

STATEMENT IN LIEU OF A REGULATORY

FLEXIBILITY ANALYSIS FOR SMALL BUSINESSES AND LOCAL GOVERNMENTS

DEPARTMENT OF TAXATION AND FINANCE

A Regulatory Flexibility Analysis for Small Businesses and Local Governments is not being submitted with this rule because this rule will not impose any adverse economic impact or reporting, recordkeeping, or other compliance requirements on small businesses or local governments. The rule does not distinguish between different types and sizes of regulated parties. The rule does not distinguish between regulated parties located in different geographical areas.

The purpose of these amendments is to provide mandate relief to local government officials who are required to complete continuing education training. The rule reduces the continuing education credit requirement of an assessor or county director of real property tax services by 50 percent.

Outreach was conducted with two outside stakeholder groups; the Training Advisory Group (TAG) and the Real Property Tax Administration Committee (RPTAC) and their feedback was considered. In addition to ORPTS educational services staff, TAG is comprised of Assessors, County Directors, and 'at-large members' who represent a cross section of large and small assessing units from both the upstate and downstate areas as well as members from the education and appraisal sector. TAG provides advice for the development and delivery of training programs for the assessment community. TAG members had varying opinions on the proposal to reduce the number of credit hours required for continuing education. Some felt that with the complexity of the job, the 24 hour requirement should remain intact. Others recognized that this requirement is placing a burden on assessors in small or rural towns and they would welcome a reduction.

In addition to ORPTS executive staff, RPTAC is comprised of Assessors and County Directors of Real Property Tax Services who likewise represent a cross section of large and small assessing units from both the upstate and downstate areas. The assessor members of RPTAC were not in favor of reducing the required number of credit hours required for continuing education. Similar to TAG, some felt that with the complexity

of the job, the 24 hour requirement should remain intact. The County Directors, however, were unanimous in their support for reducing the requirement for continuing education credits. Not only were they speaking for their own membership, but also for the assessors that work within their Counties. They based their support on feedback from within their assessment communities, information presented by ORPTS from benchmark studies, and recognition that the economic landscape has changed since the requirements were increased in the early 1990's.