

## ASSESSMENT OF PUBLIC COMMENT

### DEPARTMENT OF TAXATION AND FINANCE

Section 1573 of the Real Property Tax Law was amended by Chapter 56 of the Laws of 2010 to provide a new assistance program to local governments to encourage reassessments. Participation in the assistance program is purely voluntary; no local government is required to conduct a reassessment or to apply for the assistance. The rule is the administrative structure to implement the statutorily authorized assistance program.

Written comments were received regarding proposal TAF-02-11-00011-EP from Jim Tyger, the Assessor for the Town of Washington in Dutchess County, on behalf of the Dutchess County Assessor's Association. The association consists of assessors from the municipalities within the County.

Additional comments were received from Brad Brennan, CRA, SCAA, assessor for the towns of Salina and Cicero in Onondaga County.

Mr. Tyger submitted three main comments and four suggestions for changes.

#### Comments:

1. The work needs to be done on an annual basis so that we can incrementally improve the assessment with a level workload.
2. Managing a budget where the budget changes from two to five dollars per parcel does not make sense.
3. The process implemented by the assessors in the annual program seems to make much more sense.

#### Suggestions:

1. Annualize the aid so that it is consistent each year (example: 5, 4, 3 dollars/parcel each year).
2. Allow physical inventory to be performed over the current 6-year plan (sales, new construction and outliers annually).

3. Continue to allow the use of RPS or similar product as the tool for appraising properties.
4. Allow appraisals to be done over the entire cycle – 5years – maybe 6 years.

All three comments and all but the third suggestion are directed at amendments to section 1573 of the Real Property Tax Law and not the rule. Section 1573(1)(c) establishes the intervals for revaluation and establishes a 6-year interval for inventory collection which already matches the second suggestion. Section 1573(2)(a) outlines the amount of assistance payable that is dependent on whether a revaluation is implemented in a specific year. The suggestion for a fixed annual dollar amount is therefore in conflict with statute. Section 1573(1)(c) conditions the assistance upon a determination by the Commissioner that, among other things, “the revaluation was implemented pursuant to a plan, approved pursuant to the rules of the commissioner, of not less than four years that provides, at a minimum, for a revaluation in the first and last year of such plan, but in no case less than once every four years, and for inventory data to be collected at least once every six years.”

Section 1573(2)(a) provides:

“State assistance pursuant to subdivision one of this section shall be payable in an amount not to exceed five dollars per parcel for an assessment roll upon which a revaluation is implemented in accordance with an approved plan, and not to exceed two dollars per parcel for any assessment roll upon which a revaluation is not implemented in accordance with an approved plan. The amount payable on a per parcel basis shall exclude parcels which are wholly exempt or assessed by the commissioner.”

The third suggestion, to continue to allow the use of RPS (Real Property System) or similar product as the tool for appraising properties is consistent with the rule in any year in which a revaluation is not implemented.

The last suggestion, to allow appraisals to be done over the entire cycle of 5 or 6 years, is in conflict with section 1573(1)(c), which specifies plan length and intervals for revaluation. The rule simply follows the same timelines outlined in statute.

Mr. Brennan's comments recognize that the law and not the rule introduces changes to the state assistance program. Mr Brennan states:

Salina has conducted yearly reassessment since 2001. Cicero is completing a reassessment project for the 2011 roll. The changes to Chapter 56 will impose an insurmountable personnel and financial burden on most towns in New York State. My two towns will not be able to participate in the new program, which will have a negative impact on my equity.

"The previous 6 year reassessment cycle has accomplished much in equity and the attainment of full value assessments. The proposed changes will end both for many town[s]."

Section 1573 of the Real Property Tax Law was amended by Chapter 56 of the Laws of 2010 to provide a new assistance program to local governments to encourage reassessments. Participation in the assistance program is purely voluntary; no local government is required to conduct a reassessment or to apply for the assistance. The towns for which Mr. Brennan is an assessor can still maintain equity in the assessment rolls without having to meet the statutory requirements for state assistance.