

**REAL PROPERTY TAX ADMINISTRATION COMMITTEE**  
**Thursday & Friday, December 14-15, 2000**  
**(1:00 - 5:00 p.m. & 8:30 a.m. - 1:00 p.m.)**  
**Clarion Inn, Rte. 7, Latham, New York 12210**

Facilitator: Dan Curtin  
Recorder: Pam Trela and Lynn Miller

**Members Attending:** Tom Frey, Rick Hubner, Edey McCarthy, Nick Longo, Sue Otis, Fred Pask, Rick Sinnott, Tom Griffen, Vince O'Connor, Frank Ferrari, Ron Shetler, Dick Harris, Doug Barton, Dorothy Martin, Tom Bloodgood, Jack Shuttleworth

**Others Attending:** JoAnn Whalen, Bill Godell, Jeff Gloak, Bruce Sauter, Lois Jasek, Don Card, Kathy Gustafson

**A. Get Organized (Dan Curtin)**

A revised agenda was distributed. The Minutes from the last meeting were approved and will be posted by Dan on the webboard.

The last minute addition to AGENDA is Trending, (Joe Moorman will speak tomorrow morning).

Anne Sapienza could not make the meeting. In her place is Edey McCarthy. This is Nick Longo's first meeting as a member of RPTAC.

**B. Leaders' Report**

**Assessor's Association - Fred Pask - no report.**

**County Directors – Bill Cinquanti is not present.**

**ORPS - Tom Griffen** felt that there should be discussion of appointments/reappointments as assessors to localities. September of 1998 was the last time RPTAC discussed this. This topic has been put on hold, and

Tom thought it should be brought up. Should reminders be sent to assessors regarding appointments? A county director could request a reminder. Kathy Gustofson reported that six years ago, a reminder was sent to county clerks and town clerks. Maybe a reminder should be sent to them. Some municipalities don't recall that ORPS has to review the qualifications of those being considered to fill these appointments – this can sometimes make things complicated. Appointees do need qualifications – checking these qualifications will head off any future problems. Do the ones to be appointed have the right experience? ORPS determines this. No review is necessary for re-appointments. It is necessary to keep board of review and assessors separate. If county directors want to be notified of appointment openings, let Tom know.

Another item mentioned was in regard to STAR renewal. How can assessors verify that other states –Florida- or even other towns within New York State are granting homestead exemptions? A second question raised, can we examine eliminating the income requirement for STAR?

#### **ACTION ITEMS:**

48. Geoff Gloak to publish reminder of assessor re-appointments and need for qualifications in AOT town topics;
49. Kathy Gustafson to send a notice to the municipal clerks regarding reappointments and need for qualifications;
50. Directors to request letter on reapportionment to be sent;
51. Frank Ferrari to outreach to states with homestead provisions to see if reciprocal arrangements can be made to check names. How can names be checked within state?

#### **C. Annual Reassessment – Dick Harris**

##### **Status of 1999 and 2000 Applications:**

Wrapping up 1999, this has been a long and difficult process. Typical of any new program, there was much retroactive activity. Rules finalized in May of 2000; this is a new program for the assessors and for us. Dick stated that there has been exemplary patience by customers while this comprehensive structure is put in place and instructions given on systematic analysis. Twenty-one applications for aid have been submitted, and the regional office has been asked to review these applications. A peer review panel made up of regional managers from outside

the applicant's area critiqued the initial review. With a series of meetings, the regional managers took comments and put a final decision together. a thorough examination was done. The steps followed were:

- a. submission of a 6-year plan
- b. address the issue of whether applicant followed plan
- c. was there compliance with the rules
- d. overall findings report – final decision as to whether the locality is compliant with the rules

During this process, there was a very thorough look at everything done by the applicants. There was a total of 21 applications - 15 approved, 1 denied and 5 withdrawn. Results are being mailed to municipalities this week. The one denial has 30 days to respond/disagree.

Applications for 2000 have begun to be looked at; deadline for the final results is 3/1/2001. Comments from the floor were asked for.

Were there guidelines in 1999 for annual reassessment? No. Legislation was not passed; most applications were submitted after May, 2000. Assessors felt that applications should have been judged on rules in effect when the applications were submitted . The best bet for approval was thoroughness in approach. No 2000 applications? Some may be duplicates from 1999.

