



**Department of
Taxation and Finance**

Assessor Orientation

Office of Real Property Tax
Services
Educational Services

Assessor Orientation

Instructor / Session Information

(Optional)

- Location Date/ Time
- Name(s) / Title
 - address
 - phone
 - e-mail

Orientation Outline

- I. Orientation Overview
- II. Assessment Calendar
- III. Real Property Defined
- IV. Data Collection & Maintenance
- V. Sales Data
- VI. Complaint Form
- VII. Valuing Real Property
- VIII. Exemptions Overview
- IX. Public Relations
- X. Training and Certification
- XI. Additional References
- XII. Overview of Real Property Tax Offices



I. Orientation Overview



Orientation Overview

- Orientation is designed to provide assessors and county directors with a general understanding of their responsibilities and the appropriate state and local government structure.
- This material is provided to support County Director's in conducting Orientation training and as a resource to assist new assessors in their responsibilities.
- The information is intended only to introduce the training that each local assessor must receive. It should not be cited as authority in any question of law.

II. Assessment Calendar



Assessment Calendar

Key *dates that affect the assessment process:

Valuation Date.....	July 1 preceding Year
Taxable Status Date.....	March 1
Exemption Filing Deadline.....	March 1
Tentative Roll Filed.....	May 1
Grievance Day.....	4 th Tuesday in May
Final Roll Filed.....	July 1

** Based on the standard assessment calendar*

Assessment Calendar

Resources

Assessor's Calendar	Handout that provides additional information on key dates that affect the assessment process
Fair Assessments	"Fair Assessments- A Guide for Property Owners" Explains the role of the assessor in the Assessment Process.
Real Property Tax Legislation	Links for a better understanding of Real Property Tax Law and Legislation.

Courses

Assessment Administration	<p>To Learn more about the Assessment Process sign up for the Fundamentals of Assessment Administration course.</p> <p>Check the ORPTS Training Schedule for dates of availability.</p>
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III. Real Property Defined



Defining Real Property

Resources

[Real Property Defined](#)

Handout explaining how to Identify Real vs. Personal Property

Courses

[Assessment Administration](#)

To Learn more about the definition and identification of Real Property sign up for Assessment Administration.

Check the [ORPTS Training Schedule](#) for dates of availability.



Equalization and Quantity Changes

Assessor's Report Instruction for Cities and Towns

Reporting Operations Section

EQUALIZATION CHANGES - "CHANGE IN ASSESED VALUE CAUSED BY MARKET CHANGES"

REASSESSMENT ADJUST FOR EQUITY	ECONOMIC OBSOLESCENCE
CHANGE IN ZONING	CHANGE IN ECONOMIC STREAM
CHANGE IN LAND USE	COURT-ORDERED REDUCTIONS
APPRECIATION	SPLITS AND MERGES
DEPRECIATION	REALLOCATION
PHYSICAL DETERIORATION	UTILITY RETIREMENT IN PLACE

Equalization and Quantity Changes

QUANTITY CHANGES- “NONEQUALIZATION CHANGES”

INCREASE	DECREASE
CONSTRUCTION IN WHOLE OR IN PART IMPROVEMENTS RENOVATIONS	DEMOLITION FIRE
NEW EQUIPMENT (POLES, WIRES)	REMOVED EQUIPMENT
PLACEMENT OF A MOBILE HOME	REMOVAL OF A MOBILE HOME
LAND ANNEXED FROM AN ASSESSING UNIT	LAND DEEDED TO AN ASSESSING UNIT
OMITTED PROPERTY (RPTL 551)	DUPLICATE PARCEL
ACREAGE GAIN NOT AS A RESULT OF A SPLIT OR MERGE	ACREAGE LOSS NOT AS A RESULT OF A SPLIT OR MERGE
ROLL SECTION TRANSFER (From Roll Sections 5, 7 and/or 8 to Roll Sections 1, 3 and/or 6)	ROLL SECTION TRANSFER (From Roll Section 1, 3 and/or 6 to Roll Sections 5, 7 and/or 8)
OIL AND GAS RIGHTS (Increase due to production)	OIL AND GAS RIGHTS (Decrease due to production)



