce about \$369,164 of income in the start up year.

In a Countywide Department of Assessment, all properties would be treated in the same consistent manner. A single equalization rate and a single reappraisal cycle

would be attained through this transition. A single consolidated database would be utilized as well.

In order to transition to a Countywide Department of Assessment, a triple public referendum would have to be passed inside the City of Fulton, the City of Oswego and in the towns outside as a whole. The following timeline provides for an orderly transition to a Countywide Department of Assessment.

Public Relations Campaign	-	Mar 2009	-	Oct 2009
Public Referendum	-	Nov 2009		
Formation of Department	-	Dec 2009	-	Dec 2010
Countywide Revaluation	-	Jan 2011	-	May 2013
<u>First Countywide Assessment Roll to be filed</u>			-	<u>2013</u>

This time frame allows for a well thought out and developed public relations campaign and ends with a countywide assessment roll in 2013 which is in the year in which all assessors will be eligible for reappointment.

The following chart shows the summary of the cost of the current and alternative assessment structures that would provide for all properties within Oswego County to be treated in the same equitable manner.

	Current Structure that is in place.	Regional CAPS exclusive of the two cities	County CAP (all municipalities included)	All munis contract with County for assessment services under RPTL 1537	Countywide Department of Assessment
One time Start up Costs	\$0	-\$168,875	-\$428,866	-\$10,952	-\$369,164
Total Annual Operational Costs	\$1,184,343	\$935,070	\$702,196	\$679,246	\$768,748
Annual Cost Per Parcel	\$19.75	\$15.66	\$11.76	\$11.38	\$12.88

The following chart lists the key points for each structure available for assessment administration in Oswego County. For comparison purposes, only the Key Points of each structure are listed as advantages in one assessment structure may be disadvantageous in another.

Each structure has the capability of producing an assessment structure for Oswego County that has a single equalization rate and single reassessment cycle structure. This may be in the form of an alternative to the current structure or by utilizing inter-municipal agreements that mandate a reassessment cycle and a single level of assessment within the county under the current structure.

<b>Options for Assessment Administration</b>	<b>Key Points</b>
<b>Current Structure</b>	<ul style="list-style-type: none"> <li>• 6 Year Appointments</li> <li>• Accountability</li> <li>• Local Home Rule</li> <li>• Part time staff/hours</li> <li>• Multiple Equalization Rates</li> <li>• Multiple Reassessment Cycles</li> </ul>
<b>Regional CAPs/County CAP</b>	<ul style="list-style-type: none"> <li>• Single Equalization Rate               <ul style="list-style-type: none"> <li>○ Minimize tax shifts</li> </ul> </li> <li>• Single Reassessment Cycle</li> <li>• Removed from Town Level</li> <li>• Full time staff/hours</li> <li>• Multiple Appraisal Staff</li> <li>• 6 Year Appointments</li> </ul>
<b>Countywide 1537</b>	<ul style="list-style-type: none"> <li>• Full time staff/hours</li> <li>• Possibility for single equalization rate and reassessment cycle</li> <li>• Multiple Equalization Rates</li> <li>• Multiple Reassessment Cycles</li> <li>• Removed from Town Level</li> </ul>
<b>Countywide Department of Assessment</b>	<ul style="list-style-type: none"> <li>• Single Equalization Rate               <ul style="list-style-type: none"> <li>○ Minimize tax shifts</li> </ul> </li> <li>• Single Reassessment Cycle</li> <li>• Removed from Town Level</li> <li>• Full time staff/hours</li> <li>• Civil Service Positions</li> <li>• Assessor not a political appointee</li> <li>• Multiple Appraisal Staff</li> </ul>

## **II. The Job of the Property Assessor**

The task of being a property assessor is a vast and complex one to say the least. The most basic definition of an assessor is “a local government official who estimates the value of real property within {a county}, 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.”<sup>2</sup>

The International Association of Assessing Officers lists the following eight main tasks performed by assessors while completing an assessment roll.

1. Locating and identifying all taxable property in the jurisdiction
2. Making an inventory of the quantity, quality and important characteristics of all taxable property.
3. Estimating the value of each taxable property
4. Determining the extent of taxability of each property
5. Calculating the assessed value of each property.
6. Preparing and certifying the assessment roll of the entire jurisdiction.
7. Notifying owners of the assessed value of their properties.
8. Defending value estimates and valuation methods.

There are many different forms that an effective assessment system may take. Many states delegate the assessing function at the county level, while some delegate that authority at the town level. Some states even retain the authority to assess property at the state level.

Regardless of which level of government performs the assessing function, the following list<sup>3</sup> provides policy and administrative features of an effective assessment system.

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<sup>2</sup> Source – Office of Real Property Services – “Job of the Assessor”

<sup>3</sup> Source – IAAO Property Appraisal and Assessment Administration

- Legal Support
- Annual Reappraisal
- Periodic ratio studies that measure the relationship between appraised values and independent estimates of market values (usually sales prices)
- Adequate budget
- Competent Staff
- Effective training programs
- Effective internal controls
- Complete maps and property data
- Accurate sales data
- Modern Data Processing
- Effective Valuation techniques
- Active Public relations

The main three things that should be considered on a macro level when deciding what form of assessment administration is best for each individual municipality is:

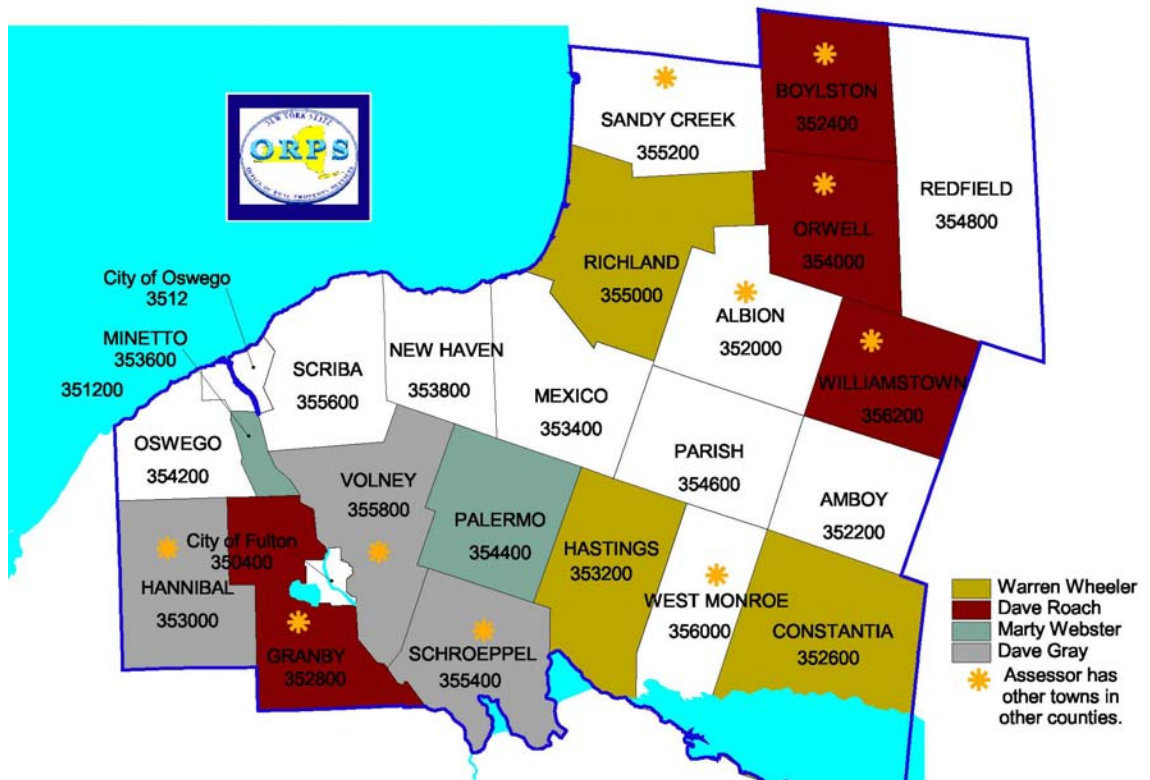
1. Transparency – from the public’s standpoint, they want to believe and to be able to understand what the purpose of the assessment function is. They need to feel confident that it is being carried out in a fair and equitable manner.
2. Efficiency – from the legislature’s standpoint, they want the best service to be provided at the lowest cost to the taxpayer of the local municipality.
3. Equity – from the assessor’s standpoint, they want the assessment roll to be the most fair and to provide the most equity as possible.

### III. Current Assessment Practices in Oswego County

#### Assessment Structure

Currently there are 24 assessing jurisdictions within Oswego County. There are no Coordinated Assessment Programs (CAP) as allowed by Real Property Tax Law Section 579. As the map below shows, however, there are numerous instances of towns sharing an assessor without taking advantage of this program. Six sole assessors provide the assessment function for 66% of the parcels in the County.

Oswego County Shared Assessors



Oswego County has 25 assessors responsible for 24 municipalities with a total of 59,702 parcels.

- Five municipalities with a total of 10,903 retain 3 person elected assessor boards employing a total of 15 assessors.
- Nineteen municipalities with a total of 48,799 parcels use the sole assessor structure employing a total of 10 assessors.

FACT:

- 18% of the parcels (10,903) in the county are served by 15 assessors (60% of the assessor population).
- 82% of the parcels (48,799) in the county are served by 10 assessors (40% of the assessor population).

All ten villages within Oswego County have abolished their assessing unit status and have adopted the town assessment roll as their own thus eliminating this duplication of effort that once existed in prior years.

The Oswego County RPTS office has seven full time employees. Work that is contracted to the County Real Property Tax Services include processing and printing tax rolls/tax bills, assessor reports, assessment change and disclosure notices, RPS support, miscellaneous processing and printing, corrections of errors and refund administration. The County also provides all Board of Assessment Review training and assists local assessors in orientation, training and exemption administration. Oswego County does all tax mapping for all municipalities in the county.

There are no posted office hours for the local assessors' office hours on the Oswego County website. Only five municipalities have their office hours posted on the town's webpage.

There are currently 59,702 parcels of real property located within the county. The Town of Bolyston has the lowest number of parcels of real property with 690 while the City of Oswego has the most number of parcels of real property with 7,220. There are eight towns that have less than 1,500 parcels or real property within their boundaries. The average number of parcels per town in Oswego County is 2,548. The number of parcels that each assessor is responsible for



providing the assessment function to ranges from 1,146 (Town of Amboy) to 10,588 (Warren Wheeler – Towns of Constantia, Hastings and Richland).<sup>4</sup>

Oswego County currently uses the state provided RPSv4 (Build 2008) CAMA<sup>5</sup> database for the process of recording all physical inventory on the real property parcels within its boundaries. This windows based program uses a relational database structure that integrates easily into external data management systems. Oswego County uses RPSv4 to print tax rolls as well as an in-house program to print tax bills. RPSv4 is distributed to the local towns via replication<sup>6</sup>.

The predominate property class within Oswego County is residential – comprising 69% of all parcels. If one combines the residential property class with the vacant land property class – this combination comprises 89% of all parcels.

