



# Centralized Property Tax Administration Program – Assessment Study

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## Livingston County

October 2008

Committee Members: Gary Drake, NYSORPS

Eric Gott, Supervisor Town of Livonia

Carol La Vigne, Assessor – Town of Geneseo

Joseph Muscarella, NYSORPS

Daniel Pangrazio, Supervisor, Town of Caledonia

Joseph Pukos, Director, Livingston Cty RPTS

Anne Sapienza, Assessor – Towns of York & Leicester

Ian Coyle, Deputy County Administrator

## Introduction and Executive Summary

The committee has chosen to focus on the:  
“Hybrid” or “Partnership” – municipal-run assessing with some roles by the county in  
partnership with the municipalities. \* This will require:

- Common LOA (Level of Assessment)
- Common Reassessment Cycle
- Common Inventory and Sales Verification practices
- Each parcel has only one assessment
- Common database

## **Introduction**

In the autumn of 2007, the New York State Office of Real Property Services (ORPS) established the Centralized Property Tax Administration Program (CPTAP) to encourage county and municipal officials to study reform opportunities for their local real property assessment systems.

Compared to almost all other states, New York's property tax system is complex and confusing, particularly for taxpayers. New York is one of only 3 states that does not have a statewide standard of assessing. It is also one of 12 states that does not mandate a reassessment cycle. Meanwhile, it has nearly 700 school districts that cross 1,128 assessing units (compared to a national median of 85 assessing units).

The intent of the grant program is for counties to chart their own paths to reform. The program does not presuppose a one-size fits all approach to such improvements. By analyzing the data of their county, local officials are determining what will work best for their taxpayers and the taxing jurisdictions, alike.

The system must uniformly affect every parcel within the County and must result in the following performance standards:

- (1) A common level of assessment for all 17 Towns within Livingston County.
- (2) A common database of assessment, inventory, pictures, and valuation data for all the assessing units within the County.
- (3) Consistent Assessment Administration Standards (i.e., regular reassessment cycles; timely verification, correction and transmittal of sales data; current and accurate inventory collection and maintenance; etc) for all assessing units within the County.

The goal of this study is to identify a system that provides a mechanism for obtaining and maintaining equitable assessments, that is understandable to taxpayers, and which functions efficiently and consistently.

The final section of this Study will be dedicated to suggestions as to how the State and County might better utilize its financial resources to assist in the transition for Towns and Counties. It also has a future consideration of establishing five CAP's that would incorporate all seventeen towns based on geographic location and property similarities.

## Executive Summary

The goal of this Study is to define a plan that will achieve common treatment (including a common level of assessment/equalization rate) for all parcels in Livingston County that will benefit taxpayers in the following ways:

- Transparency - "Is it simple enough for taxpayers to understand?"
- Equity - "Does it treat every parcel the same way?"
- Efficiency - "Is it the lowest cost for a given level of service?"

It is important for the reader to understand the fundamental of the Real Property Tax System. Property owners are taxed based upon the value of their real property. This is why it is absolutely essential that assessments are kept current and accurate each and every year. In fact, the Real Property Tax Law (RPTL 305) requires assessments within each assessing unit to be maintained at a "uniform percentage of market value."

Definition - RPTL §305  
Standard of Assessment

"All real property in each assessing unit shall be assessed at a uniform percentage of value..."

Value is defined as "market value"

May assess at any percentage of full value (a/k/a "Level of Assessment", or LOA)

Assessors sign an oath each year that all assessments are uniform  
This would include County Assessing Units

The duties of the assessor include discovering, listing and valuing all real property within their assessing unit.

The following Study gives the Livingston County Board of Supervisors an idea of the current status of their local assessing units and some recommendations that will improve the assessing function for the taxpayers of Livingston County especially in the area of succession planning. It should be noted that the Livingston County Assessors have been doing a very good job for equity and transparency for their taxpayers. The Supervisors have been supporting their assessors on a four year reassessment cycle. The Town of Ossian has been doing annual reassessment and will be joined for the 2009 assessment roll by the Towns' of Leicester and York (CAP 2). One area where assessors have excelled in transparency for the taxpayer is in the years between the reassessments. Each of those years when ORPS shared their analysis and the assessors had to select a Level of Assessment (LOA) for the tentative

assessment roll they actually met to discuss what is the most common LOA that all towns could use to minimize tax shifts for county and school district taxes. If they could not all claim the same LOA they always kept them as close as possible.

For Livingston County, we are taking a more in depth view of expanding the Hybrid Assessing Model using RPTL 1537 agreements. The hybrid model has been informally used for the reassessment projects since the 1998 assessment roll. The County has been taking a role of the reassessment coordinator to work with the assessors in all aspects of the reassessment project including but not limited to valuation analysis, land and cost table development, market model development and Valuation Factor File development for commercial valuation. This has provided consistent farmland values, lake frontage values and commercial values just to name a few. The County produces all of the valuation documents that the assessors take to the field to complete their field review to establish the preliminary assessment. The County also produces the assessment disclosure notices showing the property owner their new preliminary assessment. ORPS State Valuation Services unit provides advisory appraisals for all utility properties for each year that a reassessment occurs.

The study group is making a recommendation to hire two additional county staff to assist the assessors with data collection, data verification, valuation analysis and commercial valuation. It is recommended that both these staff become assessor certified. This would allow any town to contract with the county using RPTL 1537 agreements for all assessment services if they had their assessor retire. The other option for the town would be to hire one of these staff as their assessor. With the aging assessor community and potential retirements this would go a long way for succession planning. This would allow Livingston County assessment personnel to continue to provide a high level of assessment equity, efficiency and transparency to their taxpayers.

There are seventeen towns in Livingston County. Ten of the towns have entered into four separate RPTL 579 Coordinated Assessment Program (CAP) agreements. There are no assessing villages in the county. There are only nine assessors in the county.

There is a planned 2010 countywide reassessment that will treat all parcels the same. When the 2010 assessment roll is filed all parcels in the county will be in conformance with the following standards:

- Common Level Of Assessment at 100%
- Common reassessment cycle for all municipalities
- Common inventory and sales verification practices
- Common centralized database for assessments and inventories
- Each parcel has only one assessment.

For your reference we have included an overview of relevant Real Property Tax Law provisions and definitions.



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## Intent and Focus of Study

The committee has chosen to focus on the:  
“Hybrid” or “Partnership”—municipal-run assessing with some roles by the county in  
partnership with the municipalities. \* This will require:

- Common LOA (Level of Assessment)
- Common Reassessment Cycle
- Common Inventory and Sales Verification practices
- Each parcel has only one assessment
- Common database

## Existing System

The County of Livingston is comprised of 17 towns. Ten (10) of the towns have entered into four (4) coordinated assessment programs (CAP). (Appendix A-2) This is a rural county with 28,701 parcels (Appendix A-3). The predominant land use is residential/agricultural. (Appendix A-3) As of the 2008 assessment roll, all assessment jurisdictions were on a four-year reassessment cycle except the Town of Ossian, which is following the Annual Reassessment program. CAP #2 will begin Annual Reassessment for the 2009 assessment roll. The Town of Livonia has indicated that they will go to Annual Reassessment with the 2010 roll. There has been good uniformity among the assessment units in the past with all towns having at least an equalization rate over 93.00. (Appendix A-5) The towns have worked very closely with the county RPT office and the NYS Office of Real Property Services Batavia office for many years. There are no Village assessing units in Livingston County.

