

As the function of property tax and assessment administration has grown increasingly complex, many jurisdictions, especially smaller ones, have had difficulty both in finding qualified persons to serve as assessor and in paying adequate salaries for the job. Various options are now available for more efficient assessment administration in regard to cost efficiencies, new technology, valuation expertise, and changing from part-time to full-time assessors. Such options include:

- Formation of a **coordinated assessing program (CAP)** in which two or more towns/cities coordinate their assessing function,
- Creation of a **county coordinated assessing program** (also known as “county-assisted municipal-run assessing”) in which two or more towns/cities coordinate their assessing function and contract with the county for all assessment services,
- Formation, by voter approval, of a **county-wide assessing unit** (also known as “county-run assessing”),
- Establishment of a **consolidated assessing unit** in which two or more towns/cities combine their assessing functions,
- **Sharing of an assessor** by more than one city/town,
- **Replacement of three-member boards** of elected assessors with one appointed or elected assessor,
- **Contracting with the county** to provide some assessment services.

Each of these options is discussed in greater detail below.

Coordinated Assessing

For a coordinated assessing program (CAP), at least two cities and towns must retain their assessing unit status, but agree to share a single assessor. For each city and town in a coordinated assessment program:

- the assessor prepares a separate assessment roll,
- the local law must specify the same percentage of value for assessments,
- the same assessment calendar is used,
- there are separate assessment appeal proceedings,
- identical equalization rates are established,
- separate equalization rate challenges can be filed,
- separate and different tax rates will be used for each local government in a school district or within a county.

Approximately 62 CAPs comprised of 141 municipalities are currently in place statewide.

County Coordinated Assessing

This option provides functional consolidation of assessing tasks at the county level without eliminating municipal assessing units. Individual cities and towns (or a group of cities and towns) can enter into a coordinated program with a county where the county provides all assessment services (including having a county employee act as a local assessor). Coordinated Assessing does not require a referendum (compared to county-run assessing below), but rather the agreement of the municipalities and the county. Under the terms of such contract, the involved municipalities would coordinate their assessing functions and contract with the county for all assessment services.

County-Run Assessing

This option involves complete consolidation of the assessment function at the county level, with elimination of municipal assessing units and assessment rolls. A county-wide referendum is required. In counties with no cities, a simple majority vote would be necessary. Otherwise, majorities would be essential for the residents of all of the towns (jointly considered), and the residents of any cities (jointly considered).

At present, there are two county assessing units in the state: Tompkins County and Nassau County.

Consolidated Assessing

For a consolidated assessing unit, two or more cities and towns must consolidate into one new assessing unit. In addition, for all cities and towns within a new consolidated assessing unit:

- a single assessor is appointed,
- one assessment roll is prepared,
- all assessments are at the same uniform percentage of value,
- a single equalization rate is established,
- shared school districts and county tax levy will use a common tax rate,
- reassessments will be conducted at the same time,
- there is a single board of assessment review.

Sharing an Assessor

The most common arrangement now being used by municipalities to reduce costs and improve assessment administration is the sharing of the same assessor by more than one town or city. This permits assessing units to pool their resources to hire a qualified assessor and pay that person adequately to do a professional job.

Approximately half of the state’s nearly 1,000 towns and cities share an assessor.

Sole Assessor

Towns and cities with three-member boards of assessors have the option of adopting a local law to replace such boards with one appointed assessor. The local law may be subject to a referendum. Currently, 88 percent of the State's municipalities employ a sole appointed assessor.

As with the appointed assessor option, towns and cities with elected three-member boards of assessors have the option of adopting a local law to replace such boards with one elected assessor. The local law may be subject to a referendum. The term of office for the sole elected assessor is six years - with the present term having begun January 1, 2006. Sole elected assessors are required to meet the same continuing education requirements as a sole appointed assessor.