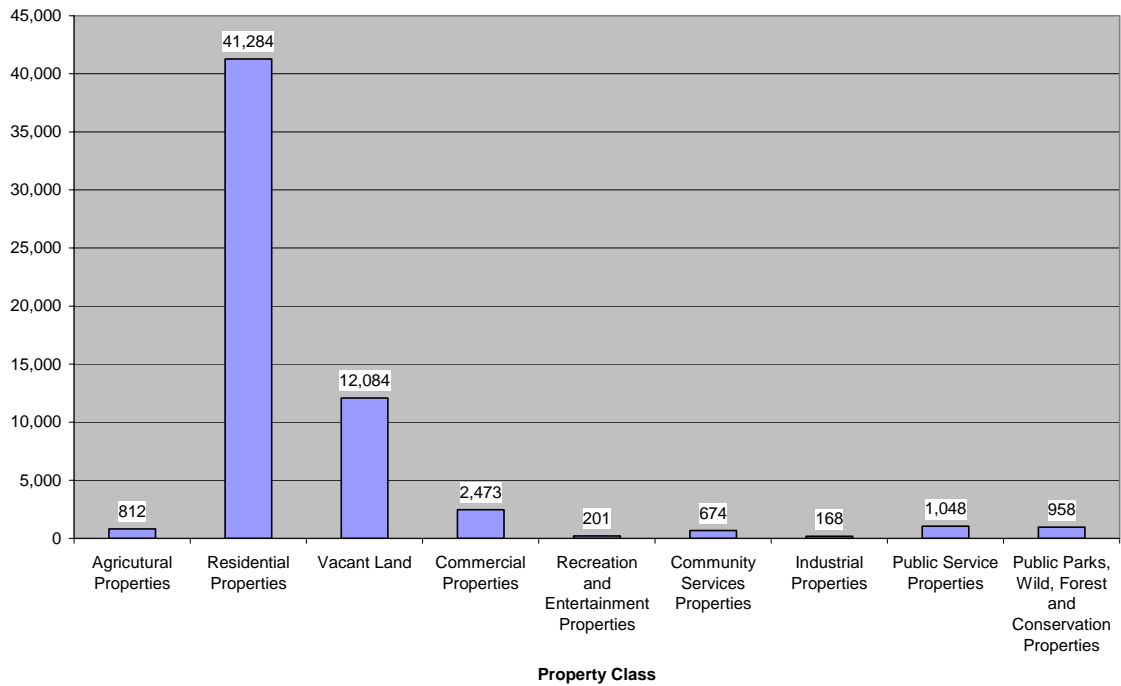
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<sup>4</sup> This figure only includes parcels in Oswego County.

<sup>5</sup> CAMA – Computer Assisted Mass Appraisal

<sup>6</sup> Replication is a technology for sharing information among databases. The Sybase relational database products used in RPS V4 allow for information to be passed from a remote database to a consolidated database, or vice versa. Using this technology will allow various copies of RPS V4 databases to remain synchronized. For example, cities and towns can use replication to pass their RPS changes to the county's copy of the data. The county can also use replication to pass changes out to the affected cities and towns. This would eliminate the need for sending copies of the entire file back and forth between sites.

2008 Assessment Roll Property Class Breakdown



### **Indicators of Assessment Equity**

For the 2008 assessment roll, there were sixteen of twenty four municipalities who participated in the State's Annual Reassessment program. Those municipalities strive to maintain assessments at current market value each year. ORPS provides assistance with the analysis, and at the conclusion, tests to see that the municipality has achieved the goals of the program. Those municipalities receive up to \$5 per parcel per year in aid to help offset their costs.

A seventeenth municipality conducted an initial reassessment last year for the first time in several years. Again, ORPS analyzed the work that was done and the municipality qualified for the up to \$5 per parcel aid payment under the rules of the State's Triennial Reassessment program. That municipality is now joining the others in maintaining their assessments at current market value annually.

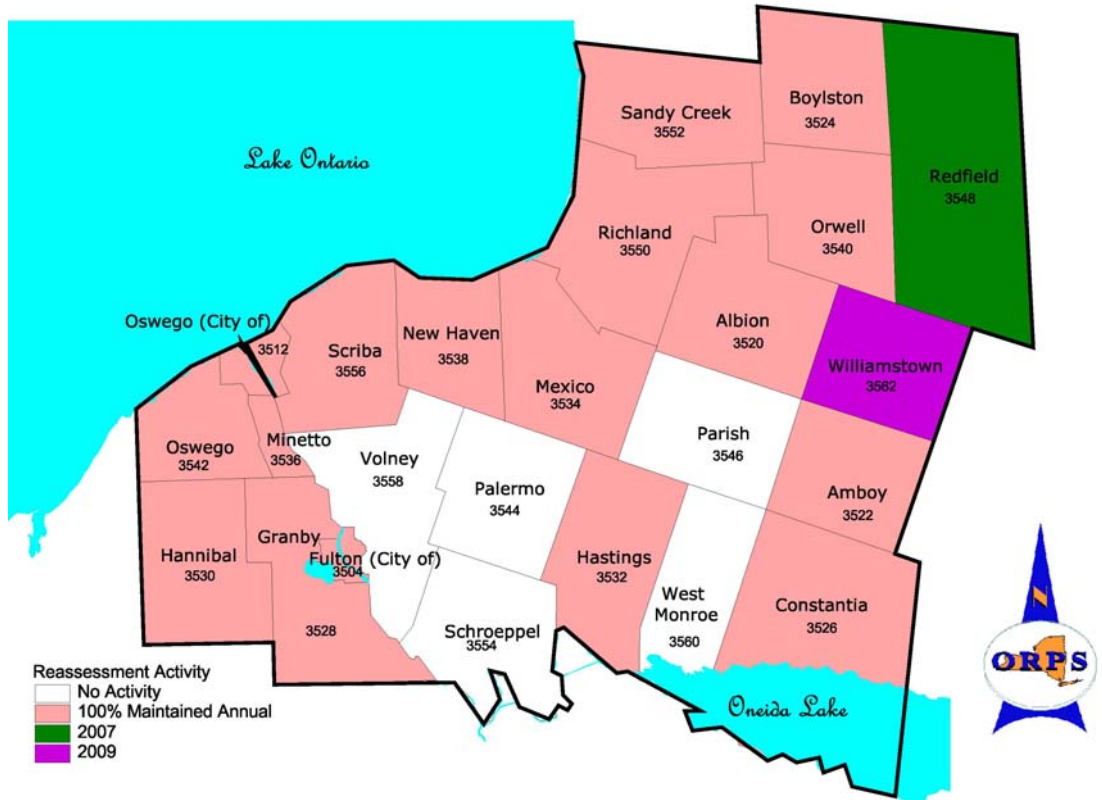
The following chart shows all 24 assessing jurisdictions along with their 2008 Final Equalization Rate and the assessor's 2008 Stated Level of Assessment.

Municipality	2008 Equalization Rate	2008 Level of Assessment	Latest Reassessment
Fulton	100.00	100.00	2008
Oswego	100.00	100.00	2008
Albion	100.00	100.00	2008
Amboy	100.00	100.00	2008
Boylston	100.00	100.00	2008
Constantia	100.00	100.00	2008
Granby	100.00	100.00	2008
Hannibal	100.00	100.00	2008
Hastings	100.00	100.00	2008
Mexico	100.00	100.00	2008
Minetto	100.00	100.00	2008
New Haven	100.00	100.00	2008
Orwell	100.00	100.00	2008
Oswego	100.00	100.00	2008
Palermo	91.47	100.00	1991
Parish	75.50	75.50	1997
Redfield	95.00	95.00	2007
Richland	100.00	100.00	2008
Sandy Creek	100.00	100.00	2008
Schroepfel	88.00	88.00	2006
Scriba	100.00	100.00	2008
Volney	92.00	92.00	2006
West Monroe	3.40	3.40	????
Williamstown	85.00	85.00	2006

It is important to note that almost all of the local assessing jurisdictions have had their 2008 local stated Level of Assessment accepted as the Equalization Rate. By having the Level of Assessment confirmed as the Equalization Rate, it allows for accurately adjusted exemptions (ie Veterans, Agricultural Land, STAR). Only the Town of Palermo did not have the stated Level of Assessment accepted as the equalization rate by the State Board of Real Property Services.

However the fact that the level of assessment is accepted as the equalization rate does not guarantee a fair and equitable distribution of the tax burden within the county. The following map shows the reassessment activity within the county.

## Oswego County Reassessment Activity



There are three towns that have not performed a town reappraisal in a number of years. The Town of Palermo (last reassessment 1991) and the Town of Parish (1997) have not performed a revaluation within the last three assessment roll years. It is especially alarming that the Town of West Monroe has not performed a revaluation since at least 1954 (which is the first year that NYORPS has record of reappraisal activity). A lack of a consistent reappraisal cycle can cause an inequitable distribution in the tax burden.

An equalization rate can only account for a portion of the inequity that exists within Oswego County. The process of determination an equalization rate involves the use of sales ratio studies and/or multiple regression analysis. Both of these statistical techniques require significant accurate data in order to produce a reliable estimate used for the equalization rate. Whether the data is insufficient in size or outdated and inaccurate, the resulting statistical estimate for the

equalization rate will most likely be inaccurate further leading to an inequitable distribution of the tax burden.

*It is important to note that a single equalization rate and a single reassessment cycle could be obtained under the current assessment structure through the use of inter-municipal agreements that would, in effect, mandate this within Oswego County. The dramatic tax shifts caused by different equalization rates could be eliminated within Oswego County by adopting a common reappraisal cycle and common level of assessment throughout the county.*

### **Current Assessment Roll Cycles**

Currently all twenty-four assessment offices use the standard Assessment Roll Calendar as specified by the Real Property Tax Law. The only exception to this schedule is the date for Grievance Day as there is an allowance within the Real Property Tax Law for a town to adopt an alternative grievance day so that an assessor who serves in multiple jurisdictions will have the ability to be at the grievance board meetings for each municipality. All of the towns currently use the following for their important dates:

Fiscal Year	=	January 1 – December 31
Valuation Date	=	July 1, Previous Year
Taxable Status Date	=	March 1
Tentative Roll Date	=	May 1
Grievance Day	=	Various <sup>7</sup>
Final Roll	=	July 1
Budget Approval	=	November 20
Tax Levy	=	December 31
Tax Lien	=	January 1

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<sup>7</sup> See Section Titled “Current Grievance Procedure” for more information

**Current Assessment Grievance Procedures**

There are currently twenty-four Boards of Assessment Review (three and five person boards are present in Oswego County) that meet on a yearly basis to act upon filed assessment based grievances.

The following chart shows the applicable grievance days within each town. The typical date for Grievance Day is the fourth Tuesday of the month of May. However, this date may be changed according to the New York State Real Property Tax Law Section 512 (1-a) by local law passed by the Town Board.

<b>MUNICIPALITY</b>	<b>GRIEVANCE DAY</b>
Fulton	4th Tuesday of May
Oswego	4th Tuesday of May
Albion	4th Tuesday of May
Amboy	4th Tuesday of May
Boylston	4th Tuesday of May
Constantia	4th Wednesday of May
Granby	1 <sup>st</sup> Wednesday of June
Hannibal	4th Thursday of May
Hastings	4th Tuesday of May
Mexico	4th Tuesday of May
Minetto	1 <sup>st</sup> Tuesday of June
New Haven	4th Tuesday of May
Orwell	4th Wednesday of May
Oswego	4th Tuesday of May
Palermo	4th Tuesday of May
Parish	4th Tuesday of May
Redfield	4th Tuesday of May
Richland	4th Tuesday of May
Sandy Creek	1 <sup>st</sup> Tuesday of June
Schroepfel	4th Tuesday of May
Scriba	4th Tuesday of May
Volney	4th Wednesday of May
West Monroe	4th Thursday of May
Williamstown	4th Tuesday of May

Each Board of Assessment Review is comprised of three or five individuals appointed by each municipality to serve a five-year term. It is mandated by New York State Real Property Tax Law that each Board of Assessment Review

member attend one training session at the start of each five-year term. The task of training each Board of Assessment Review member falls upon the County Real Property Tax Director. Oswego County additionally offers refreshing training for all BAR members.

### **Current Assessment Practice Survey**

The following data was obtained via a survey that was sent out to the 18 sole assessors and 6 Chairpersons of the Board of Assessors. Out of the 24 surveys, 22 were returned.