## Livingston County RPTS

Livingston County RPTS has four full-time employees including the county director. Services provided by the Livingston County Real Property Tax Service office are:

- Responsible for all tax mapping as required by statute.
- Assist in interpretation of Real Property Tax Law
- Provide information necessary in the decision making process prior to the enactment of various local option real property tax exemptions
- Process applications for corrected tax bills
- Calculate and process Pro Ratas
- Calculate Tax Rates
- Train BAR Members
- Coordinate the printing of assessments rolls, tax rolls and tax bills
- Develop procedures associated with the preparation and maintenance of assessment rolls
- Assist in the development of valuation information
- Review deeds for accuracy and transfer information to the town assessors.
- Pay all expenses related to the software and printing of assessment related documents.

The total budget for Livingston County Real Property Tax Service is \$362,226.

## Town Assessment Services – Livingston County

- Discover, list, value all real property within the towns jurisdiction
- Schedule interior inspections of property for reappraisal purposes
- Maintain accurate records of all property within the town.
- Mail out sales verification sheets to new property owners.
- Physically inspect all sales.
- Transfer this information to the Livingston County RPTS office in a timely manner
- Process exemption applications
- Personally visit homes of constituents that cannot get to the town hall to file exemptions.
- Meet all state requirements for training and continuing education
- Work collaboratively with other town/county employees-i.e. Planning Dept., Code Enforcement, Zoning, town clerk, tax collectors
- Offer public information sessions and educational meetings
- Submit all legal notices as required by law to town newspaper

The average per parcel cost for the assessment function at the town level is \$16.31.

The detailed budget information for assessment services at the town level can be found in Appendix A-1

## Indicators of Assessment Equity

There are three main indicators of equity which are measured and reviewed annually. They are:

Coefficient of Dispersion (COD) – used in ratio studies. It measures the average percentage by which individual ratios vary from the median ratio. A low COD indicates that appraisals within the area or class of property (usually residential class) are uniform; a high COD indicates that properties are being appraised at inconsistent percentages of market value. The International Association of Assessing Officers has set a standard of 15% or less for residential properties. This has been adopted by the State of New York Office of Real Property Services and the New York State Assessor’s Association.

Price Related Differential (PRD) – a measure of regressivity or progressivity. A PRD greater than 1.00 suggests that high-value parcels are under-appraised, therefore a PRD less than 1.00 suggests that high-value parcels are relatively over-appraised. An acceptable range for PRD is .98 to 1.03.

Sales Ratio - ratio between a parcel’s assessed value and its market value as represented by an open arms-length sale. For residential properties a goal of 10% or less is desired.

**The individual town statistics for equity indicators can be found in Appendix A-5.**

## Existing Real Property Administration System

The current system in Livingston County is town assessing with strong county and state assistance. RPS is utilized by all of the assessors at the town level giving us one uniform software system. As stated earlier, Livingston County pays for all fees/licenses. The county RPTS in conjunction with the county IT department processes all assessment/tax rolls. Valuation documents are also run by the county. The current RPS communication system between town and county is a process called “replication”. This is performed via the Internet. At this time only the Town of Geneseo has GIS capability based on 2006 data. There is no assessment information available on the Internet for the public.

The total budget for the real property system for Livingston County is \$362,226.

## Implementation Path

Livingston County assessors have met or will meet the required parameters for a Partnership, municipal-run assessment function with some roles by the county as follows:

- Common Level of Assessment (LOA)

All assessing jurisdictions in Livingston County are reassessing in the year 2010. This will result in a LOA of 100 for 2010 for all municipalities.

- Common Reassessment Cycle

All jurisdictions will reassess for the 2010 assessment roll.

- Common Inventory and Sales Verification

All assessing jurisdictions follow state guidelines for the collection of inventory and sales verification.

- Each parcel has only one assessment.

There are no village assessing units in Livingston County.

- Most likely a common database

All assessing units utilize the Real Property System (RPS) software. The information is transferred to the county office via a process called "replication".

## Committee Recommendations

- Succession Planning – many of the current staff at both the county and town levels are nearing retirement age if they so choose. It is imperative that both the county and the towns prepare for future vacancies.
  - Recommend adding two full-time positions at the county level.
    - Data Collector – both residential and commercial  
The county would have a certified assessor on staff. This would enable the towns to contract directly with the county for the assessment function should the towns so chose. This person would collect data, take photos and input the information into the RPS system. In the event a town decided to contract with the county, the county would be prepared to take on the assessment function.
    - Valuation Specialist – the valuation of real property takes years of study and education. Commercial properties are more complex and require in-depth research. Having a county employee assist the towns in the valuation of these properties would offer a consistency of practices county-wide.
  - Recommend that towns create their own succession plan. Knowing that retirements are pending, if towns wish to keep the assessment function at that level, they need to prepare by budgeting for a successor to their current assessor. The required coursework by the State of New York is lengthy and the ability to learn the job takes multiple years.
- Transparency to Taxpayers
  - A user friendly Internet site with all real property data, tax maps, aerial photos, and tax information needs to be made available as soon as possible.
- State Financial Assistance
  - The costs to the county will increase significantly if these recommendations are followed. Livingston County Real Property Tax office works very closely with the towns to assure fair and equitable assessments. We recommend that in the year of a reassessment project, that Livingston County receive financial aid of \$5.00 per parcel for the assistance in valuation, and processing. We also recommend that the current aid to towns of \$5.00 per parcel in the year of a reassessment be maintained.
- Cycle Bill
  - The Livingston County Assessor's Association recommends a cycle bill not to exceed four (4) years.

### Future Considerations

After reviewing existing CAPS (Coordinated Assessment Programs), the committee feels it would be prudent to explore the regrouping of the CAPS and individual towns by like properties and conditions. It is believed that five (5) CAPS could be possible. This could be done through attrition.