It was reported that Fulton county assessors are backing away from maintaining files due to hassle getting everything lined up per state requests.

A lot of frustration stems from the request for so much documentation. Many towns won't even try to qualify. Approval process needs to be sped up due to growing frustration. It now takes 2 months to work out any issues; utility advisory problem needs to be addressed.

### **Consistency among regions:**

There was extensive discussion as to whether a person needed to give a copy of his/her utility appraisal to the appraiser? Sue Otis wanted this cleared up so that it would not be an issue.

What are you looking for in plan? Consistency. An inventory and document should be sufficient. If one has valuation information, it is helpful if it is provided. It would be easy to see if the valuation has been consistent over the past years. It was discussed that we should use IAAO to get uniform rules for appraisals. The more experience we get the better we will be. It was suggested that we use a base year, and as long as future numbers are within tolerance or even the same, valuation information does not need to change. ORPS does not ask for appraisals for commercial properties; why is ORPS asking for copies of utility appraisals?

**Action Item:**

52. – Vince O'Connor to prepare a report on alternatives for review of utility properties in annual reassessment

**Training** - Kathy Gustafson spoke about training for reassessment

Kathy first passed out a green sheet, which was a tracking of the year 2000 training. She then passed out a blue sheet which listed the Annual Reassessment Training Planned.

1. two 6-hour courses geared toward the 1999 and 2000 Central Region Applicant are scheduled for December 13 and December 20, 2000. Please call if you would like to attend Dec. 20, 2000. This session gives examples of how to do systematic analysis in a variety of ways.
2. other regions are doing similar training at the town or county level
3. annual reassessment and training was addressed at 3 meetings of TCPC (Training & Certification Program Committee) during 2000 where they identified numerous concerns, questions and suggestions for training – this information is being used to identify additional training.
4. ORPS basic training curricula has been revised to include introductory concepts and materials relating to annual reassessment. The first 3 classes are given in a classroom or by the web, the last class is introduction to reassessment introduced to educate the Board of Assessment Review
5. Exploring the opportunity to work with county vocational education Extension Boards to provide fundamental training in statistics and the use of analytical tools such as Excel and Lotus spreadsheets and SPSS
6. During 2001, CAMA Modeling w/SPSS courses will be available to assessors, county directors and local staff, basic knowledge of statistical analysis is a pre requisite for this course.
7. In March 2001, intermediate and advanced CAMA Modeling with SPSS, 4 days each, will be offered.
8. 5 additional courses need to be scheduled – Descriptive in Inferential Statistics, Statistical Analysis for RPT Administration & Valuation, Training that demonstrates the analytical capabilities of RPS-V4, Trending techniques, and Systematic Analysis Tools and Techniques.

9. In early 2001, there will be a revamping of the basic Fundamentals of Data Collection course.
10. New CE course – will be taught at Cornell in July 2001
11. Theme of Annual Reassessment to be theme at upcoming conferences in Feb. 2001: NYSAC & County Directors Feb 12-14, 2001; and Association of Towns Feb 19-20, 2001.
12. Other conferences that ORPS will participate in to increase understanding of relationship between annual reassessment and current equalization rates.
  - NYS Council of School Superintendents
  - NYS Assoc. of School Business Officials
  - NYS School Boards Association

**Comments:**

Why are the intermediate/advanced SPSS courses early in the year? An introductory course is needed BEFORE the intermediate/advanced courses are given. The intermediate/advanced courses follow courses given in-house and the trainers were booked in advance. It was observed that assessors would probably need to take the introductory course before taking the intermediate and advanced courses,

Rick will work with Kathy to identify those who have the knowledge and experience, which qualifies them to take the intermediate or advanced courses. They need at least 5 per class. Kathy will work with Mike on this.

Board of Assessors Review and Video – this was done at the request of Directors, Jim Gonyo and Mike Swan with Alan Dorn leading the team. The curriculum to be used with the video will be available in February.

**Action Item:**

- 53 Mike Swan and Rick Hubner to identify names for CAMA courses and send to Kathy Gustafson, to be done by mid January, 2001.