IV. Data Collection and Maintenance



Data Collection and Maintenance

Resources

Assessors' Manual: Data Collection	Assessors' Manuals are published by the Office of Real Property Tax Services and distributed to local assessors in order to help them perform their duties.
Real Property System (RPS)	Real Property System (RPS) software helps New York State real property local officials complete tasks related to assessing real property. The tasks include parcel maintenance, valuation querying and reporting

Courses

Fundamentals of Data Collection	To Learn more about Data Collection sign up for Fundamentals of Data Collection. Check the ORPTS Training Schedule for dates of availability.
Introduction to RPS V4	To Learn more about RPS sign up for Introduction to RPS V4.

V. Sales Data



Sales Data

Resources

[Sales Reporting](#)

Information regarding RP-5217, Managing Sales Data, Usability Criteria, Sales Products, All Transfer Forms, SalesNet, and Governing Statutes.

Courses

[Sales Data Management](#)

To Learn more about Sales Data register for Sales Data Management within the ORPTS Training Portal.



RP-5217 Real Property Transfer Report

INSTRUCTIONS (RP-5217-PDF-EN) www.nys.gov/otfr.ny.us

New York State Department of Taxation and Finance
Office of Real Property Tax Services
RP-5217-PDF
Real Property Transfer Report (2018)

FOR COUNTY USE ONLY
C1. EMS Code
C2. Date Deed Recorded
C3. Book
C4. Page

PROPERTY INFORMATION

1. Property Location
STREET NUMBER STREET NAME
CITY/TOWN STATE ZIP CODE

2. Buyer Name
LAST FIRST MIDDLE LAST FIRST MIDDLE LAST FIRST MIDDLE LAST FIRST MIDDLE

3. Tax Billing Address
Indicate whether Taxes Due Bills are to be sent to either Buyer (checkbox) or Seller (checkbox)
STREET NUMBER AND NAME CITY/TOWN STATE ZIP CODE

4. Indicate the number of Assessed Lots parcels transferred on the deed
of Parcels OR Part of a Parcel (Only if Part of a Parcel) Check as they apply:

5. Deed
Property Size: ACRES DECIMALS SQR. FEET
Type: General CDR DCD Other

6. Seller Name
LAST FIRST MIDDLE LAST FIRST MIDDLE LAST FIRST MIDDLE LAST FIRST MIDDLE

7. Select the description which most accurately describes the use of the property at the time of sale.

8. Check the boxes below as they apply:
A. Complete Type II Contribution
B. New Contribution on a Vacant Lot
C. New Property Location within an Agricultural District
D. Buyer intended a disclosure notice indicating that the property is in an Agricultural District

9. Check one or more of these conditions as applicable to transfer:
A. Sale Between Related or Former Residents
B. Sale Between Related Companies or Partners in Business
C. One of the Buyer is also a Seller
D. Buyer or Seller is Government Agency or Lending Institution
E. Deed Type not Warranty or Quitclaim and Sale (Specify Below)
F. Sale of Parcel of less than Five Acres (Specify Below)
G. Significant Change in Property Business, Trade, Status and Sale Dates
H. Sale of Business as Included in Sale Price
I. Other Unusual Factors Affecting Sale Price (Specify Below)
Comments on Condition:

DATE INFORMATION

11. Sale Contract Date
12. Date of Deed Transfer
13. Full Sale Price
Full Sale Price is the total amount paid for the property including personal property, the amount owed to the Seller for tax, other unpaid or pending, or the redemption of mortgages or other obligations. (Please specify the correct value and/or amount.)
14. Indicate the value of assessed property included in the sale.