Appendix A-1

MUNICIPALITIES		ASSESSMENT OFFICES							
SWIS	Municipal Name	Type of Assessor	Assessor Name	IAO or Other Professional	# of Hours Assessor is in Office per week	Assessor Salary 2008	Health Benefits	NYS Retirement Town Contribution-2008*	Tier
242000	Avon	Sole Appointed	Tami Snyder	working on certification	14	\$27,600	\$0	\$2,456.00	4
242200	Caledonia	Sole Appointed	Kevin Quinlan	SCA,Advanced	16	\$16,860	\$0	\$0.00	retired
242400	Conesus	Sole Appointed	Robert Morgan	SCA,GA	6	\$19,920	\$0	\$2,410.32	1
242600	Geneseo	Sole Appointed	Carol LaVigne	SCA,Advanced	24	\$31,932	\$4,746	\$2,588.00	3
242800	Groveland	Sole Appointed	Bruce Knapp	SCA,Advanced	5	\$11,500	\$0	\$1,023.50	4
243000	Leicester	Sole Appointed	Anne Sapienza	SCA,Professional,IAO	7	\$11,850	\$0	\$1,303.50	2
243200	Lima	Sole Appointed	Robert Morgan	SCA,GA	6	\$19,107	\$0	\$0.00	1
243400	Livonia	Sole Appointed	Lisa Bennett	SCA,Advanced	21	\$31,003	\$0	\$3,627.00	3
243600	MT. Morris	Sole Appointed	Bruce Knapp	SCA,Advanced	5	\$16,320	\$0	\$1436.00 est	4
243800	North Dansville	Sole Appointed	Bruce Knapp	SCA,Advanced	6	\$18,500	\$0	\$1,658.00	4
244000	Nunda	Sole Appointed	Bruce Knapp	SCA,Advanced	5	\$17,400	\$0	\$1,548.60	4
244200	Ossian	Sole Appointed	Richard Dean	SCA,CCD	3	\$10,290	\$0	\$905.52	3
244400	Portage	Sole Appointed	Bruce Knapp	SCA,Advanced	2	\$4,750	\$0	\$418.00	4
244600	Sparta	Sole Appointed	Bruce Knapp	SCA,Advanced	6	\$9,500	\$0	\$836.00	4
244800	Springwater	Sole Appointed	Herbert Humphrey	SCA,Advanced	2	\$19,900	\$0	\$1,751.20	4
245000	West Sparta	Sole Appointed	Herbert Humphrey	SCA,Advanced	1	\$12,287	\$0	\$1,081.26	4
245200	York	Sole Appointed	Anne Sapienza	SCA,Professional,IAO	10	\$15,914	\$0	\$1,766.45	2
	County of Livingston		Joseph Pukos, Dir.			\$182,553	\$59,300	\$17,395.00	
SCA-State Certified Assessor									
SCA,A-State Certified Assessor, Advanced									
SCA,A-State Certified Assessor, Professional									
IAO - Institute of Assessing Officers, NYSAA									
GA-NYS General Appraiser									
CCD-Certified County Director									
SWIS	Municipal Name	# Other Staff (excluding Assessors)	staff hours/wk	Staff Salary 2008	Staff Benefits -ret/health	Equipment	Contractual	Actual Cost of Assm't function-Town	
242000	Avon	1.00	20.00	\$20,740		\$500	\$2,100	\$53,396.00	
242200	Caledonia	1.00	as needed	\$4,080		\$0	\$2,000	\$22,940.00	
242400	Conesus					\$0	\$1,500	\$23,830.32	
242600	Geneseo	1.00	9 hours	\$7,518		\$0	\$2,050	\$48,834.00	
242800	Groveland					\$0	\$3,300	\$15,823.50	
243000	Leicester					\$0	\$2,000	\$15,153.50	
243200	Lima	1.00	6 hours	\$9,057		\$8,000	\$5,100	\$41,264.00	
243400	Livonia	1.00	40 hours	\$27,800	\$12,952	\$500	\$6,000	\$81,882.00	
243600	MT. Morris					\$100	\$1,500	\$19,356.00	
243800	North Dansville	1.00		\$9,800	\$826	\$0	\$2,000	\$32,784.00	
244000	Nunda					\$0	\$2,000	\$20,948.50	
244200	Ossian					\$0	\$500	\$11,695.52	
244400	Portage					\$0	\$1,000	\$6,168.00	
244600	Sparta					\$0	\$1,100	\$11,436.00	
244800	Springwater					\$1,000	\$2,000	\$24,651.20	
245000	West Sparta					\$1,500	\$800	\$15,668.26	
245200	York	1.00	4 hours	\$2,060		\$500	\$2,000	\$22,240.45	
Livingston County Staff Salaries & Benefits included with County Director Info						\$2,750	\$100,228	\$362,226.00	

Appendix A-2

MUNICIPALITIES		ASSESSMENT OFFICES		EXISTING COLLABORATION		
SWIS	Municipal Name	Type of Assessor	Assessor Name	Part of CAP?	Assessor Works for Multiple Municipalities?	Contract with County for Asmt Services?
242089	Avon	Sole Appointed	Tami Snyder	no	no	no written contract
242289	Caledonia	Sole Appointed	Kevin Quinlan	no	no	no written contract
242400	Conesus	Sole Appointed	Robert Morgan	no	yes	no written contract
242689	Geneseo	Sole Appointed	Carol LaVigne	no	no	no written contract
242800	Groveland	Sole Appointed	Bruce Knapp	CAP #1	yes	no written contract
243000	Leicester	Sole Appointed	Anne Sapienza	CAP #2	yes	no written contract
243289	Lima	Sole Appointed	Robert Morgan	no	yes	no written contract
243489	Livonia	Sole Appointed	Lisa Bennett	no	no	no written contract
243689	MT. Morris	Sole Appointed	Bruce Knapp	CAP #1	yes	no written contract
243889	North Dansville	Sole Appointed	Bruce Knapp	CAP #4	yes	no written contract
244089	Nunda	Sole Appointed	Bruce Knapp	CAP #1	yes	no written contract
244200	Ossian	Sole Appointed	Richard Dean	no	no	no written contract
244000	Portage	Sole Appointed	Bruce Knapp	CAP #1	yes	no written contract
244689	Sparta	Sole Appointed	Bruce Knapp	CAP #4	yes	no written contract
244800	Springwater	Sole Appointed	Herbert Humphrey	CAP #3	yes	no written contract
245000	West Sparta	Sole Appointed	Herbert Humphrey	CAP #3	yes	no written contract
245200	York	Sole Appointed	Anne Sapienza	CAP #2	yes	no written contract

Appendix A-3

MUNICIPALITIES		MUNICIPAL CHARACTERISTICS (Based on 2007 Roll)					
SWIS	Municipal Name	Total Budget for Assessment Function	Percent of Municipal Budget	Total Number of Parcels	Number of Residential Parcels	Percent of Parcels Residential	Budget per parcel
244000	Portage	\$6,168	1.40%	564	306	54%	\$10.94
244200	Ossian	\$11,696	2.40%	688	327	48%	\$17.00
245000	West Sparta	\$15,686	2.80%	837	475	57%	\$18.74
242800	Groveland	\$15,824	2.90%	952	604	63%	\$16.62
244689	Sparta	\$11,436	2.30%	970	605	62%	\$11.79
243000	Leicester	\$15,154	2.50%	1,137	692	61%	\$13.33
244089	Nunda	\$20,948	3.00%	1,574	1,050	67%	\$13.31
244800	Springwater	\$24,651	2.80%	1,644	1,029	63%	\$14.99
242400	Conesus	\$23,830	2.20%	1,658	1,119	68%	\$14.37
245200	York	\$22,240	1.70%	1,670	1,087	65%	\$13.32
243289	Lima	\$41,264	3.60%	1,737	1,169	67%	\$23.76
243689	MT. Morris	\$19,356	2.60%	1,992	1,289	65%	\$9.72
242289	Caledonia	\$22,940	2.70%	2,018	1,309	65%	\$11.37
243889	North Dansville	\$32,784	5.70%	2,406	1,761	73%	\$13.63
242089	Avon	\$53,396	3.76%	2,565	1,812	71%	\$20.82
242689	Geneseo	\$48,834	3.00%	2,581	1,874	73%	\$18.92
243489	Livonia	\$81,882	2.40%	3,708	2,757	74%	\$22.08
	Total for Towns	\$468,089		28,701			\$16.31
	Liv Cty	\$362,226		28,701	15,025		\$12.62