Average Work Hours per Week for Assessor=	23
Average Square Footage of Office =	257
Number of New Houses per Year =	262
Average Number of New Houses per Year by Municipality =	12
Total Building Permits =	2,080
Average Number of Building Permits per Year by Municipality =	95
Average BAR salary line item by Municipality =	\$1,058

### **Availability of Assessment Data**

Currently, real property assessment related data for Oswego County is posted on the internet by Oswego County. This information is open to the public free of charge unlike other municipalities that may charge for this type of access. Based upon data<sup>8</sup> from the NYS Office of Real Property Services, 31 counties have some assessment related information displayed online.

The Oswego County RPTS develops and maintain its own website but additionally uses an application called Image Mate Online developed by Systems Development Group (SDG) out of Utica, New York to publish the information on

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<sup>8</sup> [http://www.orps.state.ny.us/ref/asmtdata/local\\_data.htm](http://www.orps.state.ny.us/ref/asmtdata/local_data.htm)

the internet. Included in this system is the ability to link additional digital documents to the parcel related data that is extracted out of RPSv4. Examples of additional documents are digital photographs, sketches and tax maps. Also, posted on the county's website is a link to tax bill information including the prior year tax bill information.

Perhaps of most importance to the property owner is a link to search for comparable properties. By utilizing this link, the property owner is able to verify the accuracy of their own assessment by comparing their property to both properties that have recently sold and by comparing their property to similarly assessed properties. As society has evolved to one that relies on the internet for many of the day to day functions, open access to the real property inventory is essential to help assist in creating a fair and equitable assessment roll and is helpful in fostering a sense of fair treatment among the property owners.

In addition, there is a link to the Oswego County GIS parcel viewer. This allows for the display of aerial photographs and GIS layers such as DEC wetland and school districts, over the tax parcel map coverage. Additionally, there is a link to the oblique images displayed from a company called Pictometry. These images allow for multiple side views of a property.

Within the Oswego County Real Property Tax Services Department, there are computers available for public use. These computers use the state provided RPSv4 database to display the real property assessment information contained within. The information contained within this database is strictly textual data. Public access to digital information including orthographic and oblique aerial photos, and tax maps is available through the RPTS website at no-charge.



## Current Assessment Challenges

This study has not researched the number nor the validity of assessment based challenges – either through the formal grievance procedure, Small Claims Assessment Review or Certiorari filings. The number of formal complaints in no way reflects the current state of an assessment roll.

One could make an argument that if the assessment roll was significantly undervaluing property as opposed to the stated level of assessment, then no formal appeals would be made. Conversely, if the assessment roll was accurately depicting the level of assessment, an argument could be made that formal appeals could increase as it would be in the property owner’s best interest to appeal to the court’s Solomon-like approach to deciding formal appeals.

Also, the existing tax rate for the municipality needs to be taken into account when researching formal assessment challenges. If the tax rate reaches a significant level, it is in the complainant’s best interest to file for a formal appeal. If the tax rate is at a insignificant level, then the cost of litigation does not offset the lower expectant tax bills.

The following table<sup>9</sup> shows the number of Small Claim Assessment Review Hearings and the number of Certiorari’s that were filed in Oswego County in 2006-2007.

<u>Type of Review</u>	<u>2006</u>	<u>2007</u>
Small Claims Assessment Review	69	89
Tax Certiorari Activity	23	25

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<sup>9</sup> Office of Court Administration

### Advantages of Local Town Assessment Function

The New York State Assessor's Association (NYSAA) has published a pamphlet that lists the benefits of a Local Town Assessing Unit. The NYSAA breaks down the advantages into the following categories: Local Convenience, Professional Expertise, Accountability, and Cost.

The NYSAA stresses that the property owner should have the convenience of coming directly to their town hall in order to either discuss their assessment or to file a complex application for a real property tax exemption.

### Disadvantages of Local Town Assessment Function

The same advantages that the NYSAA lists can also be a disadvantage at the Local Town Assessment Level. In the smaller municipalities, it is fiscally irresponsible to hire a full time assessor. The resulting part time assessor can then only be reached in their office at certain times of the week/month. In Oswego County, only the five municipalities have the assessment department office hours posted online. Based upon information supplied by a survey sent to all assessment offices, of the responses for "Average Number of Hours Assessor is in the Office per Week", the average number of hours was 9. Reviewing the website for each municipality in the County, only office hours for five municipalities could be determined. The lack of availability of the assessor or related staff in each town does not seem to be convenient to the public.

Also, in some municipalities in New York State the assessor is still an elected position where the winning candidate may or may not have the training required to perform their job to the best of their abilities. For those assessors that are appointed on a six-year cycle, once they have the training and skills necessary to perform their assessing functions to the best of their ability, they may not be reappointed. This non-reappointment may not be reflective of their work but only

a reflection on the political atmosphere within the local municipality. Local politics are not conducive to a professional assessor's ability to perform their job duties effectively.

Finally, without a statewide standard assessment cycle or level of assessment, the same house in Oswego County but in different towns could have dramatically different assessed valuations. Even though the equalization rate process is supposed to account for these differences in level of assessment, the process is inherently flawed as it is strictly a statistical estimation without any local knowledge of the real estate market taken into consideration. These differences in assessment cycle and level of assessment from one town to another can cause an inequitable distribution of the tax burden and dramatic tax shifts from one year to the next.

### **Cost of Current Assessment Administration**

A calculation of the current cost of assessment administration function within Oswego County was obtained by reconciling the most recent three budget years (2006, 2007, 2008). It is important to reconcile the last years in order to remove any outlying expenditure that is not typical of the true cost of the assessment function.

The following table<sup>10</sup> lists the actual costs for the three years that were analyzed. Also included in the chart is the reconciled current assessment administration cost that was used throughout this study.

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<sup>10</sup> For a full analysis of the local municipal and county RPTSA budgets, refer to Appendix B -1,2,3,4

	2006	2007	2008	<b>Reconciled Current Cost</b>
Personnel	927,754	908,581	950,678	<b>950,678</b>
Equipment	12,133	15,400	18,560	<b>18,560</b>
Contractual	230,800	280,046	221,445	<b>230,000</b>
Personal Services	2,774	4,235	4,314	<b>4,000</b>
Revaluation	10,500	101,500	0	<b>30,000</b>
BAR Payments	8,375	8,807	8,807	<b>22,217</b>
Fringes	147,209	139,669	157,365	<b>157,365</b>
Revenue/Aid	230,475	196,190	228,477	<b>228,477</b>
Total Cost	1,109,070	1,262,048	1,132,692	1,184,343
Cost Per Parcel	<b>18.58</b>	<b>21.14</b>	<b>18.97</b>	<b>19.84</b>

For the basis of this study, **the reconciled cost of the current assessment administration in Oswego County is \$1,184,343 or \$19.84 per parcel.**

#### **IV. Alternative Assessment Administration Structures**

Simply a change to the assessment administration structure will not necessarily improve the assessment administration function within Oswego County. While a change might lead to an office that is open to the public full time, the major determinant of the effectiveness of the assessment function is the individuals who are providing that service.

The following are options that will be explored in this section.

- Countywide Coordinated Assessment Programs
- CAPs encompassing all municipalities
- Countywide 1537 Service Agreements
- Countywide Department of Assessment

Not included in the start up costs for each alternative option is a cost for either the acquisition or renovation of office space. There are many physical forms that each option could take ranging from a centralized office to utilizing the current existing office space that is present in each local municipality currently.

Each alternative assessing structure option is staffed at a level which would easily allow for an annual reassessment program to be undertaken allowing for a transparent assessment process that is easily understood by the public.

#### **Coordinated Assessment Program**

The Coordinated Assessment Program (CAP) allows for two or more municipalities to share an assessor under a formal agreement but yet retain their status as an assessing unit. This agreement allows the municipalities to apply and receive an initial payment for up to \$7/parcel. For each city and town in a CAP:

- Assessment standards are the same across the municipalities,
- the assessor prepares a separate assessment roll,
- the local law must specify the same percentage of value for assessments,
- the same assessment calendar is used,

- there are separate assessment appeal proceedings,
- identical equalization rates are established,
- separate equalization rate challenges can be filed,
- separate and different tax rates will be used for each local government in a school district or within a county.

This form of assessment structure is underutilized as there are approximately 62 CAPs comprising 141 municipalities that are currently in place statewide.<sup>11</sup>

A major benefit of a CAP is that municipalities are able to pool resources and provide for a better assessment function than what they could do on their own. Also, in a CAP all properties are treated in a uniform manner reducing the confusion that occurs when similar properties might have drastically different assessed valuation due to variations in the level of assessment or variation in valuation techniques employed by the local assessor.

Currently in Oswego County, there are no CAPs, however there are multiple instances where towns share the same assessor but have yet to officially form a CAP.

Coordinated Assessment Programs may be instituted in either of two ways:

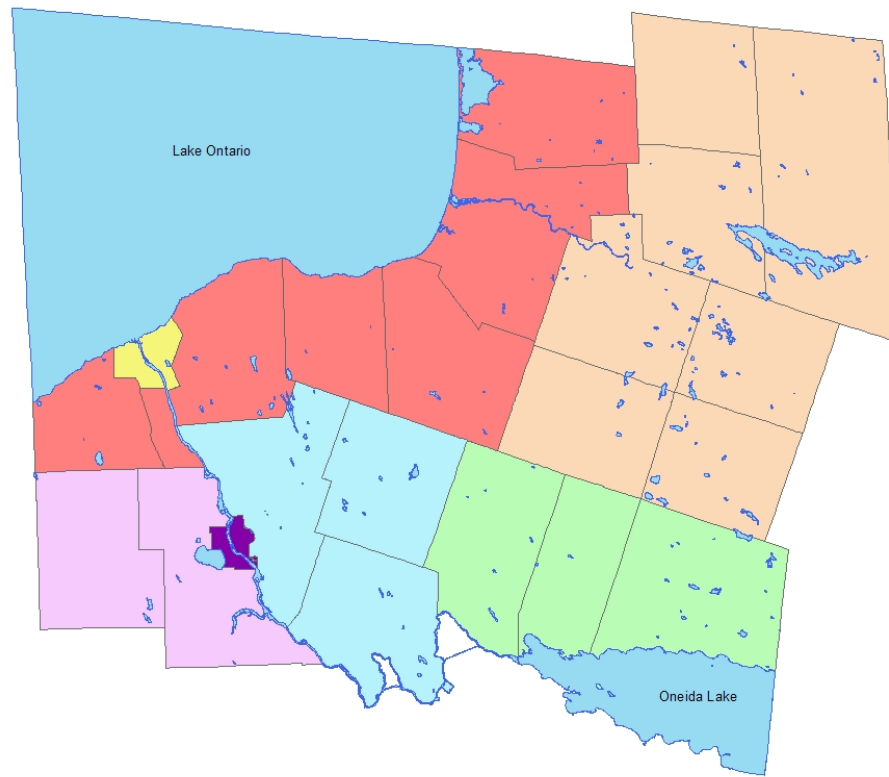
1. Regional CAP(s) – this is where a group of municipalities join together for assessment purposes employing a single assessor and staff to maintain a common level of assessment across the municipalities in the CAP. It is not uncommon to have several CAPs within a single county.
2. Countywide CAP – this is where all the municipalities in the county join together for assessment purposes employing one assessor and staff to maintain a common level of assessment across the entire county

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<sup>11</sup> Source – Office of Real Property Services

**Regional CAPs (exclusive of the two cities)**

Based upon the data analyzed, it is suggested that Oswego County could be consolidated into five separate Coordinated Assessment Programs to provide the assessment function while the two cities would remain separate assessing units. The following map is the recommended configuration for this type of assessment administration structure.