County Services for Towns and Cities

Towns and cities can now contract with their county Office of Real Property Tax Services (RPTS) for all, or some, assessing services. Such an agreement between the county and a city or town would allow the county RPTS to perform one or more of the following:

- appraisal services,
- exemption services,
- assessment services, or
- all of the above.

Counties providing such services are eligible for a one-time payment of up to \$1 per parcel. In order to be eligible to receive this aid, the county and the assessing unit(s) must enter into an agreement regarding the provision of specified services in accordance with Section 1537 of the RPTL.

Other Collaborative Approaches

Many assessing units have adopted additional assessment administration options that may serve to meet the needs of communities. Among these options are:

- Elimination of the village assessing function, with the village adopting the town assessment roll. Approximately 70 percent of the state's 554 villages have shifted the responsibilities of assessing to their respective towns.
- Appointment of an assessor (potentially an assessor from another municipality) under an agreement to train a replacement within a specified timeframe.
- Appointment of an "acting assessor" who must meet qualifications for permanent appointment within six months.
- Entering into a CAP with municipalities already in a CAP. No municipal referendum is required.

Available Grants/State Aid Programs

(Information about ORPTS aid programs can be found online: www.tax.ny.gov/research/property/assess/state_aid/index.htm)

Consolidation Incentive Aid - Administered by ORPTS, this aid program is available for municipalities/counties that enter into one of the following:

- a coordinated assessing program
- a county coordinated assessing program
- county-run assessing.

The aid consists of a one-time payment of \$7 per parcel (maximum \$140,000 per each municipality).

Cyclical Reassessment Aid - Also administered by ORPTS, Cyclical Aid offers municipalities up to \$5 per parcel in the year of a reassessment and up to \$2 per parcel in intervening years. The program requires that reassessments conducted at 100 percent of market value.

Local Government Efficiency Grant Program - Four grants administered by the Department of State are available to study and/or implement projects that promote shared services, cooperative agreements, consolidations, mergers and dissolutions. High priority non-competitive grants are available for planning transition to countywide shared services or the transfer of local functions to the county, as well as multi-county or regional services. Depending on the grant type, grant maximums vary from \$25,000 to as much as \$400,000 per municipality. More information is available from The NYS Department of State: www.dos.state.ny.us/lgss/sharedservices/

Where to Advertise for Assessors

ORPTS maintains a list of certified candidates for assessor who meet the minimum qualification standards for sole appointed assessors prescribed in 9 NYCRR 188. For a copy of this list, please call ORPTS' Educational Services unit at (518) 474-1764 or send e-mail to: edservices@tax.ny.gov

As a service to the assessment community, the **New York State Assessors' Association** provides free assessment related job openings on their website and in their semi-monthly Assessors' Bulletin. You can reach the Association by phone: (845) 344-0292. Ads can be faxed directly to (845) 342-2668, or emailed to: NYSAA@nyassessor.com.

Depending on the scope of your search, the **International Association of Assessing Officers (IAAO)** also provides online job postings, as well as printing such ads in their publications. There is a fee for such postings. The IAAO can be reached at (312) 819-6100 or at: www.iaao.org

In addition, you may wish to advertise in local newspapers. Local boards of realtors or other organizations also may provide a forum for advertising in their publications.

Municipal Options for More Efficient Assessment Administration

WHOM TO CONTACT

West

Genesee Cnty Building 2
3837 West Main Road
Batavia, NY 14020
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Central

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5th Floor
Syracuse, NY 13202
(315) 471-2347

Ray Brook Satellite Office

884 NYS Route 86
PO Box 309
Ray Brook, NY 12977
(518) 891-1780

North

WA Harriman State Campus
Building 8, 6th Floor
Albany, NY 12227
(518) 486-4403

South

263 Route 17K
Suite 2001
Newburgh, NY 12550
(845) 567-2648

Long Island Satellite Office

250 Veteran's Memorial Hwy
Room 2B-44
Hauppauge, NY 11788-5518
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