## **SPSS pricing – Frank Ferrari**

In prior meetings, ORPS has provided RPTAC with pricing for SPSS stand-alone licenses based on the quantity purchased. However, ORPS is concerned because one of the requirements, which SPSS is asking of ORPS, if we purchase multiple copies, is for ORPS to provide Level 1 technical support. ORPS does not have staff qualified to do this. We are now exploring the potential for concurrent user licenses at ORPS, which could be made available to the assessment community. Also, SPSS is negotiating with New York State and will probably be on state contract in the near future. We will keep researching and provide an update at the next meeting.

**Break = 3:13 – 3:30**

**Next Meeting?** It was decided on March 22, 23 2001

## **PSG Report -Tom Griffen**

PSG report was prompted by assessment officials' opinion. PSG 's plan is not the plan of ORPS. To what extent ORPS adopts this Plan is not known. Alliance did discuss this report. Taking each module, Tom Griffen reiterated what the Alliance's thoughts were:

### **Module 1-Foundation for Change**

ORPS and the Alliance already serve the purpose to establish a "Foundation for Change". An additional "Council of Equity Advocates" is not necessary. Step number 4 - "Reconvening the 'Queensbury group' to lay out the ORPS comprehensive change strategy" is being addressed by a letter sent by Tom Bodden. Discussion tabled. This may be a later discussion item for RPTAC.

### **Module 2 – Equity Advocates**

This has already been addressed.

### Module 3 - Equity Scorecard

This was generally supported as it may show accomplishments. Alliance needs to be very involved in the development of this Scorecard. Research needs to be done before this is undertaken. Therefore, though the idea is supported, the design should be postponed.

### Module 4 - Service Agreements

The proposition of a Service Agreement between those who provide the assessment rolls and those who use them was an interesting idea and should be out for discussion. If it is decided that it is to be done, it should first be implemented on a pilot basis.

### Module 5 –Exemption Process

There was overall support for this principle. This idea is stated in Guiding Principles and Strategies The Division of Veterans Affairs and the Office for the Aging can help to promote this concept.

### Module 6 – Aid Per Parcel

Alliance members generally supported the idea of providing state payments to local governments, as an incentive for meeting certain equity characteristics.

- Dan will work with the public information office at ORPS to develop a press release that discusses how the PSG recommendations fit into an overall plan for equity. This will be posted to the web-board for approval by the Alliance, and then sent to the key stakeholder groups who have received copies of the PSG report.
- Andy will develop a tax equity “Fact Book. This will be discussed at the next Alliance meeting on March 2, 2001.

Tom Frey asked Rich Sinnott to comment on the constitutionality of the PSG suggestions. Rich replied that any legislative changes would be crafted within the Constitution.

Tom Griffen stated that the PSG report doesn't state anything new. Some of the content of this report is already being addressed. There was general agreement that PSG does not have life of its own. If ORPS feels something is important, it will show up in their Strategic plan

It was unanimously agreed that there was nothing terribly profound in the PSG report and that there was no hidden agenda, as was proposed in Anne Sapienza's letter. Anne stated that she felt ORPS had been given a controlling

hand in dealing with equity and change. The PSG report is an outgrowth of the opinion stated in the CTG report and since it is out there for anyone to read and distribute, it states nothing that is worth getting excited about. NYSAC has asked ORPS to do a presentation on this report at an upcoming conference.

The PSG report touched on blending knowledge with active software. How to manage knowledge in the agency so that it is reachable by assessors. An example of 'active software' is an expert system that leads an assessor through the complex computer assisted mass appraisal (CAMA) process. Tom shared with the group that ORPS was re-organizing their website to make it more usable.

A demo of Larry Walker's Knowledge Management Software was suggested for next meeting.

Are all the ideas from PSG report worth pursuing? No. Did their report serve as solace when addressing 5-7 year time frame? It was felt that PSG did not have good handle on NYS Real Property Tax. There was a certain frustration level, due to unrealistic expectations. A statement was made that any consultant is going to come up with doing something different than is currently being done, especially if what is currently being done doesn't seem to be working. Another idea voiced was that though PSG tried to get a handle on the NYS Real Property Tax, until the Legislature does something, nothing will improve.

Edye McCarthy felt that there wasn't anything in the PSG report that warranted any effort.

Should RPTAC have discussions to form a definite plan as to where we are going 5-7 yrs down the road?

One solution was to reconvene Glens Falls group to see where we might go with this report.

The true reason for the PSG report is to see where we will be in 5-7 yrs. This needs to be discussed further. It is still on the Alliance's agenda.