CAP 1 – Minetto, New Haven, Town of Oswego, Scriba, Mexico, Richland, Sandy Creek

CAP 2 – Granby, Hannibal

CAP 3 – Constantia, Hastings, West Monroe

CAP 4 – Amboy, Parish, Boylston, Orwell, Redfield, Williamstown, Albion

CAP 5 – Palermo, Schroepfel, Volney

This structure is recommended after comparing the average residential selling price, parcel classification makeup and geography. While there will be

differences between the towns that will make up each individual CAP, these differences are no more dramatic than the differences that are currently present within a single township in regards to market areas.

By consolidating the assessment function into larger parcel count groups, a full time appraiser(s) can be utilized for each CAP. This consolidation effort can help improve the assessment by allowing for full office hours to be kept in order to provide the public with complete access to the Assessor's Office.

The parcel counts for these CAPs range from 5,238 to 17,132 parcels. It is recommended that a full time appraiser could handle as many as 11,000 parcels in a CAP with at least 1 half time clerical position for each town in the CAP. Based upon the current assessor staff in place in the county, there are assessors who are handling in excess of 9,000 spread over as many as three different counties. In fact, there are assessors in just Oswego County that are handling over 10,000 parcels. As there is relatively little new construction and building permit work, this level of staffing could continue with an annual reassessment cycle as well.

Additionally, by employing at least a part time office staff position in each town, the clerical duties that are normally reserved for the assessor can be removed from their job duties so that they can focus their efforts on the valuation part of their job duties. By freeing up the assessor from clerical work such as processing real property tax exemptions, the assessor can focus on all of the valuation issues that arise while valuing all locally assessed real property. It is not an effective use of tax dollars to have an assessor do clerical work when that could be done by an appropriate level employee. By having clerical staff people work at least a part time in each town, it will allow for better public access to the assessor than what is currently present in the county.

While the formation of regional CAPs is considered an excellent first step toward improving efficiencies through consolidation, insuring a uniform level of



assessment for the municipalities within the CAP and making a complex confusing assessment system less so, this structure fails to accomplish two of the primary goals of this grant study program in that it cannot guarantee a single level of assessment and a single reappraisal cycle for all parcels in Oswego County

#### Estimated Cost

The estimated annual operating cost for these five CAPs and the two cities would be approximately \$606,130. Additionally the cost for the County's RPTSA would have to be added for a total operating cost of \$935,070 or \$15.66/parcel per year. For a full look at the budgets for this form as assessment administration, please refer to Appendix D-1.

#### Transition Timeline and Cost

In order to transition to five CAPs with Oswego County, the following steps must occur. The following is a sample timeline that would provide for an orderly transition to this form of assessment administration.

Public Relations Campaign	-	Mar 2009	-	Oct 2009
Town Board Resolutions	-	Nov 2009		
Formation of Department	-	Dec 2009	-	Dec 2010
Countywide Revaluation	-	Jan 2011	-	May 2013
<u>First Consolidated Assessment Roll to be filed</u>	-		-	<u>2013</u>

The cost of this transition is mainly affected by the cost of a partial county reassessment in order to ensure all properties are assessed at a single level of assessment. This cost is estimated at \$366,664. Additionally, there would be a one time start up cost of \$100,000 for items ranging from office equipment to vehicles. This combined start up cost of \$466,664 would be offset by state aid of

\$635,539. At current state aid reimbursement levels, this transition could actually produce about \$168,875 of income in the start up year.

### **Countywide CAP**

A Countywide CAP allows all municipalities to be under the supervision of a single assessor. This individual would be in charge of (SAY) nine individuals who would provide the assessment function, including valuing all locally assessed real property and exemption processing. In addition, the existing County Real Property Tax Service would continue in its current structure.

The estimated annual operating cost of a Countywide CAP would be approximately \$702,196 or \$11.76/parcel based upon an office staffing of 17 individuals. The current staff of seven individual in the current RPTS would have to be supplemented with ten individuals who would provide the assessment function. To review a full estimated Countywide CAP budget analysis, please refer to Appendix D-2.

If all towns were to form a single CAP, then all properties would be treated in a consistent manner. A single equalization rate, level of assessment and consolidated assessment database would be achieved as well thereby eliminating the tax shifts caused by yearly changes in the equalization rate.

### **Transition Timeline and Cost**

In order to transition to a Countywide CAP, a few steps must occur. The following is a sample timeline that would provide for an orderly transition to this form of assessment administration.

Public Relations Campaign	-	Mar 2009	-	Oct 2009
Town Board Resolutions	-	Nov 2009		
Formation of Department	-	Dec 2009	-	Dec 2010

Countywide Revaluation - Jan 2011 - May 2013  
First Consolidated Assessment Roll to be filed - 2013

The cost of this transition is mainly affected by the cost of a county reassessment in order to ensure all properties are assessed at a single level of assessment. Based upon the fact that all municipalities are not a consistent level of assessment, simply combining and averaging of the level of assessments would not provide for an equitable assessment roll. However, the majority of the municipalities are currently at 100% level of assessment so only six towns<sup>12</sup> would have to be revalued and brought to 100% level of assessment. The cost of this partial reassessment of the county is estimated at \$366,664.

Additionally, there would be a one time start up cost of \$100,000 for items ranging from office equipment to vehicles. This combined start up cost of \$466,664 would be offset by state aid of \$895,530 (which includes payments of consolidation aid and state aid for 100% level of assessment). At current state aid reimbursement levels, this transition could actually produce about \$428,866 of income in the start up year.

### **Countywide 1537 Services Agreements (RPTL 1537)**

Section 1537 of the Real Property Tax Laws allows an assessing unit and a county to enter into an agreement for appraisal services, exemptions service, or assessment services. This is considered an agreement for the provision of a 'joint service' for the purposes of article five-g of the general municipal law. This interpretation takes into the fact that with this agreement the county would not have the power to perform any of the above duties in the absence of the agreement.

Section 1537 states:

1. (a) An assessing unit and a county shall have the power to enter into, amend, cancel and terminate an agreement for appraisal services, exemption

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<sup>12</sup> Towns of Palermo, Parish, Redfield, Volney, West Monroe and Williamstown

services, or assessment services, in the manner provided by this section. Such an agreement shall be considered an agreement for the provision of a "joint service" for purposes of article five-G of the general municipal law, notwithstanding the fact that the county would not have the power to perform such services in the absence of such an agreement.

(b) Any such agreement shall be approved by both the assessing unit and the county, by a majority vote of the voting strength of each governing body.

(c) In the case of an assessing unit, no such agreement shall be submitted to the governing body for approval, unless at least forty-five days prior to such submission, the governing body shall have adopted a resolution, subject to a permissive referendum, authorizing the assessing unit to negotiate such an agreement with the county; provided, however, that such prior authorization shall not be required for an agreement to amend, cancel or terminate an existing agreement pursuant to this section.

2. (a) An agreement between an assessing unit and a county for appraisal services shall provide for the county to appraise all real property within such assessing unit for assessment purposes.

(b) The county shall employ appraisers and other technical personnel to make the appraisals of such properties. No person shall be employed by the county and assigned professional appraisal duties, which relate to the assessment of real property for purposes of taxation unless such person meets the minimum qualification standards established by the state board. Such appraisal personnel shall attend courses of training and education prescribed by the state board.

(c) Such appraisals shall be completed no later than the taxable status date of the assessing unit, and shall be submitted by the county director to the assessor in the form and containing such information as shall be prescribed by the state board.

(d) Appraisals furnished pursuant to this section shall serve as the basis of the assessment of the property so appraised.

(e) Such an agreement may further provide that in any administrative or judicial proceeding to review an assessment which is based upon a county appraisal, the county shall provide such testimony and other evidence as may be necessary to defend such appraisal.

3. An agreement between an assessing unit and a county for exemption services shall provide for the county to review applications for exemption and determine the eligibility of the applicants for such exemptions. Such agreement may further provide that in any administrative or judicial proceeding to review an assessment in which the denial of an exemption is at issue, the county shall provide such testimony and other evidence as may be necessary to defend its denial of exempt status.

4. An agreement between an assessing unit and a county for assessment services shall provide for a person, other than the county director of real property tax services, to be selected by the assessing unit to perform assessment services in accordance with such agreement. Such person shall be deemed the assessor of the assessing unit and shall be subject to all provisions of law pertaining to assessors. Provided, however, that no such agreement for assessment services may be entered into by an assessing unit which has exercised the option to retain elective assessors pursuant to law.

Currently in New York State, seven counties are employing an official version of an Optional County Services agreement<sup>13</sup>.

Perhaps the best avenue that can be undertaken through Section 1537 of the Real Property Tax Law is the assigning of the assessment function by the individual town to the County. In order for this assignment to take place, a majority vote by the town and the county must pass each governing legislative body.

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<sup>13</sup> Office of Real Property Services – The Counties of Cattaraugus, Clinton, Cortland, Essex, Herkimer, Orleans, Schuyler.

In this cooperative form of assessing, there could be one single<sup>14</sup> equalization rate and one single assessment calendar for all towns that assign the assessment function to the county. By combining the assessment function of one or more individual towns, full time professional assessors can be hired to administer the functions of the assessment task. These full time professional assessors could value all locally assessed real property without assistance from the outside except for unique cases when a specialized fee appraiser would be necessary such as the case with the valuation of power plants. By having assessors who would work a full 40-hour work week, the level of service would be improved by having this individual available to the public during all normal working hours.

While the assessors would be appointed by the individual towns, they would be county employees. For the basis of this analysis, it is assumed that the individual towns would appoint the least amount of individuals in order to minimize the cost.

### Estimated Cost

In addition to the current structure at the County level, appraisal staff would have to be added to the current County RPTSA. This additional staff will consist of ten individuals who would provide the assessment function, including all exemption processing.

The estimated annual operating cost of an assessment structure in which all of the assessment functions would be assigned the county would be approximately \$679,246, or \$11.38/parcel based upon an office staffing of 17 individuals. To review a full estimated Countywide 1537 Service Agreement budget analysis, please refer to Appendix D-3.

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<sup>14</sup> While each municipality would be assigned a separate equalization rate because the municipalities would be assessed under a single standard, this equalization rate could be the same for each municipality.

If all towns were to assign the assessment function to the county, then all properties would be treated in a consistent manner. A single equalization rate, level of assessment and consolidated assessment database would be achieved as well.

#### Transition Timeline and Cost

In order to transition to Countywide 1537 Agreements, a few steps must occur. The following is a sample timeline that would provide for an orderly transition to this form of assessment administration.

Public Relations Campaign	-	Mar 2009	-	Oct 2009
Town Board Resolutions	-	Nov 2009		
Formation of Department	-	Dec 2009	-	Dec 2010
Countywide Revaluation	-	Jan 2011	-	May 2013
<u>First Consolidated Assessment Roll to be filed</u>	-		-	<u>2013</u>

The cost of this transition is mainly affected by the cost of a partial county reassessment in order to ensure all properties are assessed at a single level of assessment. This cost is estimated at \$366,664. Additionally, there would be a one time start up cost of \$100,000 for items ranging from computers and other office equipment. This combined start up cost of \$466,664 would be offset by state aid of \$477,616. At current state aid reimbursement levels, this transition could actually produce about \$10,952 of income in the start up year.

#### Countywide Department of Assessment

The section will look at a theoretical Countywide Department of Assessment. In no way is this section a recommendation that a Countywide Department of Assessment is the best assessment administration structure for Oswego County.

The last time that this transition occurred in New York State was in 1968 when the voters of Tompkins County approved a measure to consolidate the assessing function at the County level. This transition effectively transferred the assessment function from village, city and town government to county government.

Tompkins County therefore became the first county in the state to provide professional assessment administration to village, city and towns. (Nassau County had for many years provided a similar service but mainly for county tax purposes. To this date, there are still separate assessing units within Nassau County, for example, the City of Glen Cove still assesses property for city tax purposes duplicating the service provided by the county).

This switch to a Countywide Assessing Unit for Tompkins County was not done as a cost savings measure. The driving force behind this switch was to provide a more professional full time appraisal office to the property owners of Tompkins County. Additionally, there were numerous town assessors who were retiring and there was a lack of qualified individuals to replace them. It is recommended that succession planning be undertaken in Oswego County.