ASSESSMENT INFORMATION (Date should reflect the latest Final Assessment for and Tax Bill)

15. Year of Assessment Roll from which information taken (YY)
16. Property Class
17. Total Assessed Value
18. Tax Map Identification Number(s) (If more than two, attach sheet with additional identification)
19. Sublot District Name

CERTIFICATION

Certs that all info. herein is true and correct to the best of my knowledge and belief and I understand that the making of any willful false statement of material fact herein is subject to the provisions of the penal law relating to the making of false statements.

SELLER SIGNATURE
SELLER SIGNATURE DATE

BUYER CONTACT INFORMATION
BUYER SIGNATURE DATE
BUYER CONTACT INFORMATION
LAST FIRST MIDDLE LAST FIRST MIDDLE LAST FIRST MIDDLE LAST FIRST MIDDLE
STREET NUMBER STREET NAME CITY/TOWN STATE ZIP CODE
TELEPHONE NUMBER (Area Code) Telephone Number

BUYER'S ATTORNEY
BUYER'S ATTORNEY DATE
LAST FIRST MIDDLE LAST FIRST MIDDLE LAST FIRST MIDDLE LAST FIRST MIDDLE
STREET NUMBER STREET NAME CITY/TOWN STATE ZIP CODE
TELEPHONE NUMBER (Area Code) Telephone Number

VI. Complaint Process



Complaint Process

- **RP 524** – Complaint on Real Property Assessment
 - RP 524-Ins – Instruction for filing complaints
 - This form must be completely filled out so that parcel can be identified and to give the board a clear understanding of what is being requested

- **RPTL 730** – Small Claims Assessment Review
 - RPTL 730-Ins – Instructions for completing Small Claims Form

Complaint Form

- **RPTL 524 (3)** requires complainants to file a written complaint on a prescribed form (**RP-524**)
 - Must include the tentative assessed value of the property as it appears on the assessment roll
 - the property owners estimate of market value (requested reduction from assessors value)
 - grounds for complaint
 - signed certification

VII. Valuing Real Property



Valuing Real Property

Resources

Value & Analysis Tools	Tools to assist with valuation principles
Valuation Standards	Valuation Standards provide the guidelines for valuing property in New York State for ad valorem real property taxation
Valuation Reference Manual Available in assessment community web portal	This volume of the Valuation Reference Manual (formerly known as Assessor's Manual Vol. 7) is designed to provide users with a tool to calculate replacement costs for residential, farm, and commercial structures, an essential step completing the Cost Approach to valuation.

Courses

Cost, Market and Income Component	To learn more about Valuation sign up for courses equivalent to the Cost, Market and Income Component. These courses are not offered by ORPTS. See Educational Organizations Specializing in Appraisal Training .
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Value Analysis Tools

Median Sales Trend

In order for a sale to be included in the above statistics it must be an arm's length sale coded non-condominium. Further, the sale price must be greater than ten dollars and the number of days between the sale date and the contract date must be less than three hundred and sixty five or indeterminate.

Sales/Market Data

There are many uses for the data entered on the RP-5217 Real Property Transfer Report. Through this form, transfers of ownership of real property are changed on assessment rolls at the local level, and entered onto a sales database at the state level.

Valuation Standards

Valuation Standards provide the guidelines for valuing property in New York State for *ad valorem* real property taxation.

Value Analysis Tools

2011 Uniform Construction Index (UCI) Base Cost Tables

The UCI base cost tables is a tool to calculate replacement costs for industrial equipment and yard improvements, an essential step in completing the Cost Approach to valuation.

Valuation Reference Manual

This volume of the Valuation Reference Manual (formerly known as Assessor's Manual Vol. 7) is designed to provide users with a tool to calculate replacement costs for residential, farm, and commercial structures, an essential step in completing the Cost Approach to valuation.

Cell Towers

This document provides information regarding the valuation of cell towers and associated real property.