### **Ag Issues – Lois Jasek**

ORPS has obtained several new guidelines for method for assessment of farms (on templates).

The AG Team was concerned (last 2 meetings) that ORPS would publish these guidelines. There is consternation with the community members. There are no

practical components to the guidelines. The Templates won't get published until a complete package is assembled. Vince O'Connor stated that his opinion is that the templates need to be on the intranet – for staff not for the general public. The information provided with these templates is just philosophy. It was agreed that they won't be shared outside of the agency until they are deemed ready. The Templates were made to give hints – as a reference guide on appraisal principles. They provide insights as to what to look for. These are shared with assessors/staff/etc to get input. It was restated that these should not be put out on the internet until more work is done on them. This holds especially true for farms. Bob Aiken will be at meeting tomorrow to address this subject. It was again stated that Farm templates will not go on internet until whole packet is ready/complete

### **OTHER**

Doug Barton stated that he has a problem with a letter that states accusations and the writer of that letter is not in attendance to explain or back them up. How should this be dealt with in the future? Should this be done in the future? If done in the future, the letter should be distributed with backup if person can't be at meeting or does not have a representative at the meeting

## MINUTES RPTAC Meeting December 15, 2000

Others in Attendance: Chuck Aviza, Bob Aiken, Don Card, John Bonanno,  
Tom LaRose, Joe Gerberg

### **f. Get Organized**

Tom Bloodgood apologized for his remarks made regarding annual aid application.

### **g. Valuation**

-ORPS initiative

Vince Introduced Bob Aiken to RPTAC members.

Bob Aiken distributed and reviewed "Economic Data for Valuation" handout and indicated ORPS has begun gathering economic data used to try to get three approaches utilized. Agricultural and industrial groups tend to be valued by cost approach. Want to get more interaction, develop methodology. Local assessors need to assist in providing information for systematic review process.

Valuation Factor File will be used to value typical properties. It will contain sales and income information. Value Factor File has been in process for commercial properties but will be new to agricultural area - trying to get agricultural information to be utilized in same way. System will be enhanced to include agricultural properties and industrial properties. This is not a new concept to assessors. ORPS is trying to broaden capabilities.

Staff in regions will gather information. Hoping information will come from assessors through their Valuation Factor File. Researching other areas where information may be available, i.e., websites.

Targeted completion dated of June 2001 for procedure for analysis. Bob is setting up a procedure to improve the process for gathering income and market data – ORPS will have three approaches to value for commercial, agricultural and industrial.

Rich Hubner asked if there would be any published analysis of commercial market, etc. Bob responded that analysis will be documented.

Rich Hubner indicated that taxpayers will want hard data to explain number. Bob responded that ORPS is hoping to document this information – what source of information was; requesting grading system in factor file.

Rich Hubner expressed concern regarding the way data is on record card. Feels there is a need for documentation to explain codes that can be attached to record card.

Vince O'Connor stated that he has information to explain the codes. He stated he would send out decode list on Monday. Dan suggested sending to RPTAC. Felt this could be an issued for the Valuation Team.

Rick Hubner questioned whether there was a need to revisit Boeckh. Vince O'Connor responded that Boeckh is renewed every year. Bruce Sauter responded that Boeckh is the only one to provide service to everyone but that it doesn't hurt to revisit. Valuation Team will check out available options.

#### **ACTION ITEMS:**

- 54 Send decode list for property record card to RPTAC members. Vince O'Connor
- 55 Review cost services to see if Boeckh is appropriate. B. Sauter ; Valuation Issues Team

-Utility mass appraisal course

Tom Frey stated that he had met with utility representatives to discuss access to data prior to RPTAC meeting. Some utility companies indicated they would be willing to put a program together for training in utility valuation. John Bonanno indicated this was started about 2 1/2 months ago and distributed a draft outline for course. He indicated there is a time slot open for Cornell in 2001 and stated there is a need to obtain personnel to instruct.

John Bonanno thanked Tom and Edye McCarthy for participating on Team and for their contributions. He indicated the course would be interactive with no final exam. Also noted contributions from Alan Dorn.

#### **h. e-Commerce**

-data warehouse policies

Frank Ferreri distributed material for review. Frank indicated that SalesWeb 5217 information has been made available to people who had been customers under NYSALES.