#### Benefits of a Countywide Assessing Unit

The New York State Office of Real Property Services lists the top ten benefits of a countywide assessing unit as:

1. County assessing eliminates tax shifts resulting from changing equalization rates within the county.
2. Assessment equity may improve as a result of more regionalized data, analyses, and market monitoring.
3. With county assessing, individual municipalities and school districts would no longer be the focus of scrutiny regarding reassessments.



4. Taxpayers would likely have more confidence in the tax system if they could see that its administration was highly professional, efficient, and equitable.
5. In rural areas, where municipalities are thinly populated, county assessing would result in sufficient pooling of resources to attract or maintain highly qualified and competent assessment officials at a potentially lower per-parcel cost.
6. In urban/suburban areas with large cities and large prosperous towns, interactions between assessing offices and the departments responsible for planning, zoning, highway maintenance, E- 911 and other functions could be improved and expanded.
7. Counties, which have larger stakes in tax certiorari cases, typically would have greater resources with which to defend assessments.
8. County assessing would permit increased specialization of assessing staff in regard to specific types of properties, including utilities, industrial properties and complex commercial properties.
9. Assessing staff and resources could be reallocated to respond to emergencies or other events that require coordination across municipal boundaries.
10. The number of entities with which utilities and other owners of widely distributed property must deal would be greatly reduced.

To elaborate, the single greatest advantage to a Countywide Department of Assessment is that all properties within the county's boundaries are treated in a uniform manner. This treatment removes the confusion that exists when neighboring similar properties have dramatically different assessed valuations. This common level of assessment and common reappraisal cycle stops the equalization rate from causing dramatic shifts in the tax burden within the counties taxing jurisdictions.

Another added benefit is that there will be more than one appraiser who is familiar with a certain town. This is beneficial when the primary appraiser is out of the office, the secondary appraiser could provide information to inquiry. It is also beneficial if the unfortunate incident of a long term leave is encountered by the Department of Assessment. The cross training that is utilized in a Countywide Department of Assessment is essential to a successful operation.

By employing a full time appraisal staff of ten individuals, specialization could occur. A higher level of service could be provided to those property class types than currently provided by utilizing this specialization techniques. With a valuation staff of ten individuals, all valuation work can be done in house without the need for costly contractor work to assist in revaluation projects.

Currently in NYS, the countywide assessing unit penalized by the lack of continuing education reimbursement to its valuation staff. Only the Sole Assessor/County Director receives reimbursement, while the education of the remaining staff is an expense to the county.

#### Estimated Cost

The following chart shows an estimated budget for a 18-person countywide assessing unit. This 18-person budget assumes that all work will be done in-house. This includes all data collection, property valuation, exemption processing and tax bill production work.

The task of performing all of the appraisal functions within the Countywide Department of Assessment cannot be taken for granted. This work can only be performed with an adequately trained and experienced appraisal staff. While the structure of a countywide assessment office place may be optimal for providing a high level of service, it is still up to the individual occupying the role as to what

the actual level of service will be. This structure alone will not create better service to the property owners than a town assessment office.

Personnel Costs	=	\$681,488
Equipment Costs	=	\$34,000
Supplies	=	\$38,000
Contractual	=	\$87,250
Fringe Benefits	=	\$238,521
Revenue	=	\$310,510
<b><u>Total County Cost</u></b>	<b>=</b>	<b><u>\$768,748</u></b>

This analysis does not include any available aid programs that are present for Quality Assessing including the Triennial Assessment Aid or the Annual Assessment Aid. Based upon the staffing levels analyzed in this section, either program could be undertaken without any outside contractor assistance. (Please see Appendix D-4 for the full line item budget)

**The total Countywide Department of Assessment's annual operating budget is estimated to be \$768,748 or \$12.88/parcel.**

#### Transition Timeline and Cost

In order to transition to Countywide Department of Assessment, a few steps must take place, most notably a public referendum. This would be a triple referendum as the voters in the City of Fulton, City of Oswego and the towns outside as a whole must approve this change in assessment administration structure. The following is a sample timeline that would provide for an orderly transition to this form of assessment administration.

Public Relations Campaign	-	Mar 2009	-	Oct 2009
Public Referendum	-	Nov 2009		
Formation of Department	-	Dec 2009	-	Dec 2010
Countywide Revaluation	-	Jan 2011	-	May 2013
<u>First Consolidated Assessment Roll to be filed</u>			-	<u>2013</u>

The cost of this transition is mainly affected by the cost of a partial county reassessment in order to ensure all properties are assessed at a single level of assessment. This cost is estimated at \$366,664. Additionally, there would be a one time start up cost of \$100,000 for items ranging from office equipment to vehicles. This combined start up cost of \$466,664 would be offset by state aid of \$835,828 (ranging from \$7/parcel aid for Consolidation of the assessment function to \$2/parcel for an approved countywide assessing referendum to \$5/parcel for a 100% level of assessment). As state aid is in excess of start up costs, this could be a one time revenue generator of \$369,164 for the municipalities.

## V. **Current Maintenance Aid Programs**

In recent years, NYSORPS has offered many different programs to entice local assessing jurisdictions to increase the accuracy of their assessment rolls.

The cost to improve the function of assessment administration can be substantial, especially in municipalities where assessed values have not been kept up to date or physical inventory has not been maintained.

According to the NYSORPS, they have changed their aid programs from ones that have encouraged an initial reassessment to the programs that are available today that not only encourage an initial reassessment but also encourage municipalities to keep reassessing properties each and every year at a 100% fair market value.

The following lists each aid program that the State of New York offers along with a brief explanation of each.

### Annual Reassessment Program

The program allows for a payment of up to \$5/parcel for an assessing jurisdiction that annually reassesses all properties and maintains a 100% of market value level of assessment. Also, all properties must be reappraised and physically inspected at least once during a six-year period. The Countywide Department of Assessment Staff Structure allows for participation in either an annual or triennial assessment aid program,

*This program would bring in approximately \$298,510 to Oswego County every year.*

### Triennial Aid Program

The program allows for a payment of up to \$5/parcel once every three years for an assessing jurisdiction that conducts a reassessment including a physical inspection of all properties every three years.

*If the County were to adopt a Countywide Assessment structure, this program would bring in approximately \$298,510 to Oswego County once every three years. This aid will sunset with the 2011 Assessment Roll.*

### Consolidation Incentive Aid Initiative

If two or more assessing jurisdictions merge their assessing functions into a coordinated assessment program (CAP) and employ a single assessor, they are entitled to a one-time payment of \$7 per parcel. There is a ten year commitment to a CAP to receive this aid.

*If all towns were to form a CAP, this aid program would bring in approximately \$417,914 to Oswego County.*

### County Aid Incentive

A one-time payment to a county of \$1/parcel is available when under 1537 Service Agreements a county provides data collection, appraisal and other related services to a local municipality that currently maintains its status as an assessing unit but takes advantage of county assistance.

*This one time aid program would bring in up to approximately \$59,702 to Oswego County.*

### Countywide Assessment

A one-time payment to a county of \$2/parcel who after a public referendum agrees to merge all assessment functions at the county level.

*This one time aid program would bring in approximately \$119,404 to Oswego County.*

### County Coordinated Assessment Program

A one time payment of \$1/parcel to a county if the county manages the assessment function and an additional \$1/parcel if all properties are included.

*This aid program would bring in approximately \$59,702 to Oswego County (\$119,404).*

### Breaking News

With the announcement of Governor Paterson's directive to cut state spending, ORPS has announced that they will abide by this directive by cutting state aid and reimbursement payments by 2% for the remainder of the 2008-2009 State Fiscal year. The figures that are demonstrated above and throughout the report do not reflect this 2% reduction.

As the State Budget situation is a very fluid one to say the least, any and all grant/aid programs included in this study must be verified to confirm their existence prior to assuming the programs are still available after the publication of this study.





## **VI. Recommendations to Improve the Assessment Function in New York State**

There are many avenues that the State of New York can take to improve the assessment function that occurs within its boundaries. The following three recommendations would provide the most immediate improvements. Changes to the assessment function are often politically unpopular, however these improvements are considered likely to gain approval.

### **1. Provide Maintenance Aid Payments to Municipalities that are in compliance with Section 305 of the Real Property Tax Law.**

Currently within the New York State Real Property Tax Law, Section 305 specifies that all properties must be assessed at a uniform percentage of value, not full market value. However, both the Annual and Triennial Aid programs require a 100% level of assessment.

If the assessment roll is in compliance with Section 305, then the tax burden will be equitably distributed among the taxpayers within the municipality. All too often, a revaluation is confused with a “revenue generator” for a municipality. First and foremost, the assessment community is concerned with equity. If this equity is achieved, then maintenance aid should be provided to a municipality to assist in keeping this equity on the assessment roll.

### **2. Mandate an Annual Reassessment Cycle**

In order to provide for an equitable assessment roll, a reappraisal must be undertaken on a regular basis. With the tools that are available in the industry today, assessed values could be kept up to

date without the assistance of a private revaluation company if the updates were done on a consistent basis.

With the mass appraisal techniques available, either through trending or multiple regression analysis, a town assessor can keep values up to date by performing the work in-house.

Mandating a reassessment cycle assures that the assessment will not become inequitable due to differing appreciation and depreciation rates within a municipality. Mandating an annual reassessment cycle removes the large tax shifts that occur due to changes in the equalization rate.

**3. Abolish Elected Assessors and Require Additional Training for Assessor Positions**

Perhaps the most outdated aspect of the assessment function in New York State is the elected assessor position. Politics should never enter the assessment office. All decisions regarding the assessment function are specifically outlined in either the Real Property Tax Law or in general appraisal techniques outlined by the Appraisal Institute.

In addition, more training needs to be required of the assessment community. In today's technologically advanced society, there are many new tools that are available that go under-utilized by the assessment community. The use of GIS, multiple regression analysis and response surface valuation models are widely used in other states. The training for these types of tools is not found in New York State.

The assessment community in New York needs to look outside its boundaries and towards the International Association of Assessing Officers for guidance and assistance in bringing the assessment function into the 21<sup>st</sup> century.

#### **4. Abolish Village Assessing Units**

Perhaps the largest duplication of effort that exists in the New York State Real Property Tax Administration function occurs when two assessing jurisdictions value the same exact property for taxation purposes. There is not one single legitimate reason for this unnecessary duplication of effort.

In addition to the duplication of effort, a property owner must deal with multiple municipalities when either applying for real property tax exemptions or for filing an appeal on their assessed valuation.

Also the Village Assessor does not need to be certified by the Office of Real Property Services, thus the possibility exists that a highly unqualified individual is performing the essential duties of a property assessor without any training.

#### **5. Training Reimbursement for Additional Valuation Staff**

As the current Real Property Tax Law stands, only the title of Assessor is reimbursed for required continuing educational requirements. All other job titles involved in the valuation process, such as Real Property Appraiser are not given this same consideration.

As it stands currently, the training reimbursement package offered by the New York State Office of Real Property Services is a disincentive to consolidate the assessment function at the county level.

## **6. Re-examination of Real Property Tax Exemptions**

In today's assessors' offices, too much time is spent with the administrative tasks of processing real property tax exemptions. This clerical work takes away from the time that could be devoted to the valuation of real property.

As it currently stands, there are far too many local option real property tax exemptions. The multitude of exemptions causes confusion for the property owner when trying to determine which exemption (and at what level) they might be eligible to apply to receive.

Additionally, in recent history the New York State Legislature has taken the unfortunate path of granting single parcel tax exemption legislation. The main goal of assessment administration (and of this grant study program) is to treat every parcel fairly and equitably. These single parcel exemption bills do anything but this.