Appendix A-4

MUNICIPALITIES		INDICATORS OF ASSESSMENT EQUITY											
SWIS	Municipal Name	2008 Eq. Rate	2008 LOA	2008 COD CAMA	2008 CAMA	2008 Sales Ratio	PRD Subject	PRD Sales	Latest Reassessment	Latest State Aid	Aid Type	Planned Reassessment	
242000	Avon	100.00	100.00	7.484	95.19	96.19	1.006	1.018	2006	2006	Triennial	2010	
242200	Caledonia	100.00	100.00	7.346	95.12	96.68	0.998	1.01	2006	2006	Triennial	2010	
242400	Conesus	93.50	93.50	10.755	89.17	86.71	1.007	1.031	2006	2006	Triennial	2010	
242600	Geneseo	95.00	95.00	7.36	90.09	90.66	1.006	1.013	2006	2006	Triennial	2010	
242800	Groveland	98.00	98.00	12.916	94.04	93.53	1.034	1.063	2006	2006	Triennial	2010	
243000	Leicester	100.00	100.00	10.594	96.91	95.1	1.013	1.021	2006	2006	Triennial	2009	
243200	Lima	100.00	100.00	7.295	95.86	95.51	1.007	1.001	2006	2006	Triennial	2010	
243400	Livonia	95.00	95.00	8.393	91.66	90.7	1.011	1.016	2006	2006	Triennial	2010	
243600	MT. Morris	98.00	98.00	12.916	94.04	93.53	1.034	1.063	2006	2006	Triennial	2010	
243800	North Dansville	99.00	99.00	10.415	96.58	93.76	1.012	1.026	2006	2006	Triennial	2010	
244000	Nunda	98.00	98.00	12.916	94.04	93.53	1.034	1.063	2006	2006	Triennial	2010	
244200	Ossian*	100.00	100.00	17.00	103.08	102.73	1.031	1.011	annual	2007	annual	2009	
244400	Portage	98.00	98.00	12.916	94.04	93.53	1.034	1.063	2006	2006	Triennial	2010	
244600	Sparta	99.00	99.00	10.415	96.58	93.76	1.012	1.026	2006	2006	Triennial	2010	
244800	Springwater	99.00	99.00	14.784	94.52	92.17	1.016	1.051	2006	2006	Triennial	2010	
245000	West Sparta	99.00	99.00	14.784	94.52	92.17	1.016	1.051	2006	2006	Triennial	2010	
245200	York	100.00	100.00	10.594	96.91	95.1	1.013	1.021	2006	2006	Triennial	2009	
	* Ossian numbers were run based on 2008 Tentative Assessment Roll												
	All other towns were run on the 2007 Final Assessment Roll												

Appendix A-5

	Municipal	System Used:	Analysis/	Annual	Processing	Rolls &	Analysis/	Databases	How	IT Support
SWIS	Name	Ass't & Inventory	Valuation	Cost	ORPS' Reports	Bills	Valuation	Location	Updated	Who
242000	Avon	RPS	RPS	0	Cty	Cty	Cty/Twn	Town	Replication	Cty
242200	Caledonia	RPS	RPS	0	Cty	Cty	Cty/Twn	Town	Replication	Cty
242400	Conesus	RPS	RPS	0	Cty	Cty	Cty/Twn	Town	Replication	Cty
242600	Geneseo	RPS	RPS	0	Cty	Cty	Cty/Twn	Town	Replication	Cty
242800	Groveland	RPS	RPS	0	Cty	Cty	Cty/Twn	Town	Replication	Cty
243000	Leicester	RPS	RPS	0	Cty	Cty	Cty/Twn	Town	Replication	Cty
243200	Lima	RPS	RPS	0	Cty	Cty	Cty/Twn/cont	Town	Replication	Cty
243400	Livonia	RPS	RPS	0	Cty	Cty	Cty/Twn	Town	Replication	Cty
243600	Mt. Morris	RPS	RPS	0	Cty	Cty	Cty/Twn	Town	Replication	Cty
243800	N Dansville	RPS	RPS	0	Cty	Cty	Cty/Twn	Town	Replication	Cty
244000	Nunda	RPS	RPS	0	Cty	Cty	Cty/Twn/cont	Town	Replication	Cty
244200	Ossian	RPS	RPS	0	Cty	Cty	Cty/Twn	Town	Replication	Cty
244400	Portage	RPS	RPS	0	Cty	Cty	Cty/Twn	Town	Replication	Cty
244600	Sparta	RPS	RPS	0	Cty	Cty	Cty/Twn	Town	Replication	Cty
244800	Springwater	RPS	RPS	0	Cty	Cty	Cty/Twn	Town	Replication	Cty
245000	West Sparta	RPS	RPS	0	Cty	Cty	Cty/Twn	Town	Replication	Cty
245200	York	RPS	RPS	0	Cty	Cty	Cty/Twn	Town	Replication	Cty

**Livingston County Real Property Tax Services Agency  
2007 Annual Report**

**2007 EXEMPTION SUMMARY- NUMBER OF PARCELS PER EXEMPTION  
as filed on the 2007 Final Assessment Roll**

TOWNS (17) EXEMPTION TYPE	WHOLLY EXEMPT	NP, UTIL PARTIAL EX	VETERAN	CLERGY	AGRICULTURAL FOREST	LOW INCOME SENIOR	LOW INCOME DISABILITY	BUSINESS INVESTMENT	HOUSING	POLLUTION CTRL SOLAR/WIND	TOTALS PER TOWN	TOTAL NUMBER PARCELS
Avon	58	28	265	0	172	104	1	44	2	0	674	2,565
Caledonia	44	20	235	0	206	90	5	12	0	0	612	2,018
Conesus	37	5	137	2	53	63	9	5	0	0	311	1,658
Geneseo	61	27	288	1	192	48	2	35	2	0	656	2,581
Groveland	32	8	85	0	174	15	4	2	0	0	320	952
Leicester	22	11	121	1	195	38	10	6	0	0	404	1,137
Lima	42	8	197	4	228	136	3	16	1	0	635	1,737
Livonia	92	22	374	2	147	144	11	29	0	0	821	3,708
Mount Morris	75	20	275	0	173	68	5	18	1	0	635	1,992
North Dansville	77	34	334	4	19	119	8	18	1	0	614	2,406
Nunda	47	11	173	1	105	54	5	22	1	0	419	1,574
Ossian	22	2	38	2	146	22	1	0	0	0	233	688
Portage	18	8	63	1	82	25	6	4	0	0	207	564
Sparta	24	3	99	2	94	29	1	1	0	0	253	970
Springwater	26	10	247	0	137	44	7	0	0	0	471	1,644
West Sparta	10	6	57	0	125	22	9	1	0	0	230	837
York	34	15	154	0	318	69	5	17	0	1	613	1,670
<b>TOWN TOTALS</b>	<b>721</b>	<b>238</b>	<b>3,142</b>	<b>20</b>	<b>2,566</b>	<b>1,090</b>	<b>92</b>	<b>230</b>	<b>8</b>	<b>1</b>	<b>8,108</b>	<b>28,701</b>
<b>COUNTY TOTALS</b>	<b>721</b>	<b>238</b>	<b>3,142</b>	<b>20</b>	<b>2,566</b>	<b>1,090</b>	<b>92</b>	<b>230</b>	<b>8</b>	<b>1</b>	<b>8,108</b>	<b>28,701</b>

Based on the 2007 Final Assessment Roll (for 2008 taxes)