Frank stated that several focus groups were held to discuss the function of the Data Warehouse. Indicated desire to involve more assessors and county directors for purpose of reviewing ideas regarding what Data Warehouse is - functionality, privacy, FOIL. Talked with county directors regarding what would be available in Data Warehouse. The data warehouse is not a public application. It is for the assessment community. Frank indicated the original intent for the Sales Web was that it would be available to the public but the extension of the Sales Web beyond the assessment community has been put on hold. Frank stated that Steve Harrison wrote to Bob Freeman of the Committee on Open Government regarding whether Date Warehouse would be Foilable. Mr. Freeman responded that data is foilable but application is not. Frank asked Rich Sinnott to verify that this statement was correct. Rich agreed that statement was accurate.

Frank indicated that a privacy statement is being drafted which would be put on web to cover aspects of people reviewing data. There was concern that the statement in draft didn't go far enough. Statement has been revised and will be distributed.

Frank indicated that security procedures are acceptable and that they are constantly being reviewed. The Office for Technology is checking to see if ORPS is in compliance. Trying to determine what ORPS is required to do relative to e-Commerce. A consultant, KPMG, was hired in early October to review policies and how ORPS is situated for e-commerce. Report is in draft with

final report expected in a couple of weeks. Tom LaRose stated final report would be available in a week or two.

Frank indicated that there is increasing pressure on government to provide information on the web. Need to determine what amount and what kind of data should be made available. ORPS is trying not to put anything out that will cause problems.

Frank distributed a copy of and reviewed Yahoo web page. He tested the website and felt that information received was a good estimate of value.

Bill Godell pointed out the link at the bottom of the page, which tells how Yahoo gets their information.

Frank stated that ORPS is dealing with a lot of these issues. We have heard what assessors/county directors have said, and had discussions on what will be available. Frank feels ORPS OnLine is to provide assessment community and staff with secure access to data that would provide ability to do analysis and look at other data throughout the state such as parcel assessment inventory data; parcel sales data; all data but buyer and seller name – addresses would remain; add parcel sales inventory data; spatial data (GIS). ORPS is not advocating putting something out for general public use only for use by assessing community. Originally planned to have site available January 1 but in order to accommodate privacy and security issues timeframe has been pushed back to first quarter of 2001 for ORPS staff. Data will be reviewed and tested before opening up to assessing community.

Tom Bloodgood asked why owner name will be restricted. Frank Ferrari responded that there were concerns about data available and privacy – initial offering would be to take owner name off. Frank indicated a sufficient analysis could be done with the section/block/lot information.

Tom Bloodgood noted that attorneys don't always get buyer/seller information correct.

Rick Hubner stated the quality of a sale is important to determine if the sale will be used. He feels there is a need for a sense of quality of a sale for valuation purposes. Rick also indicated concern that someone will take issue with FOIL and at some point the data warehouse will be made available to the public. He expressed concerns regarding the filing of assessment complaints - taxpayer may go directly to BAR and not assessor.

Tom Frey asked about security and use of password.

Frank Ferrari indicated that ORPS is investigating more stringent security and authenticating user password.

Tom LaRose stated that LDAP password protection was implemented with Salesweb; ORPS will be adding public key infrastructure; swipe barcode to get in; purchasing intrusion protection software. Tom indicated that within a year this will be a totally secure site.

Tom Frey discussed opinion poll and concerns about assessor/appraiser having access to data. He feels this gives an unfair advantage to other appraisers. He also expressed concerns that information will become public due to pressure to make it available and noted that some town boards have passed resolutions in opposition to data warehouse. Also concerned that taxpayer has never been consulted about what they want. Tom Frey stated he stands behind the poll and only regrets the lack of prior communications with ORPS. He apologized to Tom Griffen for not contacting him prior to publication of the poll

Tom Griffen stated that he would be writing to all assessors explaining/suggesting that the poll is one, which misleads, is biased and will work against the interests of assessors. He felt the poll was not approached in a scientific way and results will not be unbiased. Noted results will not be significant since some assessors will send out poll and some will not. He feels poll was petition to inflame

Tom Frey indicated that respondents are vehemently against having information available. Tom Griffen stated that response would be negative since poll is not scientific and is biased.

