



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 <sup>th</sup> Tuesday in May
Final Roll Filed.....	July 1

*\* Based on the standard assessment calendar*

# Assessment Calendar

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

Courses	
<a href="#"><u>Assessment Administration</u></a>	<p>To Learn more about the Assessment Process sign up for the Fundamentals of Assessment Administration course.</p> <p>Check the <a href="#"><u>ORPTS Training Schedule</u></a> for dates of availability.</p>





## **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 ASSESSED 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

## 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

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

INSTRUCTIONS (RP-5217-PDF-ANS) www.oprs.state.ny.us

FOR COUNTY USE ONLY  
 C1. SMS Code \_\_\_\_\_  
 C2. Date Deed Recorded \_\_\_\_\_  
 C3. Book \_\_\_\_\_ Page \_\_\_\_\_

**PROPERTY INFORMATION**

1. Property Location  
 STREET ADDRESS \_\_\_\_\_ STREET NAME \_\_\_\_\_  
 CITY OR TOWN \_\_\_\_\_ TOWN \_\_\_\_\_ ZIP CODE \_\_\_\_\_

2. Buyer Name  
 LAST NAME FIRST NAME \_\_\_\_\_  
 LAST NAME FIRST NAME \_\_\_\_\_

3. Tax Billing Address  
 STREET ADDRESS \_\_\_\_\_ CITY/TOWN \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_  
 FOLLOWER NAME (When Tax Bill is to be sent)

4. Indicate the number of Assessment Parcels transferred on this deed # of Parcels \_\_\_\_\_ OR \_\_\_\_\_ Part of a Parcel (Only if Part of a Parcel) Check as they apply:  
 4A. Planning Board with Submission Authority Exits \_\_\_\_\_  
 4B. Submission Authority uses Request for Transfer \_\_\_\_\_  
 4C. Parcel Approved for Submission with Map Provided \_\_\_\_\_

5. Deed Property Size \_\_\_\_\_ AC. \_\_\_\_\_  
 5A. Submitter Approval \_\_\_\_\_  
 5B. Parcel Approved for Submission with Map Provided \_\_\_\_\_

6. Seller Name  
 LAST NAME FIRST NAME \_\_\_\_\_  
 LAST NAME FIRST NAME \_\_\_\_\_

7. Select the description which most accurately describes the use of the property at the time of sale:  
 Check the boxes below as they apply:  
 A. Ownership Type is Condominium \_\_\_\_\_  
 B. New Construction on a Vacant Lot \_\_\_\_\_  
 C. Property Located within an Agricultural District \_\_\_\_\_  
 D. Buyer Inherited a Real Estate Interest \_\_\_\_\_  
 E. Other \_\_\_\_\_

**SALE INFORMATION**

8. Sale Contract Date \_\_\_\_\_  
 9. Date of Sale/Transfer \_\_\_\_\_  
 10. Full Sale Price \_\_\_\_\_  
 11. Check one or more of these conditions as applicable to transfer:  
 A. Sale Between Spouses or Former Spouses  
 B. Sale Between Father and Son or Mother and Daughter  
 C. One of the Buyers is also a Seller  
 D. Buyer or Seller is an Investment Agency or Lending Institution  
 E. Sale Type not Warranty or Buyer and Seller (Specify Below)  
 F. Significant Change in Property Between Taxable Status and Sale Date  
 G. Sale of Business is Included in Sale Price  
 H. Other Unusual Factors Affecting Sale Price (Specify Below)  
 I. None  
 Comment(s) on Condition \_\_\_\_\_

12. Indicate the value of personal property included in the sale \_\_\_\_\_

**ASSESSMENT INFORMATION** Date of most recent Real Property Assessment (File and Tax Bill)  
 13. Year of Assessment Roll from which information taken? \_\_\_\_\_  
 14. Property Class \_\_\_\_\_  
 15. Total Assessed Value \_\_\_\_\_  
 16. Tax Map Identifier(s) (Identify) (If more than one, attach sheet with additional identifier(s)) \_\_\_\_\_  
 17. School District Name \_\_\_\_\_


**CERTIFICATION**  
 I certify that all of the facts of information entered on this form are 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 subject me to the penalties of the law.