**Livingston County RPTS - 2007 EXEMPTION SUMMARY- EXEMPTION VALUES**  
as filed on the 2007 Final Assessment Roll

TOWNS (17) EXEMPTION TYPE	TOTAL ASSESSED VALUE ALL PROPERTIES	WHOLLY EXEMPT	NP, UTIL PARTIAL EX	VETERAN	CLERGY	AGRICULTURAL FOREST	LOW INCOME SENIOR	LOW INCOME DISABILITY	BUSINESS INVESTMENT	HOUSING	Solar/Wind/Poll	TOTALS PER TOWN	COUNTY TAXABLE VALUE
Avon	425,939,642	39,623,779	9,123,809	6,850,436	0	16,291,833	3,762,906	41,700	3,027,745	986,000	Wind	79,708,208	346,231,434
Caledonia	249,063,531	6,332,700	3,409,879	5,540,649	0	17,039,938	2,840,124	196,942	3,877,306	0	0	39,237,538	209,825,993
Conesus	167,508,868	4,136,100	4,319,000	2,676,992	0	1,625,767	1,811,023	249,984	115,621	0	0	14,934,487	152,574,381
Geneseo	639,137,963	157,734,353	11,987,774	8,410,270	1,500	14,117,518	3,161,815	77,525	9,805,526	1,571,200	0	206,867,481	432,270,482
Groveland	217,083,928	92,779,966	852,887	1,830,235	0	14,657,112	495,611	108,355	89,900	0	0	110,814,066	106,269,862
Leicester	119,916,177	3,630,755	1,585,410	2,155,902	1,500	12,075,634	1,173,151	133,132	94,296	0	0	20,849,780	99,066,397
Lima	275,446,024	12,280,300	22,130,700	3,882,192	6,000	12,250,094	3,365,103	84,060	831,709	726,500	0	55,556,658	219,889,366
Livonia	540,817,536	44,979,264	6,745,087	8,187,208	3,000	8,508,707	5,536,001	433,000	2,836,765	0	0	77,229,032	463,588,504
Mount Morris	241,381,153	77,282,418	2,132,649	3,986,523	0	9,413,358	1,565,456	122,625	2,162,055	156,200	0	96,821,284	144,559,869
North Dansville	267,736,033	56,290,374	6,908,296	7,090,771	6,000	578,763	2,688,938	184,695	1,521,302	240,000	0	75,609,139	192,126,894
Nunda	144,232,397	23,732,907	1,100,512	3,306,743	1,500	4,043,937	1,663,909	99,205	604,776	193,000	0	34,746,489	109,485,908
Ossian	53,697,230	1,835,460	140,000	926,973	3,000	5,681,129	549,163	42,500	0	0	0	9,178,225	44,519,005
Portage	42,370,736	4,083,100	1,403,310	931,442	1,500	4,644,105	551,324	108,037	46,000	0	0	11,768,818	30,601,918
Sparta	76,451,153	1,197,000	179,227	2,158,451	3,000	3,940,497	765,910	22,300	120,200	0	0	8,386,585	68,064,568
Springwater	110,041,224	1,375,700	2,387,500	2,231,817	0	5,083,355	679,787	172,962	0	0	0	11,931,121	98,110,103
West Sparta	63,223,380	797,700	567,811	1,059,731	0	7,696,174	403,439	252,233	82,688	0	0	10,859,776	52,363,604
York	210,802,310	9,800,291	4,101,547	3,340,981	0	21,940,227	2,252,552	172,880	904,641	0	1,949,454	44,462,573	166,339,737
<b>TOWN TOTALS</b>	<b>3,844,849,285</b>	<b>537,892,167</b>	<b>79,075,398</b>	<b>64,567,316</b>	<b>27,000</b>	<b>159,588,148</b>	<b>33,266,212</b>	<b>2,502,135</b>	<b>26,120,530</b>	<b>3,872,900</b>	<b>1,949,454</b>	<b>908,961,260</b>	<b>2,935,888,025</b>
<b>COUNTY TOTALS</b>	<b>3,844,849,285</b>	<b>537,892,167</b>	<b>79,075,398</b>	<b>64,567,316</b>	<b>27,000</b>	<b>159,588,148</b>	<b>33,266,212</b>	<b>2,502,135</b>	<b>26,120,530</b>	<b>3,872,900</b>	<b>1,949,454</b>	<b>908,961,260</b>	<b>2,935,888,025</b>
<b>PERCENTAGE OF TOTAL ASSESSED VALUE</b>		13.99%	2.06%	1.68%	0.00%	4.15%	0.87%	0.07%	0.68%	0.10%	0.05%	23.65%	

Based on the 2007 Final Assessment Roll (for 2008 taxes)

## Summary of State Aid for Real Property Tax Administration Improvement

AID PROGRAM	PAYMENT	SUMMARY OF PROVISIONS
Annual Aid	<ul style="list-style-type: none"> <li>• Up to \$5/parcel, annually</li> <li>• Paid to municipality</li> </ul>	<ul style="list-style-type: none"> <li>• Annually maintain assessments at 100% of market value</li> <li>• Annually conduct systematic analysis of all locally assessed properties</li> <li>• Annually revise assessments where necessary to maintain assessment level at 100% of market value</li> <li>• Implement a program to physically inspect and re-appraise each property at least once every 6 years</li> <li>• RPTL § 1573</li> </ul>
Triennial Aid	<ul style="list-style-type: none"> <li>• Up to \$5/parcel, in year of reassessment</li> <li>• Paid to municipality</li> </ul>	<ul style="list-style-type: none"> <li>• Assessing unit must conduct a reassessment which includes reinspection and reappraisal of all parcels</li> <li>• Aid payment is available once every 3 years</li> <li>• Aid program scheduled to sunset after completion of 2011 assessment rolls</li> <li>• RPTL § 1573</li> </ul>
Consolidation Incentive Aid	<ul style="list-style-type: none"> <li>• Up to \$7/parcel, one-time payment</li> <li>• Paid to participating municipalities</li> <li>• Maximum of \$140,000 per municipality</li> <li>• Requires 10-year commitment</li> <li>• Pro-rated pay back if an assessing unit reverts to separate assessment before end of 10-year period</li> </ul>	<ul style="list-style-type: none"> <li>• 2 or more assessing units can assess at a uniform percentage and merge assessment functions by combining to form a:               <ul style="list-style-type: none"> <li>➤ <u>Consolidated Assessing Unit</u> (RPTL §1602) or a</li> <li>➤ <u>Coordinated Assessment Program</u> (CAP-RPTL § 579) either                   <ul style="list-style-type: none"> <li>▪ with direct county involvement where assessing units enter into agreement w/county pursuant to 1537(4) of RPTL to provide assessment services or</li> <li>▪ without direct county involvement</li> </ul> </li> <li>➤ <u>County Assessing Unit</u></li> </ul> </li> <li>• RPTL § 1573</li> </ul>
County Aid	<ul style="list-style-type: none"> <li>• Up to \$1/parcel, one-time payment</li> <li>• Paid to county</li> </ul>	<ul style="list-style-type: none"> <li>• County provides assessment services to municipalities: data collection, sales verification, assessment, appraisal, exemption or any other assessment related services</li> <li>• County may provide any one or a combination of those services</li> <li>• County and assessing units must enter into agreements according to RPTL § 1537</li> <li>• RPTL § 1573</li> </ul>

## REFERENCE DATA

Statute – Forming a Coordinated Assessment Program (579, Real Property Tax Law)

Statute – Contracting with the County for Assessment Services (1537, Real Property Tax Law)

Statute – Consolidation Incentive Aid (1573, Real Property Tax Law)

Statute

Forming a Coordinated Assessment Program

(579, Real Property Tax Law)

§ 579. Coordinated assessment programs. 1. Establishment of program.

Two or more assessing units, except villages, within the same county or adjoining counties may establish a coordinated assessment program, without referendum, by entering into an agreement meeting the criteria set forth in this section. Any agreement entered into hereunder shall be approved by each participating assessing unit by a majority vote of the voting strength of its governing body at least forty-five days before the taxable status date of the first assessment roll to which such program is to apply. A copy of each such agreement shall be filed with the state board on or before such taxable status date. As used in this section, the term "voting strength" has the meaning set forth in section one hundred nineteen-n of the general municipal law.

2. Types of agreements. (a) Coordinated assessment programs with direct county involvement. Two or more assessing units, except villages, within the same county may establish a coordinated assessment program by entering into an agreement with the county pursuant to subdivision four of section one thousand five hundred thirty-seven of this chapter, which provides for the county to provide assessment services to all of the participating assessing units, and which contains the additional provisions set forth in this section.

(b) Coordinated assessment programs without direct county involvement. Two or more assessing units, except villages, within the same county may establish a coordinated assessment program by jointly entering into a municipal cooperative agreement between or among themselves pursuant to section five hundred seventy-six of this article and article five-G of the general municipal law, which provides for a single assessor to be appointed to hold the office of assessor in all the participating assessing units, and which contains the additional provisions set forth in this section.