Tom Frey asked Tom Griffen how he would do poll. Tom G. responded that he would work with people who know how to do a poll. He feels poll was worst thing done for assessors.

Nick Longo stated that he originally understood that ORPS wanted information available and that it was not only for governmental use.

Tom Griffen noted that there may have been genuine misunderstanding about what it was going to be used for and indicated a need to talk about it in constructive way. He feel petition will do damage to assessing community.

Sue Otis stated that poll was not intended to be malicious/slanted. Tom Griffen responded that people should be made aware that poll is slanted.

Dorothy Martin noted that she does not recall that information would be made available to everyone and that she understands the intent to let taxpayers know that this information is available. She asked Tom Frey where responses were coming from. Tom responded that none had been returned.

Tom Frey stated that this was the first time he had heard that data warehouse was for agency use only. Tom Griffen responded that there are no plans to share with other agencies.

Rick Hubner asked “what happens when governor asks ‘why are we holding this back’”? Tom Griffen responded that there is no push to share information with taxpayers.

Dorothy Martin indicated that RPTAC should give direction as to how information should be put out in data warehouse.

Rick Hubner stated his concern that there is a need to qualify sales for BAR proceedings. Frank Ferrari suggested putting something out that would indicate whether assessor has reviewed a sale and made corrections.

Tom Griffen feels there is a need for an opportunity to talk further about security/privacy issues and nature of information that will be available.

#### **i. Change in equalization process – proposed rules**

Jim O’Keeffe distributed a copy of proposed rules and reviewed changes. He stated that they had been sent to the Governor’s Office of Regulatory Reform (GORR) for approval. GORR’s target for approval is six weeks. Jim noted the major change is removing the limit on the use of market value survey to two years. Procedures for 2001 rates are out on Internet for public comment. For 2001 rates the 1996-2001 reassessments will be used. Provisions will enable use of study groups new process for 2002 rates; gives flexibility to use increased CAMA. Rules do not take away municipality’s right to challenge rate.

Tom Frey asked what base year roll will be used for non-reassessment municipalities.

Jim responded that the same parcels under review for three years – 1997 base year roll for non-reassessment municipality. This is the last time sample will be used. Study group looking into this.

Tom Frey ask Jim to explain language.

Jim explained that most of the text is new. Section 186-1.16 contains most of the language in existing 186-1.15. The proposal removes the limit on reassessment activity used directly in full value measure, page 2 (e) – new language gives flexibility to bring in new process under study - not ready to go ahead for 2001 – (Procedures are out, but not for new process). Subsection (e) says we may have alternatives for municipality that has not done a reassessment. Procedure for each survey will spell out how done. Don’t expect to bring in new process until 2001-02.

Jim reviewed new subdivision 4 (e).

Tom Frey had concern regarding how to challenge a trend.

Jim discussed an in-house initiative concerning how do you bring challenge to equalization rates. The group found inordinate amount of resources to complaints. group said that the ultimate question - establishing what level of assessment is prevailing – has been lost. Group –has to get back to basics - what is level of assessment?

Tom Frey stated that GORR has not asked assessors for comments as yet.

JoAnn Whalen noted that Equalization Subcommittee minutes out on the ORPS web site and the annual report will also be available on the web.

## **j. Trending**

Dan Curtin introduced Joe Moorman.

Sue Otis indicated that there is some confusion with how trending works. State Board requested something be done to further educate assessing community. In answer to Sue's concerns Joe Moorman responded that this presentation to RPTAC is the first step in a program regarding trending. This presentation has been done in regions and will be presented to others in future.

Joe distributed material corresponding to slides, presented slide program and explained each slides.

Tom Frey questioned how a uniform roll is arrived at if doing 2000 rate. Joe stated the rate is made from the final roll.

Tom Frey indicated a need for something assessors can use to explain trending to taxpayer. Joe Moorman responded that trending is for equalization rate use.

Dick Harris asked when regions would be trending. Joe indicated there is a schedule. Tim Maher indicated that regions should be sharing trending information over next few months.

Rick Hubner indicated a need for electronic communication with assessment community, i.e., when can complaints be filed electronically? Feels web board doesn't work properly and its frustrating – there is a need to make people aware of what's available.

Tom Frey asked about update on KPMG. Frank Ferrari stated that a final report is expected in a couple of weeks.

Tom stated that there seems to be a lack of information on how trending is being done.

