

Municipal Options for More Efficient Assessment Administration

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.

Laws now offer various options for assessing units to achieve greater efficiency in administering the property tax. The law provides for a one-time payment of up to \$7 per parcel (maximum of \$140,000 per municipality) as an incentive for towns and cities that take any of the following three steps, each of which requires that they share the same assessor:

- two or more towns and cities combine to form a new, consolidated assessing unit,
- or, two or more towns and cities coordinate their assessing function to form a coordinated assessing program (CAP),
- or, two or more towns and cities coordinate their assessing function and contract with the county for all assessment services.

Each of these options offers a way for many of the State's towns and cities to introduce cost efficiencies, new technology, valuation expertise, and a change from part-time to full-time assessors.

In addition to the \$7 per parcel, supplemental aid of \$5 per parcel (maximum of \$100,000 per municipality) is available to CAPs that are implemented or expanded for 2006, 2007 or 2008 assessment rolls. This additional aid is NOT available to assessing units that have previously received aid for participation in a CAP.

Other local-option laws permit:

- the sharing of an assessor by more than one town or city;
- towns and cities that have three-member boards of elected assessors to replace them with one appointed or elected assessor;

- counties, with voter approval, to become countywide assessing units;
- towns and cities to contract with the county to provide some assessment services.

Each of these options is discussed in greater detail below.

Consolidated Assessing Units

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 the 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.

Coordinated Assessing Program (CAP)

For a coordinated assessment program, 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.

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.

In addition, an incentive payment of up to \$7 per parcel is available for two or more cities and/or towns that contract with a county RPTS for all assessment services, and share the same assessor, pursuant to a coordinated assessing program. A county employee may act as a local assessor. (Again, an additional \$5 per parcel is available to CAPs implemented or expanded for 2006, 2007 or 2008 assessment rolls.)

Sharing an Assessor

The most common arrangement now being used by municipalities to reduce cost 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.

More than 40 percent of the nearly 1,000 towns and cities in the state share an assessor.

Sole Appointed 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, more than 80 percent of the State's municipalities employ an appointed assessor.

Sole Elected Assessor

The sole elected assessor option became law in 1993.

As with the appointed assessor option, towns and cities that retained their 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, 2000. Sole elected assessors are required to meet the same continuing education requirements as a sole appointed assessor.

County Assessing Units

The assessment function can be transferred from cities, towns, and villages to the county by adoption of a local law subject to a "split referendum" requirement. Such a referendum would have to be approved separately by a majority vote of the town voters, city voters, and village voters (inclusion of villages in a county assessing unit is optional).

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

Other Collaborative Approaches

Many assessing units have adopted additional assessor employment options that may serve to meet the needs of your community. 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.

Where to Advertise for Assessors

ORPS maintains a list of certified candidates for assessor who meet the State Board's minimum qualification standards for sole appointed assessor.

For a copy of this list, please call ORPS' Educational Services unit at (518) 474-1764 or send e-mail to edservices@orps.state.ny.us

As a service to the assessment community, the New York State Assessors' Association provides free assessment related job openings on their website (www.nyassessor.com) and in their semi-monthly Assessors' Bulletin. You can reach the Association by phone: (845) 344-0292. Ads can be faxed directly to (845) 343-8238, or emailed to NYSAA@warwick.net.

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 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.

For More Information

Please contact the ORPS regional office in your area. The telephone numbers are:

Albany	(518) 486-4403
Batavia	(585) 343-5984
Melville	(631) 777-1785
Newburgh	(845) 567-2648
Saranac	(518) 891-1780
Syracuse	(315) 471-2347

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