(c) No agreement pursuant to this section may be entered into by an assessing unit which has retained elective assessors.

2-a. When an assessing unit is required to change its assessment calendar in order to comply with the requirements of paragraph (c) of subdivision two of this section, the establishment of the coordinated assessment program shall be deemed contingent upon the implementation of the required assessment calendar changes pursuant to law.

3. Additional provisions. In addition to any other requirements of law, an agreement for a coordinated assessment program shall provide for the following:

(a) Single assessor. Effective no later than sixty days after the date on which the agreement is effective, the same individual shall be appointed to hold the office of the assessor in all of the assessing units participating in the coordinated assessment program. Upon the expiration of the term of the assessor so appointed, or in the event that the assessor so appointed shall resign or otherwise be unable to remain in office, a single individual shall be appointed to succeed him or her in all the participating assessing units.

(b) Standard of assessment. Effective with the first assessment roll produced pursuant to this section, all real property shall be assessed at the same uniform percentage of value in all of the assessing units participating in the coordinated assessment program throughout the term of the agreement.

Such percentage may be expressly prescribed by the agreement.

(c) Assessment calendar. The dates applicable to the assessment process in each participating assessing unit, including taxable status date, and the dates for the filing of the tentative and final assessment rolls, shall be as provided in this article and article three of this chapter.

4. Modifications of existing programs. (a) Addition of new

participants. An agreement for a coordinated assessment program may be amended to add one or more eligible assessing units to the program. The amended agreement shall be approved in the same manner as an original agreement; provided that the amended agreement must be approved at least forty-five days before the taxable status date of the first assessment roll to which the amended agreement is to apply. A copy of the amended agreement shall be filed with the state board on or before such taxable status date.

(b) Withdrawal of participants. An assessing unit may withdraw from a coordinated assessment program by local law or resolution; provided, however, that the local law or resolution providing for the withdrawal must be approved by a majority of the voting strength of its governing body and filed with the state board at least six months before the taxable status date of the first assessment roll to which it is to apply. Upon the withdrawal of an assessing unit from a coordinated assessment program, the agreement between or among the remaining participants shall be deemed amended to remove any references to the assessing unit that has withdrawn.

(c) Termination of program. A coordinated assessment program may be terminated (i) by the adoption of local laws or resolutions providing for the termination of the program by at least fifty percent of the participating assessing units; or (ii) in the case of a program with direct county involvement, by the adoption by the county of a local law or resolution providing for the termination of the program; provided, however, that in either case the local laws or resolutions providing for the termination must be approved by a majority of the voting strength of its governing body and filed with state board at least six months before the taxable status date of the first assessment roll to which it is to apply.

5. Equalization. In addition to the provisions set forth in article twelve of this chapter, state equalization for assessing units participating in a coordinated assessment program shall be subject to the following:

(a) Market value surveys. For any market value survey commenced after the first assessment roll produced pursuant to this section, the state board shall conduct a common market value survey including all the assessing units participating in the program, using data collected pursuant to subdivision three of section twelve hundred of this chapter.

(b) Equalization rates. The state board shall establish the same equalization rate which is to be applicable to all of the assessing units participating in a coordinated assessment program. Equalization rates shall be established in accordance with the provisions of this section beginning with the first assessment roll prepared by the coordinated assessment program. If the state board is unable to establish an equalization rate prior to the levy of taxes on the first assessment rolls prepared for a coordinated assessment program, the state board shall establish special equalization rates as follows:

(i) For the apportionment of school taxes pursuant to article thirteen of this chapter, such rate shall be the quotient of the aggregate total assessed value of taxable real property on the assessment rolls completed by the assessing units in the year prior to the first assessment rolls of the coordinated assessment program divided by the aggregate full value estimate for the assessment rolls of the participating municipalities in the coordinated assessment program as established in the market value survey with the same full value standard as the other special equalization rates certified by the state board for that apportionment; this quotient shall be adjusted for a material

change in level of assessment occurring on the first assessment rolls of the coordinated assessment program.

(ii) For the apportionment of county taxes pursuant to title two of article eight of this chapter, such rate shall be the quotient of the aggregate total assessed value of taxable real property on the assessment rolls completed by the assessing units in the year prior to the first assessment rolls of the coordinated assessment program divided by the aggregate full value estimate for the assessment rolls of the participating municipalities in the coordinated assessment program as established in the market value survey with the same full value standard as the other county equalization rates certified by the state board for that apportionment; this quotient shall be adjusted for any change in level of assessment occurring on the first assessment rolls of the coordinated assessment program.

(c) Administrative review. (i) If an assessing unit participating in a coordinated assessment program files a complaint with the state board against a tentative equalization rate, it shall simultaneously, in addition to any other requirement, serve a copy of its complaint upon all the other assessing units participating in the coordinated assessment program. Where such a complaint has been filed, the assessor shall be authorized to provide the specific parcel objections in support of the complaint.

(ii) If an assessing unit participating in a coordinated assessment program should wish to support, object to, or express an opinion on a complaint filed by another assessing unit participating in the program, it shall have the right to file written statements with the state board on or before the date on which the complaint is scheduled to be heard. Simultaneously, a copy of any such statements shall be served by that assessing unit upon all the other participating assessing units.

(iii) Any change made to the tentative equalization rate as a result of administrative review shall apply to all of the participating assessing units.

(d) Judicial review. If an assessing unit participating in a coordinated assessment program petitions for judicial review of a final equalization rate, a copy of its petition shall simultaneously be served by that assessing unit upon the other participating assessing units. Any change made to the final equalization rate as a result of such judicial review shall apply to all of the participating assessing units.

(e) Where the state board prepares the same equalization rate for participating municipalities pursuant to this subdivision, in conducting the market value survey pursuant to article twelve of this chapter, the state board may treat the coordinated assessment program as a single survey unit.

6. Rules. The state board may promulgate such rules as may be necessary to implement the provisions of this section.

Statute

Contracting with the County for Assessment Services

(1537, Real Property Tax Law)

§ 1537. Optional county services.

1. (a) An assessing unit and a county shall have the power to enter into, amend, cancel and terminate an agreement for appraisal services, exemption services, or assessment services, in the manner provided by this section. Such an agreement shall be considered an agreement for the provision of a "joint service" for purposes of article five-G of the general municipal law, notwithstanding the fact that the county would not have the power to perform such services in the absence of such an agreement.

(b) Any such agreement shall be approved by both the assessing unit and the county, by a majority vote of the voting strength of each governing body.

(c) In the case of an assessing unit, no such agreement shall be submitted to the governing body for approval unless at least forty-five days prior to such submission, the governing body shall have adopted a resolution, subject to a permissive referendum, authorizing the assessing unit to negotiate such an agreement with the county; provided, however, that such prior authorization shall not be required for an agreement to amend, cancel or terminate an existing agreement pursuant to this section.

2. (a) An agreement between an assessing unit and a county for appraisal services shall provide for the county to appraise all real property within such assessing unit for assessment purposes.

(b) The county shall employ appraisers and other technical personnel to make the appraisals of such properties. No person shall be employed by the county and assigned professional appraisal duties, which relate to the assessment of real property for purposes of taxation unless such person meets the minimum qualification standards established by the state board. Such appraisal personnel shall attend courses of training and education prescribed by the state board.

(c) Such appraisals shall be completed no later than the taxable status date of the assessing unit, and shall be submitted by the county director to the assessor in the form and containing such information as shall be prescribed by the state board.

