



## Instructions for Form RP-6110

### Notice of Anticipated Material Change in Level of Assessment and Request for Special Equalization Rate

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#### A. Purpose

The filing of a Form RP-6110, *Notice of Anticipated Material Change in Level of Assessment*, expedites the processing of special equalization rates and change in level of assessment factors for a designated assessment roll.

When Form RP-6110 is filed by an assessor, the following events occur:

- school districts are advised, if appropriate, that a special equalization rate may be established for school tax apportionment;
- the Taxable State Land Unit is notified that a special equalization rate may be established for the approval of taxable State land assessments;
- the State Valuation Services Unit is notified that a special equalization rate may be established for the determination of special franchise assessments and railroad ceilings;
- priority is placed on processing the assessor's report for the designated assessment roll.

Data from the assessor's report is used to compute the change in level of assessment factor. The assessor's report must be reconciled before any special equalization rates are established or change in level of assessment factors are certified. The only exception may occur if a special equalization rate is established prior to the tentative roll date at the municipality's anticipated stated level of assessment.

#### B. Filing requirements

Form RP-6110 must be completed and filed by any assessor who anticipates a material change in level of assessment. Form RP-6110 must be signed by the **assessor** for the municipality. The form should **not** be filed if the anticipated change in level of assessment is **less** than plus or minus 2%.

**Subpart 8186-3 of the New York Codes, Rules, and Regulations (NYCRR) requires that this form be submitted no later than 30 days prior to the last date set by law for the filing of the final assessment roll.**

Copies of Form RP-6110 may be obtained from the Tax Department's Web site (at [www.tax.ny.gov](http://www.tax.ny.gov)).

Questions concerning the filing of Form RP-6110 should be directed to:

NYS TAX DEPARTMENT  
ORPTS - EQUALIZATION SUPPORT SERVICES  
W A HARRIMAN CAMPUS  
ALBANY NY 12227

(518) 474-5666

#### C. Line instructions

If you anticipate a material change in level of assessment in your assessing unit, complete the information on the front of the form and send it to the address indicated on the form. *Material change in level of assessment* means a change in level of assessment of plus or minus 2% or more between the prior and current assessment rolls. Form RP-6110 must be signed by the **assessor** for the municipality.

If you are completing a revaluation or update on the current roll, please indicate this on page 1 of the form. Also indicate the valuation date and the uniform percentage applied to all assessments.

It is not necessary to complete the worksheet on the back of the form if you are certain that your assessing unit has had a material change in level of assessment.

If you are uncertain whether you have a material change in level of assessment in your municipality, you may estimate the anticipated change in level of assessment by completing the back of Form RP-6110 as follows:

**Column B** - Enter the total assessed value of locally assessed properties on the prior roll.

- **RPS Roll Section 1** - The total assessed value of ordinary locally assessed properties means the total assessed value of all parcels entered on the "ordinary taxable" roll section before the subtraction of any partial exemptions (5,259,421 in the example that follows).
- **RPS Roll Section 3** - The total assessed value of all taxable State land properties before the subtraction of any partial exemptions (6,476,554 in the example that follows).
- **RPS Roll Section 6** - The total assessed value of utility and non-ceiling railroad properties means the total assessed value of all locally assessed utility and non-ceiling railroad properties entered on the "utility" roll section before the subtraction of any partial exemptions (122,340 in the example that follows).
- Add the roll section assessed values and enter the sum on the Column B *Totals* line (11,858,315 in the example that follows).

**Column C** - Enter the sum of the **decreases** in total assessed value due to physical or quantity changes on the current roll for each roll section. Decrease in total assessed value due to physical or quantity changes means the sum of the decreases in total assessed value at the prior year's level of assessment due to fire, demolition, removal of mobile homes, loss of parcels from the roll due to tax mapping, removal of duplicate parcels and property which is no longer a locally assessed property. It is not the result of splitting parcels. Decreases in the assessments of oil and gas rights assessed pursuant to Title 2, Article 2 of the Real Property Tax Law that are the results of decreased production (defined in 20 NYCRR section 8196.1) are treated as decreases resulting from demolitions and should be included in the sum. Add the roll section decreases in total assessed value and enter the sum on the Column C *Totals* line (Column C: 5,510 plus 1,664 = 7,174 in the example that follows).

**Column D** - Compute the prior roll adjusted assessed value by subtracting the physical or quantity decrease total (Column C: 7,174) from the prior roll assessed value total (Column B: 11,858,315). Enter the difference on the *Totals* line of Column D. In the example, 11,851,141 is the prior roll adjusted assessed value.

**Column E** - Enter the sum of the **increases** in total assessed value for equalization purposes for each roll section. Add the roll section increases in total assessed value and enter the sum on the Column E *Totals* line (Column E: 2,199,713 plus 1,535 = 2,201,238 in the example that follows).

**Column F** - Enter the sum of the **decreases** in total assessed value for equalization purposes for each roll section. Add the roll section decreases in total assessed value and enter the sum on the Column F *Totals* line (Column F: 422,415 plus 2,817 = 425,232 in the example that follows).

**Note:** A change for equalization purposes means the change to the total assessed value of real property existing on both the prior and current roll for which there has been neither a physical or quantity change nor a change in wholly exempt status.

**Column G** - Compute the net change in total assessed value for equalization purposes by subtracting the equalization decrease total (Column F: 425,232) from the equalization increase total (Column E: 2,201,238). Enter the difference on the *Totals* line of Column G. This value may be a negative number. (In the example, 1,776,006 is the net change in total assessed value for equalization purposes.)

**Column H** - Compute the estimated change in level of assessment by dividing the net equalization change (Column G: 1,776,006) by the prior roll adjusted assessed value (Column D: 11,851,141). Enter the result on the *Totals* line of Column H. The result should be shown to four decimal places (.1499 in the example that follows).

If the amount in Column H is equal to or greater than plus or minus .0200, the assessor must submit the Form RP-6110. When submitted, the front of the form must be completed and signed by the assessor.

See the example on the next page.

**Example:**

<b>Worksheet for the computation of the estimated change in level of assessment</b>							
<b>A</b> Roll Section	<b>B</b> Prior Roll Assessed Value	<b>C</b> Physical/Quantity Decrease	<b>D</b> Prior Roll Adjusted Assessed Value (B-C)	<b>E</b> Equalization Increase	<b>F</b> Equalization Decrease	<b>G</b> Net Equalization Change (E-F)	<b>H</b> Estimated Change in Level of Assessment (G/D)
<b>1</b>	5,259,421	5,510		2,199,713	422,415		
<b>3</b>	6,476,554	0		0	0		
<b>6</b>	122,340	1,664		1,535	2,817		
<b>Totals</b>	11,858,315	7,174	11,851,141	2,201,248	425,232	1,776,016	0.1499

**Column descriptions**

- A** Roll Section 1 consists of ordinary locally assessed properties  
Roll Section 3 consists of taxable state land properties  
Roll Section 6 consists of utility and non-ceiling railroad properties
- B** Total assessed values for locally assessed properties by roll section on prior roll
- C** Sum of decreases in total assessed value due to physical/quantity change
- D** The prior roll adjusted assessed value is equal to the sum of column B minus the sum of column C
- E** Sum of increases in total assessed value for equalization purposes
- F** Sum of decreases in total assessed value for equalization purposes
- G** Net change in total assessed value due to equalization changes (sum of column E minus the sum of column F)
- H** Estimated change in level of assessment (column G amount divided by column D amount). If this quotient is equal to or greater than plus or minus .0200, you must submit this notice.