



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 th Tuesday in May
Final Roll Filed.....	July 1

** Based on the standard assessment calendar*

Assessment Calendar

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

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

<u>Assessors' Manual: Data Collection</u>	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 querying and reporting

Courses

<u>Fundamentals of Data Collection</u>	To Learn more about Data Collection sign up for Fundamentals of Data Collection. Check the <u>ORPTS Training Schedule</u> for dates of availability.
<u>Introduction to RPS V4</u>	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

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

New York State Department of
Taxation and Finance
Office of Real Property Tax Services
RP-5217-PDF
Real Property Transfer Report (8/18)

OR COUNTY USE ONLY
C1. SMS Code _____
C2. Date Deed Recorded _____
C3. Book _____, Pt. _____, Pg. _____

PROPERTY INFORMATION

1. Property Location
STREET NUMBER _____ STREET NAME _____
CITY OR TOWN _____ ZIP CODE _____

2. Buyer Name
LAST NAME FIRST NAME _____ ZIP CODE _____

3. Tax Billing Address
Indicate where the Tax Bill will be for each Parcel.
STREET NUMBER ADDRESS _____ CITY OR TOWN _____ ZIP CODE _____

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 Subdivision Authority Exists
4B. Subdivision Approval was Required for Transfer
4C. Parcel Approved for Subdivision with Map Provided

5. Deed Property Size _____ ACRES _____ OR _____ SQ. FT. _____

6. Seller Name
LAST NAME FIRST NAME _____ ZIP CODE _____

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:
8. Ownership Type is Condominium
9. New Construction on a Vacant Lot
10A. Property Located within an Agricultural District
10B. Buyer Received a Division Order indicating that the property is in an Agricultural District

SALE INFORMATION

11. Sale Contract Date _____
12. Date of Sale/Transfer _____
13. Full Sale Price _____
14. Indicate the value of personal property included in the sale _____

15. 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. Down Payment Made Through a Broker or Title Company (Specify Broker)
F. Significant Change in Property Between Taxable Status and Sale Date
G. Sale of Business Included in Sale Price (Specify Business)
H. Other Unusual Factors Affecting Sale Price (Specify Factors)
Comment(s) on Condition: _____

ASSESSMENT INFORMATION (Data should reflect the latest prior Assessment Roll and Tax Bill)

16. Year of Assessment Roll from which information taken(?) _____
17. Total Assessed Value _____
18. Property Class _____
19. Tax Map (include City/County/ID# if more than four, attach sheet with additional ID#s) _____
20. School District Name _____

CERTIFICATION
I Certify that all of the above information entered on this form was 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 provisions of the Penal Law relative to the making and filing of false statements.

SELLER SIGNATURE
SELLER SIGNATURE _____ DATE _____

BUYER SIGNATURE
BUYER SIGNATURE _____ DATE _____

BUYER CONTACT INFORMATION
BUYER CONTACT INFORMATION _____
BUYER CONTACT INFORMATION _____
BUYER CONTACT INFORMATION _____

BUYER'S ATTORNEY
BUYER'S ATTORNEY _____
BUYER'S ATTORNEY _____
BUYER'S ATTORNEY _____

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>Value & Analysis Tools</u>	Tools to assist with valuation principles
<u>Valuation Standards</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>Cost, Market and Income Component</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>Educational Organizations Specializing in Appraisal Training</u> .
--	---

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

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

<u>Assessment Administration</u>	<p>To Learn more about the Assessment Process sign up for the Fundamentals of Assessment Administration course.</p> <p>Check the <u>ORPTS Training Schedule</u> for dates of availability.</p>
--	--

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

Educational Services Training Home	Contains links to training and qualifications information.
Qualifications and Certification Requirements	Minimum Qualifications and Basic Certification Training Requirements (See also Continuing Education Requirements).
Appointment and Certification Information	Sole Appointed Assessor appointment and certification information

Course Information

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

XI. Additional References

Additional References

Resources

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

<u>NEW YORK STATE ASSOCIATION OF COUNTY DIRECTORS</u>	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">• <u>NYS Association of Counties</u>• <u>Association of Towns</u>• <u>NYS Assessors' Association</u>• <u>International Association of Assessing Officers</u>• <u>Appraisal Institute</u>

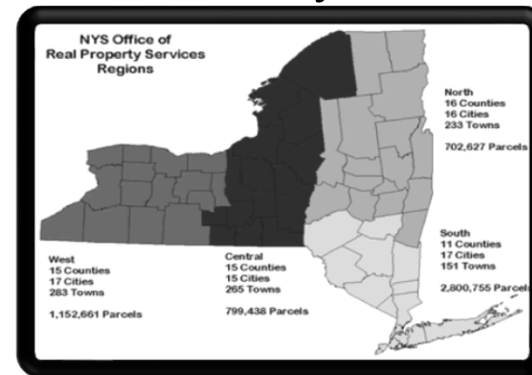
Real Property Tax Law and Rules

- 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