

REGULATORY IMPACT STATEMENT

DEPARTMENT OF TAXATION AND FINANCE

1. Statutory authority: Real Property Tax Law, sections 202(1)(k), 310(5)(b), 318 and 1530. Section 202(1)(k) of the Real Property Tax Law authorizes the Commissioner in relation to real property tax administration to adopt and amend such rules and regulations, not inconsistent with law, as may be necessary for the exercise of his or her powers and the performance of his or her duties. Section 310(5)(b) of the Real Property Tax Law requires appointed assessors and any elected assessor to a six-year term to complete additional courses in a continuing education and training program as prescribed by the Commissioner. Section 318 provides that the expense of required training shall be a charge upon the state, subject to the appropriation of funds. Section 1530 of the Real Property Tax Law requires county real property tax service agency directors to complete courses in a continuing education and training program as prescribed by the Commissioner; the section also provides that expenses for such training shall be a charge upon the state.

2. Legislative objective: The rule further defines the legislative requirement for continued professional training of assessors and county directors.

3. Needs and benefits: Under Real Property Tax Law, section 310(5)(b), the Commissioner has the responsibility for administering the continuing education training program for assessors. Section 1530 (3)(b) of the Real Property Tax Law establishes a similar program for directors of county real property tax service agencies. Both programs were designed to provide for educational course requirements beyond the statutorily mandated basic course of training. 9 NYCRR, Part 188 contains the various standards and requirements for assessors and county directors. The Commissioner is authorized to enforce these continuing education and training program requirements.

From its inception in 1983, the continuing education credit hour requirement ranged from 9 to 12 credit hours per year. In 1990, the continuing education credit requirement was changed substantially to mandate 24 hours, rather than a required average number of credit hours per year. At any point in time, over 500 certified assessors and county directors that gained certification are required to participate in the continuing education program. Participants that are not in compliance are subject to removal from office (RPTL §§322 and 1530). With a recent reduction in the allocation for training reimbursement, and feedback from certain members of the assessment community, we did a benchmark comparison of requirements with other States. In comparison with 33 other States that responded to a 2009 survey conducted by the International Association of Assessing Officers (IAAO), 2/3 of the States require an average of 15 or fewer continuing education credits per year. Therefore, to provide mandate relief to the assessors and county directors of real property tax service agencies who must earn continuing education, returning to a requirement of 12 credits rather than 24 will ensure that a reasonable level of education is maintained without imposing an excessive burden. It will also bring New York State requirements in line with other states.

4. Costs: (a) To State Government: The cost of providing reimbursement for training is reduced. This proposal involves minor changes to an ongoing program without increasing the workload.

(b) To local governments: None. The Real Property Tax Law provides that actual and necessary expenses incurred in satisfying these requirements are reimbursed by the State to the extent funds are appropriated by the Legislature. Rules are in place to allow proration of reimbursement funds when necessary. If fund appropriations are reduced and the training requirements remain unchanged, assessors and county directors would seek reimbursement from their local governments.

(c) To private parties: None.

(d) Overall: The amount of required reimbursement provided to local officials would be less, due to the reduction of the continuing education requirement.

5. Local government mandates: None. The continuing education requirements would be reduced by 50 percent. The rules also provide that assessors who have already met their continuing education requirements for 2010-2011 or 2011-2012 would retain their status as such.

6. Paperwork: This proposal does not increase existing paperwork requirements. It is possible that the proposal decreases the paperwork required for submission of requests for course approval.

7. Duplication: There are no comparable State or Federal requirements.

8. Alternatives: Retain the existing requirement for 24 continuing education credits each year. If appropriated funds are inadequate to cover expenses, either the localities or individuals themselves would incur the expense for required training.

9. Federal standards: There are no Federal regulations concerning the subject.

10. Compliance schedule: The revised continuing education credit requirement would be in place for the continuing education year starting on October 1, 2011. However, the rules also provide that assessors and county directors who have already met their continuing education requirements for 2010-2011 or 2011-2012 would retain their status as such.