It is recommended that no additional real property tax exemptions be enacted until a commission can be charged with looking into this aspect of the assessment administration function.

## **7. Review State Payment for Coordinated Assessment Programs**

Instead of offering a one-time payment of up to \$7/parcel in consolidation aid with a ten year commitment, the aid payments could be spread out for the term of the commitment. This change in payment schedule would remove the fear that exists for a town that may be forced out of a CAP by the other town(s) in the agreement.

Additional, the smaller aid payment would provide for a more stable incentive to improve the assessment function in that town. With a larger one time payment, there maybe greater tendencies to use that payment for something other than the assessment function.



# Appendix A





Appendix A-1

MUNICIPALITIES		ASSESSMENT OFFICES			
Municipal Name	Type of Assessor	Assessor Name	IAO or Other Professional Designation	Number of Hours Assessor is in Office per week	Office Hours for non-appraisal staff
Fulton	Sole	Mary Beth Johnson		20	35
Oswego	Sole	Susan Deary		40	20
Albion	Sole	Denise Trudell	Y	6	6
Amboy	3 Person	Thomas Miller			
Boylston	Sole	David Roach	Y	4	
Constantia	Sole	Warren Wheeler	Y	12	16
Granby	Sole	David Roach	Y	9	20
Hannibal	Sole	David Gray	Y	10	4
Hastings	Sole	Warren Wheeler	Y	32	8
Mexico	3 Person	Bill VanPatten		25	
Minetto	Sole	Martin Webster		3	
New Haven	3 Person	Esther Rogers		25	
Orwell	Sole	David Roach	Y	4	
Oswego	3 Person	Richard Hogan			35
Palermo	Sole	Martin Webster		5	
Parish	Sole	Martin Webster - acting			
Redfield	Sole	Jane Jones		8	
Richland	Sole	Warren Wheeler	Y	8	20
Sandy Creek	Sole	Rhonda Weigand		21	
Schroepfel	Sole	David Gray	Y	8	20
Scriba	3 Person	Joseph Reitz		42	20
Volney	Sole	David Gray	Y	10	20
West Monroe	Sole	Patrick Duffy	Y	2	10
Williamstown	Sole	David Roach	Y	4	

Office Hours were gathered from survey sent to Assessors

## Appendix A-2

MUNICIPALITIES		ASSESSMENT OFFICES		EXISTING COLLABORATION	
Municipal Name	Type of Assessor	Assessor Name	Part of CAP?	Assessor Works for Multiple Municipalities?	Contract with County for Asmt Services?
Fulton	Sole	Mary Beth Johnson	No	No	No
Oswego	Sole	Susan Deary	No	No	No
Albion	Sole	Denise Trudell	No	Yes	No
Amboy	3 Person	Thomas Miller	No	No	No
Boylston	Sole	David Roach	No	Yes	No
Constantia	Sole	Warren Wheeler	No	Yes	No
Granby	Sole	David Roach	No	Yes	No
Hannibal	Sole	David Gray	No	Yes	No
Hastings	Sole	Warren Wheeler	No	Yes	No
Mexico	3 Person	Bill VanPatten	No	No	No
Minetto	Sole	Martin Webster	No	Yes	No
New Haven	3 Person	Esther Rogers	No	No	No
Orwell	Sole	David Roach	No	Yes	No
Oswego	3 Person	Richard Hogan	No	No	No
Palermo	Sole	Martin Webster	No	Yes	No
Parish	Sole	Martin Webster - acting	No	No	No
Redfield	Sole	Jane Jones	No	No	No
Richland	Sole	Warren Wheeler	No	Yes	No
Sandy Creek	Sole	Rhonda Weigand	No	Yes	No
Schroeppel	Sole	David Gray	No	Yes	No
Scriba	3 Person	Joseph Reitz	No	No	No
Volney	Sole	David Gray	No	Yes	No
West Monroe	Sole	Patrick Duffy	No	Yes	No
Williamstown	Sole	David Roach	No	Yes	No

<b>MUNICIPAL CHARACTERISTICS</b>					
Municipal Name	Total Budget for Assessment Function	Total Number of Parcels	Number of Residential Parcels	Percent of Parcels Residential	Budget per parcel
Fulton	\$100,525	4,335	3,391	78%	\$23.19
Oswego	\$123,393	7,220	5,512	76%	\$17.09
Albion	\$11,682	1,475	748	51%	\$7.92
Amboy	\$14,077	1,146	626	55%	\$12.28
Boylston	\$6,996	690	348	50%	\$10.14
Constantia	\$41,731	2,887	2,054	71%	\$14.45
Granby	\$33,536	3,147	2,241	71%	\$10.66
Hannibal	\$4,361	2,091	1,467	70%	\$2.09
Hastings	\$40,059	4,297	3,063	71%	\$9.32
Mexico	\$31,001	2,807	1,840	66%	\$11.04
Minetto	\$10,809	830	637	77%	\$13.02
New Haven	\$24,063	1,672	1,248	75%	\$14.39
Orwell	\$9,044	1,273	713	56%	\$7.10
Oswego	\$20,090	2,235	1,597	71%	\$8.99
Palermo	\$21,040	1,872	1,285	69%	\$11.24
Parish	\$37,420	1,449	954	66%	\$25.82
Redfield	\$11,850	1,190	592	50%	\$9.96
Richland	\$56,606	3,404	2,107	62%	\$16.63
Sandy Creek	\$40,150	3,141	2,091	67%	\$12.78
Schroepfel	\$39,779	3,564	2,591	73%	\$11.16
Scriba	\$41,965	3,043	2,181	72%	\$13.79
Volney	\$47,000	2,899	1,999	69%	\$16.21
West Monroe	\$22,500	1,942	1,415	73%	\$11.59
Williamstown	\$14,075	1,093	584	53%	\$12.88

County Real Property Tax Services    \$5.51    per parcel

Summary of Assessment Costs (includes per parcel cost of County RPTSA)

Low Per Parcel Cost    \$7.60

High Per Parcel Cost    \$31.33

## Appendix A-4

MUNICIPALITIES	INDICATORS OF ASSESSMENT EQUITY						
Municipal Name	2008 Eq. Rate	2008 LOA of various property types	COD residential	Latest Reassessment	Latest State Aid	Aid Type	Planned Reassessment
Fulton	100.00	100.00	7.14	2008	2008	Annual	
Oswego	100.00	100.00	9.85	2008	2008	Annual	
Albion	100.00	100.00	9.47	2008	2008	Annual	
Amboy	100.00	100.00	8.69	2008	2008	Annual	
Boylston	100.00	100.00	22.55	2008	2008	Annual	
Constantia	100.00	100.00	19.75	2008	2008	Annual	
Granby	100.00	100.00	10.98	2008	2008	Annual	
Hannibal	100.00	100.00	10.36	2008	2008	Annual	
Hastings	100.00	100.00	13.27	2008	2008	Annual	
Mexico	100.00	100.00	9.46	2008	2008	Annual	
Minetto	100.00	100.00	6.12	2008	2008	Annual	
New Haven	100.00	100.00	10.75	2008	2008	Annual	
Orwell	100.00	100.00	4.14	2008	2008	Annual	
Oswego	100.00	100.00	10.91	2008	2008	Triennial	2009 - Annual
Palermo	91.47	100.00	6.38	1991			
Parish	75.50	75.50	16.87	1997			
Redfield	95.00	95.00	7.87	2007	2007	Annual	2010
Richland	100.00	100.00	10.10	2008	2008	Annual	
Sandy Creek	100.00	100.00	13.08	2008	2008	Annual	
Schroeppel	88.00	88.00	14.55	2006	2006	Annual	2010
Scriba	100.00	100.00	5.50	2008	2008	Annual	
Volney	92.00	92.00	11.06	2006	2006	Annual	
West Monroe	3.40	3.40	12.93	????			

Appendix A-5

Municipality	Municipal Assessment Offices			Existing Collaboration of Assessment Function			Municipal Characteristics			Indicators of Assessment Equity			
	Type of Assessor	IAO/Other Professional Designation	# of Office Hours	CAP	Assessor works for multiple munis	Contract with County	Total Budget of Asmt	Number of Parcels	Number of Residential Parcals	Eq Rate	Level of Assessment	COD	Year of Most Recent Reassessment
Fulton	Sole		20		No	No	100,525	4,335	3,391	100.00	100.00	7.14	2008
Oswego	Sole		40		No	No	123,393	7,220	5,512	100.00	100.00	9.85	2008
Albion	Sole	Y	6		Yes	No	11,682	1,475	748	100.00	100.00	9.47	2008
Amboy	3 Person				No	No	14,077	1,146	626	100.00	100.00	8.69	2008
Boylston	Sole	Y	4		Yes	No	6,996	690	348	100.00	100.00	22.55	2008
Constantia	Sole	Y	12	No	Yes	No	41,731	2,887	2,054	100.00	100.00	19.75	2008
Granby	Sole	Y	9	No	Yes	No	33,536	3,147	2,241	100.00	100.00	10.98	2008
Hannibal	Sole	Y	10		Yes	No	4,361	2,091	1,467	100.00	100.00	10.36	2008
Hastings	Sole	Y	32		Yes	No	40,059	4,297	3,063	100.00	100.00	13.27	2008
Mexico	3 Person		25		No	No	31,001	2,807	1,840	100.00	100.00	9.46	2008
Minetto	Sole		3		Yes	No	10,809	830	637	100.00	100.00	6.12	2008
New Haven	3 Person		25	No	No	No	24,063	1,672	1,248	100.00	100.00	10.75	2008
Orwell	Sole	Y	4		Yes	No	9,044	1,273	713	100.00	100.00	4.14	2008
Oswego	3 Person			No	No	No	20,090	2,235	1,597	100.00	100.00	10.91	2008
Palermo	Sole		5		Yes	No	21,040	1,872	1,285	91.47	91.47	6.38	1991
Parish	Sole				No	No	37,420	1,449	954	75.50	75.50	16.87	1997
Redfield	Sole		8	No	No	No	11,850	1,190	592	95.00	95.00	7.87	2007
Richland	Sole	Y	8		Yes	No	56,606	3,404	2,107	100.00	100.00	10.10	2008
Sandy Creek	Sole		21		Yes	No	40,150	3,141	2,091	100.00	100.00	13.08	2008
Schroeppel	Sole	Y	8		Yes	No	39,779	3,564	2,591	88.00	88.00	14.55	2006
Scriba	3 Person		42		No	No	41,965	3,043	2,181	100.00	100.00	5.50	2008
Volney	Sole	Y	10		Yes	No	47,000	2,899	1,999	92.00	92.00	11.06	2006
West Monroe	Sole	Y	2		Yes	No	22,500	1,942	1,415	3.40	3.40	12.93	????
Williamstown	Sole	Y	4		Yes	No	14,075	1,093	584	85.00	85.00	9.70	2006