(d) Appraisals furnished pursuant to this section shall serve as the basis of the assessment of the property so appraised.

(e) Such an agreement may further provide that in any administrative or judicial proceeding to review an assessment which is based upon a county appraisal, the county shall provide such testimony and other evidence as may be necessary to defend such appraisal.

3. An agreement between an assessing unit and a county for exemption services shall provide for the county to review applications for exemption and determine the eligibility of the applicants for such exemptions. Such agreement may further provide that in any administrative or judicial proceeding to review an assessment in which the denial of an exemption is at issue, the county shall provide such testimony and other evidence as may be necessary to defend its denial of exempt status.

4. An agreement between an assessing unit and a county for assessment services shall provide for a person, other than the county director of real property tax services, to be selected by the assessing unit to perform assessment services in accordance with such agreement. Such person shall be deemed the assessor of the assessing unit and shall be subject to all provisions of law pertaining to assessors. Provided, however, that no such agreement for assessment services may be entered into by an assessing unit which has exercised the option to retain elective assessors pursuant to law.

Statute

Consolidation Incentive Aid

(1573, Real Property Tax Law)

§ 1573. State assistance for the maintenance of a system of improved real property tax administration.

1. State assistance shall be paid to an assessing unit or a county assessing on behalf of an assessing unit, upon determination by the state board that:

(a) the assessing unit has satisfied standards of quality assessment administration, as established by the state board pursuant to regulations promulgated by the state board, subject to the approval of the director of the budget. Such rules shall be based upon but not limited to the following criteria:

- (i) quality and maintenance of valuation data;
- (ii) presentation of public information and data;
- (iii) administration of exemptions;
- (iv) an acceptable level of assessment uniformity as measured annually by the state board; and
- (v) compliance with statutes and rules.

(b) any revaluation or update of assessments, implemented on an assessment roll finalized after the first day of January, nineteen hundred ninety-six, is at one hundred percent of value; however, in special assessing units the revaluation or update of assessments must be at a uniform percentage of value for each class;

(c) the assessing unit has published, on the tentative assessment roll, the uniform percentage of value at which all real property is assessed, or in special assessing units, the uniform percentage of value at which each class of property is assessed;

(d) the assessing unit has adopted a taxable status date subject to the provisions of section three hundred two of this chapter, and has adopted a valuation date subject to the provisions of section three hundred one of this chapter;

(e) the assessing unit has provided a set of supporting valuation documents and files to the state board; and

(f) the assessing unit has provided a computer copy of assessment, inventory and sales files in a standardized format to the state board.

2. State assistance pursuant to subdivision one of this section shall be payable as follows in an amount not to exceed five dollars per parcel for each separately assessed parcel appearing on the applicable assessment roll, excluding parcels which are wholly exempt or assessed by the state board:

(a) Triennial aid shall be payable when the state board determines that the assessing unit has implemented a revaluation or update that includes the reinspection and reappraisal of all locally assessed properties. However, no assessing unit may qualify for this payment more than once in a three year period, and no aid may be paid pursuant to this paragraph with respect to any assessment roll filed after the year two thousand eleven.

(b) (i) Annual aid shall be payable when the state board determines that the assessing unit has maintained an equitable assessment roll. Such determination shall be made in accordance with standards established pursuant to regulations promulgated by the state board, subject to the approval of the director of the budget, and shall be based upon criteria including but not limited to:

- (A) annually maintaining assessments at the percentage of value specified in subdivision one of this section;
- (B) annually conducting a systematic analysis of all locally assessed properties using a methodology specified in such regulations;
- (C) annually revising assessments as necessary to maintain the stated uniform percentage of value; and
- (D) implementing a local program for physically inspecting and reappraising each parcel at least once every six years.
- (E) Such standards shall contain ranges of acceptable performance as

determined by the state board in accordance with nationally recognized assessment methods.

(ii) No aid shall be paid pursuant to this paragraph with respect to any assessment roll, which receives triennial aid pursuant to paragraph (a) of this subdivision.

(iii) No grant awarded to any individual assessing unit in any given year pursuant to this subdivision shall exceed five hundred thousand dollars.

### 3. Consolidated, coordinated and county assessment programs.

(a) State assistance shall be payable in a one-time payment of up to seven dollars per parcel to each constituent municipality of a consolidated assessing unit created pursuant to section one thousand six hundred two of this chapter, to each assessing unit participating in a coordinated assessment program pursuant to section five hundred seventy-nine of this chapter, and to each assessing unit constituting an entire county that is first established after April first, nineteen hundred ninety-six. State assistance shall also be payable in a one-time payment of up to two dollars per parcel to each assessing unit constituting an entire county that was first established before April first, nineteen hundred ninety-six and that has completed a revaluation or an update implemented on an assessment roll having assessments at one hundred percent of value and finalized subsequent to the nineteen hundred ninety-six calendar year. However, no constituent municipality of a consolidated assessing unit or assessing unit participating in a coordinated assessment program shall be eligible for aid pursuant to this paragraph in excess of one hundred forty thousand dollars, and no county assessing unit shall be eligible to receive payments in excess of the sum of all payments that would otherwise be payable to its municipalities if they were constituent municipalities of a consolidated assessing unit. Upon completion of the first assessment roll produced pursuant to either section five hundred seventy-nine or section one thousand six hundred two of this chapter, produced by a county assessing unit first established before April first, nineteen hundred ninety-six and that has completed a revaluation or an update implemented on an assessment roll having assessments at one hundred percent of value and finalized subsequent to the nineteen hundred ninety-six calendar year, or produced by a county assessing unit established after April first, nineteen hundred ninety-six, such assessing unit or assessing units may apply to the state board for assistance pursuant to this paragraph. Any assessing unit or municipality having received state assistance pursuant to this paragraph in one year shall not be eligible to receive such state assistance in another year.

(b) Where an assessing unit or assessing units have implemented a revaluation or an update upon the first assessment roll produced pursuant to either section five hundred seventy-nine or one thousand six hundred two of this chapter, or subsequent to becoming a county assessing unit first established after April first, nineteen hundred ninety-six, or in the case of a county assessing unit that was first established before April first, nineteen hundred ninety-six that has completed a revaluation or an update implemented on an assessment roll having assessments at one hundred percent of value and finalized subsequent to the nineteen hundred ninety-six calendar year, such assessing unit or assessing units may also make application and qualify for state assistance as provided in subdivision two of this section.

(c) If a consolidated assessing unit or a coordinated assessment program should be expanded after state assistance pursuant to paragraph (a) of this subdivision has been paid to the assessing units participating in the original program, additional state assistance shall be payable only to the assessing unit or units to be added to the program, and only upon satisfactorily producing the first assessment roll or rolls completed after the assessing unit or units have been so added.

(d) Termination of or withdrawal from a program. If an assessing unit, after having received state assistance pursuant to paragraph (a) of this subdivision, reverts to separate assessment within ten years after the receipt of such aid,

such assessing unit shall remit to the state a prorated portion of the aid received, except that in the case of a county assessing unit, if a city or town therein reverts to separate assessment within ten years after the county's receipt of such aid, the county shall remit to the state a prorated portion of the aid received.

3-a. Optional county services. When a county has entered into an agreement with one or more assessing units pursuant to section fifteen hundred thirty-seven of this chapter to provide appraisal services, exemption services or assessment services to an assessing unit, or pursuant to paragraph (e) of subdivision three of section fifteen hundred thirty-two of this chapter to provide data collection, sales verification, or other assessment-related services to an assessing unit, state assistance may be payable in a one-time payment of up to one dollar per parcel to such county, subject to appropriation by the legislature.