Sue Otis indicated that assessors don't seem to understand why their town is in same trend areas as other town. Chuck Aviza has done the same presentation and received very little comment regarding moving municipality from one trend area to another. ORPS is re-examining market areas.

Sue Otis asked who assessors should contact to voice their concerns. Joe Moorman responded that each region had trending person.

Rick Hubner questioned who gets grouped with whom. Joe Moorman stated that he can't explain the process but that Paul Bedrey has begun getting numbers and analyzing sales

Rick Hubner expressed concern that there is a need to react to concerns of all, not just municipalities that complain. There should be statistics.

Chuck Aviza noted that market areas may seem large but what happened was that got rid of yoyo effect -taking "spikes" out of equalization process.

Tom Frey stated that for towns in trend area it is important to stress that values are not the same but that values are moving in a similar fashion.

#### **I. Report from escrow team**

Joe Gerberg represented the escrow team. Joe distributed and reviewed a revised form. Tax receivers complained and forms were revised. Receivers main complaints were: 1. separate form for each property; 2. effective date for each change - collectors didn't know which address to use for tax bill.

Tom Frey stated that there is not enough room for property address. Doug Barton pointed out that only the street address is needed.

Sue Otis asked about municipalities that have several post offices. Doug stated that there is no need to know post office location.

Joe Gerberg stated that revised form will go out to receivers.

#### **k. Report from county director workshop**

Doug Barton presented highlights of directors' fall conference. He indicated a common complaint is that there is never enough time through normal training to deal with issues. First day spent updating issues and what's going on. Opened floor up to concerns and issues - collected over 200 concerns. As a group addressed each one and identified issue or concern – is part of major theme.

Ended up with four essential themes; annual reassessment, funding, ORPS issues, and communication.

With entire group looked at obstacles and opportunities in the four areas. Discussed and listed obstacles. Broke in to teams with annual reassessment being the largest group. Groups were charged with formalizing and listing issues/concerns. Discussed and clarified each ending with statement under area that group would buy into. Had 100% vote on themes. Doug continued with a thorough review of the position statement (copy attached).

Next step is to talk with ORPS and agree on next steps.

Tom Frey asked how many attended. Doug responded that 30 – 35 directors attended each day with all regions being represented.

Tom Frey questioned whether this could put pressure on county directors who are not doing as much. Doug felt this could happen as more counties do plan. Tom Bloodgood indicated the key is the existence of a plan.

Tom Frey stated he would like to be updated as to how things are going. Doug responded that action steps will not be undertaken until February/March.

Rich Hubner asked that this item be revisited at future meeting.

#### **m. Current issues and action items**

Frank Ferrari asked how municipalities in title one counties are being informed of county tax apportionment a form used? Ron Shetler responded that basically Chemung uses State equalization rates but don't want to be a Title 2 county. Jim O'Keeffe stated he received a call regarding reporting on ORPS prescribed form. Jim asked if a form should we draft. Tom Griffen indicated that county should draft form.

Tom Frey asked if wishes should be made known to DOB. Sue Otis would like to know if there is anything that needs to be done.

Rich Sinnott discussed two cases involving section 727, RPTL. One decision declares section 727 unconstitutional in regard to this particular case: Susquehanna Development, L.L.C. v. The Assessor of the City of Binghamton, et al. (will be published in Reporter). Court ruled where section 727 locks in assessment at more than full value and is unconstitutional. Very limited. Union Carbide has initiated proceeding in Greenburgh challenging section 727. The Town reached a settlement and in following year 2000, Union Carbide challenged. Rich indicated this could have an impact on assessment rolls. Rich noted that Peter O'Hara has asked if the Attorney General's office would

intervene. He was advised that the AG would not step in until or unless at appellate level.

**Prior action item:** Data sharing - it was felt that data sharing would require locals to become members of consortium. It was noted that localities will not have to sign agreement to become members of data consortium.

Tom Frey asked if you can get out if you've already signed up. Frank Ferrari indicated that only about five localities had signed up.

Rich Sinnott stated that Andrea Nilon received prior occupancy rule article and will it be published.

**Next meeting:**

March 22-23, 2001  
Clarion Inn

Agenda

Follow-up to County Director fall workshop  
Legislation  
Knowledge management demo  
PSG training report  
2000 annual assessment applications