# Appendix B





## 2006 Local Assessment Function Budget

2006	# of Parcels	Personnel	Equipment	Contractual	Personal Services	Revaluation	BAR Payments	Fringes	State Aid Payments	Total Cost	Cost Per Parcel
Fulton	4,334	66,739		7,300				21,800	20,640	75,199	17.35
Oswego	7,260	100,628		48,285	0			8,530	34,935	122,508	16.87
Albion	1,426	11,650	3,950	487				1,165	6,735	10,517	7.38
Amboy	1,145	14,000		2,500		1,500	600	1,400		20,000	17.47
Boylston	678	7,700	124	1,276				770	3,265	6,605	9.74
Constantia	2,851	60,570		11,494				6,057		78,121	27.40
Granby	3,140	37,234	380	3,112			2,000	3,723	15,395	31,054	9.89
Hannibal	2,087	11,392		4,000				1,139	10,220	6,311	3.02
Hastings	4,287	37,822	600	5,500			1,865	13,238	20,855	38,170	8.90
Mexico	2,820	26,592	1,000	4,000				2,659	13,585	20,666	7.33
Minetto	831	11,329	500	6,500			550	1,133	3,985	16,027	19.29
New Haven	1,708	12,620		24,000			2,000	4,417		43,037	25.20
Orwell	1,218	10,500	325	2,784		9,000		1,050		23,659	19.42
Oswego	2,245	23,803		1,300	734			2,380		28,217	12.57
Palermo	1,858	15,600	575	68			1,000	1,560		18,803	10.12
Parish	1,448	27,000		4,812	2,040		360	2,700		36,912	25.49
Redfield	1,151	7,875		1,018				788	5,580	4,101	3.56
Richland	3,403	36,900	231	42,897				12,915	16,300	76,643	22.52
Sandy Creek	3,112	25,750	98	10,206				2,575	15,150	23,479	7.54
Schroeppel	3,548	41,279		1,707				4,128	17,080	30,034	8.47
Scriba	3,023	33,048		23,414				3,305	14,720	45,047	14.90
Volney	2,891	38,500	850	2,662				3,850	13,995	31,867	11.02
West Monroe	1,934	15,270	500	1,978				1,527		19,275	9.97
Williamstown	1,062	10,000		2,800				1,000	5,035	8,765	8.25
Local Assessment	59,460	683,801	9,133	214,100	2,774	10,500	8,375	103,809	217,475	815,017	13.71
County Real Property	Revenue 13,000	243,953	3,000	16,700				43,400		294,053	
Totals		927,754	12,133	230,800	2,774	10,500	8,375	147,209	230,475	1,109,070	18.65

## 2007 Local Assessment Function Budget

2007	# of Parcels	Personnel	Equipment	Contractual	Personal Services	Revaluation	BAR Payments	Fringes	State Aid Payment	Total Cost	Cost Per Parcel
Fulton	4,337	54,323		30,020				15,199	20,545	78,997	18.21
Oswego	7,240	100,628		48,285	0			8,530	34,845	122,598	16.93
Albion	1,432	12,200	3,950	800				1,220	6,765	11,405	7.96
Amboy	1,097	14,000		2,500		15,000	600	1,400	5,315	28,185	25.69
Boylston	685	7,950	750	1,000				795	3,300	7,195	10.50
Constantia	2,878	58,903		8,000				5,890	14,020	58,773	20.42
Granby	3,158	37,501	500	3,000			2,000	3,750	15,490	31,261	9.90
Hannibal	2,095	10,144		3,000				1,014		14,158	6.76
Hastings	4,297	38,956	600	5,500			1,865	13,635		60,556	14.09
Mexico	2,815	28,003	1,000	12,000				2,800	13,570	30,233	10.74
Minetto	832	11,560		4,400			1,100	1,156	3,980	14,236	17.11
New Haven	1,683	14,112		22,000			2,000	4,939	8,315	34,736	20.64
Orwell	1,251	11,000	500	5,141				1,100	6,070	11,671	9.33
Oswego	2,249	24,518		1,500	754	86,500		2,452		115,724	51.46
Palermo	1,864	16,800	600	300			1,000	1,680		20,380	10.93
Parish	1,454	27,270		5,000	2,181		242	2,727		37,420	25.74
Redfield	1,164	8,500		2,000				850	5,655	5,695	4.89
Richland	3,396	36,900	1,000	25,000				12,915	16,270	59,545	17.53
Sandy Creek	3,133	38,500	500	42,250	1,300			3,850	15,260	71,140	22.71
Schroepfel	3,558	3,315		2,300				332		5,947	1.67
Scriba	3,036	36,096		25,400				3,610	14,790	50,316	16.57
Volney	2,899	38,500	850	2,000				3,850		45,200	15.59
West Monroe	1,939	15,500	500	1,800				1,550		19,350	9.98
Williamstown	1,072	10,250		2,800				1,025		14,075	13.13
Local Assessment Revenue	59,564	655,429	10,750	255,996	4,235	101,500	8,807	96,269	184,190	948,796	
County Real Property	12,000	253,152	4,650	24,050				43,400		313,252	
<b>Totals</b>		<b>908,581</b>	<b>15,400</b>	<b>280,046</b>	<b>4,235</b>	<b>101,500</b>	<b>8,807</b>	<b>139,669</b>	<b>196,190</b>	<b>1,262,048</b>	<b>21.14</b>

## 2008 Local Assessment Function Budget

2008	# of Parcels	Personnel	Equipment	Contractual	Personal Services	Revaluation	BAR Payments	Fringes	State Aid Payment	Total Cost	Cost Per Parcel
Fulton	4,335	62,364		30,020				28,363	20,222	100,525	23.19
Oswego	7,220	100,628		48,285				8,530	34,050	123,393	17.09
Albion	1,475	12,275	4,200	800				1,228	6,821	11,682	7.92
Amboy	1,146	15,400	0	2,000			600	1,540	5,464	14,077	12.28
Boylston	690	7,950	200	1,300				795	3,249	6,996	10.14
Constantia	2,887	44,500		6,550				4,450	13,769	41,731	14.45
Granby	3,147	37,875	500	4,500			2,000	3,788	15,126	33,536	10.66
Hannibal	2,091	10,360		3,000				1,036	10,035	4,361	2.09
Hastings	4,297	38,956	600	5,500			1,865	13,635	20,497	40,059	9.32
Mexico	2,807	27,492	1,000	13,000				2,749	13,240	31,001	11.04
Minetto	830	11,000	100	1,400			1,100	1,100	3,891	10,809	13.02
New Haven	1,672	14,676		10,350			2,000	5,137	8,100	24,063	14.39
Orwell	1,273	11,000	500	2,500				1,100	6,056	9,044	7.10
Oswego	2,235	25,254		2,000	777			2,525	10,466	20,090	8.99
Palermo	1,872	17,400	600	300			1,000	1,740		21,040	11.24
Parish	1,449	27,270		5,000	2,181		242	2,727		37,420	25.82
Redfield	1,190	8,500		2,500				850		11,850	9.96
Richland	3,404	45,400	1,000	10,300				15,890	15,984	56,606	16.63
Sandy Creek	3,141	42,930	1,560	5,000	1,356			4,293	14,989	40,150	12.78
Schroepfel	3,564	33,981		2,400				3,398		39,779	11.16
Scriba	3,043	26,667		27,150				2,667	14,519	41,965	13.79
Volney	2,899	40,000	1,000	2,000				4,000		47,000	16.21
West Monroe	1,942	16,000	500	4,400				1,600		22,500	11.59
Williamstown	1,093	10,250		2,800				1,025		14,075	12.88
Local Assessment Revenue	59,702	688,128	11,760	193,055	4,314	0	8,807	114,165	216,477	803,752	
County Real Property	12,000	262,550	6,800	28,390				43,200		328,940	
Totals		950,678	18,560	221,445	4,314	0	8,807	157,365	228,477	1,132,692	18.97

	2006	2007	2008
Expenses			
Salaries	238,653	248,979	253,406
Vacation Buy-Back	5,300	4,173	9,144
Other Equipment	3,000	4,650	6,800
Telephone	3,200	4,000	4,000
Postage	1,400	1,000	1,000
Reproduction Expense	125	1,500	1,500
Books and Periodicals	0	275	275
Membership & Dues	375	375	400
Other Fees & Services	3,600	8,200	11,915
Mileage Reimbursement	3,000	3,500	3,500
Other Travel Reimbursement	1,000	1,200	1,800
Other Supplies & Exp-General	4,000	4,000	4,000
Retirement	24,300	24,300	23,100
Social Security	19,100	19,100	20,100
Total Expenses	<u>307,053</u>	<u>325,252</u>	<u>340,940</u>
Revenue			
Tax Map Reimbursement	7,000	6,000	6,000
STAR Program	6,000	6,000	6,000
Total Revenue	<u>13,000</u>	<u>12,000</u>	<u>12,000</u>
Total County Cost	<u>294,053</u>	<u>313,252</u>	<u>328,940</u>

## Appendix C



## Parcel Class Breakdown

Municipality	Agricultural Properties	Residential Properties	Vacant Land	Commercial Properties	Recreation and Entertainment Properties	Community Services Properties	Industrial Properties	Public Service Properties	Public Parks, Wild, Forest and Conservation Properties	Total Parcels
Fulton		3,391	422	377	11	52	20	54	8	4,335
Oswego	1	5,512	770	687	32	90	18	101	9	7,220
Albion	26	748	511	33		22	1	27	107	1,475
Amboy	24	626	417	8	5	14		13	39	1,146
Boylston	12	348	172	1	1	8		7	141	690
Constantia	4	2,054	649	56	10	39	6	27	42	2,887
Granby	105	2,241	631	76	7	20	10	55	2	3,147
Hannibal	70	1,467	435	64	4	18	5	21	7	2,091
Hastings	30	3,063	850	204	13	44	8	80	5	4,297
Mexico	62	1,840	664	92	12	46	13	48	30	2,807
Minetto	3	637	130	18	2	11		25	4	830
New Haven	11	1,248	363	20	6	10		12	2	1,672
Orwell	17	713	401	4	1	14	3	26	94	1,273
Oswego	11	1,597	476	45	3	57	2	40	4	2,235
Palermo	65	1,285	392	31	2	14	6	44	33	1,872
Parish	8	954	345	38	5	30		35	34	1,449
Redfield		592	373	18	4	13	3	8	179	1,190
Richland	59	2,107	837	240	22	42	13	68	16	3,404
Sandy Creek	97	2,091	719	97	18	25	7	52	35	3,141
Schroeppel	81	2,591	615	122	11	31	22	71	20	3,564
Scriba	42	2,181	574	107	11	29	4	88	7	3,043
Volney	43	1,999	611	68	8	25	18	112	15	2,899
West Monroe	10	1,415	399	44	11	9	1	19	34	1,942
Williamstown	31	584	328	23	2	11	8	15	91	1,093
	812	41,284	12,084	2,473	201	674	168	1,048	958	59,702





## Appendix D



## Regional CAPS Exclusive of the Two Cities

	Parcels	Appraiser	Office Staff	Revenue/ State Aid	Personnel	Equipment	Contractual	Fringes	Total Cost
CAP 1	17,132	2	2	85,660	130,000	4,283	12,849	45,500	106,972
CAP 2	5,238	1	1	26,190	65,000	1,310	3,929	14,700	58,748
CAP 3	9,126	1	1.5	45,630	76,500	2,282	6,845	14,700	54,696
CAP 4	8,316	1	3.5	41,580	122,500	2,079	6,237	14,700	103,936
CAP 5	8,335	1	1.5	41,675	76,500	2,084	6,251	14,700	57,860
Total for CAPS		6	10	240,735	470,500	12,037	36,110	104,300	382,212
City of Fulton	4,335	1	1	20,222	62,364	0	30,020	28,363	100,525
City of Oswego	7,220	1	1	34,050	100,628	0	48,285	8,530	123,393
Total for Cities		2	2	54,272	162,992	0	78,305	36,893	223,918
County RPTSA		0	7	12,000	262,550	6,800	28,390	43,200	328,940
Total Cost		8	19	307,007	896,042	18,837	142,805	184,393	935,070

or \$15.66 /parcel

# Oswego County Countywide CAPs Agreements

The map depicts how five CAPs encompassing all towns in Oswego County might be organized.

This scenario has taken into account geography, market area and average sellingprice for residential properties.