**SELLER SIGNATURE**  
 \_\_\_\_\_  
 \_\_\_\_\_

**BUYER SIGNATURE**  
 \_\_\_\_\_  
 \_\_\_\_\_

**BUYER CONTACT INFORMATION**  
 I am interested in the Buyer from \_\_\_\_\_ County, \_\_\_\_\_ Town, \_\_\_\_\_ Precinct, \_\_\_\_\_ Parcel(s) and/or \_\_\_\_\_ Block(s) or \_\_\_\_\_ City and/or Village and/or Town and/or County and/or State and/or Country of \_\_\_\_\_ (Type or print name)  
 LAST NAME FIRST NAME \_\_\_\_\_  
 ADDRESS \_\_\_\_\_  
 CITY/TOWN STATE ZIP CODE \_\_\_\_\_

**BUYER'S ATTORNEY**  
 LAST NAME FIRST NAME \_\_\_\_\_  
 ADDRESS \_\_\_\_\_  
 CITY/TOWN STATE ZIP CODE \_\_\_\_\_



## **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

<u><a href="#">Value &amp; Analysis Tools</a></u>	Tools to assist with valuation principles
<u><a href="#">Valuation Standards</a></u>	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

<u><a href="#">Cost, Market and Income Component</a></u>	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 <u><a href="#">Educational Organizations Specializing in Appraisal Training</a></u> .
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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

<a href="#"><u>Assessors Manual: Exemption Administration</u></a>	Section 1 of Assessors Manual on Exemption Administration.
<a href="#"><u>Exemption Publications</u></a>	Listing of ORPTS Publications related to Exemptions.
<a href="#"><u>STAR for Local Officials</u></a>	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

<a href="#"><u>Assessment Administration</u></a>	<p>To Learn more about the Assessment Process sign up for the Fundamentals of Assessment Administration course.</p> <p>Check the <a href="#"><u>ORPTS Training Schedule</u></a> 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

To Learn more about the Assessment Process sign up for the Fundamentals of Assessment Administration course.

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

# **X. Training and Certification**

# Training & Certification Requirements

## Resources

<a href="#">Educational Services Training Home</a>	Contains links to training and qualifications information.
<a href="#">Qualifications and Certification Requirements</a>	Minimum Qualifications and Basic Certification Training Requirements (See also <a href="#">Continuing Education</a> Requirements).
<a href="#">Appointment and Certification Information</a>	Sole Appointed Assessor appointment and certification information

## Course Information

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



## **XI. Additional References**

# Additional References

## Resources

<a href="#">Assessor's Report Instructions Booklet</a>	Assessor's Report Instructions for Cities and Towns – Equalization & Tax Levy Distribution
<a href="#">A Self Review Guide for Assessing Units</a>	Guidelines for Effective Assessment Administration in NYS.
<a href="#">PDC Reference Page</a> <a href="#">- Guidelines for PDC</a>	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

<a href="#">NEW YORK STATE ASSOCIATION OF COUNTY DIRECTORS</a>	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"><li>• <a href="#">NYS Association of Counties</a></li><li>• <a href="#">Association of Towns</a></li><li>• <a href="#">NYS Assessors' Association</a></li><li>• <a href="#">International Association of Assessing Officers</a></li><li>• <a href="#">Appraisal Institute</a></li></ul>

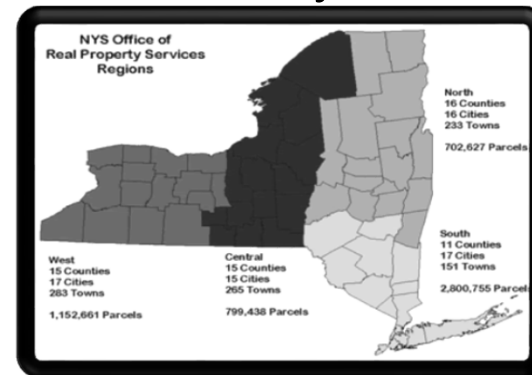
# Real Property Tax Law and Rules

- 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*