Valuation Approaches

- THE COST APPROACH
- THE MARKET COMPARISON APPROACH
- THE INCOME APPROACH

Data Items Used to Determine Value

- LOCATION
- SIZE
- CONSTRUCTION MATERIALS
- CONDITION
- AGE

VIII. Exemptions Overview



Overview of Exemption Administration

Resources

Assessors Manual: Exemption Administration	Section 1 of Assessors Manual on Exemption Administration.
Exemption Publications	Listing of ORPTS Publications related to Exemptions.
STAR for Local Officials	The School Tax Relief (STAR exemption (Real Property Tax Law 425) provides a partial exemption from school taxes for most owner occupied primary residences.

Courses

Assessment Administration	<p>To Learn more about the Assessment Process sign up for the Fundamentals of Assessment Administration course.</p> <p>Check the ORPTS Training Schedule for dates of availability.</p>
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IX. Public Relations



Overview of Public Relations

Resources

[Public Relations Tools and Materials](#)

A collection of tools and materials intended to assist assessors and county property tax directors with improving taxpayer understanding and perception of the assessment function.

[Public Relations Recommendations](#)

How to Improve the Public Perceptions of Your Efforts to Keep Assessment Rolls Up-To-Date. Recommendations from the Reassessment Public Relations Advisory Group

Courses

[Assessment Administration](#)

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X. Training and Certification



Training & Certification Requirements

Resources

Educational Services Training Home	Contains links to training and qualifications information.
Qualifications and Certification Requirements	Minimum Qualifications and Basic Certification Training Requirements (See also Continuing Education Requirements).
Appointment and Certification Information	Sole Appointed Assessor appointment and certification information

Course Information

Training Schedule	Training schedule of all ORPTS sponsored courses. For Certification courses not sponsored by ORPTS see Educational Organizations Specializing in Appraisal Training.
Self Study Sessions	Self-led alternative to Classroom or Web-based training.
Web-based Training	Home page for ORPTS web based training program.

XI. Additional References



Additional References

Resources

Assessor's Report Instructions Booklet	Assessor's Report Instructions for Cities and Towns – Equalization & Tax Levy Distribution
A Self Review Guide for Assessing Units	Guidelines for Effective Assessment Administration in NYS.
PDC Reference Page - Guidelines for PDC	In a process known as pre-decisional collaboration, ORPTS works closely with assessors and counties to analyze market data to establish the LOA and measures of valuation uniformity.

Professional Organizations

NEW YORK STATE ASSOCIATION OF COUNTY DIRECTORS	A pamphlet explaining the role County Directors of Real Property Tax Services play in administering the real property tax in New York State.
Related Sites for Professional Organizations	<ul style="list-style-type: none">• NYS Association of Counties• Association of Towns• NYS Assessors' Association• International Association of Assessing Officers• Appraisal Institute

Real Property Tax Law and Rules

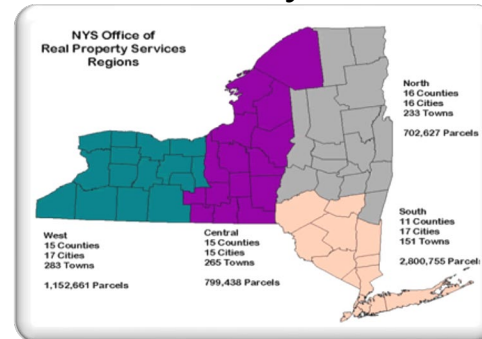
- Real Property Tax Law
- New York Codes, Rules and Regulations – NYCRR
- Adoptions
 - Emergency adoptions
 - Emergency readoptions
- Five year rule review
- Proposals

XII. Overview of Real Property Tax State and Local Offices



Overview ORPTS Regional offices

- The Office of Real Property Tax Services (ORPTS) maintains its principal office in Albany and extends its operations through regional offices in Batavia, White Plains, Syracuse, and Albany.
- The Division also maintains satellite offices in Ray Brook and Hauppauge.



See [ORPTS Regional Offices](#) for additional information.

Regional offices provide a wide range of [products and services](#).

See also [ORPTS customer service teams](#).

Questions?

Summary

- ✓ *County Directors may print out a Certificate of Attendance to verify successful completion of the course.*

Send by email to:

orpts.edservices@tax.ny.gov