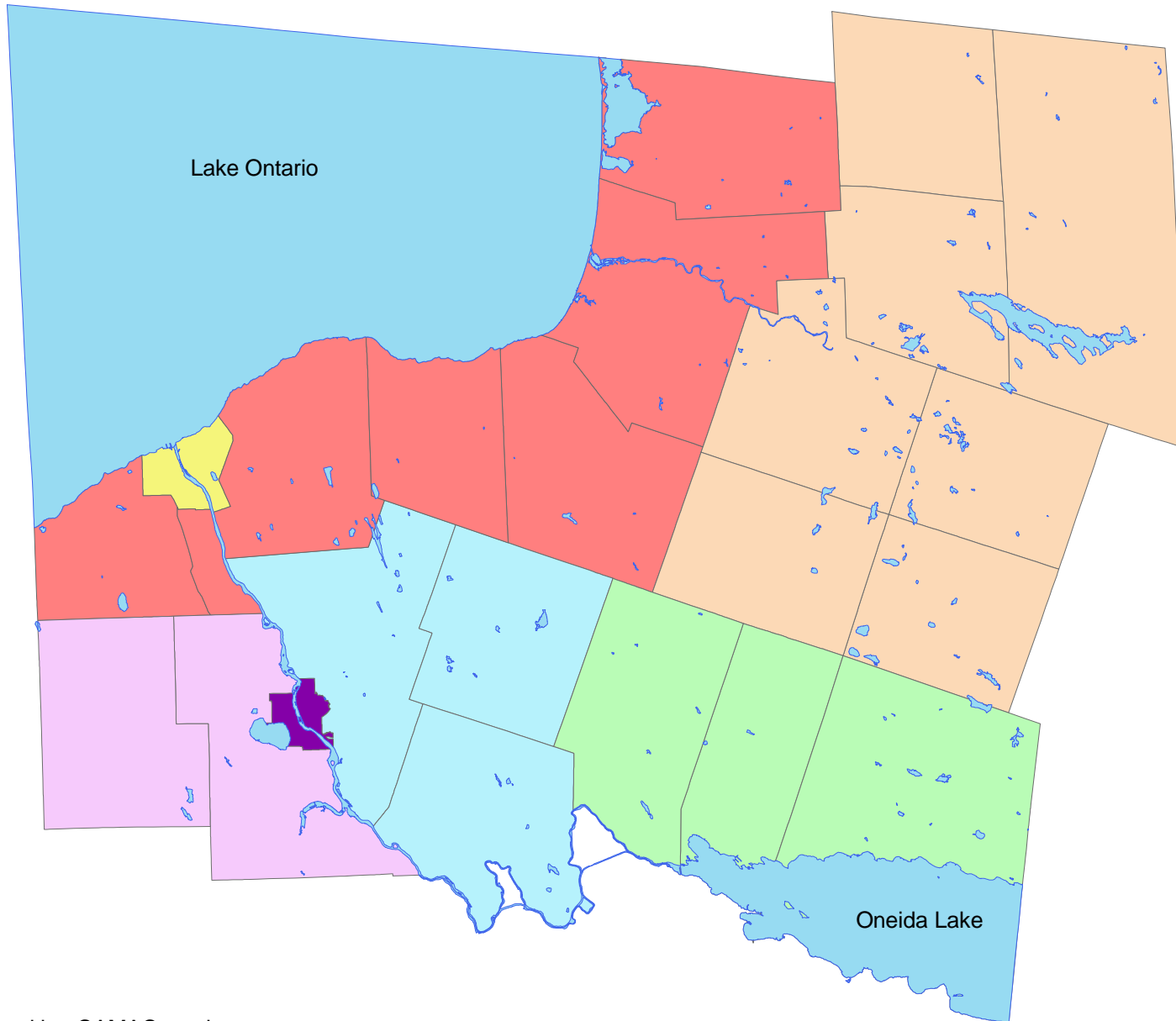
## Countywide CAP Agreements

- CAP 1
- CAP 2
- CAP 3
- CAP 4
- CAP 5
- City of Fulton
- City of Oswego

- |              |              |
|--------------|--------------|
| <u>CAP 1</u> | <u>CAP 4</u> |
| Minetto      | Amboy        |
| New Haven    | Parish       |
| TT of Oswego | Boylston     |
| Scriba       | Orwell       |
| Mexico       | Redfield     |
| Richland     | Williamstown |
| Sandy Creek  | Albion       |

- |              |              |
|--------------|--------------|
| <u>CAP 2</u> | <u>CAP 5</u> |
| Granby       | Palermo      |
| Hannibal     | Schroepfel   |
|              | Volney       |

- CAP 3  
 Constantia  
 Hastings  
 West Monroe



Countywide Coordinated Assessment Program

RPTS Division Budget

Personnel Services	\$262,550
Equipment	\$35,190
Fringe Benefits	\$43,200
Revenue	\$12,000
Total Expense RPTS Division Budget	<u>\$328,940</u>

<u>Titles</u>	<u># of Staff</u>
Director	1
Senior Typist	1
Real Prop Info Spec	1
Tax Map Tech	3
Typist	1

Appraisal Division

Personnel Services	\$405,708
Equipment	\$124,060
Fringe Benefits	\$141,998
Total Expense Appraisal Division Budget	<u>\$671,766</u>

<u>Titles</u>	<u># of Staff</u>
Director of Appraisal Services	1
Valuation Specialists	1
Appraisers	6
Senior Typist	2

Totals

Personnel Services	\$668,258
Equipment	\$159,250
Fringe Benefits	\$185,198
Revenue	\$12,000

Total Countywide CAP Expense \$1,000,706

State Aid Payments \$298,510

Total Countywide CAP Expense **\$702,196**

or \$16.76 /parcel

Countywide 1537 Agreements

RPTS Division Budget

Personnel Services	\$262,550	<u>Titles</u>	<u># of Staff</u>
		Director	1
Equipment	\$35,190	Senior Typist	1
Fringe Benefits	\$43,200	Real Prop Info Spec	1
Revenue	\$12,000	Tax Map Tech	3
		Typist	1
Total Expense RPTS Division Budget	<u>\$328,940</u>		

Appraisal Division

Personnel Services	\$388,708	<u>Titles</u>	<u># of Staff</u>
Equipment	\$124,060	Appraisers	8
Fringe Benefits	\$136,048	Senior Typist	2
Total Expense Appraisal Division Budget	<u>\$648,816</u>		

Totals

Personnel Services	\$651,258
Equipment	\$159,250
Fringe Benefits	\$179,248
Revenue	\$12,000
Total Countywide CAP Expense	<u>\$977,756</u>
State Aid Payments	\$298,510
Total Countywide CAP Budget	<b>\$679,246</b>

or \$16.38 /parcel

Countywide Assessing Unit Structure

	Number of Employees	Title	2008 Budget	
Director of Assessment	1	Director of Assessment	56,000	
Assistant Director of Assessment	1	Assistant Director of Assessment	48,000	
Valuation Specialist	1	Valuation Specialist	45,000	
Real Property Appraiser	7	Real Property Appraiser	42,000	294,000
Real Property Info Specialist	1	Real Property Info Specialist	38,462	
GIS Specialist	1	GIS Specialist	32,444	
Senior Typist	2	Senior Typist	26,354	52,708
Tax Map Technician	1	Tax Map Technician	32,371	
Senior Tax Map Tech	1	Senior Tax Map Tech	36,503	
Typist	2	Typist	23,000	46,000
			<b>Personal Services</b>	<b>681,488</b>
		Computer Equip	8,000	
		Office Equip	3,000	
		Office Furnishings	3,000	
		Computer Soft.	4,000	
		Vehicles	16,000	
		<b>Equipment</b>	<b>34,000</b>	
		Office Supplies	18,000	
		Auto Supplies	6,000	
		Auto Fuel	8,000	
		Printing	4,000	
		Books	2,000	
		<b>Supplies</b>	<b>38,000</b>	
		Program Expense	2,250	
		Legal Advertising	5,000	
		Travel/Training	15,000	
		Local Mileage	2,000	
		Membership dues	4,000	
		Service Contracts	10,000	
		Professional Serv	20,000	
		Postage	25,000	
		Telephone	4,000	
		<b>Contractual</b>	<b>87,250</b>	
			<b>Total Expenses</b>	<b>159,250</b>
		Fringe Benefits		
			<b>Total Fringes</b>	<b>238,521</b>
		Revenue	<b>310,510</b>	
		<b>Total County Cost</b>		<b>768,748</b>
			Cost Per Parcel	<b>\$12.88</b>

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	Option #1:	Option #2	Option #3	Option #4:
Current Structure that is in place.	Coordinated Assessment Programs (CAP)	Regional CAPS exclusive of the cities	All Munis contract w/County for assessment services under RPTL 1537	Countywide Department of Assessment
<b>Start-up Costs:</b>				
Establish Equitable assessments at a common level throughout the County Data Collection	0	366,664	366,664	366,664
Transitional costs for County-Run or County CAP managed by County (Computers, telephones, supplies, furniture..)	0	100,000	100,000	100,000
<b>Start-Up Revenue Opportunities</b>				
State Consolidation Aid [59,702 parcels @ \$7 - one time payment,	0	-417,914	-337,029	0
State Consolidation Aid for County Run Assessing, RPTL 1573, 59,702 parcels @ \$7	0	0	0	-417,914
State Aid for County Run Assessing Referendum Approval, 59,702 parcels @ \$2 [http://www.orps.state.ny.us/cptap/applications.cfm]	0	0	0	-119,404
State Consolidation Aid for County providing services, RPTL 1573, 59,702 parcels @ \$1	0	-59,702		-59,702
State Aid IF County Managed County wide CAP, 59,702 parcels @ \$2 [http://www.orps.state.ny.us/cptap/applications.cfm]	0	-119,404		-119,404
State Aid for Countywide Reappraisal [59,702 parcels @ \$5/parcel]		-298,510	-298,510	-298,510
<b>Total One Time Start-up Costs:</b>	<b>0</b>	<b>-428,866</b>	<b>-168,875</b>	<b>-10,952</b>
<b>Cost per parcel:</b>	<b>0.00</b>	<b>-7.32</b>	<b>-2.88</b>	<b>-0.19</b>
<b>Operational Costs:</b>				
City/Town/Village Assessment Dept. Costs	855,403	373,256	606,130	350,306
County Real Property Tax Dept Costs	328,940	328,940	328,940	768,748
<b>Total Annual Operational Costs:</b>	<b>1,184,343</b>	<b>702,196</b>	<b>935,070</b>	<b>768,748</b>
<b>Cost per parcel:</b>	<b>\$19.84</b>	<b>\$11.76</b>	<b>\$15.66</b>	<b>\$11.38</b>



## TERMINOLOGY

### CAMA

Computer Assisted Mass Appraisal

### Coordinated Assessment Program

[Section 579](#) of the Real Property Tax Law allows two or more cities or towns that are located in the same county, have the same level of assessment, and have the same assessor, to enter into an agreement to become a Coordinated Assessment Program, or CAP. This program offers a way for cities and towns in New York State to introduce cost efficiencies, new technology, valuation expertise and a change from part-time to full-time assessors.

### 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](#).)

### Level of Assessment

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

### Valuation Factor File

A file consisting of market based rents, expenses, capitalization rates and tax rates that assist in the mass appraisal process of valuing commercial properties based upon the income approach to value.



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I would like to especially thank the Oswego County Real Property Tax Service Agency, notably David Hastings, for his assistance in the creation of this study. I would also like to thank the Assessors of Oswego County and the New York State Office of Real Property Services for their involvement and contribution to the study.

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Mr. Donald P Franklin II  
Mr. George Herren  
Mr. Thomas G Payne  
Mr. Stephen F Whicher

### **About the Author**

Jay Franklin has been employed by the Tompkins County Department of Assessment for the last eleven years, serving as the Assistant Director of Assessment for the last seven years. Jay has presented papers to the International Association of Assessing Officers. Jay received the respected IAO designation in 2006.

In addition to his work at Tompkins County, Jay is President of CAMAConsultants. CAMAConsultants is a consortium of assessment and appraisal individuals whose purpose is to both inform and educate regarding the assessment function in New York State. In addition to performing studies for counties as they review the effectiveness of their current assessment structure, CAMAConsultants has provided statistical analysis for use in reappraisals for municipalities in New York State.