4. Upon approval of an application for state assistance pursuant to this section, the state board shall compute, apportion and certify to the state comptroller the amounts payable. Such state assistance shall be payable on the audit and warrant of the state comptroller on vouchers certified or approved as prescribed by law out of moneys appropriated by the legislature for such purpose. In no event shall aid be granted to an assessing unit which fails to meet the criteria set forth in subdivision one of this section, with respect to the assessment year for which the application is made. However, an assessing unit which implements a revaluation or update of assessments for an assessment roll finalized on or after the first day of January, nineteen hundred ninety-six will be presumed to satisfy the assessment uniformity standards for the year of the implementation of the revaluation or update and the two succeeding years.

5. Valuation data and the assessment, inventory and sales files furnished to the state board pursuant to subdivision one of this section shall become available to the state board for both the improvement of real property tax administration and to fund state and local real property tax administration.

## ***RPTL Summaries and Definitions Relevant to Assessment Studies***

CPTAP Grant Program:  
Collaborative Assessing  
Studies

2

### **What are common standards?**

All parcels in the County are treated as if they were all in the same assessing unit

- Common LOA
- Common reassessment cycle
- Most likely a common database
- Common inventory and sales verification practices
- Each parcel has only one assessment

3

### **How do you achieve common standards?**

This may be accomplished with "contractual" agreements between government entities

- Between the county and municipalities
  - Coordinated assessment programs (RPTL § 579)
  - Optional county services (RPTL § 1537)
- Between municipalities
  - Coordinated assessment programs (RPTL § 579)
  - Other inter-municipal agreements

5

### **CPTAP Study Grant – Assessing**

What must vs. what can be studied?

- Must study at least one system of assessing that applies common standards to every parcel in the county

Can study any other assessing improvements, e.g.,

- Affecting less than all parcels in county
- Specific issues / improvements affecting communities

2

### **How do you achieve common standards?**

This may be accomplished with "structural" changes to the assessing units

- County assessing unit (Tompkins model)
  - Requires referenda – majority vote within each assessing unit type, considered as a unit (town and/or city and/or village)
- County wide "CAP"
  - All city/town assessing units form a single "coordinated assessment program" (RPTL § 579)

4

### **Disclaimer**

Refer to ORPS' website for detailed information ([www.orps.state.ny.us](http://www.orps.state.ny.us))

- RPTL
- Rules and Procedures
- General guidelines

Municipal attorneys should be involved in the development of all inter-municipal agreements

6

### **RPTL § 305 Standard of Assessment**

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"All real property in each assessing unit shall be assessed at a uniform percentage of value..."

- Value is defined as "market value"
- May assess at any percentage of full value (a/k/a "Level of Assessment", or LOA)
- Assessors sign an oath each year that all assessments are uniform

7

### **RPTL § 579 Summary Establishment of CAP**

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Two or more assessing units may establish a coordinated assessment program (CAP) by entering into an agreement meeting certain criteria

- Sample agreement available on ORPS' website in the State Aid section

9

### **RPTL § 579 Type of Agreements**

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Without direct County involvement

- Enter into a municipal cooperative agreement providing for a single assessor to be appointed in all of the participating assessing units

With direct County involvement

- Enter into an agreement with the county to provide assessment services to all of the participating assessing units (RPTL § 1537)

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### **County Assessing Units**

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Article IX, §1(h)(1) of the State Constitution provides that where a transfer of functions to the county occurs, it must be approved by a majority of the votes cast in a referendum

- In the towns considered as a single unit
- In any cities considered as a single unit
- In any assessing villages considered as a single unit

If no cities or assessing villages, only a simple majority is required

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### **RPTL § 579 Summary Establishment of CAP**

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CAP Agreement

- Approved by majority vote of voting strength of each governing body (local law not required)
- At least 45 days before taxable status date
- Copy of agreement filed with State Board by taxable status date

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### **RPTL § 579 Additional Criteria**

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Single assessor

- Same individual shall be appointed to hold the office in all of the participating assessing units
- Effective no later than 60 days after the date on which the agreement is effective

Standard of assessment

- Effective with the first assessment roll... all real property shall be assessed at the same uniform percentage of value in all of the assessing units participating in the coordinated assessment program throughout the term of the agreement

Same assessment calendar

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**RPTL § 579**  
**Modifications to Program**

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- Addition of new participants
  - Agreement may be amended to add one or more assessing units to program
- Withdrawal of participants
  - Assessing units may withdraw from program
- Termination of program
  - By at least 50% of assessing units
  - By County if involved
- Statutory deadlines apply for all modifications

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**RPTL § 1537**  
**Optional County Services**

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- An assessing unit and a county shall have the power to enter into, amend, cancel and terminate an agreement for appraisal services, exemption services or assessment services
- Considered an agreement for provision of "joint service" under Article 5-G of General Municipal Law

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**RPTL § 1537**  
**Assessing Services**

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- Agreement shall provide for a person to be selected by the assessing unit to perform assessing services in accordance with such agreement
  - Such person shall be deemed the assessor of the assessing unit and shall be subject to all provisions of law pertaining to assessors

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**RPTL § 579**  
**Equalization Rates**

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- Common market value survey (considered a single survey unit)
- Identical equalization rates established for all of the participating assessing units
- Rate complaints
  - Towns may file individual complaint (copy to others)
  - Other towns may support, object or comment
  - Any change will apply to all towns
- Judicial review (copy to other towns)
  - Any change will apply to all towns

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**RPTL § 1537**  
**Agreements**

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- Agreement approved by both the assessing unit and the county, by majority vote of each governing body
  - Assessing unit – a resolution subject to permissive referendum submitted at least 45 days prior to vote

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**RPTL § 1537**  
**Other County Services**

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- Appraisal services
  - County to appraise all real property in assessing unit for assessment purposes
  - Appraiser must meet minimum qualification standards established by the State Board
- Exemption services
  - County to review exemption applications and determine eligibility of applicants

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## **RPTL § 1573 State Aid for Consolidation**

### **Consolidation Incentive Aid**

- One-time payment of up to \$7 per parcel payable to new county assessing units
- One-time payment of up to \$7 per parcel payable to each participating assessing unit in a CAP
  - 10 year commitment
- One-time payment of up to \$1 per parcel payable to a County providing services in accordance with RPTL § 1537

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## **Terms and Definitions Reassessment (RPTL § 102)**

**Reassessment:** "a systematic review of the assessments of all locally assessed properties, valued as of the valuation date of the assessment roll containing those assessments to attain compliance with the standard of assessment"

- It is synonymous with the terms "revaluation" and "update"

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## **Terms and Definitions Re-inspection and Reappraisal**

**Re-inspection** means, at a minimum, observing each parcel from the public right-of-way to ascertain that the physical characteristics necessary for reappraisal are complete and accurate

**Reappraisal** means developing and reviewing an independent estimate of market value for each parcel by the appropriate use of one or more of the three accepted approaches to value (cost, market and income)

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## **RPTL § 1573 State Aid for Reassessments**

### **Reassessment Aid**

- Assessing units are eligible to receive state assistance for implementing a reassessment roll at 100% of value
  - Annual aid – up to \$5 per parcel annually
    - Requires annual review of all parcels to maintain uniform assessments
  - Triennial aid – up to \$5 per parcel no more than once every three years (through 2011)
    - Requires complete re-inspection and reappraisal of all parcels

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## **Terms and Definitions Systematic review**

**Systematic review** – or "systematic analysis": a methodical, thorough and regular review/examination of a municipality's assessments on an annual basis

- Maintain current inventory data
- Maintain current sales and market data
- Monitor and analyze the market
- Update assessments to maintain uniformity

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